



Consolidating Financial Statements

(By Major Program Area)

**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
CONSOLIDATING BALANCE SHEET AS OF SEPTEMBER 30, 2000**

(Dollars in Millions)

	Federal Housing Administration	Government National Mortgage Association	Section 8 Rental Assistance	Community Development Block Grants	HOME	Operating Subsidies	Public and Indian Housing Loans and Grants	Housing for the Elderly and Disabled	All Other	Consolidating
ASSETS										
Intragovernmental										
Fund Balance with Treasury (Note 2)	\$7,915	\$1,618	\$17,751	\$9,979	\$4,296	\$1,730	\$10,458	\$6,961	\$9,913	\$70,621
Investments (Note 4)	17,052	6,171								23,223
Accounts Receivable (Net) (Note 6)	260								1	261
Other Assets (Note 7)	348	89								437
Total Intragovernmental Assets	\$25,575	\$7,878	\$17,751	\$9,979	\$4,296	\$1,730	\$10,458	\$6,961	\$9,914	\$94,542
Accounts Receivable, Net (Note 6)		32	669	5	1		6		22	735
Credit Program Receivables (Note 8)	2,721						13	7,992	304	11,030
Other Assets (Note 7)	266	9							30	305
TOTAL ASSETS	\$28,562	\$7,919	\$18,420	\$9,984	\$4,297	\$1,730	\$10,477	\$14,953	\$10,270	\$106,612
LIABILITIES										
Intragovernmental Liabilities										
Accounts Payable	\$1		\$4						\$2	\$7
Debt (Note 10)	7,155						\$1,431	\$3,824	11	12,421
Subsidy Re-Estimate Payable	517									517
Other Intragovernmental Liabilities (Note 11)	287		516					4,452	96	5,351
Total Intragovernmental	\$7,960		\$520	\$0	\$0	\$0	\$1,431	\$8,276	\$109	\$18,296
Accounts Payable	505	\$25	86	59	15	83	49	6	73	901
Liabilities for Loan Guarantees (Note 8)	7,522								32	7,554
Debt (Note 10)	0						2,814			2,814
Unearned Premiums	682									682
Debentures Issued to Claimants (Note 10)	218									218
Loss Reserves (Note 12)		533								533
Insurance Liabilities	174									174
Other Governmental Liabilities (Note 11)	443	42	214	0	0	0	9	10	223	941
TOTAL LIABILITIES	\$17,504	\$600	\$820	\$59	\$15	\$83	\$4,303	\$8,292	\$437	\$32,113
NET POSITION										
Unexpended Appropriations (Note 13)	\$1,151		\$17,600	\$9,925	\$4,282	\$1,647	\$10,264	\$6,661	\$9,340	\$60,870
Cumulative Results of Operations	9,907	\$7,319					(4,090)		493	13,629
TOTAL NET POSITION	\$11,058	\$7,319	\$17,600	\$9,925	\$4,282	\$1,647	\$6,174	\$6,661	\$9,833	\$74,499
TOTAL LIABILITIES AND NET POSITION	\$28,562	\$7,919	\$18,420	\$9,984	\$4,297	\$1,730	\$10,477	\$14,953	\$10,270	\$106,612

**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 2000**

(Dollars in Millions)

	Federal Housing Administration	Government National Mortgage Association	Section 8 Rental Assistance	Community Development Block Grants	HOME	Operating Subsidies	Public and Indian Housing Loans and Grants	Housing for the Elderly and Disabled	All Other	Consolidating
NET COST OF OPERATIONS	\$46	(\$763)	\$15,990	\$5,012	\$1,499	\$2,889	\$4,168	\$404	\$3,399	\$32,644
Financing Sources (other than exchange revenue)										
Appropriations Used	(1,124)		(15,990)	(5,012)	(1,499)	(2,889)	(4,171)	(733)	(3,027)	(34,445)
Imputed Financing	(11)								(38)	(49)
Transfers (In) / Out	436								(234)	202
Other Financing Sources									35	35
NET RESULTS OF OPERATIONS	(\$653)	(\$763)	\$0	\$0	\$0	\$0	(\$3)	(\$329)	\$135	(\$1,613)
Prior Period Adjustments	(8)								(13)	(21)
Net Change in Cumulative Results of Operations	(\$661)	(\$763)	\$0	\$0	\$0	\$0	(\$3)	(\$329)	\$122	(\$1,634)
Change in Unexpended Appropriations	(837)		4,260	7	(148)	(268)	(446)	133	(632)	2,069
CHANGE IN NET POSITION	(\$1,498)	(\$763)	\$4,260	\$7	(\$148)	(\$268)	(\$449)	(\$196)	(\$510)	\$435
NET POSITION-BEGINNING OF PERIOD	(9,560)	(6,556)	(21,860)	(9,932)	(4,134)	(1,379)	(5,725)	(6,465)	(9,323)	(74,934)
NET POSITION-END OF PERIOD	(\$11,058)	(\$7,319)	(\$17,600)	(\$9,925)	(\$4,282)	(\$1,647)	(\$6,174)	(\$6,661)	(\$9,833)	(\$74,499)

**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
CONSOLIDATING STATEMENT OF BUDGETARY RESOURCES
FOR THE YEAR ENDED SEPTEMBER 2000**

(Dollars in Millions)

	Federal Housing Administration	Government National Mortgage Association	Section 8 Rental Assistance	Community Development Block Grants	HOME	Operating Subsidies	Public and Indian Housing Loans and Grants	Housing for the Elderly and Disabled	All Other	Consolidating
BUDGETARY RESOURCES:										
Budget Authority	\$2,762		\$7,279	\$4,833	\$1,636	\$3,167	\$3,606	\$929	\$3,630	\$27,842
Net Transfers, Current Year Authority			124	29	10				(33)	130
Unobligated Balance – Beginning of Year	19,953	\$7,024	5,955	947	194	23	2,790	3,665	4,232	44,783
Net Transfers Prior Year Balance, Actual			(233)				46		63	(124)
Spending Authority from Offsetting Collections	14,139	912					79	808	345	16,283
Adjustments										
Recoveries of Prior Year Obligation	171		1,885	13	3	8	137	22	229	2,468
Permanently Not Available										
Cancelled-Expired and No Year Accts				(3)		(10)			(41)	(54)
Enacted Recissions Prior Year Balance			(2,356)	(18)			(276)		(50)	(2,700)
Capital Trans and Debt Redemption	(1,545)						(95)	(1,247)	(53)	(2,940)
Other Authority Withdrawn									(165)	(165)
TOTAL BUDGETARY RESOURCES	\$35,480	\$7,936	\$12,654	\$5,801	\$1,843	\$3,188	\$6,287	\$4,177	\$8,157	\$85,523
STATUS OF BUDGETARY RESOURCES:										
Obligations Incurred	\$12,004	\$97	\$9,696	\$4,899	\$1,654	\$3,132	\$4,573	\$1,300	\$3,973	\$41,328
Unobligated Balances Available	4,907		1,208	879	185	46	1,671	2,746	2,794	14,436
Unobligated Balances Not Yet Available	18,569	7,839	1,750	23	4	10	43	131	1,390	29,759
TOTAL STATUS OF BUDGETARY RESOURCES	\$35,480	\$7,936	\$12,654	\$5,801	\$1,843	\$3,188	\$6,287	\$4,177	\$8,157	\$85,523
OUTLAYS:										
Obligations Incurred	\$12,004	\$97	\$9,696	\$4,899	\$1,654	\$3,132	\$4,573	\$1,300	\$3,973	\$41,328
Less: Spending Authority From Offsetting Collections and Adjustments	14,139	912					79	808	345	16,283
Actual Recoveries-Prior Year Obligations	171		1,885	13	3	8	137	22	229	2,468
Obligated Balance, Net Beginning of Period	1,468	(46)	54,727	9,009	3,944	1,412	13,752	3,996	16,934	105,196
Obligated Balance Transferred, Net			(333)	169	1		5		158	
Less: Obligated Balance, Net – End of Period	1,445	(63)	46,129	9,074	4,107	1,671	13,690	4,156	17,504	97,713
TOTAL OUTLAYS	(\$2,283)	(\$798)	\$16,076	\$4,990	\$1,489	\$2,865	\$4,424	\$310	\$2,987	\$30,060

**DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
CONSOLIDATING STATEMENT OF FINANCING
FOR THE YEAR ENDED SEPTEMBER 2000**

(Dollars in Millions)

	Federal Housing Administration	Government National Mortgage Association	Section 8 Rental Assistance	Community Development Block Grants	HOME	Operating Subsidies	Public and Indian Housing Loans and Grants	Housing for the Elderly and Disabled	All Other	Consolidating
OBLIGATIONS AND NONBUDGETARY RESOURCES										
Obligations Incurred	\$12,004	\$97	\$9,696	\$4,899	\$1,654	\$3,132	\$4,573	\$1,300	\$3,973	\$41,328
Spending Authority from Offsetting Collections and Adjustments	(14,139)	(912)					(79)	(808)	(275)	(16,213)
Recoveries-Prior Year Obligations	(171)		(1,885)	(13)	(3)	(8)	(137)	(22)	(229)	(2,468)
Financing Imputed for Cost Subsidies	11								38	49
Transfers In (Out)	(233)								233	
Exchange Revenue Not in the Budget							(2)		66	64
Other								8		8
TOTAL OBLIGATIONS AS ADJUSTED, AND NONBUDGETARY RESOURCES	(\$2,528)	(\$815)	\$7,811	\$4,886	\$1,651	\$3,124	\$4,355	\$478	\$3,806	\$22,768
RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS										
Change in Amount of Goods, Services and Benefits Ordered, But Not Yet Received or Provided			\$8,166	\$131	(\$152)	(\$235)	\$89	(\$197)	(\$493)	\$7,309
Costs Capitalized on the Balance sheet	\$1,907	\$30					78	124	16	2,155
Financing Sources that Fund Costs of Prior Periods				(5)			(5)		(1)	(11)
Other	289						(349)		16	(44)
TOTAL RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS	\$2,196	\$30	\$8,166	\$126	(\$152)	(\$235)	(\$187)	(\$73)	(\$462)	\$9,409
COSTS THAT DO NOT REQUIRE RESOURCES										
Depreciation and Amortization									\$6	\$6
Bad Debts Related to Uncollectible Non-Credit Reform Receivables	\$78		\$13					(\$1)	(20)	70
Revaluation of assets & Liabilities	(1,127)									(1,127)
Loss of Disposition of Assets	728									728
Other	(3,245)	22							52	(3,171)
TOTAL COSTS NOT REQUIRING RESOURCES	(\$3,566)	\$22	\$13					(\$1)	\$38	(\$3,494)
FINANCING SOURCES YET TO BE PROVIDED	\$3,944								\$17	\$3,961
NET COST OF OPERATIONS	\$46	(\$763)	\$15,990	\$5,012	\$1,499	\$2,889	\$4,168	\$404	\$3,399	\$32,644