

Consolidating Balance Sheet
For the Period Ending September 2009
(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	\$ 30,130	\$ 5,254	\$ 11,684	\$ 25,334	\$ 7,575	\$ 1,190	\$ 12,479	\$ 5,449	\$ 14,547	\$ 113,641
Investments	10,635	9,277								19,912
Other Assets	16		1		1	2	1		(6)	14
Total Intragovernmental Assets	40,781	14,531	11,685	25,334	7,575	1,191	12,480	5,449	14,540	133,567
Investments	145									145
Accounts Receivable	16	45	61						6	129
Credit Program Receivables and Related Foreclosed Property	4,446						1	3,532	77	8,058
General Property Plant and Equipment		40							195	235
Other Assets	128	1,059							1	1,189
TOTAL ASSETS	45,517	15,674	11,746	25,334	7,576	1,191	12,481	8,982	14,820	143,322
LIABILITIES										
Intragovernmental Liabilities										
Accounts Payable					3				4	7
Debt	4,420						658		5	5,083
Other Intragovernmental Liabilities	1,913		69	2	1	2	1	1	48	2,038
Total Intragovernmental Liabilities	6,333		69	5	1	2	659	1	58	7,128
Accounts Payable	639	58	5	20	12	164	26	3	47	974
Loan Guarantees	34,022								131	34,153
Debt Held by the Public	14						463			477
Federal Employee and Veterans' Benefits			6	6	2	5	1	1	47	69
Loss Reserves		560								560
Other Governmental Liabilities	416	1,020	12	8	4	8	4	7	138	1,614
TOTAL LIABILITIES	41,424	1,638	92	39	19	178	1,153	11	421	44,975
NET POSITION										
Unexpended Appropriations - Earmarked			773	2,963	2,248		4,201		1,535	11,720
Unexpended Appropriations	832		10,881	22,333	5,308	1,013	8,176	5,428	12,232	66,203
Cumulative Results of Operations - Earmarked		14,035							599	14,634
Cumulative Results of Operations	3,261	1					(1,050)	3,543	35	5,790
TOTAL NET POSITION	4,093	14,036	11,654	25,295	7,556	1,013	11,328	8,971	14,401	98,347
TOTAL LIABILITIES AND NET POSITION	\$ 45,517	\$ 15,674	\$ 11,746	\$ 25,334	\$ 7,576	\$ 1,191	\$ 12,481	\$ 8,982	\$ 14,820	\$ 143,322

Figures may not add to totals because of rounding.

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	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	\$ 12,590	\$ 4,836	\$ 8,877	\$ 28,806	\$ 5,426	\$ 1,186	\$ 8,306	\$ 6,861	\$ 8,652	\$ 85,539
Investments	19,254	9,290							0	28,544
Other Assets	21		1	2	1	3	3		(9)	22
Total Intragovernmental Assets	31,865	14,127	8,877	28,808	5,427	1,189	8,309	6,861	8,642	114,105
Investments	48									48
Accounts Receivable	128	26	78		1				6	239
Credit Program Receivables and Related Foreclosed Property	5,506						1	3,979	79	9,565
General Property Plant and Equipment		27							208	234
Other Assets	134	709							2	845
TOTAL ASSETS	37,681	14,888	8,955	28,808	5,429	1,189	8,310	10,839	8,936	125,036
LIABILITIES										
Intragovernmental Liabilities										
Accounts Payable			1	3					7	11
Debt	4,832						775			5,608
Other Intragovernmental Liabilities	1,530		65	2	1	2	1	1	53	1,655
Total Intragovernmental Liabilities	6,362		66	5	1	2	777	1	59	7,274
Accounts Payable	585	39	23	31	8	139	16	10	41	892
Loan Guarantees	19,486								128	19,613
Debt Held by the Public	52						677			729
Federal Employee and Veterans' Benefits			8	7	3	5	2	2	59	85
Loss Reserves		550								550
Other Governmental Liabilities	438	773	10	7	4	7	3	8	129	1,378
TOTAL LIABILITIES	26,924	1,362	106	50	15	154	1,475	20	416	30,521
NET POSITION										
Unexpended Appropriations - Earmarked									(376)	(376)
Unexpended Appropriations	411		8,849	28,758	5,414	1,035	8,201	5,865	8,299	66,832
Cumulative Results of Operations - Earmarked		13,527							563	14,089
Cumulative Results of Operations	10,347						(1,365)	4,954	35	13,970
TOTAL NET POSITION	10,757	13,527	8,849	28,758	5,414	1,035	6,836	10,819	8,520	94,515
TOTAL LIABILITIES AND NET POSITION	\$ 37,681	\$ 14,888	\$ 8,955	\$ 28,808	\$ 5,429	\$ 1,189	\$ 8,310	\$ 10,839	\$ 8,936	\$ 125,036

Figures may not add to totals because of rounding.

**HUD FY 2009 Performance and Accountability Report
Supplementary Financial Statements**

**Consolidating Statement of Changes in Net Position
For the Period Ending September 2009
(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
Cumulative Results of Operations:										
Net Position - Beginning of Period										
- Earmarked Funds	\$ -	\$ 13,527	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 563	\$ 14,089
- All Other Funds	10,347						(1,365)	4,954	34	13,969
Beginning Balances	<u>10,347</u>	<u>13,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,365)</u>	<u>4,954</u>	<u>597</u>	<u>28,058</u>
Adjustments										
Beginning Balances, As Adjusted										
- Earmarked Funds		13,527							563	14,089
- All Other Funds	10,347						(1,365)	4,954	34	13,969
Total Beginning Balances, As Adjusted	<u>10,347</u>	<u>13,527</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,365)</u>	<u>4,954</u>	<u>597</u>	<u>28,058</u>
Budgetary Financing Sources										
Appropriations Used										
- Earmarked Funds			1,227	7	2		286		7	1,530
- All Other Funds	6,929		23,804	6,390	1,919	4,475	3,603	1,308	4,788	53,217
Transfers In/Out Without Reimbursement										
- Earmarked Funds									5	5
- All Other Funds	(347)	10						(1,713)	(15)	(2,066)
Other Budgetary Financing Sources										
- Earmarked Funds										
- All Other Funds			227	69	35	66	105	63	(564)	
Other Financing Sources:										
Transfers In/Out Without Reimbursement										
- Earmarked Funds										
- All Other Funds	(1,260)								(482)	(1,742)
Imputed Financing From Costs Absorped From Others										
- Earmarked Funds										
- All Other Funds	15	1							63	79
Total Financing Sources			1,227	7	2		286		13	1,535
- Earmarked Funds			1,227	7	2		286		13	1,535
- All Other Funds	5,337	10	24,031	6,458	1,954	4,540	3,708	(341)	3,791	49,488
Total Financing Sources	<u>5,337</u>	<u>10</u>	<u>25,259</u>	<u>6,466</u>	<u>1,956</u>	<u>4,540</u>	<u>3,994</u>	<u>(341)</u>	<u>3,803</u>	<u>51,023</u>
Net Cost of Operations										
- Earmarked Funds		518	(1,227)	(7)	(2)		(286)		13	(990)
- All Other Funds	(12,423)	(10)	(24,031)	(6,458)	(1,954)	(4,540)	(3,392)	(1,070)	(3,789)	(57,667)
Net Change										
- Earmarked Funds		518							27	545
- All Other Funds	(7,086)	1					315	(1,411)	2	(8,179)
Total All Funds		14,045							590	14,634
- Earmarked Funds		14,045							590	14,634
- All Other Funds	3,261	1					(1,050)	3,543	35	5,790
Total All Funds	<u>\$ 3,261</u>	<u>\$ 14,046</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,050)</u>	<u>\$ 3,543</u>	<u>\$ 625</u>	<u>\$ 20,424</u>

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Consolidating Statement of Changes in Net Position
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	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
Unexpended Appropriations:										
Net Position - Beginning of Period										
- Earmarked Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	(376)	\$ (376)
- All Other Funds	411	-	8,849	24,838	5,414	1,035	8,201	5,865	12,203	66,816
Beginning Balances	411	-	8,849	24,838	5,414	1,035	8,201	5,865	11,827	66,440
Adjustments										
Beginning Balances, As Adjusted										
- Earmarked Funds									(376)	(376)
- All Other Funds	411	-	8,849	24,838	5,414	1,035	8,201	5,865	12,203	66,816
Total Beginning Balances, As Adjusted	411	-	8,849	24,838	5,414	1,035	8,201	5,865	11,827	66,440
Budgetary Financing Sources										
Appropriations Received										
- Earmarked Funds				3,000	2,250		4,510		3,865	13,625
- All Other Funds	7,554		26,605	3,900	1,825	4,455	3,593	1,015	4,916	53,864
Appropriations Transfers In/Out										
- Earmarked Funds			2,000	(30)			(23)		(1,947)	
- All Other Funds	(145)		(18)	(3)	(4)		(15)	(3)	102	(86)
Other Adjustments (Recissions, etc)										
- Earmarked Funds										
- All Other Funds	(58)		(751)	(12)	(7)	(3)		(141)	(201)	(1,174)
Appropriations Used										
- Earmarked Funds			(1,227)	(7)	(2)		(286)		(7)	(1,530)
- All Other Funds	(6,929)		(23,804)	(6,390)	(1,919)	(4,474)	(3,603)	(1,308)	(4,788)	(53,216)
Other Financing Sources:										
Total Financing Sources										
- Earmarked Funds			773	2,963	2,248		4,201		1,911	12,095
- All Other Funds	422		2,031	(2,505)	(105)	(22)	(25)	(437)	29	(613)
Total Financing Sources	422	-	2,804	457	2,143	(22)	4,177	(437)	1,939	11,483
Net Change										
- Earmarked Funds			773	2,963	2,248		4,201		1,534	11,719
- All Other Funds	832		10,881	22,333	5,308	1,013	8,176	5,428	12,232	66,203
Total Unexpended Appropriations	832	-	11,654	25,295	7,556	1,013	12,378	5,428	13,766	77,923
Total All Funds										
- Earmarked Funds		14,035	773	2,963	2,248		4,201		2,124	26,343
- All Other Funds	4,093	2	10,881	22,333	5,308	1,013	7,127	8,971	12,276	72,003
Net Position	\$ 4,093	\$ 14,036	\$ 11,654	\$ 25,295	\$ 7,556	\$ 1,013	\$ 11,328	\$ 8,971	\$ 14,400	\$ 98,347

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Cumulative Results of Operations										
Net Position - Beginning of Period										
- Earmarked Funds	\$ -	\$ 12,620	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 645	\$ 13,266
- All Other Funds	20,031						(1,696)	4,602	16	22,953
Beginning Balances	20,031	12,620	-	-	-	-	(1,696)	4,602	661	36,219
Adjustments										
Corrections of Errors										
- Earmarked Funds										
- All Other Funds									9	8
Beginning Balances, As Adjusted										
- Earmarked Funds		12,620							645	13,266
- All Other Funds	20,031						(1,696)	4,602	25	22,961
Total Beginning Balances, As Adjusted	20,031	12,620					(1,696)	4,602	670	36,227
Budgetary Financing Sources										
Appropriations Used										
- Earmarked Funds		8							1	9
- All Other Funds	435		24,500	8,902	1,957	4,067	3,503	1,334	4,827	49,525
Transfers In/Out Without Reimbursement										
- Earmarked Funds										
- All Other Funds	(614)							(14)	(1)	(628)
Other Budgetary Financing Sources										
- Earmarked Funds										
- All Other Funds			235	94	56	83	67	61	(595)	
Other Financing Sources:										
Transfers In/Out Without Reimbursement										
- Earmarked Funds										
- All Other Funds	387								(419)	(32)
Imputed Financing From Costs Absorbed From Others										
- Earmarked Funds		1								
- All Other Funds	14								97	112
Total Financing Sources										
- Earmarked Funds		9							1	9
- All Other Funds	222		24,735	8,996	2,014	4,150	3,569	1,381	3,909	48,977
Total Financing Sources	222	9	24,735	8,996	2,014	4,150	3,569	1,381	3,909	48,986
Net Cost of Operations										
- Earmarked Funds		897							(83)	814
- All Other Funds	(9,907)		(24,735)	(8,996)	(2,014)	(4,150)	(3,239)	(1,029)	(3,899)	(57,968)
Net Change										
- Earmarked Funds		906							(83)	823
- All Other Funds	(9,684)						331	351	10	(8,991)
Total All Funds										
- Earmarked Funds		13,527							563	14,089
- All Other Funds	10,347						(1,365)	4,954	35	13,970
Total All Funds	\$ 10,347	\$ 13,527	\$ -	\$ -	\$ -	\$ -	\$ (1,365)	\$ 4,954	\$ 598	\$ 28,059

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Unexpended Appropriations:										
Net Position - Beginning of Period										
- Earmarked Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (376)	\$ (376)
- All Other Funds	544	-	5,355	20,474	5,677	906	7,658	6,247	8,010	54,871
Beginning Balances	<u>544</u>	<u>-</u>	<u>5,355</u>	<u>20,474</u>	<u>5,677</u>	<u>906</u>	<u>7,658</u>	<u>6,247</u>	<u>7,634</u>	<u>54,495</u>
Adjustments										
Changes in Accounting Principles										
- Earmarked Funds										
- All Other Funds										
Corrections of Errors										
- Earmarked Funds										
- All Other Funds									2	2
Beginning Balances, As Adjusted										
- Earmarked Funds									(376)	(376)
- All Other Funds	544		5,355	20,474	5,677	906	7,658	6,247	8,012	54,873
Total Beginning Balances, As Adjusted	<u>544</u>	<u>-</u>	<u>5,355</u>	<u>20,474</u>	<u>5,677</u>	<u>906</u>	<u>7,658</u>	<u>6,247</u>	<u>7,636</u>	<u>54,497</u>
Budgetary Financing Sources										
Appropriations Received										
- Earmarked Funds		8							1	9
- All Other Funds	627		29,443	17,586	1,704	4,200	4,082	972	5,259	63,873
Appropriations Transfers In/Out										
- Earmarked Funds										
- All Other Funds	(276)		(10)	(1)	(3)		(17)	(2)	68	(241)
Other Adjustments (Recissions, etc)										
- Earmarked Funds										
- All Other Funds	(50)		(1,438)	(399)	(6)	(3)	(20)	(18)	(215)	(2,149)
Appropriations Used										
- Earmarked Funds		(8)							(1)	(9)
- All Other Funds	(435)		(24,474)	(8,902)	(1,957)	(4,067)	(3,503)	(1,334)	(4,827)	(49,525)
Other Financing Sources:										
Total Financing Sources										
- Earmarked Funds										
- All Other Funds	(133)		3,520	8,284	(263)	129	543	(382)	286	11,958
Total Financing Sources	<u>(133)</u>	<u>-</u>	<u>3,520</u>	<u>8,284</u>	<u>(263)</u>	<u>129</u>	<u>543</u>	<u>(382)</u>	<u>286</u>	<u>11,958</u>
Net Change										
- Earmarked Funds										
- All Other Funds	(133)		3,520	8,284	(263)	129	543	(382)	286	11,958
Total All Funds										
- Earmarked Funds									(376)	(376)
- All Other Funds	411		8,849	28,758	5,414	1,035	8,201	5,865	8,299	66,831
Net Position	<u>\$ 411</u>	<u>\$ -</u>	<u>\$ 8,849</u>	<u>\$ 28,758</u>	<u>\$ 5,414</u>	<u>\$ 1,035</u>	<u>\$ 8,201</u>	<u>\$ 5,865</u>	<u>\$ 7,923</u>	<u>\$ 66,455</u>

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