



Performance and Accountability Report for Fiscal Year 2024

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November 15, 2024

Message from the Chair of the Board of Trustees

I am pleased to submit the Morris K. Udall and Stewart L. Udall Foundation (Udall Foundation) Performance and Accountability Report (PAR) for fiscal year (FY) 2024. This report presents financial and performance information that demonstrates the Udall Foundation's commitment to honoring the legacies of Morris K. Udall and Stewart L. Udall as described in its enabling legislation.

The PAR affirms the Udall Foundation's compliance with applicable legal and regulatory requirements and provides evidence of strong internal financial performance and management. It also includes measurable results from our suite of environmental, educational, and public policy programs; these results are a testament to the impact the Udall Foundation makes across the Nation and a tribute to the dedicated and talented Udall Foundation team that delivers and supports these programs.

The Udall Foundation operates with a clear vision and mission, effective stewardship of its funding, and full accountability to its Board of Trustees. The Udall Foundation maintains high standards for transparency and ethics while embodying the values of integrity, civility, consensus, public service, and nonpartisanship that were lived by Morris K. Udall and Stewart L. Udall. The Board of Trustees extends its thanks to those who have provided support to the Udall Foundation over the past fiscal year and believes the accomplishments reported here justify continued investment in its activities.

The enclosed unqualified opinion from the agency's external financial auditor affirms that the financial reporting included in the PAR accurately reflects the operations of the Udall Foundation. The Board of Trustees continues to be fully engaged in fiduciary oversight and strengthening of the Udall Foundation's organizational structure and internal controls.



Lisa Johnson-Billy
Chair, Board of Trustees

Section I – Introduction

Agency Overview

The Morris K. Udall Foundation was established by the U.S. Congress in 1992 as an independent executive branch agency to honor Morris K. Udall's lasting impact on this Nation's environment, public lands, and natural resources, and his support of the rights and self-governance of Native Americans and Alaska Natives. In 2009, Congress enacted legislation to also honor Stewart L. Udall for his half century of distinguished national leadership in environmental and Native American policy. The agency is known today as the Morris K. Udall and Stewart L. Udall Foundation and is headquartered in Tucson, Arizona.

Vision Statement

Leaders in the fields of education, environment, public policy, and in Native Nations will demonstrate the Udall core values of integrity, civility, consensus, public service, and nonpartisanship in service to the common good of our country.

Mission Statement

We promote public service through *research, education, and programs* that:

- foster leadership, education, collaboration, and conflict resolution in the areas of environment, public lands, Native Nations, and natural resources to encourage the continued use and appreciation of our Nation's rich resources;
- support the development of self-governance to strengthen Native Nations; and
- assist Federal agencies and others to resolve environmental conflicts.

Values Statement

Our core values exemplify the legacies of Morris K. Udall and Stewart L. Udall and the ways in which they served the public, and they provide a framework upon which all Udall Foundation programs, services, and activities are based:

- Integrity
- Civility
- Consensus
- Public Service
- Nonpartisanship

We commit to these values in everything we do.

Scope of Responsibilities

The Udall Foundation is authorized by Congress to:

- Award Scholarships, Fellowships, and Internships for study in fields related to the environment and to Native Americans and Alaska Natives in fields related to health care and Tribal public policy.
- Connect youth to the Nation’s public lands and natural resources to foster greater understanding, appreciation, stewardship, and enjoyment of those lands and resources through photography, positive outdoor experiences, and environmental education through the Stewart L. Udall Parks in Focus® Program (Parks in Focus®).
- Provide funding to the Udall Center for Studies in Public Policy (Udall Center) to conduct policy research and outreach on the environment and related themes.
- Provide funding to the Native Nations Institute for Leadership, Management, and Policy (NNI), a program of the Udall Center, for research, education, and outreach on Native American and Alaska Native health care issues and Tribal public policy issues.
- Provide funding to The University of Arizona Libraries, Special Collections to serve as the repository for the papers of Morris K. Udall and Stewart L. Udall and other such public papers as may be appropriate and assure such papers' availability to the public.
- Provide impartial collaboration, consensus-building, training, and conflict resolution services on a wide range of environmental, natural and cultural resources, Tribal, and public lands issues, conflicts, and disputes involving the Federal Government through the John S. McCain III National Center for Environmental Conflict Resolution (National Center).

The Further Consolidated Appropriations Act, 2024, enacted into law in March 2024, included language reauthorizing the Udall Foundation through fiscal year 2029.

Strategic Goals, Strategic Objectives, and Performance Goals

The Udall Foundation’s FY 2022–2026 Strategic Plan articulates long-term priorities and goals by which the Udall Foundation implements its mission. Three specific Strategic Goals, with attendant Strategic Objectives and Performance Goals, currently guide the Udall Foundation’s activities.

The Udall Foundation Strategic Plan for FY 2022–2026 establishes an agency-wide vision, direction, and priorities for operations and programs. The Strategic Plan facilitates the integration of the Udall Foundation’s programs and the allocation of resources to achieve key goals. Development of the Strategic Plan included consultation with the Udall Foundation’s Board of Trustees and other stakeholders to incorporate their direction.

Organizational Structure

The Udall Foundation ended FY 2024 with 27 full-time equivalent (FTE) employees, 3.5 term FTE employees, and five intermittent employees. Approximately half of the agency’s workforce is based at its Tucson, Arizona, headquarters office with the remainder based at permanent remote duty stations. The Udall Foundation utilizes remote duty stations to enhance employee recruitment and retention and reduce agency operating expenses.

The Udall Foundation relocated its Tucson, Arizona, headquarters office to a smaller footprint in FY 2023. The new office better supports the agency's mission requirements by facilitating meaningful, in-person work across agency components, and aligns with the Administration's guidance on Preparing for the Future of Work in Office of Management and Budget (OMB) Memorandum M-21-25 and Measuring, Monitoring, and Improving Organizational Health and Organizational Performance (OMB Memorandum M-23-15). The Udall Foundation reports lease capitalization and real property information to the U.S. General Services Administration (GSA) on an annual basis, consistent with OMB Memorandum M-20-03 and Federal Accounting Standards Advisory Board guidance.

Performance and Accountability Reporting Approach

The Government Performance and Results Modernization Act of 2010 requires each Federal agency to report annually on its progress in meeting the goals and objectives established by its Strategic Plan. The Udall Foundation's PAR for FY 2024 presents to Congress, the President, and the American people detailed information about progress in meeting the Udall Foundation's strategic goals and achieving its strategic objectives, performance goals, and related measures.

The Udall Foundation's Strategic Plan establishes overall long-term priorities and goals by which the agency implements its mission. The Udall Foundation's Board of Trustees, working closely with agency leadership and employees, aligned the current FY 2022–2026 Strategic Plan with the Udall Foundation's enabling legislation.

The Udall Foundation's performance management approach links strategic goals to program activities and outcomes. The strategic planning and performance reporting cycle results in ongoing programmatic assessment and continuous operational improvement to deliver meaningful outcomes.

The Udall Foundation has chosen to produce a combined PAR for FY 2024, which provides both performance information on progress towards meeting the goals of its FY 2022–2026 Strategic Plan and financial information that enables Congress and the public to assess its performance relative to resources appropriated and used. This PAR satisfies the reporting requirements as outlined in OMB Circulars No. A-11 and A-136 and meets Government Performance and Results Act requirements.

Section II — Performance

Environmental Dispute Resolution Fund

Fund Overview

Appropriations made to the Environmental Dispute Resolution Fund (EDRF) are used for the annual operations of the National Center and for 85% of Udall Foundation expenses shared with the Morris K. Udall and Stewart L. Udall Trust Fund, a formula previously approved by the U.S. Department of the Interior Office of Inspector General (DOI OIG) and consistent with Congressional intent.

Congress has authorized the Udall Foundation to accept and retain offsetting collections (formerly referred to as service fees) in the EDRF, in addition to its appropriations, for environmental collaboration and conflict resolution (ECCR) project and training services. Such reimbursements are processed primarily through interagency funding agreements. Typically, there are one- to three-month delays between EDRF expenditures and reimbursements from requesting agencies, which necessitates the liquidity of an operating fund in the EDRF to ensure adequate cash flow.

Appropriations made to the EDRF are available for direct expenditure and remain available until expended. Available balances in the EDRF may also be invested in Treasury public debt securities to generate interest revenues.

John S. McCain III National Center for Environmental Conflict Resolution

The National Center is a nonpartisan Federal resource for ECCR activities. It is dedicated to resolving environmental issues, conflicts, and disputes involving the Federal Government and promoting collaborative decision-making among Federal, State, and Tribal governments and other organizations.

Federal agencies request assistance from the National Center when impartiality and process expertise are needed to lead complex conflict resolution and collaborative problem-solving efforts, especially for interagency, cross-jurisdictional issues. Through its work, the National Center helps Federal agencies better understand and respond to public and private interests, leading to more informed, timely, and workable Federal decisions related to public lands, natural resources, and the environment.

The National Center's services produce cost savings across the Federal Government by reducing litigation and appeals, minimizing inefficiencies and the waste of agency resources that result from conflict, reducing instances of stalled or delayed environmental projects, avoiding lost economic opportunities, minimizing unnecessary and costly remediation when environmental issues are not dealt with in a timely manner, and avoiding public frustration and lost confidence in the Federal Government. Via Congressionally approved cost recovery from offsetting collections and the use of contracted private-sector providers, the National Center facilitates many additional positive conflict resolution outcomes for the Nation beyond those possible solely from appropriated funding.

Morris K. Udall and Stewart L. Udall Trust Fund

Fund Overview

Appropriations made to the Morris K. Udall and Stewart L. Udall Trust Fund (Trust Fund) are added to the Trust Fund's corpus and invested in Treasury public debt securities to generate interest earnings (interest revenues). The Udall Foundation's enabling legislation specifies that only Trust Fund interest revenues may be used to fund authorized Education Programs, partner programming at the University of Arizona, and related administrative costs. Interest rates on Treasury public debt securities are closely monitored by Udall Foundation leadership to determine how best to invest the Trust Fund corpus.

In accordance with the Udall Foundation's enabling legislation, not less than 50% of the annual Trust Fund interest revenues is used to fund authorized Education Programs that can include the Morris K. Udall and John S. McCain III Native American Graduate Fellowship in Tribal Policy, the Native American Congressional Internship, the Stewart L. Udall Parks in Focus® Program, and the Udall Undergraduate Scholarship. Annual interest revenues are also applied to 15% of Udall Foundation expenses shared with the EDRF; not more than 17.5% of the annual Trust Fund interest revenues may be allocated to salaries and other administrative purposes. In addition, not less than 20% of the annual Trust Fund interest revenues is allocated to the University of Arizona for activities of the Udall Center for Studies in Public Policy and The University of Arizona Libraries, Special Collections.

Since FY 2001, Congress has annually authorized that a portion of that fiscal year's Trust Fund appropriation be set aside, at the discretion of the Board of Trustees, for reimbursement of expenses of NNI and to fund the Native American Congressional Internships and associated programming. In addition, in FY 2023 and FY 2024 Congress authorized the Udall Foundation to utilize that fiscal year's Trust Fund appropriation for direct expenditure in addition to Trust Fund interest revenues.

Morris K. Udall and John S. McCain III Native American Graduate Fellowship in Tribal Policy

The Morris K. Udall and John S. McCain III Native American Graduate Fellowship in Tribal Policy (Fellowship) supports up to three outstanding Native American and Alaska Native graduate students each year who intend to pursue advanced degrees in Tribal public policy and health care, including law and medicine. The Udall Foundation established the Fellowship Program in FY 2021; Fellowships are funded by interest revenues earned on Trust Fund investments.

Native American Congressional Internship

The Native American Congressional Internship (Internship) identifies future leaders in Indian Country and places them in Congressional and Federal agency offices in Washington, D.C., to learn firsthand how the Federal Government works with and impacts Tribes and Tribal communities. The Internship provides professional development for up to 12 deserving and qualified students annually, connecting them to a network of leaders and policy makers in Indian affairs. The Internship Program, comanged by the Udall

Foundation and NNI, is funded through annual appropriations via the NNI set-aside, a portion of which is retained by the Udall Foundation for its direct expenditures on Internship programming.

Stewart L. Udall Parks in Focus® Program

Parks in Focus® fosters in youth an appreciation for the environment and natural resources through visits to public lands during which participants learn the fundamentals of photography, ecology, and conservation. Parks in Focus® also provides digital resources and trains Federal employees, natural resource professionals, and educators in the use of program curricula. Arizona-based Parks in Focus® activities are primarily funded by interest revenues earned on Trust Fund investments, while Parks in Focus® activities outside of Arizona, such as in Yosemite National Park, are primarily funded by external grants, donations, and program partners.

Udall Undergraduate Scholarship

The Udall Undergraduate Scholarship (Scholarship) identifies future leaders in environmental, Tribal public policy, and health care fields. It is highly competitive with hundreds of applicants who have already participated in their school's internal competition competing for 55 Scholarship awards. As a condition of their award, Scholars attend a multiday Scholar Orientation experience either virtually or in person. Scholarships are funded by interest revenues earned on Trust Fund investments.

Udall Center for Studies in Public Policy

The Udall Center at the University of Arizona supports policy-relevant interdisciplinary research, science-policy dialogues, and other endeavors that link scholarship and education with decision-making. Areas of particular focus include water security and management, climate change adaptation and planning, and ecosystem services valuation and protection, primarily in the Southwest and U.S.-Mexico border region.

Native Nations Institute for Leadership, Management, and Policy

NNI is a resource for self-determination, governance, and economic development for Native Nations that assists Tribes engaged in constitutional and governance reforms and provides education to Tribal leaders. NNI also conducts research and policy analysis in the areas of intergovernmental relations, natural resources management, development strategy, health care, law enforcement, data governance, and social services, and comanages the Internship Program with the Udall Foundation.

Udall Archives at The University of Arizona Libraries, Special Collections

The University of Arizona Libraries, Special Collections serves as the repository for the Udall Archives, which includes the papers of Morris K. Udall and Stewart L. Udall. The University of Arizona Libraries assures public access to such papers, including books, manuscripts, photographs, maps, and audiovisual holdings, and curates public displays and events highlighting the impact and legacies of Morris K. Udall and Stewart L. Udall.

Performance Structure Overview

Completeness and Reliability of Data

The Udall Foundation regularly assesses its progress toward meeting the goals of its FY 2022–2026 Strategic Plan. Performance data are collected using output measures such as number of awardees, consultations, and trainings as well as outcome measures that capture participant feedback on the quality and value of services and programs. Performance feedback is solicited from participants in and users of National Center, Education, and the University of Arizona programs and services.

Collectively, these performance data represent an independent external source of evaluation. In designing data collections, the Udall Foundation balances the desire for and value of in-depth feedback with the burden such requests place on the public, as well as the associated administrative costs of such collections. In FY 2024, the Udall Foundation completed the public notification and approval process to update certain agency information collection requests in coordination with the Office of Information and Regulatory Affairs (OIRA). The agency expects to begin a review in FY 2025 of Privacy Act and System of Records Notice requirements with corresponding coordination with OIRA as appropriate.

The Udall Foundation’s performance data are reasonably complete and reliable as defined by the Government Performance and Results Act of 1993 and are used regularly by agency leadership and program managers to make both strategic and operational decisions.

Summary of Performance Evaluations Conducted During FY 2024

FY 2024 performance evaluation data were obtained through multiple means:

- The National Center administered surveys to recipients of services for completed FY 2024 processes as allowed and when appropriate. Respondents were surveyed at the conclusion of services or at the end of a significant phase of a process or service (e.g., the end of a training or the completion of an assessment or mediation).
- The Education Programs used a system of debriefings, direct observation, and follow-up interviews to assess the value to and satisfaction of Scholarship, Internship, and Fellowship recipients as well as Parks in Focus® participants.
- The University of Arizona utilized several methods to evaluate its services and enhance participant experience and engagement. These included written surveys at the conclusion of seminars, debrief meetings with clients/sponsors, internal debriefs among project teams, maintenance of a service delivery metrics database, and GoogleAnalytic reports such as on the use of NNI’s Indigenous Governance Database, listservs, and social media.

More information on data collections is available in Appendix A, Data Validation and Verification.

External Factors Affecting Progress and Future Actions

Congressional appropriations to the EDRF and to other Federal agencies are a primary source of funding for the National Center’s services, the latter through interagency agreements. The requested FY 2025 EDRF appropriation from Congress and anticipated interagency agreements should be sufficient to

maintain existing National Center baseline activities in FY 2025. Should future appropriations decrease, the National Center’s capacity to provide impartial collaboration, consensus-building, training, and conflict resolution services could be reduced.

The Udall Foundation’s Trust Fund programs are funded by interest revenues earned on Trust Fund investments and by Congressional appropriations. Anticipated Trust Fund interest revenues and the requested FY 2025 Trust Fund appropriation from Congress should be sufficient to maintain existing baseline activities in FY 2025 for Parks in Focus®; the Scholarship, Internship, and Fellowship; and University of Arizona partner programming. Lower interest rates in future years could negatively impact these programs through reduced interest revenues on Trust Fund investments.

As a small, independent Federal agency, the Udall Foundation must find cost-effective means to comply with a wide variety of laws and statutes. The Udall Foundation utilizes interagency agreements with GSA for payroll, accounting, human resources, and other enterprise support services. The agency also utilizes the Department of Homeland Security Cybersecurity and Infrastructure Security Agency (CISA) Continuous Diagnostics and Mitigation (CDM) program to strengthen the agency’s security posture, in accordance with the five National Cybersecurity Strategy pillars and in support of initiatives such as CISA’s Zero Trust Maturity Model. Consequently, the agency may be periodically impacted by service delays internal to GSA and CISA.

Overall, the Udall Foundation must continue to cultivate existing and develop new Federal and non-Federal partnerships to diversify its funding sources, including by utilizing its Congressionally mandated authority to solicit and administer grants, gifts, and donations. The Udall Foundation expects to accrue a total of \$0.021 million in such grants, gifts, and donations collections in FY 2025 to the EDRF and Trust Fund. The Udall Foundation will continue to increase awareness of its programs through outreach to research and educational institutions as well as to private foundations and other potential funding partners.

Annual Performance

This PAR focuses on FY 2024 performance toward the goals of the Udall Foundation’s FY 2022–2026 Strategic Plan, which was released in March 2022 coincident with the FY 2023 President’s Budget.

Strategic Goal 1: Strengthen the appreciation, stewardship, and collaborative processes for governance of the environment, public lands, and natural resources.

Strategic Objective 1.1: Provide organizational assistance and information resources to build capacity for collaborative decision-making and public participation related to environmental conflicts and natural resources issues involving Federal agencies and related interests.

Performance Goal 1.1.1: Convene and facilitate an annual meeting of experts and promote dialogues on environmental, natural resources, and public lands issues.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of meetings of experts on environmental, natural resources, and public lands issues.	FY 2022	1	2
	FY 2023		3
	FY 2024		1
	FY 2025		
	FY 2026		

Performance Goal 1.1.1: Convene and facilitate an annual meeting of experts and promote dialogues on environmental, natural resources, and public lands issues.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Number of dialogues on environmental, natural resources, and public lands issues.	FY 2022	1	3
	FY 2023		7
	FY 2024		2
	FY 2025		
	FY 2026		

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Morris K. Udall and Stewart L. Udall Trust Fund

Performance Goal 1.1.2: Conduct research that informs environmental policy and natural resources management and provide broad dissemination including of archival material.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of environmental policy presentations or briefings.	FY 2022	40	65
	FY 2023		56
	FY 2024		42
	FY 2025		
	FY 2026		

Performance Goal 1.1.2: Conduct research that informs environmental policy and natural resources management and provide broad dissemination including of archival material.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Number of collaborating agencies and institutions.	FY 2022	30	51
	FY 2023		68
	FY 2024		40
	FY 2025		
	FY 2026		

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Morris K. Udall and Stewart L. Udall Trust Fund

Performance Goal 1.1.2: Conduct research that informs environmental policy and natural resources management and provide broad dissemination including of archival material.	Fiscal Year	Annual Target	Actual Performance
Measure 3: Number of environmental policy publications.	FY 2022	30	33
	FY 2023		34
	FY 2024		25
	FY 2025		
	FY 2026		

Strategic Objective 1.2: Provide services and information resources to enhance collaboration and resolve environmental, public lands, and natural resources issues, conflicts, and disputes among governmental and nongovernmental stakeholders.

Performance Goal 1.2.1: Provide a training program to further the use of environmental conflict resolution, collaborative decision-making, and consensus building.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of trainings provided.	FY 2022	9	12
	FY 2023		9
	FY 2024		9
	FY 2025		
	FY 2026		

Funding Source: **Red** = Environmental Dispute Resolution Fund; **Blue** = Morris K. Udall and Stewart L. Udall Trust Fund

Performance Goal 1.2.1: Provide a training program to further the use of environmental conflict resolution, collaborative decision-making, and consensus building.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percent of ECCR training participants who report what they take away from the training will have a very positive impact on their effectiveness in the future.	FY 2022	87%	98%
	FY 2023		97%
	FY 2024		92%
	FY 2025		
	FY 2026		

Performance Goal 1.2.2: Provide case consultation services and resources to increase the use of environmental collaboration and conflict resolution involving Federal agencies and affected stakeholders.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of case consultations.	FY 2022	30	50
	FY 2023		77
	FY 2024		52
	FY 2025		
	FY 2026		

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Morris K. Udall and Stewart L. Udall Trust Fund

Performance Goal 1.2.2: Provide case consultation services and resources to increase the use of environmental collaboration and conflict resolution involving Federal agencies and affected stakeholders.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Number of initiatives that support or promote the increased use of ECCR by Federal agencies and affected stakeholders.	FY 2022	3	6
	FY 2023		5
	FY 2024		4
	FY 2025		
	FY 2026		

Performance Goal 1.2.3: Provide assessment, mediation, and facilitation services that address environmental, public lands, and natural resources issues, conflicts, and disputes involving Federal agencies and affected stakeholders.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of assessments, facilitations, mediations, and other ECCR processes.	FY 2022	30	28
	FY 2023		47
	FY 2024		32
	FY 2025		
	FY 2026		

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Morris K. Udall and Stewart L. Udall Trust Fund

Performance Goal 1.2.3: Provide assessment, mediation, and facilitation services that address environmental, public lands, and natural resources issues, conflicts, and disputes involving Federal agencies and affected stakeholders.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percentage of respondents who report that the National Center provided services that supported progress toward prevention or resolution of environmental issues, conflicts, and disputes.	FY 2022	85%	100%
	FY 2023		95%
	FY 2024		97%
	FY 2025		
	FY 2026		

Strategic Objective 1.3: Provide educational opportunities and programs to promote understanding and appreciation of the environment and natural resources.

Performance Goal 1.3.1: Award Scholarships to outstanding undergraduate students who intend to pursue careers related to the environment.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of Scholarships.	FY 2022	38	37
	FY 2023		37
	FY 2024		37
	FY 2025		
	FY 2026		

Funding Source: **Red** = Environmental Dispute Resolution Fund; **Blue** = Morris K. Udall and Stewart L. Udall Trust Fund

Performance Goal 1.3.1: Award Scholarships to outstanding undergraduate students who intend to pursue careers related to the environment.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percent of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation.	FY 2022	96%	97%
	FY 2023		100%
	FY 2024		96%
	FY 2025		
	FY 2026		

Performance Goal 1.3.2: Provide educational programs, training, and resources with the purpose of supporting opportunities for youth to learn about and experience the Nation’s parks and wilderness and other outdoor areas.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of individuals reached through direct Parks in Focus® programs and trainings.	FY 2022	250	494
	FY 2023		744
	FY 2024		810
	FY 2025		
	FY 2026		

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Morris K. Udall and Stewart L. Udall Trust Fund

Performance Goal 1.3.2: Provide educational programs, training, and resources with the purpose of supporting opportunities for youth to learn about and experience the Nation’s parks and wilderness and other outdoor areas.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Number of hours of direct Parks in Focus® programming and training services provided.	FY 2022	250	452
	FY 2023		768
	FY 2024		914
	FY 2025		
	FY 2026		

Performance Goal 1.3.2: Provide educational programs, training, and resources with the purpose of supporting opportunities for youth to learn about and experience the Nation’s parks and wilderness and other outdoor areas.	Fiscal Year	Annual Target	Actual Performance
Measure 3: Percent of participants who report they received a quality educational experience during Parks in Focus® activities and trainings.	FY 2022	90%	95%
	FY 2023		95%
	FY 2024		95%
	FY 2025		
	FY 2026		

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Morris K. Udall and Stewart L. Udall Trust Fund

Strategic Goal 2: Strengthen Native Nations to facilitate their self-determination, governance, and human capital goals.

Strategic Objective 2.1: Provide research, education, and services to Native Nations and non-Native entities or individuals who engage with Native Nations.

Performance Goal 2.1.1: Provide Native Nations and others with education, resources, and services for leadership and governance that will enable Native Nations to achieve their strategic goals.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of Tribes served.	FY 2022	50	59
	FY 2023		65
	FY 2024		128
	FY 2025		
	FY 2026		

Performance Goal 2.1.1: Provide Native Nations and others with education, resources, and services for leadership and governance that will enable Native Nations to achieve their strategic goals.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Number of participants who complete NNI educational seminars and courses.	FY 2022	75	430
	FY 2023		456
	FY 2024		739
	FY 2025		
	FY 2026		

Funding Source: **Red** = Environmental Dispute Resolution Fund; **Blue** = Morris K. Udall and Stewart L. Udall Trust Fund

Performance Goal 2.1.1: Provide Native Nations and others with education, resources, and services for leadership and governance that will enable Native Nations to achieve their strategic goals.	Fiscal Year	Annual Target	Actual Performance
Measure 3: Number of visitors to the Indigenous Governance Database website.	FY 2022	20,000	50,810
	FY 2023		26,040
	FY 2024		22,567
	FY 2025		
	FY 2026		

Performance Goal 2.1.2: Provide policy analysis and research to support Native Nations.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of Indigenous policy publications and briefings.	FY 2022	10	10
	FY 2023		14
	FY 2024		10
	FY 2025		
	FY 2026		

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Morris K. Udall and Stewart L. Udall Trust Fund

Performance Goal 2.1.2: Provide policy analysis and research to support Native Nations.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Number of presentations.	FY 2022	25	67
	FY 2023		31
	FY 2024		38
	FY 2025		
	FY 2026		

Performance Goal 2.1.2: Provide policy analysis and research to support Native Nations.	Fiscal Year	Annual Target	Actual Performance
Measure 3: Number of collaborating agencies and institutions.	FY 2022	25	33
	FY 2023		39
	FY 2024		59
	FY 2025		
	FY 2026		

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Morris K. Udall and Stewart L. Udall Trust Fund

Strategic Objective 2.2: Provide educational opportunities and programs to Native Nations in the areas of Tribal public policy or health care.

Performance Goal 2.2.1: Award Scholarships to outstanding Native American and Alaska Native undergraduate students who intend to pursue careers in Tribal public policy or health care.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of Scholarships.	FY 2022	17	18
	FY 2023		18
	FY 2024		18
	FY 2025		
	FY 2026		

Performance Goal 2.2.1: Award Scholarships to outstanding Native American and Alaska Native undergraduate students who intend to pursue careers in Tribal public policy or health care.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percent of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation.	FY 2022	96%	97%
	FY 2023		100%
	FY 2024		96%
	FY 2025		
	FY 2026		

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Morris K. Udall and Stewart L. Udall Trust Fund

Performance Goal 2.2.2: Award Internships to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in the areas of Tribal public policy or health care.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of Internships.	FY 2022	12	11
	FY 2023		12
	FY 2024		12
	FY 2025		
	FY 2026		

Performance Goal 2.2.2: Award Internships to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in the areas of Tribal public policy or health care.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percent of recipients who report they received a quality educational experience through the Native American Congressional Internship Program.	FY 2022	92%	100%
	FY 2023		92%
	FY 2024		100%
	FY 2025		
	FY 2026		

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Morris K. Udall and Stewart L. Udall Trust Fund

Performance Goal 2.2.3: Award Fellowships to outstanding Native American and Alaska Native graduate students in the areas of Tribal public policy and health care, including law and medicine.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of Fellowships.	FY 2022	1	3
	FY 2023		3
	FY 2024		3
	FY 2025		
	FY 2026		

Performance Goal 2.2.3: Award Fellowships to outstanding Native American and Alaska Native graduate students in the areas of Tribal public policy and health care, including law and medicine.	Fiscal Year	Annual Target	Actual Performance
Measure 2: Percent of recipients who report they received a quality educational experience in their interactions and program activities with the Udall Foundation.	FY 2022	100%	100%
	FY 2023		100%
	FY 2024		100%
	FY 2025		
	FY 2026		

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Morris K. Udall and Stewart L. Udall Trust Fund

Strategic Objective 2.3: Provide information resources, assist to build capacity, and deliver services to support the resolution of environmental, environmental public health, public lands, cultural resources, and natural resources issues, conflicts, and disputes that concern Native Nations.

Performance Goal 2.3.1: Provide assessment, mediation, facilitation, and related services on issues, conflicts, and disputes that concern Native Nations.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of assessments, facilitations, mediations, and other ECCR processes that involve Native Nations or Tribal issues.	FY 2022	15	27
	FY 2023		43
	FY 2024		25
	FY 2025		
	FY 2026		

Performance Goal 2.3.2: Develop communities of practice and provide training to build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations.	Fiscal Year	Annual Target	Actual Performance
Measure 1: Number of trainings, presentations, webinars, facilitated forums, and other initiatives that build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations.	FY 2022	3	6
	FY 2023		4
	FY 2024		6
	FY 2025		
	FY 2026		

Funding Source: Red = Environmental Dispute Resolution Fund; Blue = Morris K. Udall and Stewart L. Udall Trust Fund

Section III — Financial

Fiscal Year 2024 Assurance Statement

I am pleased to submit the Morris K. Udall and Stewart L. Udall Foundation Assurance Statement for FY 2024.

The financial and performance information presented in the Performance and Accountability Report is fundamentally complete and reliable as required by the Office of Management and Budget. In accordance with the Federal Managers' Financial Integrity Act of 1982 (FMFIA), the Udall Foundation can provide reasonable assurance that its systems of management, accounting, and administrative controls, taken as a whole, meet the objectives specified in Sections 2 and 4 of the Act.

The FMFIA and its implementing guidance, OMB Circular A-123, Management's Responsibility for Internal Control, require that I annually evaluate the internal controls in place at the Udall Foundation and report the results of my evaluation. Based on that evaluation, I can provide reasonable assurance that the Udall Foundation's internal controls over operations, risk management, financial reporting, and compliance were operating effectively over the period October 1, 2023, through September 30, 2024, and that the Udall Foundation is meeting the objectives of the FMFIA. In general:

- Obligations and costs are in compliance with applicable laws, rules, regulations, and policies;
- Funds, property, and other assets are safeguarded against waste, loss, unauthorized use, or misappropriation; and
- Revenues and expenditures applicable to agency operations are properly recorded and accounted for to permit the preparation of accounts and reliable financial and statistical reports, and to maintain accountability over assets.



David P. Brown, Ph.D.
Executive Director

Analysis of Systems Controls and Legal Compliance

This section of the report provides the required information on the Udall Foundation's management assurances and compliance with the following legal and regulatory requirements:

- Federal Managers' Financial Integrity Act of 1982 (FMFIA);
- Federal Financial Management Improvement Act of 1996 (FFMIA); and
- Major Management Challenges Confronting the Udall Foundation.

GSA performs necessary financial services for the Udall Foundation. These include furnishing receipt and disbursement of funds, financial reporting and related accounting functions, and execution of all investments in Treasury public debt securities. GSA is considered a part of the Udall Foundation's overall financial management operations; however, the Udall Foundation is responsible for the integrity and objectivity of the information presented in its financial statements.

The principal financial statements included in the FY 2024 PAR have been prepared to report the financial position and results of operations of the Udall Foundation, pursuant to the requirements of 31 U.S.C. 3515(b). These statements have been prepared from the books and records of the Udall Foundation in accordance with generally accepted accounting principles for Federal agencies and the formats prescribed by OMB. These financial statements are in addition to the financial reports used to monitor and control budgetary resources, which are prepared from the same books and records. The statements should be read with the understanding that they are for a component of the U.S. Government, a sovereign entity.

Management Assurances

The FMFIA requires agencies to provide an annual statement of assurance regarding internal accounting and administrative controls including program, operational, and administrative areas as well as accounting and financial management and reporting. The Udall Foundation maintains a standard of continuous process improvement under the framework of enterprise risk management. This includes review of standard operating procedures by the Chief Financial Officer and updating of necessary policies under the guidance of its General Counsel. The included assurance statement is based on compliance with the below policies and guidelines.

Federal Managers' Financial Integrity Act of 1982 (FMFIA)

The Udall Foundation believes that maintaining integrity and accountability in all programs and operations (1) is critical for good government; (2) demonstrates responsible safeguarding of assets; (3) ensures high-quality, responsible leadership; (4) ensures the effective delivery of services; and (5) maximizes desired program outcomes.

To achieve integrity and accountability, the Udall Foundation has developed and implemented management, administrative, and financial system controls to reasonably ensure the following:

- Programs and operations achieve intended results efficiently and effectively;

- Resources are used in accordance with the Udall Foundation’s mission as defined by its enabling legislation;
- Programs and resources are protected from waste, fraud, and mismanagement;
- Laws and regulations are followed; and
- Timely, accurate, and reliable data are maintained and used for decision-making at all levels.

The Udall Foundation’s internal controls program is designed to ensure full compliance with the goals, objectives, and requirements of the FMFIA and appropriate OMB Circulars and Memoranda.

Internal Controls Assessments

The included assurance statement is based on internal controls resulting from:

- A 2012 review by the U.S. Department of the Interior Office of Inspector General (DOI OIG);
- A 2013 review conducted by the Government Accountability Office (GAO);
- A 2013 third-party review of internal controls;
- A 2015 review by GAO;
- A 2018 follow-up review by DOI OIG;
- A 2022 audit conducted by DOI OIG; and
- The external financial audit for FY 2024 conducted by independent CPA firm Rocha and Company, PC.

FMFIA Material Weaknesses and Accounting System Non-conformances

The Udall Foundation uses the OMB guidelines for material weakness designations and recognizes the importance of correcting material weaknesses in a timely manner. The independent auditor identified no deficiencies in internal controls that are considered a material weakness in financial reporting during its audit for the year ended September 30, 2024.

Internal Controls over Financial Reporting

Internal controls over financial reporting reasonably ensure the safeguarding of assets from waste, loss, and unauthorized use or misappropriation as well as compliance with laws and regulations pertaining to financial reporting.

Federal Financial Management Improvement Act of 1996 (FFMIA)

Federal agencies are required to address compliance with the requirements of the FFMIA in the management representations made to the financial statement auditor. The Udall Foundation’s independent external auditor is required to report on compliance with the FFMIA requirements in the Independent Auditor’s Report. The 2024 Independent Auditor’s Report found the Udall Foundation in substantial compliance with the FFMIA requirements.

Major Management Challenges Confronting the Udall Foundation

A long-term reduction in appropriations to the Trust Fund (from \$2.750 million in FY 2009 to \$1.782 million in FY 2024) has impacted those programs that are funded by Trust Fund interest revenues due to slower growth of the Trust Fund corpus. In contrast, the Udall Foundation has realized a recent increase in appropriations to the EDRF (from \$3.200 million in FY 2021 to \$3.904 million in FY 2024), which primarily benefits the National Center. The Udall Foundation seeks to improve overall program delivery regardless of available budgetary resources. In particular, the Udall Foundation has continued to provide support for mission critical objectives and prompt attention to items identified as higher risk.

Supporting Financial System Strategies

The Udall Foundation's Project Management Database (PMD) is a multiuser application utilized to manage agencywide financial transactions and provide real-time project-related information to agency employees. Using PMD, the agency's financial team completes financial transmittals necessary for GSA to record and process obligations, revenues, and expenses on the Udall Foundation's behalf. The financial information is then available internally for reconciliation and reporting purposes. The information is also available to employees to assist in tracking project-related revenues and expenses as well as project data such as contracts and interagency agreements.

The financial sections of PMD maintain segregation of duties by separating the ability to create, review, and approve records depending on a user's login identity. Using a series of electronic inboxes for the purposes of moving an action from user to user, one user can create a transaction, which is forwarded to a different user for review, and the transaction is automatically forwarded to the next user for final review and approval. PMD establishes budgetary controls for each project or activity before obligations can be made or expenses can be incurred. This system ensures segregation of duties and that transactions are not overlooked by requiring action on the part of the user "receiving" the transaction in their inbox. Following approvals, PMD provides receipt and expense supporting documentation necessary for GSA processing. GSA's internal controls provide a second check on receipts and disbursements; in addition, GSA provides monthly financial transaction reports that are reconciled with PMD as well as quarterly and annual financial reporting to the Udall Foundation.

In FY 2022, the Udall Foundation transitioned to in-house contracting. Due to new internal requirements necessary for proper accounting and oversight of acquisition activities, the Data and Information Technology team initiated further development work on PMD including new processes and controls to establish an acquisition and agreement interface for the agency's Contracting Officer. Once these enhancements are complete, the Udall Foundation's financial systems will maintain segregation of duties and provide accurate financial reporting for the reconciliation of contracts, agreements, and invoices.

Analysis of Financial Statements

Introduction and Analysis of Statements

The Federal Accounting Standards Advisory Board requires that the Udall Foundation's financial statements be displayed in several formats. The annual financial statements include a Balance Sheet, Statement of Net Cost, Statement of Changes in Net Position, Statement of Budgetary Resources, and related notes. These statements are in addition to the internal financial reports to management, which are prepared from the same data.

The Udall Foundation receives appropriations that are deposited into two funds: the Environmental Dispute Resolution Fund (EDRF) and the Morris K. Udall and Stewart L. Udall Trust Fund (Trust Fund). The agency's financial statements combine data for both funds. Available balances in both the Trust Fund and EDRF may be invested in Treasury public debt securities to generate interest revenues; however, the funds differ in how appropriations made to each may be spent. Appropriations made to the EDRF are available for direct expenditure and remain available until expended, while appropriations made to the Trust Fund are added to the Fund's corpus and invested. The Udall Foundation's enabling legislation specifies that only Trust Fund interest revenues are allowed to be used to fund authorized Education and the University of Arizona partner programming and related administrative costs. In both FY 2023 and FY 2024, Congress authorized the Udall Foundation to utilize that fiscal year's Trust Fund appropriation for direct expenditure in addition to Trust Fund interest revenues.

Overall Significant Trends

EDRF: During FY 2024, the Congressional appropriation to the EDRF decreased from \$3.943 million to \$3.904 million. The requested FY 2025 EDRF appropriation from Congress and anticipated interagency agreements should be sufficient to maintain existing National Center baseline activities in FY 2025.

Trust Fund: During FY 2024, the Congressional appropriation to the Trust Fund decreased from \$1.800 million to \$1.782 million. Anticipated Trust Fund interest revenues and the requested FY 2025 Trust Fund appropriation from Congress should be sufficient to maintain existing baseline activities in FY 2025 for Parks in Focus®; the Scholarship, Internship, and Fellowship; and University of Arizona partner programming. Udall Foundation leadership continues to monitor rates and shift investments between short-term and long-term obligations when appropriate.

Balance Sheet

The Balance Sheet provides a snapshot of the Udall Foundation's financial condition as of the end of the fiscal year. The Assets category includes both long-term investments and Treasury balances that are invested on a monthly basis.

The vast majority of the Total Assets shown on the balance sheet are Trust Fund investments, representing both short- and long-term Treasury public debt securities. Overall, assets remained unbiased by (\$3.538 million) (5.17%).

Liabilities are primarily related to external accounts payable, accrued but not yet billed.

Statement of Net Cost (SNC)

The SNC displays the respective total expenses, net of earned revenues.

Statement of Changes in Net Position (SCNP)

Overall, the ending balance in the consolidated financial statements increased by 0.74%, the difference between total funding sources and the net cost of operations.

Statement of Budgetary Resources (SBR)

The SBR provides information to help assess budget execution and compliance with budgetary accounting rules. It provides information on total budgetary resources available, the status of those resources, and outlays. This statement is prepared on an obligation basis as opposed to the accrual basis of accounting used for the other statements. Overall, total budgetary resources remained unbiased by (\$3.164 million) (12.52%).

Controls, Systems, and Legal Compliance Financial Audit

In FY 2024, the Udall Foundation received an unqualified opinion from the agency's external financial auditor. The audit provides additional assurance to Udall Foundation leadership, its constituents, and Congress that the Udall Foundation's financial transactions and management practices are in keeping with established laws, regulations, and practices.

Independent Auditor's Report (FY 2024)

The independent external auditor found the Udall Foundation's financial statements, including the accompanying notes, presented fairly in all material respects and in conformity with generally accepted accounting principles for Federal agencies. The auditor identified no material weaknesses or significant deficiencies in internal controls.

Possible Future Effects of Existing Events and Conditions

EDRF: During FY 2024, the Congressional appropriation to the EDRF decreased from \$3.943 million to \$3.904 million. The requested FY 2025 EDRF appropriation from Congress and anticipated interagency agreements should be sufficient to maintain existing National Center baseline activities in FY 2025.

Although the National Center typically receives offsetting collections for ECCR cases and projects that develop beyond the initial consultation stage, it relies upon a baseline appropriation to support its operations. The appropriation allows the National Center to develop partnerships with Federal agencies, advance new projects and trainings, and create a foundation to leverage the use of contracted service professionals to expand its support to Federal agencies. A reduction in the baseline appropriation could have negative impacts on National Center operations and service provision.

A second, related factor that could negatively impact the National Center is a reduction in offsetting collections due to the inability of agencies to utilize the National Center's services. The National Center primarily provides support on Federal environmental decision-making processes; consequently, most project funding is provided by Federal agencies. Reductions in Federal agency budgets could impact either the scale or scope of Federal ECCR efforts, which could in turn impact National Center project activities. The National Center is continuing efforts to expand and diversify its customer base to reduce the likelihood of downward swings in service delivery; such expansion and diversification would mitigate the reliance of the National Center on any single funding source for service provision.

Trust Fund: During FY 2024, the Congressional appropriation to the Trust Fund decreased from \$1.800 million to \$1.782 million. Anticipated Trust Fund interest revenues and the requested FY 2025 Trust Fund appropriation from Congress should be sufficient to maintain existing baseline activities in FY 2025 for Parks in Focus®; the Scholarship, Internship, and Fellowship; and University of Arizona partner programming. Udall Foundation leadership continues to monitor rates and shift investments between short-term and long-term obligations when appropriate. As it appears likely that interest rates will begin to decrease beginning in FY 2025, a reduction in interest revenues could negatively impact the availability of future funding for Trust Fund-supported programs.

Limitations of the Financial Statements

The enclosed principal financial statements have been prepared to report the financial position and results of operations of the Udall Foundation, as required by 31 U.S.C. 3515(b). These statements have been prepared from the books and records of the Udall Foundation in accordance with generally accepted accounting principles for Federal agencies and the formats prescribed by OMB. These financial statements are in addition to other financial reports used to monitor and control budgetary resources that are also prepared from the same books and records.

Appendix A. Data Validation and Verification

The Udall Foundation is working to ensure compliance with OMB Memorandum M-22-10, the Paperwork Reduction Act, and the President’s Management Agenda, specifically the goals identified for Evidence, Evaluation, and Capacity-Building to Advance Evidence-Based Policymaking. To this end, the Udall Foundation regularly assesses its progress toward meeting the goals of its FY 2022–2026 Strategic Plan. Performance data are collected using output measures such as number of awardees, consultations, and trainings as well as outcome measures that capture participant feedback on the quality and value of services and programs. Performance feedback is solicited from participants in and users of National Center, Education, and the University of Arizona programs and services.

Collectively, these performance data represent an independent external source of evaluation. In designing data collections, the Udall Foundation balances the desire for and value of in-depth feedback with the burden such requests place on the public, as well as the associated administrative costs of such collections. In FY 2024, the Udall Foundation completed the public notification and approval process to update certain agency information collection requests in coordination with the Office of Information and Regulatory Affairs (OIRA). The agency expects to begin a review in FY 2025 of Privacy Act and System of Records Notice requirements with corresponding coordination with OIRA as appropriate.

John S. McCain III National Center for Environmental Conflict Resolution

Since FY 2002, the National Center has administered a suite of questionnaires to evaluate ECCR services. Using these questionnaires, the National Center solicits performance feedback from members of the public and agency representatives who are participants in, and users of, National Center services. Respondents are surveyed at the conclusion of services or at the end of a significant phase of a process or service (e.g., the end of a training or the completion of an assessment or mediation). To obtain performance data, the National Center administers surveys to recipients of services for completed processes as allowed and when appropriate. In terms of data reliability, validation, and verification, the National Center has processes in place to ensure the accurate recording, processing, and summarizing of performance information.

The evaluative information collected by the National Center is used to promote improved outcomes. Project-level evaluation reports are generated that summarize respondents’ feedback in a detailed, transparent manner. These reports provide program managers and others with in-depth feedback on performance as well as insights into why performance was met, exceeded, or fell short of expectations. Such feedback is designed to promote reflective practice so that future processes and applications of ECCR are improved. The evaluative information also supports a macro-level evaluation of ECCR processes.

Federal ECCR data are collected across Federal agencies and consolidated in an annual report developed by the Council on Environmental Quality and the National Center. Over a decade of data were evaluated in *Environmental Collaboration and Conflict Resolution (ECCR): Enhancing Agency Efficiency and Making Government Accountable to the People*.

Education Programs

The Udall Foundation's Education Programs use both quantitative and qualitative data collections to assess performance and measure success. Quantitative data consist of numbers of awards and participants and statistical data such as types of majors and fields of study. The data are entered manually through the Scholarship online application and in the Udall Foundation's Scholar and Alumni Tracking database. Data are verified through staff quality control review and programming robustness.

Qualitative data are collected using the following methods:

- Direct observation of participants' behavior and interactions;
- Staff conversations and interactions with individual participants;
- Informal feedback from participants; and
- Follow up with program alumni.

The observations and interactions with participants occur over the course of each program, and alumni continue to provide feedback after the programs have ended. Information gathered over time in this way results in a more comprehensive and well-rounded data collection.

Appendix B. Financial Statements



**GENERAL AND TRUST FUND
FINANCIAL STATEMENTS**

As Of And For The Fiscal Years Ended September 30, 2024 and 2023

Independent Auditor's Report

To: Chairman and Executive Director
The Morris K. Udall and Stewart L. Udall Foundation
Tucson, Arizona

In our audits of the fiscal years 2024 and 2023 financial statements of the **Morris K. Udall and Stewart L. Udall Foundation (the Foundation)**, we found:

- the Foundation's financial statements as of and for the fiscal years ended September 30, 2024, and 2023, are presented fairly, in all material respects, in accordance with U.S. generally accepted accounting principles;
- no material weaknesses in internal control over financial reporting based on the limited procedures we performed; and
- no reportable non-compliance for fiscal year 2024 with provisions of applicable laws, regulations, contracts, and grant agreements we tested.

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

Report on the Financial Statements

Opinion

In accordance with Office of Management and Budget (OMB) Bulletin No. 24-02, *Audit Requirements for Federal Financial Statements*, we have audited the Foundation's financial statements. The Foundation's financial statements comprise the balance sheets as of September 30, 2024, and 2023; 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, the Foundation's financial statements present fairly, in all material respects, the Foundation's financial position as of September 30, 2024, and 2023, 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 government auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Foundation 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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

We have applied certain limited procedures to the RSI in accordance with U.S. generally accepted government auditing standards. 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

The Foundation'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 the Foundation's Performance Annual Report. The other information comprises financial summaries and historical information but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Report on Internal Control over Financial Reporting

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

Results of Our Consideration of Internal Control over Financial Reporting

Our consideration of internal control was for the limited purpose described below, and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, or to express an opinion on the effectiveness of the Foundation's internal control over financial reporting. Given these limitations, during our 2024 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 the Foundation's internal control over financial reporting in accordance with U.S. generally accepted government auditing standards and Office of Management and Budget audit guidance.

Responsibilities of Management for Internal Control over Financial Reporting

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

Auditor's Responsibilities for Internal Control over Financial Reporting

In planning and performing our audit of the Foundation's financial statements as of and for the fiscal year ended September 30, 2024, in accordance with U.S. generally accepted government auditing standards, we considered the Foundation'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 the Foundation's internal control over financial reporting. Accordingly, we do not express an opinion on the Foundation'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 (1) transactions are properly recorded, processed, and summarized to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles, and assets are safeguarded against loss from unauthorized acquisition, use, or disposition, and (2) transactions are executed in accordance with provisions of applicable laws, including those governing the use of budget authority, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements.

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

Intended Purpose of Report on Internal Control over Financial Reporting

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

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

In connection with our audits of the Foundation's financial statements, we tested compliance with selected provisions of applicable laws, regulations, contracts, and grant agreements consistent with our auditor's responsibility 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 2024 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 the Foundation. 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.

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

The Foundation's management is responsible for complying with laws, regulations, contracts, and grant agreements applicable to the Foundation.

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

Our responsibility is to test compliance with selected provisions of laws, regulations, contracts, and grant agreements applicable to the Foundation that have a direct effect on the determination of material amounts and disclosures in the Foundation's financial statements, and to perform certain other limited procedures. Accordingly, we did not test compliance with all provisions of laws, regulations, contracts, and grant agreements applicable to the Foundation. 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.

Rocha & Company, PC

*Gaithersburg, Maryland
November 15, 2024*

Morris K. Udall and Stewart L. Udall Foundation
BALANCE SHEETS

As Of September 30, 2024 and 2023
(in dollars)

		2024	Reclassified 2023
Assets:			
Intragovernmental Assets:			
Fund Balance With Treasury	(Note 2)	\$ 11,374,131.58	\$ 29,030,031.09
Investments, net	(Note 3)	57,177,290.56	38,374,776.57
Accounts Receivable, net	(Note 4)	260,493.17	322,282.14
Advances and Prepayments	(Note 5)	2,000.00	-
Total Intragovernmental Assets		68,813,915.31	67,727,089.80
Other than Intragovernmental Assets:			
Accounts Receivable, net	(Note 4)	44,820.06	24,187.75
Property, Plant and Equipment, net	(Note 6)	2,112,595.64	626,749.70
Total Other than Intragovernmental Assets		2,157,415.70	650,937.45
Total Assets		\$ 70,971,331.01	\$ 68,378,027.25
Liabilities:			
Intragovernmental Liabilities:			
Accounts Payable	(Note 7)	292.30	\$ 7,652.42
Advances from Others and Deferred Revenue	(Note 9)	1,969,256.22	1,111,506.79
Other Liabilities	(Note 8)	27,911.04	22,874.69
Total Intragovernmental Liabilities		1,997,459.56	1,142,033.90
Other than Intragovernmental Liabilities:			
Accounts Payable		734,935.03	448,079.80
Federal Employee Salary, Leave, and Benefits Payable		414,042.09	407,190.48
Other Liabilities	(Note 8)	1,605,383.53	-
Total Other than Intragovernmental Liabilities		2,754,360.65	855,270.28
Total Liabilities		\$ 4,751,820.21	\$ 1,997,304.18
Net Position:			
Unexpended Appropriations - All Other Funds (Consolidated Totals)		(98,841.02)	808,458.18
Cumulative Results of Operations - All Other Funds (Consolidated Totals)		\$ 66,318,351.82	\$ 65,572,264.89
Total Net Position - All Other Funds (Consolidated Totals)		66,219,510.80	66,380,723.07
Total Net Position		\$ 66,219,510.80	\$ 66,380,723.07
Total Liabilities and Net Position		\$ 70,971,331.01	\$ 68,378,027.25

The accompanying notes are an integral part of these statements.

Morris K. Udall and Stewart L. Udall Foundation
STATEMENTS OF NET COST

For The Fiscal Years Ended September 30, 2024 and 2023
(in dollars)

	2024	2023
Program Costs:		
Gross Costs	\$ 11,040,812.07	\$ 9,683,420.92
Less: Earned Revenue	1,884,820.08	2,303,870.47
Net Program Costs	9,155,991.99	7,379,550.45
Net Cost of Operations	\$ 9,155,991.99	\$ 7,379,550.45

The accompanying notes are an integral part of these statements.

Morris K. Udall and Stewart L. Udall Foundation
STATEMENT OF CHANGES IN NET POSITION
For The Fiscal Years Ended September 30, 2024 and 2023
(in dollars)

FY 2024 (CY)

	All Other Funds (Consolidated Totals)	Consolidated Total
Unexpended Appropriations:		
Beginning Balance	\$ 808,458.18	\$ 808,458.18
Appropriations received	5,686,000.00	5,686,000.00
Appropriations used	<u>(6,593,299.20)</u>	<u>(6,593,299.20)</u>
Net Change in Unexpended Appropriations	<u>(907,299.20)</u>	<u>(907,299.20)</u>
Total Unexpended Appropriations	<u>\$ (98,841.02)</u>	<u>\$ (98,841.02)</u>
Cumulative Results from Operations		
Beginning Balances	\$ 65,572,264.89	\$ 65,572,264.89
Appropriations used	6,593,299.20	6,593,299.20
Nonexchange Revenue	2,759,051.42	2,759,051.42
Donations and forfeitures of cash and cash equivalents	22,855.00	22,855.00
Imputed Financing	499,916.06	499,916.06
Other (+/-)	26,957.24	26,957.24
Net Cost of Operations	<u>(9,155,991.99)</u>	<u>(9,155,991.99)</u>
Net Change in Cumulative Results of Operations	<u>746,086.93</u>	<u>746,086.93</u>
Total Cumulative Results of Operations	<u>66,318,351.82</u>	<u>66,318,351.82</u>
Net Position	<u>\$ 66,219,510.80</u>	<u>\$ 66,219,510.80</u>

The accompanying notes are an integral part of these statements.

Morris K. Udall and Stewart L. Udall Foundation
STATEMENT OF CHANGES IN NET POSITION
For The Fiscal Years Ended September 30, 2024 and 2023
(in dollars)

FY 2023 (PY)

	All Other Funds (Consolidated Totals)	Consolidated Total
Unexpended Appropriations:		
Beginning Balance	\$ 929,893.39	\$ 929,893.39
Appropriations received	5,743,000.00	5,743,000.00
Appropriations used	<u>(5,864,435.21)</u>	<u>(5,864,435.21)</u>
Net Change in Unexpended Appropriations	<u>(121,435.21)</u>	<u>(121,435.21)</u>
Total Unexpended Appropriations	<u>\$ 808,458.18</u>	<u>\$ 808,458.18</u>
Cumulative Results from Operations		
Beginning Balances	\$ 64,264,516.42	\$ 64,264,516.42
Appropriations used	5,864,435.21	5,864,435.21
Nonexchange Revenue	2,453,869.14	2,453,869.14
Donations and forfeitures of cash and cash equivalents	535.34	535.34
Imputed Financing	368,459.23	368,459.23
Net Cost of Operations	<u>(7,379,550.45)</u>	<u>(7,379,550.45)</u>
Net Change in Cumulative Results of Operations	<u>1,307,748.47</u>	<u>1,307,748.47</u>
Total Cumulative Results of Operations	<u>65,572,264.89</u>	<u>65,572,264.89</u>
Net Position	<u>\$ 66,380,723.07</u>	<u>\$ 66,380,723.07</u>

The accompanying notes are an integral part of these statements.

Morris K. Udall and Stewart L. Udall Foundation
STATEMENTS OF BUDGETARY RESOURCES

For The Fiscal Years Ended September 30, 2024 and 2023
(in dollars)

	2024 Budgetary	2023 Budgetary
Budgetary resources:		
Unobligated balance from prior year budget authority, net (discretionary and mandatory) (Note 14) \$	14,045,354.51	\$ 11,176,872.21
Appropriations (discretionary and mandatory)	9,911,472.22	9,794,852.32
Spending authority from offsetting collections (discretionary and mandatory)	4,478,773.84	4,299,294.51
Total budgetary resources	\$ 28,435,600.57	\$ 25,271,019.04
Status of budgetary resources:		
New obligations and upward adjustments (total) (Note 15) \$	13,204,653.87	\$ 12,218,390.90
Unobligated balance, end of year:		
Apportioned, unexpired account	13,938,439.56	10,646,324.00
Unapportioned, unexpired accounts	1,292,507.14	2,406,304.14
Unexpired unobligated balance, end of year	15,230,946.70	13,052,628.14
Unobligated balance, end of year (total)	15,230,946.70	13,052,628.14
Total budgetary resources	\$ 28,435,600.57	\$ 25,271,019.04
Outlay, net:		
Outlays, net (total) (discretionary and mandatory) \$	8,893,081.23	\$ 8,689,494.11
Distributed offsetting receipts (-)	1,782,000.00	1,800,000.00
Agency outlays, net (discretionary and mandatory)	\$ 7,111,081.23	\$ 6,889,494.11

The accompanying notes are an integral part of these statements.

Notes to the Financial Statements

Note 1 – Significant Accounting Policies

Reporting Entity

The Morris K. Udall Foundation was established by the U.S. Congress in 1992 as an independent executive branch agency to honor Morris K. Udall's lasting impact on this Nation's environment, public lands, and natural resources, and his support of the rights and self-governance of Native Americans and Alaska Natives (P.L. 102-259). That legislation is codified at 20 U.S.C. § 5601-5609 and has been amended several times:

- The 1998 Environmental Policy and Conflict Resolution Act (P.L. 105-156) established the U.S. Institute for Environmental Conflict Resolution as a program of the Udall Foundation to assist parties in resolving environmental, public lands, and natural resources conflicts nationwide that involve Federal agencies or interests.
- In 2000, Congress authorized the Udall Foundation to conduct management and leadership education and provide assistance and resources for policy analysis for Native American and Alaska Native leaders (P.L. 106-568).
- In 2009, Congress enacted legislation to honor Stewart L. Udall and add his name to the Udall Foundation (P.L. 111-90).
- In 2019, Congress enacted legislation to reauthorize the Udall Foundation and to amend the enabling legislation by renaming the U.S. Institute for Environmental Conflict Resolution as the John S. McCain III National Center for Environmental Conflict Resolution, and to include the Stewart L. Udall Parks in Focus® Program and the Native Nations Institute for Leadership, Management, and Policy as formal elements of the Udall Foundation's Education Programs (P.L. 116-94).
- In 2024, Congress enacted legislation to reauthorize the Udall Foundation and to amend the enabling legislation by requiring that interest earned from investments made with any new appropriations to the Morris K. Udall and Stewart L. Udall Trust Fund only be available subject to appropriations (P.L. 118-47).

The agency is known today as the Morris K. Udall and Stewart L. Udall Foundation (Udall Foundation) and is headquartered in Tucson, Arizona.

Accounting Policies

Starting in FY 2024, Federal reporting entities are required to report a right-to-use lease asset and lease liability for non-intragovernmental, non-short-term contracts or agreements, when the entity has the right to obtain and control access to economic benefits or services from an underlying property, plant, or equipment asset for a period of time in exchange for consideration under the terms of the contract or agreement.

Basis of Presentation

The financial statements of the Udall Foundation have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and the form and content

Note 1 – Significant Accounting Policies (continued)

requirements specified by the Office of Management and Budget’s (OMB) Circular No. A-136, revised. U.S. GAAP for Federal entities are the standards prescribed by the Federal Accounting Standards Advisory Board (FASAB), which has been designated as the official accounting standards-setting body for the U. S. Federal Government by the American Institute of Certified Public Accountants (AICPA).

The Udall Foundation uses both the accrual basis and budgetary basis of accounting to record transactions. Under the accrual basis, revenues are recognized when earned and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash. These financial statements were prepared following accrual basis accounting. The Combined Statements of Budgetary Resources provide information about how budgetary resources were made available as well as their status at the end of the period. Recognition and measurement of budgetary information reported on this statement is based on budget terminology definition and guidance in OMB Circular No. A-11, *Preparation, Submission and Execution of the Budget*, July 2024.

Annual Appropriations

Annual appropriations for the years ended September 30 are as follows:

	<u>2024</u>	<u>2023</u>
Morris K. Udall Scholarship and Excellence in National Environmental Policy Trust Fund	\$ 1,782,000.00	\$ 1,800,000.00
Environmental Dispute Resolution Fund	\$ 3,904,000.00	\$ 3,943,000.00

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make a number of estimates and assumptions. These estimates affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

Fund Balance with the U.S. Treasury

The Udall Foundation’s cash receipts and disbursements are processed by the U.S. Treasury. No cash balances are maintained outside the U.S. Treasury.

Accounts Receivable, Net

Accounts receivable consists of amounts owed to the Udall Foundation by other federal agencies and the public. These balances are presented net of any direct write-offs made.

Note 1 – Significant Accounting Policies (continued)

Investments

Investments consist only of U.S. Government securities and are carried at historical cost in the accompanying financial statements. The unamortized premium (discount) is amortized using the interest yield method as required by the Treasury Financial Manual, Bulletin No. 2024-06.

General Property and Equipment

Property and equipment purchases are valued at cost and are capitalized when the cost is \$2,500 or more with a useful life of more than two years. Depreciation is calculated on a straight-line basis over the estimated useful lives. The estimated useful lives are as follows: Furniture & Fixtures – five years; Computer equipment – either five or seven years, dependent upon type of equipment.

The Udall Foundation's headquarters lease is calculated on a straight-line depreciation basis for ten years (the full term of the lease). Leasehold improvements are valued at cost and are capitalized when the cost is \$2,500 or more with a useful life of more than two years. Amortization is calculated on a straight-line basis over the estimated useful lives. The estimated useful lives are dependent on remaining lease terms of the offices. As of September 30, 2024, the leasehold improvements capitalized with estimated useful lives of ten years. For financial statement purposes, the Udall Foundation includes right-to-use assets with General Property and Equipment.

Liabilities

Liabilities are recognized for the amount of probable future outflows or other sacrifices of resources as a result of past transactions or events. Since the Udall Foundation is a component of the U.S. Government, a sovereign entity, its liabilities cannot be liquidated without legislation that provides resources to do so. Payment of all liabilities other than contracts can be abrogated by the sovereign entity.

Unfunded liabilities are incurred when funding has not yet been made available through Congressional appropriations or current earnings. The Udall Foundation recognizes such liabilities for employee annual leave earned but not taken and amounts billed by the Department of Labor (DOL) for the worker's compensation benefits. In accordance with Public Law and existing Federal accounting standards, a liability is not recorded for any future payment made on behalf of current workers contributing to the Medicare Hospital Insurance Trust Fund.

Revenues and Other Financing Sources

The activities of the National Center are supported by annual appropriations to the EDRF and offsetting collections for National Center services. The Education Programs and University of Arizona partner programming are supported by the Trust Fund, where the primary financing source consists of interest revenue earned on Treasury securities. Other financing sources for the Udall Foundation consist of imputed financing sources which are costs financed by other Federal entities on behalf of the Udall Foundation, as required by Statement of Federal Financial Accounting Standard (SFFAS) No. 5, *Accounting for Liabilities of the Federal Government*. Solicitation and administration of grants, gifts, and

Note 1 – Significant Accounting Policies (continued)

donations for the work of the Udall Foundation programs are expressly permitted by an amendment to the enabling legislation passed by Congress in FY 2020.

Financing sources are provided through Congressional appropriations on a no-year basis or through reimbursable agreements. No-year or “X-year” appropriations are available for obligations until the purpose for which they are provided is carried out and, therefore, for an indefinite period. Reimbursable service agreements generally recognize revenues when goods are delivered, or services rendered between the Udall Foundation and other Federal agencies and the public. In addition, other financing sources are provided in the form of gifts from the public, interest on investments, and miscellaneous sales. All these financing sources may be used to finance operating expenses and for capital expenditures, as specified by law.

EDRF

The National Center was established as the U.S. Institute for Environmental Conflict Resolution by Congress through the Environmental Policy and Conflict Resolution Act of 1998 (Public Law 105-156). The name of the program was changed in FY 2020 with an amendment to the enabling legislation.

Congressional appropriations to support the work of the National Center are deposited into the EDRF. Congress has also authorized the National Center to accept and retain collections for conflict resolution services, in addition to its appropriations. Such collections are also deposited into the EDRF and all available balances are invested in Treasury securities.

Of the \$1,884,820.08 being reported as FY 2024 collections for services provided, \$1,682,994.19 is from Federal sources and is the result of intragovernmental flows. The remaining \$201,825.89 is from non-Federal sources and should be considered inflows or resources to the Federal Government.

Trust Fund

The Education Programs of the Udall Foundation were established by Public Law 102-259, codified at 20 U.S.C. § 2601 and following. Public Law 102-259 authorized initial appropriations of \$40 million for the Trust Fund and directed that the Trust Fund corpus be invested in Treasury securities, with only the income from the Trust Fund available to operate the Education Programs. The Udall Foundation is also authorized to accept, hold, administer, and utilize grants, gifts, and donations. 20 U.S.C. § 5608(a)(4).

The annual income from Trust Fund interest revenues is specifically allocated by the law as follows: at least 50 percent for authorized Education programming; at least 20 percent to be allocated to the Udall Center for Studies in Public Policy at The University of Arizona (Udall Center); and a maximum of 17.5 percent for administrative costs. Since FY 2001, annual set asides from Trust Fund appropriations have been made for the purposes of the Native Nations Institute (NNI), a program of the Udall Center, pursuant to Congressional authorization.

In FY 2024, the Udall Foundation had three sources of income to the Trust Fund: appropriations; grants, gifts, and donations; and interest revenues from investments. All would be considered inflow of resources to the Government.

Note 1 – Significant Accounting Policies (continued)

Annual Leave

Annual leave is accrued as it is earned, and the accrual is reduced as leave is taken. Each year, the balance in the accrual annual leave account is adjusted to reflect current pay rates. To the extent that current or prior year funding is not available to cover annual leave earned but not taken, funding will be obtained from future financing sources. Sick leave and other types of non-vested leave are expensed as taken. Unused sick leave will be used in the calculation of an employee's or survivor's annuity based on retirement with an immediate annuity or on a death in service.

The Udall Foundation no longer has any employees covered by the Civil Service Retirement System (CSRS). For employees covered by the Federal Employees Retirement System (FERS), credit toward the annuity computation will be based upon a percentage of the sick leave balance at retirement or death, depending on the date the entitlement to the annuity began:

- 50 percent in the case of an annuity entitlement based on a separation from service from October 28, 2009, through December 31, 2013; and
- 100 percent in the case of an annuity entitlement based on a separation from service occurring on or after January 1, 2014.

Retirement Plans

All the Udall Foundation's employees participate in FERS. Under FERS, the Udall Foundation contributes the employer's matching share for Social Security and an amount equal to one percent of employee's pay to the Thrift Savings Plan. The Udall Foundation will also match an employee's savings plan contribution up to an additional four percent of pay. OPM is responsible for reporting on FERS plan assets, accumulated plan benefits, and unfunded liabilities, if any, applicable to federal civilian employees.

The FASAB's SFFAS Number 5, *Accounting for Liabilities of the Federal Government*, requires that employing agencies recognize the full cost of pensions, health, and life insurance benefits, during their employee's active years of service. OPM, as the administrator of the FERS plan, the Federal Employee's Health Benefits Program, and the Federal Employee's Group Life Insurance Program must provide the "cost factors" that adjust the agency contribution rate to the full cost for the applicable benefit programs. Accordingly, no liability is reflected on the Foundation's balance sheet, and an imputed cost is reflected in its operating statements.

Obligations Related to Canceled Appropriations

Payments may be required of up to one percent of current year appropriations for valid obligations incurred against prior year appropriations that have been canceled. The Udall Foundation had no canceled appropriations as of September 30, 2024, and September 30, 2023.

Contingencies

A contingency is an existing condition, situation, or set of circumstances involving uncertainty as to possible gain or loss to the Udall Foundation. The uncertainty will ultimately be resolved when one or

Note 1 – Significant Accounting Policies (continued)

more future events occur or fail to occur. With the exception of pending, threatened, or potential litigation, a contingent liability is recognized when a past transaction or event has occurred, a future outflow or other sacrifice of resources is more likely than not, and the related future outflow or sacrifice of resources is measurable. For pending, threatened, or potential litigation, a liability is recognized when a past transaction or event has occurred, a future outflow or other sacrifice of resources is likely, and the related future outflow or sacrifice of resources is measurable.

Reclassification of Prior Year Amounts

These financial statements for FY 2024 and FY 2023 (prior year) are presented on a comparative basis. The Foundation has reclassified the FY 2023 balance sheet data related to Federal Employee Salary, Leave, and Benefits payable for a comparable format in accordance with U.S. Treasury’s updated U.S. Standard General Financial Statement Crosswalk for FY 2024.

Note 2 – Fund Balance with Treasury

The Udall Foundation’s Trust Fund and EDRF balances come from investment interest revenues, appropriations, fees collected for services, and any grants, gifts, and donations. The enabling legislation specifies that the Trust Fund corpus is unavailable to the Udall Foundation for general use and can only be invested.

	2024	2023
A. Fund Balance with Treasury		
Trust Fund	\$ 5,181,279.80	\$ 18,194,613.37
Institute	6,192,851.78	10,835,417.72
Total	\$ 11,374,131.58	\$ 29,030,031.09
B. Status of Fund Balance with Treasury		
1) Unobligated Balance		
a) Available	\$ 13,938,439.56	\$ 10,646,324.00
b) Unavailable	1,292,507.14	2,406,304.14
c) Temporary Reduction	2,325.00	2,088.00
d) Unavailable - Unfilled Order	(3,031,924.54)	(1,590,372.59)
2) Obligated Balance not yet Disbursed	2,503,173.65	2,178,264.27
3) Non-Budgetary FBWT	(3,330,389.23)	15,387,423.27
Total	\$ 11,374,131.58	\$ 29,030,031.09

Note 3 – Investments

As of September 30, 2024, investments were composed of the following:

	Cost	Amortization Method	Amortized Premium (Discount)	Interest Receivable	Investments, Net	Market Value Disclosure
Intragovernmental Securities						
Market Based Notes and Bonds	\$57,552,023.01	Interest-Yield	(\$864,087.36)	\$489,354.91	\$57,177,290.56	\$58,903,159.18

As of September 30, 2023, investments were composed of the following:

Intragovernmental Securities						
Market Based Notes and Bonds	\$38,819,367.66	Interest-Yield	(\$811,452.80)	\$366,861.71	\$38,374,776.57	\$36,086,505.80

Note 4 – Accounts Receivable

Accounts Receivable is represented by Accounts Receivable – Associate Claims and Accounts Receivable – Other, which is where the National Center has billed for services provided. The direct write-off method is used for uncollectible receivables.

	2024	2023
Accounts Receivable		
Associate Claims:		
Non-federal	-	-
Other:		
Federal	\$ 260,493.17	322,282.14
Non-Federal	44,820.05	24,187.75
Total Receivables	<u>\$ 305,313.22</u>	<u>346,469.89</u>

Note 5 – Advances and Prepayments

Advances and Prepayments are entirely comprised of funds to other Federal agencies in support of assisted acquisitions through an interagency agreement.

Note 6 – General Property, Plant and Equipment, Net

As of September 30, 2024, the Udall Foundation showed furniture and equipment with a total cost of \$254,037.03, accumulated depreciation of \$98,198.66, and net book value of \$155,838.37. Leasehold improvements had a total cost of \$485,218.17, accumulated amortization of \$84,212, and a net book value of \$401,005.71. Right-of-use lease asset had a total cost of \$1,742,441.75, accumulated amortization of \$186,690.19, and a net book value of \$1,555,751.56. The depreciation and amortization expense for FY 2024 was \$104,342.

As of September 30, 2023, the Udall Foundation showed furniture and equipment with total cost of \$391,376.45, accumulated depreciation of \$217,696.32, and a net book value of \$173,680.13. Leasehold improvements had a total cost of \$485,218.17, accumulated amortization of \$32,148.60, and a net book value of \$453,069.57. The depreciation and amortization expense for FY 2023 for \$64,641.

2024	Equipment	Leasehold Improvements	Right to Use Lease Asset (SFFAS 54)	Total
Cost balance, beginning of the year	\$ 391,376.45	\$ 485,218.17	\$ -	\$ 876,594
Capital Acquisitions	-	-	1,742,441.75	1,742,441
Dispositions	(137,339.42)	-	-	(137,339)
Cost balance, end of year	254,037.03	485,218.17	1,742,441.75	2,481,696
Accumulated depreciation	(98,198.66)	(84,212.46)	(186,690.19)	(369,101)
Net Book Value	\$ 155,838.37	\$ 401,005.71	\$ 1,555,751.56	\$ 2,112,595

2023	Equipment	Leasehold Improvements	Total
Cost balance, beginning of the year	\$ 223,500.34	\$ -	\$ 223,500.34
Acquisitions	167,876.11	485,218.17	653,094.28
Cost balance, end of year	391,376.45	485,218.17	876,594.62
Accumulated depreciation	(217,696.32)	(32,148.60)	(249,844.92)
Net Book Value	\$ 173,680.13	\$ 453,069.57	\$ 626,749.70

Note 7 – Liabilities Not Covered by Budgetary Resources

Liabilities of the Udall Foundation are classified as liabilities covered or not covered by budgetary resources.

	<u>2024</u>	<u>2023</u>
Other than Intragovernmental:		
Unfunded leave	\$ 323,147.51	\$ 335,340.41
Lease Liability	1,605,383.53	
Other Liabilities	410.00	410.00
Total liabilities not covered by budgetary resources	<u>1,928,941.04</u>	<u>335,750.41</u>
Total liabilities covered by budgetary resources	<u>2,822,879.17</u>	<u>1,661,553.77</u>
Total liabilities	<u>\$4,751,820.21</u>	<u>\$1,997,304.18</u>

Note 8 – Other Liabilities

Other liabilities with the public for the year ended September 30, 2024, and 2023 consist of Accrued Funded Payroll and Leave, Employer Contributions and Payroll Taxes Payable, and Other Liabilities in the amounts shown below. Other Intragovernmental liabilities consist of Employer Contributions and Payroll Taxes Payable.

	FY 2024		
	Non-Current	Current	Total
Intragovernmental			
Employer Contributions and Payroll Taxes Payable	\$ -	\$ 27,501.04	\$ 27,501.04
Other Liabilities Without Related Budgetary Obligations	<u> </u>	<u>\$ 410.00</u>	<u>\$ 410.00</u>
Total Intragovernmental	<u>-</u>	<u>27,911.04</u>	<u>27,911.04</u>
Other than Intragovernmental			
Lease Liability	<u>1,464,109.88</u>	<u>141,273.65</u>	<u>1,605,383.53</u>
Total Other than Intragovernmental	<u>1,464,109.88</u>	<u>141,273.65</u>	<u>1,605,383.53</u>
Total Other Liabilities	<u>\$ 1,464,109.88</u>	<u>\$ 169,184.69</u>	<u>\$ 1,633,294.57</u>
	FY 2023		
	Non-Current	Current	Total
Intragovernmental			
Employer Contributions and Payroll Taxes Payable	\$ -	\$ 22,464.69	\$ 22,464.69
Other Liabilities Without Related Budgetary Obligations	<u> </u>	<u>410.00</u>	<u>410.00</u>
Total Intragovernmental	<u>-</u>	<u>22,874.69</u>	<u>22,874.69</u>
Total Other Liabilities	<u>\$ -</u>	<u>\$ 22,874.69</u>	<u>\$ 22,874.69</u>

Note 9 – Advances From Others and Deferred Revenue

Advances from others are amounts the Udall Foundation has received for services to be delivered or performed in the future and reflect amounts that have yet to be earned.

Note 10 – Costs and Exchange Revenue

Intragovernmental costs are those related to goods/services purchased from a Federal entity.

	<u>Total 2024</u>	<u>Total 2023</u>
Program A		
Intragovernmental costs	\$ 1,972,860.04	\$ 1,766,475.47
Public costs	<u>\$ 9,067,952.03</u>	<u>\$ 7,916,945.45</u>
Total Program A costs	\$ 11,040,812.07	\$ 9,683,420.92
Intragovernmental earned revenue	1,682,994.19	2,070,667.62
Public earned revenue	<u>201,825.89</u>	<u>233,202.85</u>
Total earned revenue	<u>\$ 1,884,820.08</u>	<u>\$ 2,303,870.47</u>
Total Program A	<u><u>\$ 9,155,991.99</u></u>	<u><u>\$ 7,379,550.45</u></u>

Note 11 – Apportionment Categories of Obligations Incurred

The Udall Foundation is subject to apportionment; therefore, all obligations incurred for the EDRF and Trust Fund are category B, which is the amount of direct obligations incurred against amounts apportioned under category B on the latest SF 132.

	<u>Total 2024</u>	<u>Total 2023</u>
Direct		
Category B	<u>13,204,653.87</u>	<u>12,218,390.90</u>
Total Obligations	<u><u>13,204,653.87</u></u>	<u><u>12,218,390.90</u></u>

Note 12 – Undelivered Orders at the End of the Period

The amount of Unpaid Obligated Balance, Net, End of Period includes obligations relating to Undelivered Orders (goods and services contracted for but not yet received at the end of the year) and Accounts Payable (amounts owed at the end of the year for goods and services received).

	<u>Unpaid Undelivered Orders</u>	<u>Paid Undelivered Orders</u>	<u>Total Undelivered Orders</u>
2024	\$ 1,649,550.70	\$ 2,000.00	\$ 1,651,550.70
2023	\$ 1,628,217.29	\$ -	\$ 1,628,217.29

Note 13 – Leases

The Udall Foundation relocated its Tucson, Arizona, headquarters office in FY 2023 to a smaller physical footprint in closer proximity to the University of Arizona. The Udall Foundation leases its headquarters office space under an operating lease expiring in FY 2033.

The Udall Foundation is also required to maintain a location in the District of Columbia. The agency’s sublease of office space with the Arizona Board of Regents for and on behalf of The University of Arizona was terminated by the University of Arizona, for university financial reasons, on September 30, 2024. The Udall Foundation is exploring options for a new lease in the District of Columbia to begin in FY 2025.

Future total lease payments are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 141,273.65	\$ 82,160.03	\$ 223,433.68
2026	153,574.37	74,332.79	227,907.16
2027	166,639.28	65,831.44	232,470.72
2028	180,349.50	56,774.82	237,124.32
2029	195,222.15	46,645.85	241,868.00
2030	210,838.83	35,862.89	246,701.72
2031	227,400.81	24,224.71	251,625.52
2032	244,925.20	11,714.24	256,639.44
2033	85,159.73	947.19	86,106.92
Total Future Lease Payments	<u>\$ 1,605,383.52</u>	<u>\$ 398,493.96</u>	<u>\$2,003,877.48</u>

The total payments of principal and interest during the year ended September 30, 2024, were \$137,058.22 and \$81,992.02, respectively. The remaining principal balance is included in “Other liabilities” as disclosed in Note 8. The right-to-use asset is included in Property, Plant, and Equipment, Net, in Note 6.

Note 14 – Inter-Entity Costs

The Udall Foundation recognizes certain inter-entity costs for goods and services that are received from other federal entities at no cost or at a cost less than the full cost. Certain costs of the providing entity that are not fully reimbursed are recognized as imputed cost and are offset by imputed revenue. Such imputed costs relate to employee benefits. The Foundation recognizes as inter-entity costs the amount of accrued pension and post-retirement benefit expenses for current employees. The assets and liabilities associated with such benefits are the responsibility of the administering agency, OPM. For the periods ended September 30, 2024, and 2023, respectively, inter-entity costs were as follows:

	<u>2024</u>	<u>2023</u>
Office of Personnel Management	<u>\$ 499,916.06</u>	<u>\$ 368,459.23</u>
Total Imputed Financing Sources	<u>\$ 499,916.06</u>	<u>\$ 368,459.23</u>

Note 15 – Net Adjustments to Unobligated Balance, Brought Forward, October 1st

The Unobligated Balance Brought Forward from the prior fiscal year has been adjusted for recoveries of prior year paid and unpaid obligations. The adjustments to Unobligated Balance Brought Forward, October 1, as of September 30, 2024, and 2023, consisted of the following:

	2024	2023
Unobligated Balance Brought Forward, October 1	\$ 13,052,628.14	\$ 10,541,043.50
Recoveries of Prior Year Obligations	949,204.37	593,372.71
Transfers - Prior-Year Balances	43,522.00	42,456.00
Unobligated Balance From Prior Year Budget Authority, Net	<u>\$ 14,045,354.51</u>	<u>\$ 11,176,872.21</u>

Note 16 – Explanation of Differences between the SBR and the Budget of the US Government

SFFAS No. 7, *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting*, requires an explanation of material differences between budgetary resources available, the status of those resources and outlays as presented in the Statement of Budgetary Resources (SBR) to the related actual balances published in the *Budget of the United States Government* (Budget). The Budget that will include FY 2024 actual budgetary execution information is scheduled for publication in February 2025, which will be available through OMB’s website at <http://www.whitehouse.gov/omb>. Accordingly, information required for such disclosure is not available at the time of publication of these financial statements.

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

FY2023	Budgetary Resources	New Obligations & Upward Adjustments (Total)	Distributed Offsetting Receipts	Net Outlays
Statement of Budgetary Resources	\$ 25,271,019.04	\$ 12,218,390.90	\$ 1,800,000	6,889,494.11
<i>Budget of the U.S. Government</i>	18,000,000.00	8,000,000.00	-	7,000,000.00
Difference	<u>\$ 7,271,019.04</u>	<u>\$ 4,218,390.90</u>	<u>\$ 1,800,000</u>	<u>\$ (110,505.89)</u>

The difference between the SBR and the Budget for budgetary resources, obligations incurred, and net outlays are primarily due to the Budget rounding to the nearest millionth. A portion of the difference in the budgetary resources is due to expired unobligated balances being reported in the SBR but not in the Budget. Statement of Federal Financial Accounting Standards No. 7, *Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting* calls for explanations of material differences between budgetary resources available, the status of those resources, and outlays as presented in the SBR to the related actual balances published in the Budget. However, the Budget that will include FY 2024 actual budgetary execution information has not yet been published. Accordingly, information required for such disclosures is not available at the time of preparation of these financial statements. There were no material differences between the Udall Foundation’s FY 2023 SBR and the related Budget.

Note 17 – Reconciliation of Net Cost of Operations to Outlays

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

	Intragovernmental	With the Public	Total FY2024
Net Cost	\$ 289,865.85	\$ 8,866,126.14	\$ 9,155,991.99
Components of net cost not part of the budgetary outlays			
Property, plant, and equipment depreciation expense		(104,342.33)	(104,342.33)
Lessee Lease Amortization		(246,211.68)	(246,211.68)
Increase/(Decrease) in Assets:			
Accounts receivable, net	(61,788.97)	20,632.31	(41,156.66)
Securities and investments	122,493.21	-	122,493.21
Other assets	2,000.00	-	2,000.00
(Increase)/Decrease in Liabilities:			
Accounts payable	5,511.33	(285,006.44)	(279,495.11)
Lessee Lease Liability		(1,605,383.53)	(1,605,383.53)
Federal employee salary, leave, and benefits payable		(18,061.05)	(18,061.05)
Other Liabilities	(860,591.11)	-	(860,591.11)
Financing Sources:			
Imputed Cost	(499,916.06)	-	(499,916.06)
Total Components of net operating cost not part of the budgetary outlays	(1,292,291.60)	(2,238,372.72)	(3,530,664.32)
Components of the budget outlays that are not part of net operating cost			
Acquisition of capital assets	-	1,780,665.76	1,780,665.76
Financing Sources:			
Donated Revenue	-	(22,855.00)	(22,855.00)
Transfers out (in) without reimbursements	43,522.00		43,522.00
Total Components of the budget outlays that are not part of net operating cost	43,522.00	1,757,810.76	1,801,332.76
Custodial/Non-exchange revenue	(2,759,051.42)	-	(2,759,051.42)
Appropriated Receipts for Trust/Special Funds	2,387,057.44	1,838,414.78	4,225,472.22
Total Other Reconciling Items	(371,993.98)	1,838,414.78	1,466,420.80
Total Net Outlays (Calculated Total)	(1,330,897.73)	10,223,978.96	8,893,081.23
Budgetary Agency Outlays, net (SBR 4210)			
Budgetary Agency Outlays, net			\$ 8,893,081.23
Distributed offsetting receipts (-)			\$ 1,782,000.00
Agency outlays, net (discretionary and mandatory)			\$ 7,111,081.23

Note 17 – Reconciliation of Net Cost of Operations to Outlays (continued)

	Intragovernmental	With the Public	Total FY2023
Net Cost	\$ (304,192.15)	\$ 7,683,742.60	\$ 7,379,550.45
Components of net cost not part of the budgetary outlays			
Property, plant, and equipment depreciation expense		(64,640.45)	(64,640.45)
Increase/(Decrease) in Assets:			
Accounts receivable, net	181,770.01	(11,940.70)	169,829.31
Securities and investments	(115,058.91)	-	(115,058.91)
Other assets	(3,498.00)	-	(3,498.00)
(Increase)/Decrease in Liabilities:			
Accounts payable	(9,455.92)	(134,901.68)	(144,357.60)
Federal employee salary, leave, and benefits payable		(49,252.63)	(49,252.63)
Other Liabilities	(944.60)	(406,672.35)	(407,616.95)
Financing Sources:			
Imputed Cost	(368,459.23)	-	(368,459.23)
Total Components of net operating cost not part of the budgetary outlays	(315,646.65)	(667,407.81)	(983,054.46)
Components of the budget outlays that are not part of net operating cost			
Acquisition of capital assets	-	653,094.28	653,094.28
Financing Sources:			
Donated Revenue	-	(535.34)	(535.34)
Transfers out (in) without reimbursements	42,456.00		42,456.00
Total Components of the budget outlays that are not part of net operating cost	42,526.00	652,558.94	695,014.94
Custodial/Non-exchange revenue	(2,420,064.14)	(33,805.00)	(2,453,869.14)
Appropriated Receipts for Trust/Special Funds	2,375,066.98	1,676,785.34	4,051,852.32
Total Other Reconciling Items	(44,997.16)	1,642,980.34	1,597,983.18
Total Net Outlays (Calculated Total)	(622,309.96)	9,311,874.07	8,689,494.11
Budgetary Agency Outlays, net (SBR 4210)			
Budgetary Agency Outlays, net			\$ 8,689,494.11
Distributed offsetting receipts (-)			\$ 1,800,000.00
Agency outlays, net (discretionary and mandatory)			\$ 6,889,494.11

Note 18 – Commitments and Contingencies

The Udall Foundation is not aware of any commitments or contingencies which will have a material adverse effect on the agency’s financial statements.

Note 19 – Subsequent Events

In preparing these financial statements, management has evaluated events and transactions for potential recognition or disclosure through November 15, 2024, which is the date the financial statements were available to be issued.

Morris K. Udall and Stewart L. Udall Foundation

BALANCE SHEETS

As Of September 30, 2024
(in dollars)

	850	897	898	Consolidated Total
Assets:				
Intragovernmental Assets:				
Fund Balance With Treasury	\$ 6,192,851.78	\$ -	\$ 5,181,279.80	\$ 11,374,131.58
Investments, net	5,052,793.11	-	52,124,497.45	57,177,290.56
Accounts Receivable, net	260,493.17	-	-	260,493.17
Advances and Prepayments	2,000.00	-	-	2,000.00
Total Intragovernmental Assets	11,508,138.06	-	57,305,777.25	68,813,915.31
Other than Intragovernmental Assets:				
Accounts Receivable, net	44,820.06	-	-	44,820.06
Property, Plant and Equipment, net	2,112,595.64	-	-	2,112,595.64
Total Other than Intragovernmental Assets	2,157,415.70	-	-	2,157,415.70
Total Assets	\$ 13,665,553.76	\$ -	\$ 57,305,777.25	\$ 70,971,331.01
Liabilities:				
Intragovernmental Liabilities:				
Accounts Payable	292.30	-	-	292.30
Advances from Others and Deferred Revenue	1,969,256.22	-	-	1,969,256.22
Other Liabilities	25,231.90	-	2,679.14	27,911.04
Total Intragovernmental Liabilities	1,994,780.42	-	2,679.14	1,997,459.56
Other than Intragovernmental Liabilities:				
Accounts Payable	374,719.72	-	360,215.31	734,935.03
Federal Employee Salary, Leave, and Benefits Payable	366,099.54	-	47,942.55	414,042.09
Other Liabilities	1,605,383.53	-	-	1,605,383.53
Total Other than Intragovernmental Liabilities	2,346,202.79	-	408,157.86	2,754,360.65
Total Liabilities	\$ 4,340,983.21	\$ -	\$ 410,837.00	\$ 4,751,820.21
Net Position:				
Unexpended Appropriations - All Other Funds (Consolidated Totals)	(93,679.02)	(5,162.00)	-	(98,841.02)
Cumulative Results of Operations - All Other Funds (Consolidated Totals)	\$ 9,418,249.57	\$ 5,162.00	\$ 56,894,940.25	\$ 66,318,351.82
Total Net Position - All Other Funds (Consolidated Totals)	9,324,570.55	-	56,894,940.25	66,219,510.80
Total Net Position	\$ 9,324,570.55	\$ -	\$ 56,894,940.25	\$ 66,219,510.80
Total Liabilities and Net Position	\$ 13,665,553.76	\$ -	\$ 57,305,777.25	\$ 70,971,331.01

Morris K. Udall and Stewart L. Udall Foundation

STATEMENTS OF NET COST

For The Fiscal Year Ended September 30, 2024

(in dollars)

	850	897	898	Consolidated Total
Program Costs:				
Gross Costs	\$ 7,236,973.17	\$ -	\$ 3,803,838.90	\$ 11,040,812.07
Less: Earned Revenue	1,884,820.08	-	-	1,884,820.08
Net Program Costs	5,352,153.09	-	3,803,838.90	9,155,991.99
Net Cost of Operations	\$ 5,352,153.09	\$ -	\$ 3,803,838.90	\$ 9,155,991.99

Controlled Unclassified Information (PII)

Morris K. Udall and Stewart L. Udall Foundation
STATEMENTS OF CHANGES IN NET POSITION
For The Fiscal Year Ended September 30, 2024
(in dollars)

	850	897	898	Consolidated Total
Unexpended Appropriations:				
Beginning Balance	\$ 770,098.18	\$ 38,360.00	\$ -	\$ 808,458.18
Appropriations received	3,904,000.00	1,782,000.00	-	5,686,000.00
Appropriations used	<u>(4,767,777.20)</u>	<u>(1,825,522.00)</u>	<u>-</u>	<u>(6,593,299.20)</u>
Net Change in Unexpended Appropriations	<u>(863,777.20)</u>	<u>(43,522.00)</u>	<u>-</u>	<u>(907,299.20)</u>
Total Unexpended Appropriations	<u>\$ (93,679.02)</u>	<u>\$ (5,162.00)</u>	<u>\$ -</u>	<u>\$ (98,841.02)</u>
Cumulative Results from Operations				
Beginning Balances	\$ 9,233,587.73	\$ (38,360.00)	\$ 56,377,037.16	\$ 65,572,264.89
Appropriations used	4,767,777.20	1,825,522.00	-	6,593,299.20
Nonexchange Revenue	306,525.82	-	2,452,525.60	2,759,051.42
Donations and forfeitures of cash and cash equivalents	-	-	22,855.00	22,855.00
Transfers-in/out without reimbursement (+/-)	-	(1,782,000.00)	1,782,000.00	-
Imputed Financing	435,554.67	-	64,361.39	499,916.06
Other (+/-)	26,957.24	-	-	26,957.24
Net Cost of Operations	<u>(5,352,153.09)</u>	<u>-</u>	<u>(3,803,838.90)</u>	<u>(9,155,991.99)</u>
Net Change in Cumulative Results of Operations	<u>184,661.84</u>	<u>43,522.00</u>	<u>517,903.09</u>	<u>746,086.93</u>
Total Cumulative Results of Operations	<u>9,418,249.57</u>	<u>5,162.00</u>	<u>56,894,940.25</u>	<u>66,318,351.82</u>
Net Position	<u>\$ 9,324,570.55</u>	<u>\$ -</u>	<u>\$ 56,894,940.25</u>	<u>\$ 66,219,510.80</u>

Morris K. Udall and Stewart L. Udall Foundation
STATEMENTS OF BUDGETARY RESOURCES

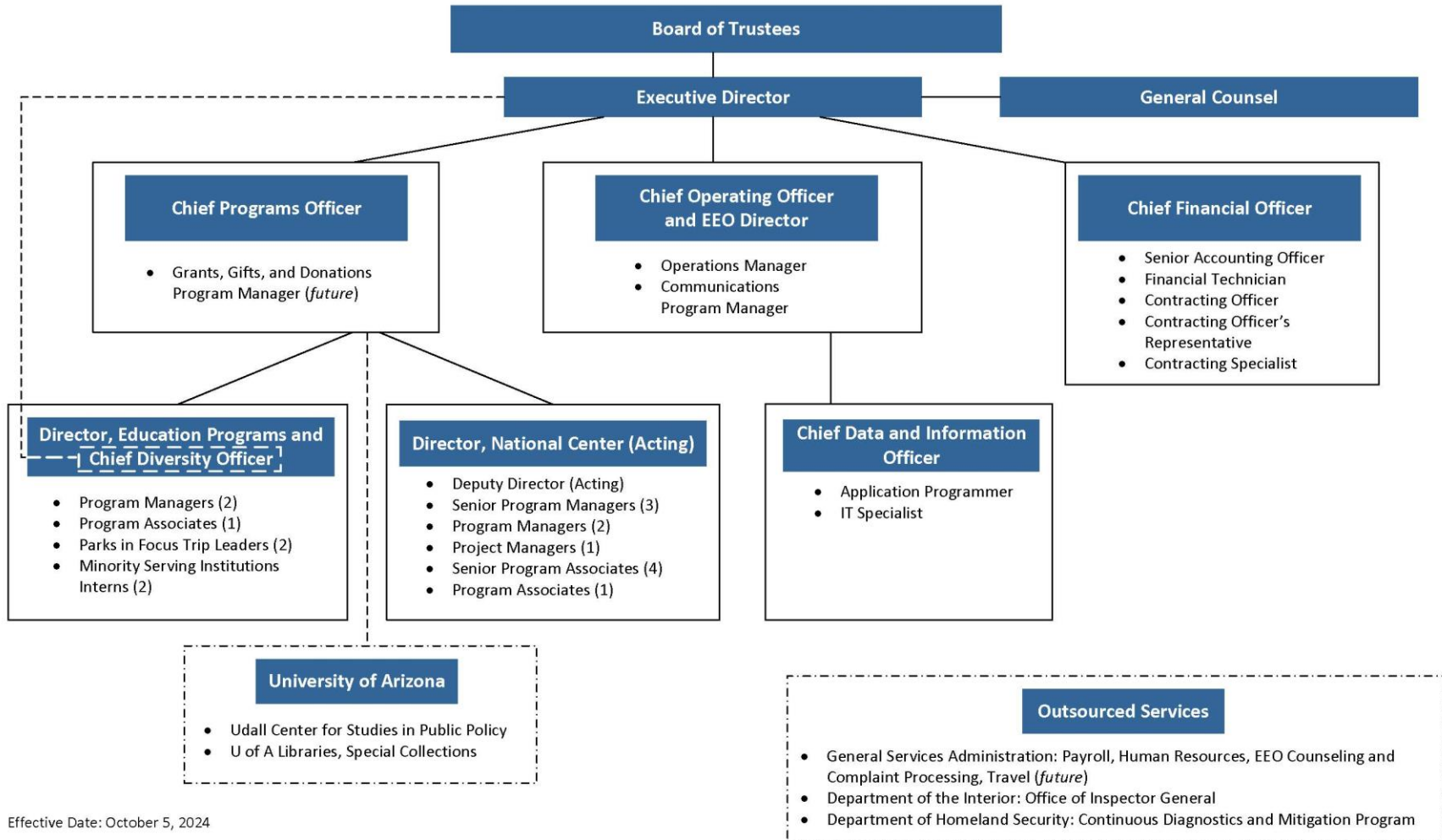
For The Fiscal Year Ended September 30, 2024
(in dollars)

	850 Budgetary	897 Budgetary	898 Budgetary	Consolidated Total
Budgetary resources:				
Unobligated balance from prior year budget authority, net (discretionary and mandatory)	\$ 11,412,107.72	\$ 43,522.00	\$ 2,889,724.79	\$ 14,045,354.51
Appropriations (discretionary and mandatory)	3,904,000.00	1,782,000.00	4,225,472.22	9,911,472.22
Spending authority from offsetting collections (discretionary and mandatory)	4,478,773.84	-	-	4,478,773.84
Total budgetary resources	\$ 19,794,881.56	\$ 1,825,522.00	\$ 6,815,197.01	\$ 28,435,600.57
Status of budgetary resources:				
New obligations and upward adjustments (total)	\$ 7,685,162.24	\$ 1,825,522.00	\$ 3,680,979.63	\$ 12,204,653.87
Unobligated balance, end of year:				
Apportioned, unexpired account	11,087,845.34	-	2,850,594.22	13,938,439.56
Unapportioned, unexpired accounts	1,021,883.98	-	270,823.16	1,292,707.14
Unexpired unobligated balance, end of year	12,109,729.32	-	3,121,217.38	15,230,946.70
Unobligated balance, end of year (total)	12,109,729.32	-	3,121,217.38	15,230,946.70
Total budgetary resources	\$ 19,794,881.56	\$ 1,825,522.00	\$ 6,815,197.01	\$ 28,435,600.57
Outlay, net:				
Outlays, net (total) (discretionary and mandatory)	\$ 3,546,566.94	\$ 1,825,522.00	\$ 3,820,993.29	\$ 8,893,081.23
Distributed offsetting receipts (-)	-	1,782,000.00	-	1,782,000.00
Agency outlays, net (discretionary and mandatory)	\$ 3,546,566.94	\$ 43,522.00	\$ 3,820,993.29	\$ 7,111,081.23

Continued (Indicated in Appendix B)

Appendix C. Organizational Chart

Morris K. Udall and Stewart L. Udall Foundation Organizational Chart



Effective Date: October 5, 2024

Appendix D. Strategic Goals, Strategic Objectives, and Performance Goals

Udall Foundation Strategic Goals, Strategic Objectives, and Performance Goals

Strategic Goal 1

Strengthen the appreciation, stewardship, and collaborative processes for governance of the environment, public lands, and natural resources

Strategic Objectives

1.1

Provide organizational assistance and information resources to build capacity for collaborative decision-making and public participation related to environmental conflicts and natural resources issues involving Federal agencies and related interests

1.2

Provide services and information resources to enhance collaboration and resolve environmental, public lands, and natural resources issues, conflicts, and disputes among governmental and nongovernmental stakeholders

1.3

Provide educational opportunities and programs to promote understanding and appreciation of the environment and natural resources

Performance Goals

1.1.1

Convene and facilitate an annual meeting of experts and promote dialogues on environmental, natural resources, and public lands issues

1.1.2

Conduct research that informs environmental policy and natural resources management and provide broad dissemination including of archival material

1.2.1

Provide a training program to further the use of environmental conflict resolution, collaborative decision-making, and consensus building

1.2.2

Provide case consultation services and resources to increase the use of environmental collaboration and conflict resolution involving Federal agencies and affected stakeholders

1.2.3

Provide assessment, mediation, and facilitation services that address environmental, public lands, and natural resources issues, conflicts, and disputes involving Federal agencies and affected stakeholders

1.3.1

Award Scholarships to outstanding undergraduate students who intend to pursue careers related to the environment

1.3.2

Provide educational programs, training, and resources with the purpose of supporting opportunities for youth to learn about and experience the Nation's parks and wilderness and other outdoor areas

Funding Source: **Red** = Environmental Dispute Resolution Fund; **Blue** = Morris K. Udall and Stewart L. Udall Trust Fund

Udall Foundation Strategic Goals, Strategic Objectives, and Performance Goals

Strategic Goal 2

Strengthen Native Nations to facilitate their self-determination, governance, and human capital goals

Strategic Objectives

2.1

Provide research, education, and services to Native Nations and non-Native entities or individuals who engage with Native Nations

2.2

Provide educational opportunities and programs to Native Nations in the areas of Tribal public policy or health care

2.3

Provide information resources, assist to build capacity, and deliver services to support the resolution of environmental, environmental public health, public lands, cultural resources, and natural resources issues, conflicts, and disputes that concern Native Nations

Performance Goals

2.1.1

Provide Native Nations and others with education, resources, and services for leadership and governance that will enable Native Nations to achieve their strategic goals

2.1.2

Provide policy analysis and research to support Native Nations

2.2.1

Award Scholarships to outstanding Native American and Alaska Native undergraduate students who intend to pursue careers in Tribal public policy or health care

2.2.2

Award Internships to deserving and qualified Native American and Alaska Native undergraduate, graduate, and law students in the areas of Tribal public policy or health care

2.2.3

Award Fellowships to outstanding Native American and Alaska Native graduate students in the areas of Tribal public policy and health care, including law and medicine

2.3.1

Provide assessment, mediation, facilitation, and related services on issues, conflicts, and disputes that concern Native Nations

2.3.2

Develop communities of practice and provide training to build capacity and enhance collaboration and conflict resolution between Federal agencies and Native Nations

Funding Source: **Red** = Environmental Dispute Resolution Fund; **Blue** = Morris K. Udall and Stewart L. Udall Trust Fund

Udall Foundation Strategic Goals, Strategic Objectives, and Performance Goals

Strategic Goal 3

Foster the professional development, growth, and ability of Udall Foundation employees within a collegial working environment

Strategic Objectives

3.1
Promote learning and elevate the capabilities and leadership skills of all employees

3.2
Foster a collegial organizational culture that demonstrates a commitment internally and externally to EEO and DEI principles

Performance Goals

<p>3.1.1 Orient and train employees in Udall Foundation and Federal policies and procedures</p>	<p>3.1.2 Cross-train employees as appropriate to assure continuity and quality of service across Udall Foundation programs and functions</p>	<p>3.1.3 Provide employees with professional and career development opportunities including experience and cross-training across Udall Foundation programs and functions</p>	<p>3.2.1 Orient and train employees in the Vision, Mission, and Values of the Udall Foundation</p>	<p>3.2.2 Orient and train employees in Udall Foundation and Federal EEO policies and procedures</p>	<p>3.2.3 Incorporate diversity, equity, and inclusion principles and best practices into the Udall Foundation workforce, systems, and programs</p>
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