
THE FEDERAL EMERGENCY MANAGEMENT AGENCY

SUPPLEMENTAL COMBINING FINANCIAL
STATEMENTS FOR THE DIRECTORATES
AND ADMINISTRATIONS

FOR THE YEAR ENDED SEPTEMBER 30, 1999



- ▼ Response And Recovery Directorate (R&R)
- ▼ Mitigation Directorate (MIT)
- ▼ Preparedness, Training and Exercises Directorate (PT&E)
- ▼ Federal Insurance Administration (FIA)
- ▼ U.S. Fire Administration (USFA)
- ▼ Support Organizations (SO)
- ▼ Prior Years' Appropriations FY 1994-FY 1996

THE FEDERAL EMERGENCY MANAGEMENT AGENCY

COMBINING BALANCE SHEET FOR THE DIRECTORATES AND ADMINISTRATIONS

AS OF SEPTEMBER 30, 1999

(DOLLARS IN THOUSANDS)

	R&R	MIT	PT&E
ASSETS			
Intragovernmental			
Fund Balance with Treasury (Note 2)	\$ 41,271	\$ 314,257	\$ 141,043
Investments, net (Note 4)	1,533	-	-
Accounts receivable, net (Note 5)	3	1,059	-
Advances and prepayments (Note 7)	-	-	-
	<u>42,807</u>	<u>315,316</u>	<u>141,043</u>
Intragovernmental			
Accounts receivable, net (Note 5)	-	-	2,387
Advances and prepayments (Note 7)	-	2,260	11,599
Credit program receivables, net (Note 6)	19,210	-	-
Cash and other monetary assets (Note 3)	-	-	-
Inventory and other related property, net (Note 8)	-	-	-
General property, plant and equipment, net (Note 9)	1,355	-	2,816
	<u>1,355</u>	<u>-</u>	<u>2,816</u>
Total Assets	\$ 63,372	\$ 317,576	\$ 157,845
LIABILITIES			
Intragovernmental			
Accounts payable	\$ 57	\$ -	\$ 18
Debt (Note 10)	58,817	-	-
Other intragovernmental liabilities (Note 15)	-	-	-
	<u>58,874</u>	<u>-</u>	<u>18</u>
Total Intragovernmental			
Accounts Payable	1,181	2,162	1,575
Claims and claims settlement expenses (Note 11)	-	-	-
Deferred revenue (Note 12)	-	-	-
Federal employee and veterans' benefits payable (Note 14)	1,527	238	1,322
Other governmental liabilities (Note 13, 15)	5,798	2,206	58,308
	<u>67,380</u>	<u>4,606</u>	<u>61,223</u>
Total Liabilities	67,380	4,606	61,223
NET POSITION			
Unexpended Appropriations (Note 16)	31,269	313,098	77,189
Cumulative Results of Operations	(32,055)	196	3,899
Current Year	(3,222)	(324)	15,534
	<u>(4,008)</u>	<u>312,970</u>	<u>96,622</u>
Total Net Position	(4,008)	312,970	96,622
Total Liabilities and Net Position	\$ 63,372	\$ 317,576	\$ 157,845

THE FEDERAL EMERGENCY MANAGEMENT AGENCY

COMBINING BALANCE SHEET FOR THE DIRECTORATES AND ADMINISTRATIONS

AS OF SEPTEMBER 30, 1999

(DOLLARS IN THOUSANDS)

FIA	USFA	Support	Prior-Year Appropriations FY1994-FY1996	Directorates and Administrations
\$ 196,318	\$ 22,237	\$ 42,467	\$ 63,097	\$ 820,690
-	-	-	-	1,533
54	298	18	3,120	4,552
20	-	-	-	20
196,392	22,535	42,485	66,217	826,795
11,240	-	50	-	13,677
259,758	93	59	1	273,770
-	-	-	-	19,210
12,562	-	8	-	12,570
3,920	-	-	-	3,920
139	930	2,675	263	8,178
\$ 484,011	\$ 23,558	\$ 45,277	\$ 66,481	\$ 1,158,120
\$ 2,130	\$ -	\$ 103	\$ 9,308	\$ 11,616
558,850	-	-	-	617,667
135	-	-	-	135
561,115	-	103	9,308	629,418
35,706	3,165	5,026	-	48,815
514,531	-	-	-	514,531
905,322	-	-	-	905,322
639	233	2,354	-	6,313
24,214	1,760	8,841	247	101,374
2,041,527	5,158	16,324	9,555	2,205,773
-	17,922	33,446	55,078	528,002
(1,563,265)	829	(1,479)	1,848	(1,590,027)
5,749	(351)	(3,014)	-	14,372
(1,557,516)	18,400	28,953	56,926	(1,047,653)
\$ 484,011	\$ 23,558	\$ 45,277	\$ 66,481	\$ 1,158,120

THE FEDERAL EMERGENCY MANAGEMENT AGENCY

COMBINING STATEMENT OF NET COST
FOR THE DIRECTORATES AND ADMINISTRATIONS

FOR THE YEAR ENDED SEPTEMBER 30, 1999

(DOLLARS IN THOUSANDS)

	R&R	MIT	PT&E
COSTS:			
Production	\$ 68,309	\$ 41,058	\$ 306,071
Non-production	309	-	449
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Total Program Costs	68,618	41,058	306,520
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Less Earned Revenues	(5,432)	(780)	(75,974)
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Net Program Costs	63,186	40,278	230,546
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NET PROGRAM COSTS BEFORE ALLOCATIONS	63,186	40,278	230,546
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Net Cost Allocations of Support Organizations and Prior Years' Appropriations (Note 17)	2,401	1,437	10,742
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NET COST OF OPERATIONS AFTER ALLOCATIONS	\$ 65,587	\$ 41,715	\$ 241,288
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THE FEDERAL EMERGENCY MANAGEMENT AGENCY

COMBINING STATEMENT OF NET COST
FOR THE DIRECTORATES AND ADMINISTRATIONS

FOR THE YEAR ENDED SEPTEMBER 30, 1999

(DOLLARS IN THOUSANDS)

FIA	USFA	Support	Prior-Year Appropriations FY1994-FY1996	Directorates and Administrations
\$ 1,391,115	\$ 31,693	\$ 127,427	\$ 29,935	\$ 1,995,608
309	222	794	-	2,083
1,391,424	31,915	128,221	29,935	1,997,691
(1,396,387)	(540)	(18)	-	(1,479,131)
(4,963)	31,375	128,203	29,935	518,560
(4,963)	31,375	128,203	29,935	518,560
5,434	1,106	(128,028)	(29,935)	(136,843)
<u>\$ 471</u>	<u>\$ 32,481</u>	<u>\$ 175</u>	<u>\$ -</u>	<u>\$ 381,717</u>

THE FEDERAL EMERGENCY MANAGEMENT AGENCY

COMBINING STATEMENT OF CHANGES IN NET POSITION FOR THE DIRECTORATES AND ADMINISTRATIONS

FOR THE YEAR ENDED SEPTEMBER 30, 1999

(DOLLARS IN THOUSANDS)

	<u>R&R</u>	<u>MIT</u>	<u>PT&E</u>
Net Cost of Operations	\$ (65,587)	\$ (41,715)	\$ (241,288)
Financing Sources (Other than exchange revenues):			
Appropriations Used	58,745	39,664	244,306
Imputed Financing	2,049	419	2,379
Transfers-in	-	-	-
Transfers-out	-	-	-
Net Cost Allocations of Support Organizations and Prior Years' Appropriations (Note 17)	<u>2,401</u>	<u>1,437</u>	<u>10,742</u>
Net Results of Operations	(2,392)	(195)	16,139
Prior Period Adjustments	<u>(830)</u>	<u>(129)</u>	<u>(605)</u>
Net Change in Cumulative Results of Operations	(3,222)	(324)	15,534
Increase (Decrease) in Unexpended Appropriations	<u>1,225</u>	<u>247,390</u>	<u>22,321</u>
Change in Net Position	(1,997)	247,066	37,855
Net Position - Beginning of the Period	(988)	65,904	58,767
Cancelled Authority from BFY 1993 (Note 1.Y.)	<u>(1,023)</u>	<u>-</u>	<u>-</u>
Net Position-End of Period	<u>\$ (4,008)</u>	<u>\$ 312,970</u>	<u>\$ 96,622</u>

THE FEDERAL EMERGENCY MANAGEMENT AGENCY

COMBINING STATEMENT OF CHANGES
IN NET POSITION FOR THE
DIRECTORATES AND ADMINISTRATIONS

FOR THE YEAR ENDED SEPTEMBER 30, 1999

(DOLLARS IN THOUSANDS)

FIA	USFA	Support	Prior-Year Appropriations FY1994-FY1996	Directorates and Administrations
\$ (471)	\$ (32,481)	\$ (175)	\$ -	\$ (381,717)
-	30,736	122,306	29,935	525,692
1,134	416	4,165	-	10,562
20,000	-	-	-	20,000
(20,000)	-	-	-	(20,000)
5,434	1,106	(128,028)	(29,935)	(136,843)
6,097	(223)	(1,732)	-	17,694
(348)	(128)	(1,282)	-	(3,322)
5,749	(351)	(3,014)	-	14,372
-	1,921	13,320	(29,935)	256,242
5,749	1,570	10,306	(29,935)	270,614
(1,563,265)	16,830	18,647	100,237	(1,303,868)
-	-	-	(13,376)	(14,399)
<u>\$ (1,557,516)</u>	<u>\$ 18,400</u>	<u>\$ 28,953</u>	<u>\$ 56,926</u>	<u>\$ (1,047,653)</u>

THE FEDERAL EMERGENCY MANAGEMENT AGENCY

REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED SEPTEMBER 30, 1999



▼ Consolidated Schedule of Intragovernmental Activity

THE FEDERAL EMERGENCY MANAGEMENT AGENCY

CONSOLIDATED SCHEDULE

OF INTRAGOVERNMENTAL ACTIVITY

AS OF SEPTEMBER 30, 1999

(DOLLARS IN THOUSANDS)

(UNAUDITED)

INTRAGOVERNMENTAL ASSETS:

	Fund Balance with Treasury (Note 2)	Investments, net (Note 4)	Accounts receivable, net (Note 5)	Advances and prepayments (Note 7)
Department of Agriculture	\$ -	\$ -	\$ 268	\$ -
Department of Commerce	-	-	456	-
Department of the Navy	-	-	543	-
Department of State	-	-	169	-
Department of Treasury	8,069,560	1,533	-	-
Department of the Army	-	-	502	-
General Services Administration	-	-	58	-
Central Intelligence Agency	-	-	46	-
Environmental Protection Agency	-	-	443	-
Department of Transportation	-	-	996	-
U.S. Agency for International Development	-	-	129	-
National Aeronautics and Space Administration	-	-	128	-
U.S. Army Corps of Engineers	-	-	46	-
Other	-	-	848	20
TOTAL INTRAGOVERNMENTAL ASSETS	\$ 8,069,560	\$ 1,533	\$ 4,632	\$ 20

INTRAGOVERNMENTAL LIABILITIES:

	Accounts payable	Debt (Note 10)	Other (Note 15)
Department of Labor	\$ 37,341	\$ -	\$ 3,648
Department of Treasury	9,063	617,667	135
U.S. Army Corps of Engineers	94,682	-	-
Department of Defense/Defense Agencies	8,345	-	-
Other	25,226	-	-
TOTAL INTRAGOVERNMENTAL LIABILITIES	\$ 174,657	\$ 617,667	\$ 3,783