

**PRINCIPAL STATEMENTS**

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***DEPARTMENT OF DEFENSE***

***AGENCY-WIDE  
PRINCIPAL STATEMENTS***

## PRINCIPAL STATEMENTS

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## PRINCIPAL STATEMENTS

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**Department of Defense**  
**CONSOLIDATED BALANCE SHEET**  
**As of September 30, 1999**  
**(\$ In Millions)**

### ASSETS

#### Entity Assets

Intragovernmental	
Fund Balance with Treasury (Note 2)	\$ 174,946.0
Investments, Net (Note 3)	159,681.1
Accounts Receivable (Note 4)	1,835.6
Other Assets (Note 5)	508.8
Accounts Receivable, Net (Note 4)	3,387.8
Loans Receivable and Related Foreclosed Property, Net (Note 6)	-
Cash and Other Monetary Assets (Note 7)	5.4
Inventory and Related Property, Net (Note 8)	128,210.7
General Property, Plant and Equipment, Net (Note 9) (See Required Supplementary Stewardship Information)	119,337.8
Other Assets (Note 5)	8,405.3
Total Entity Assets	<u>\$ 596,318.6</u>

#### Nonentity Assets

Intragovernmental	
Fund Balance with Treasury (Note 2)	\$ 713.7
Accounts Receivable (Note 4)	5.4
Accounts Receivable, Net (Note 4)	413.6
Cash and Other Monetary Assets (Note 7)	496.4
Other Assets (Note 5)	1,033.2
Total Nonentity Assets	<u>\$ 2,662.3</u>

<b>Total Assets</b>	<u><u>\$ 598,980.9</u></u>
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## PRINCIPAL STATEMENTS

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**Department of Defense**  
**CONSOLIDATED BALANCE SHEET**  
**As of September 30, 1999**  
**(\$ In Millions)**

### LIABILITIES

#### Liabilities covered by Budgetary Resources

Intragovernmental	
Accounts Payable	\$ 79.4
Debt (Note 11)	1,026.2
Other Liabilities (Note 13)	5,021.0
Accounts Payable	14,031.9
Military Retirement Benefits and Other Employment-Related	
Related Actuarial Liabilities (Note 14)	150,622.2
Environmental Liabilities (Note 12)	4,319.5
Other Liabilities (Note 13)	13,265.2
Total Liabilities covered by Budgetary Resources	<u>\$ 188,365.4</u>

#### Liabilities not covered by Budgetary Resources

Intragovernmental	
Accounts Payable	\$ -
Debt (Note 11)	151.7
Other Liabilities (Note 13)	3,026.4
Accounts Payable	201.3
Military Retirement Benefits and Other Employment-Related	
Related Actuarial Liabilities (Note 14)	715,760.4
Environmental Liabilities (Note 12)	75,400.9
Other Liabilities (Note 13)	16,043.4
Total Liabilities not covered by Budgetary Resources	<u>\$ 810,584.1</u>

**Total Liabilities** \$ 998,949.5

### NET POSITION

Unexpended Appropriations (Note 15)	\$ 157,029.3
Cumulative Results of Operations	<u>(556,997.9)</u>
<b>Total Net Position</b>	<u>\$ (399,968.6)</u>

**Total Liabilities and Net Position** \$ 598,980.9

## PRINCIPAL STATEMENTS

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**Department of Defense**  
**CONSOLIDATED STATEMENT OF NET COST**  
**For the year ended September 30, 1999**  
**(\$ In Millions)**

<b>Total Program Costs</b>	
Intragovernmental	\$ 11,534.7
With the Public	<u>398,808.5</u>
Total Program Cost	\$ <u>410,343.2</u>
(Less: Earned Revenues)	<u>(32,478.6)</u>
Net Program Costs	\$ <u>377,864.6</u>
<b>Costs not assigned to Programs</b>	-
<b>(Less: Earned Revenues not attributable)</b>	-
<b>Net Cost of Operations</b>	<u><u>\$ 377,864.6</u></u>

Deferred Maintenance (See Required Supplementary Information)

## PRINCIPAL STATEMENTS

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**Department of Defense**  
**CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION**  
**For the year ended September 30, 1999**  
**(\$ In Millions)**

Net Cost of Operations	\$ 377,864.6
Financing Sources (other than exchange revenues)	
Appropriations used	294,367.3
Taxes and other nonexchange revenue	782.6
Donations - nonexchange revenue	15.1
Imputed financing	2,992.9
Transfers-in	0.1
(Transfers-out)	(185.9)
Other	5,032.1
Total Financing Sources (other than exchange revenues)	<u>\$ 303,004.2</u>
Net Results of Operations	(74,860.4)
Prior Period Adjustments	<u>33,789.6</u>
Net Change in Cumulative Results of Operations	<u>(41,070.8)</u>
Increase (Decrease) in Unexpended Appropriations	<u>(1,586.1)</u>
Change in Net Position	(42,656.9)
Net Position-Beginning of the Period	<u>(357,311.7)</u>
Net Position-End of the Period	<u><u>\$ (399,968.6)</u></u>

Additional information included in Note 17.

The accompanying notes are an integral part of these statements

## PRINCIPAL STATEMENTS

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**Department of Defense**  
**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
**For the year ended September 30, 1999**  
**(\$ In Millions)**

**BUDGETARY RESOURCES:**

Budget Authority	\$ 334,004.3
Unobligated Balance - Beginning of Period	183,463.8
Net Transfers Prior-Year Balance, Actual (+/-)	554.6
Spending Authority from Offsetting Collections	101,927.4
Adjustments (+/-)	8,501.5
Total Budgetary Resources	<u>\$ 628,451.6</u>

**STATUS OF BUDGETARY RESOURCES:**

Obligations Incurred	\$ 433,068.0
Unobligated Balances - Available	186,853.9
Unobligated Balances - Not Available	8,529.7
Total, Status of Budgetary Resources	<u>\$ 628,451.6</u>

**OUTLAYS:**

Obligations Incurred	\$ 433,068.0
Less: Spending Authority From Offsetting Collections and Adjustments	(117,099.8)
Obligated Balance, Net - Beginning of Period	142,616.3
Obligated Balance Transferred, Net	(8.9)
Less: Obligated Balance, Net - End of Period	(147,589.5)
Total Outlays	<u>\$ 310,986.1</u>

## PRINCIPAL STATEMENTS

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**Department of Defense**  
**COMBINED STATEMENT OF FINANCING**  
**For the year ended September 30, 1999**  
**(\$ In Millions)**

**OBLIGATIONS AND NONBUDGETARY RESOURCES:**

Obligations Incurred	\$ 433,067.9
Less: Spending Authority for Offsetting Collections and Adjustments	(117,099.8)
Donations Not in the Entity's Budget	7.2
Financing Imputed for Cost Subsidies	2,992.9
Transfers-in (Out)	(210.1)
Exchange Revenue Not in the Entity's Budget	(4,307.3)
Other	(37,631.0)
Total Obligations as Adjusted and Nonbudgetary Resources	<u>\$ 276,819.8</u>

**RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS:**

Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received or Provided - (Increases)/Decreases	6,653.6
Costs Capitalized on the Balance Sheet - (Increases)/Decreases	(3,792.0)
Financing Sources That Fund Costs of Prior Periods	4,802.7
Other - (Increases)/Decreases	2,001.1
Total Resources That Do Not Fund Net Costs of Operations	<u>\$ 9,665.4</u>

**COSTS THAT DO NOT REQUIRE RESOURCES:**

Depreciation and Amortization	5,367.8
Revaluation of Assets and Liabilities - Increases/(Decreases)	8,502.3
Other - Increases/(Decreases)	994.0
Total Costs That Do Not Require Resources	<u>\$ 14,864.1</u>

**Financing Sources Yet to be Provided** 76,515.3

**Net Cost of Operations** \$ 377,864.6



## PRINCIPAL STATEMENTS

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**Department of Defense**  
**STATEMENT OF CUSTODIAL ACTIVITY**  
**For the year ended September 30, 1999**  
**(\$ In Millions)**

### **SOURCES OF COLLECTIONS**

Deposits by Foreign Governments	\$ 11,080.9
Other Collections	-
Total Cash Collections	<u>11,080.9</u>
Accrual Adjustments (+/-)	-
Total Custodial Revenue	<u>\$ 11,080.9</u>

### **DISPOSITION OF COLLECTIONS**

Disbursed on Behalf of Foreign Governments and International Organizations	\$ 11,615.8
Increase (Decrease) in Amounts to be Transferred	(534.9)
Collections Used for Refunds and Other Payments	-
Retained by the Reporting Entity	-
Total Disposition of Revenue	<u>\$ 11,080.9</u>
Net Custodial Collection Activity	<u><u>\$ 0.0</u></u>

