

Financial Information
Notes To Financial Statements

The following table shows the Department's cross-cutting costs among its major program areas for FY 2013 (dollars in millions):

<u>HUD's Cross-Cutting Programs</u>	<u>Public and Indian Housing</u>	<u>Housing</u>	<u>Community Planning and Development</u>	<u>Other</u>	<u>Consolidated</u>
Section 8					
Intragovernmental Gross Costs	\$ 44	\$ 27	\$ -	\$ -	\$ 71
Intragovernmental Earned Revenues	-	-	-	-	-
Intragovernmental Net Costs	\$ 44	\$ 27	\$ -	\$ -	\$ 71
Gross Costs with the Public	\$ 18,835	\$ 9,666	\$ 78	\$ 3	\$ 28,582
Earned Revenues	-	-	-	-	-
Net Costs with the Public	\$ 18,835	\$ 9,666	\$ 78	\$ 3	28,582
Net Program Costs	<u>\$ 18,879</u>	<u>\$ 9,693</u>	<u>\$ 78</u>	<u>\$ 3</u>	<u>\$ 28,653</u>
Low Rent Public Housing Loans & Grants					
Intragovernmental Gross Costs	\$ 34	\$ -	\$ -	\$ -	\$ 34
Intragovernmental Earned Revenues	-	-	-	-	-
Intragovernmental Net Costs	\$ 34	\$ -	\$ -	\$ -	\$ 34
Gross Costs with the Public	\$ 2,923	\$ -	\$ -	\$ 3	\$ 2,926
Earned Revenues	-	-	-	-	-
Net Costs with the Public	\$ 2,923	\$ -	\$ -	\$ 3	\$ 2,926
Net Program Costs	<u>\$ 2,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 2,960</u>
Homeless Assistance Grants					
Intragovernmental Gross Costs	\$ -	\$ -	\$ -	\$ 30	\$ 30
Intragovernmental Earned Revenues	-	-	-	-	-
Intragovernmental Net Costs	\$ -	\$ -	\$ -	\$ 30	\$ 30
Gross Costs with the Public	\$ -	\$ -	\$ 1,726	\$ 55	\$ 1,781
Earned Revenues	-	-	-	-	-
Net Costs with the Public	\$ -	\$ -	\$ 1,726	\$ 55	\$ 1,781
Net Program Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,726</u>	<u>\$ 85</u>	<u>\$ 1,811</u>
CDBG					
Intragovernmental Gross Costs	\$ -	\$ -	\$ 19	\$ -	\$ 19
Intragovernmental Earned Revenues	-	-	-	-	-
Intragovernmental Net Costs	\$ -	\$ -	\$ 19	\$ -	\$ 19
Gross Costs with the Public	\$ 77	\$ -	\$ 5,606	\$ 85	\$ 5,768
Earned Revenues	-	-	-	-	-
Net Costs with the Public	\$ 77	\$ -	\$ 5,606	\$ 85	\$ 5,768
Net Program Costs	<u>\$ 77</u>	<u>\$ -</u>	<u>\$ 5,625</u>	<u>\$ 85</u>	<u>\$ 5,787</u>
All Other					
Intragovernmental Gross Costs	\$ 92	\$ 154	\$ 41	\$ 23	\$ 310
Intragovernmental Earned Revenues	-	-	-	(20)	(20)
Intragovernmental Net Costs	\$ 92	\$ 154	\$ 41	\$ 3	\$ 290
Gross Costs with the Public	\$ 4,463	\$ 557	\$ 1,326	\$ (47)	\$ 6,299
Earned Revenues	-	(14)	-	-	(14)
Net Costs with the Public	\$ 4,463	\$ 543	\$ 1,326	\$ (47)	\$ 6,285
Direct Program Costs	<u>\$ 4,555</u>	<u>\$ 697</u>	<u>\$ 1,367</u>	<u>\$ (44)</u>	<u>\$ 6,575</u>
Costs Not Assigned to Programs	\$ 64	\$ 91	\$ 45	\$ -	\$ 200
Net Program Costs (including indirect costs)	<u>\$ 4,619</u>	<u>\$ 788</u>	<u>\$ 1,412</u>	<u>\$ (44)</u>	<u>\$ 6,775</u>

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Section 2

The following table shows the cross-cutting of HUD's major program areas that incur costs that cross multiple program areas for FY 2012 (dollars in millions):

<u>HUD's Cross-Cutting Programs</u>	<u>Public and Indian Housing</u>	<u>Housing</u>	<u>Community Planning and Development</u>	<u>Other</u>	<u>Consolidated</u>
Section 8					
Intragovernmental Gross Costs	\$ 42	\$ 43	\$ -	\$ -	\$ 85
Intragovernmental Earned Revenues	-	-	-	-	-
Intragovernmental Net Costs	\$ 42	\$ 43	\$ -	\$ -	\$ 85
Gross Costs with the Public	\$ 19,143	\$ 9,818	\$ 80	\$ 2	\$ 29,043
Earned Revenues	-	-	-	-	-
Net Costs with the Public	\$ 19,143	\$ 9,818	\$ 80	\$ 2	29,043
Net Program Costs	\$ 19,185	\$ 9,861	\$ 80	\$ 2	\$ 29,128
Low Rent Public Housing Loans & Grants					
Intragovernmental Gross Costs	\$ 45	\$ -	\$ -	\$ -	\$ 45
Intragovernmental Earned Revenues	-	-	-	-	-
Intragovernmental Net Costs	\$ 45	\$ -	\$ -	\$ -	\$ 45
Gross Costs with the Public	\$ 3,461	\$ -	\$ -	\$ 6	\$ 3,467
Earned Revenues	-	-	-	-	-
Net Costs with the Public	\$ 3,461	\$ -	\$ -	\$ 6	\$ 3,467
Net Program Costs	\$ 3,506	\$ -	\$ -	\$ 6	\$ 3,512
CDBG					
Intragovernmental Gross Costs	\$ -	\$ -	\$ 25	\$ -	\$ 25
Intragovernmental Earned Revenues	-	-	-	-	-
Intragovernmental Net Costs	\$ -	\$ -	\$ 25	\$ -	\$ 25
Gross Costs with the Public	\$ 71	\$ -	\$ 6,746	\$ 59	\$ 6,876
Earned Revenues	-	-	-	-	-
Net Costs with the Public	\$ 71	\$ -	\$ 6,746	\$ 59	\$ 6,876
Net Program Costs	\$ 71	\$ -	\$ 6,771	\$ 59	\$ 6,901
All Other					
Intragovernmental Gross Costs	\$ 83	\$ 168	\$ 69	\$ (5)	\$ 315
Intragovernmental Earned Revenues	(2)	-	-	(15)	(17)
Intragovernmental Net Costs	\$ 81	\$ 168	\$ 69	\$ (20)	\$ 298
Gross Costs with the Public	\$ 4,628	\$ 301	\$ 1,287	\$ 9	\$ 6,225
Earned Revenues	-	(9)	-	1	(8)
Net Costs with the Public	\$ 4,628	\$ 292	\$ 1,287	\$ 10	\$ 6,217
Direct Program Costs	\$ 4,709	\$ 460	\$ 1,356	\$ (10)	\$ 6,515
Costs Not Assigned to Programs	\$ 67	\$ 95	\$ 38	\$ -	\$ 200
Net Program Costs (including indirect costs)	\$ 4,776	\$ 555	\$ 1,394	\$ (10)	\$ 6,715