
DEPARTMENT OF DEFENSE

AGENCY-WIDE

***SUPPORTING
CONSOLIDATING
AND
COMBINING STATEMENTS***



(This page intentionally left blank)

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide

CONSOLIDATING BALANCE SHEET

As of September 30, 2000 (\$ in millions)	General Funds			Working Capital Funds		
	Army	Navy	Air Force	Army	Navy	Air Force
ASSETS						
Intragovernmental:						
Fund Balance with Treasury	\$ 34,507.6	\$ 62,547.1	\$ 40,541.3	\$ 674.9	\$ 1,473.8	\$ 214.6
Investments	1.4	10.5	1.3	0.0	0.0	0.0
Accounts Receivable	688.5	1,221.6	284.6	295.3	583.4	729.4
Other Assets	49.1	157.6	185.3	42.3	17.7	65.6
Total Intragovernmental Assets	\$ 35,246.6	\$ 63,936.8	\$ 41,012.5	\$ 1,012.5	\$ 2,074.9	\$ 1,009.6
Cash and Other Monetary Assets	\$ 215.9	\$ 134.8	\$ 65.0	\$ 0.0	\$ 0.0	\$ 0.1
Accounts Receivable	317.3	1,437.2	506.2	5.7	650.1	73.6
Inventory and Related Property	25,030.6	38,189.4	19,269.8	10,044.2	16,870.7	17,310.7
General Property, Plant and Equipment	17,163.8	25,485.7	20,536.8	1,156.2	4,118.2	1,255.4
Other Assets	2,746.8	4,201.5	4,802.6	441.0	1,377.0	790.5
TOTAL ASSETS	\$ 80,721.0	\$ 133,385.4	\$ 86,192.9	\$ 12,659.6	\$ 25,090.9	\$ 20,439.9
LIABILITIES						
Intragovernmental:						
Accounts Payable	\$ 764.0	\$ 804.0	\$ 997.9	\$ 108.6	\$ 985.7	\$ 192.5
Debt	0.1	0.1	0.1	0.0	967.5	0.0
Other Liabilities	918.7	1,570.5	1,715.0	69.5	76.2	25.4
Total Intragovernmental Liabilities	\$ 1,682.8	\$ 2,374.6	\$ 2,713.0	\$ 178.1	\$ 2,029.4	\$ 217.9
Accounts Payable	\$ 6,895.4	\$ 2,705.8	\$ 4,174.7	\$ 219.9	\$ (1,035.0)	\$ 201.9
Military Retirement Benefits and Other Employment-Related	1,574.4	1,441.5	1,123.2	157.3	1,223.9	198.9
Environmental Liabilities	39,319.3	16,065.9	7,715.3	0.0	0.0	0.0
Loan Guarantee Liability	0.0	0.0	0.0	0.0	0.0	0.0
Other Liabilities	4,733.6	2,078.7	3,245.5	199.0	3,781.9	3,346.5
TOTAL LIABILITIES	\$ 54,205.5	\$ 24,666.5	\$ 18,971.7	\$ 754.3	\$ 6,000.2	\$ 3,965.2
NET POSITION						
Unexpended Appropriations	\$ 25,887.3	\$ 64,902.7	\$ 35,330.9	56.0	0.0	64.0
Cumulative Results of Operations	628.2	43,816.2	31,890.3	11,849.3	19,090.7	16,410.7
TOTAL NET POSITION	\$ 26,515.5	\$ 108,718.9	\$ 67,221.2	\$ 11,905.3	\$ 19,090.7	\$ 16,474.7
TOTAL LIABILITIES AND NET POSITION	\$ 80,721.0	\$ 133,385.4	\$ 86,192.9	\$ 12,659.6	\$ 25,090.9	\$ 20,439.9

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide

CONSOLIDATING BALANCE SHEET

As of September 30, 2000 (\$ in millions)	Military Retirement Fund	USACE	Other Defense GF	Other Defense WCF	Combined	Eliminations	Consolidated
ASSETS							
Intragovernmental:							
Fund Balance with Treasury	\$ 20.6	\$ 2,404.3	\$ 32,405.3	\$ 2,741.8	\$ 177,531.3	\$ 0.0	\$ 177,531.3
Investments	162,628.6	2,075.6	1,805.0	0.0	166,522.4	0.0	166,522.4
Accounts Receivable	0.1	151.2	341.4	1,826.5	6,122.0	5,300.5	821.5
Other Assets	0.0	0.0	51.9	0.6	570.1	570.2	(0.1)
Total Intragovernmental Assets	\$ 162,649.3	\$ 4,631.1	\$ 34,603.6	\$ 4,568.9	\$ 350,745.8	\$ 5,870.7	\$ 344,875.1
Cash and Other Monetary Assets	\$ 0.0	\$ 1.0	\$ 0.5	\$ 3.6	\$ 420.9	\$ 0.0	\$ 420.9
Accounts Receivable	21.6	1,050.4	330.0	322.1	4,714.2	0.0	4,714.2
Inventory and Related Property	0.0	59.5	2,457.6	9,835.0	139,067.5	0.0	139,067.5
General Property, Plant and Equipment	0.0	34,538.1	4,617.5	3,648.7	112,520.4	0.0	112,520.4
Other Assets	0.0	79.9	37.9	659.5	15,136.7	0.0	15,136.7
TOTAL ASSETS	\$ 162,670.9	\$ 40,360.0	\$ 42,047.1	\$ 19,037.8	\$ 622,605.5	\$ 5,870.7	\$ 616,734.8
LIABILITIES							
Intragovernmental:							
Accounts Payable	\$ 0.1	\$ 87.7	\$ 697.5	\$ 428.2	\$ 5,066.2	\$ 4,976.5	\$ 89.7
Debt	0.0	18.2	0.0	94.7	1,080.7	0.3	1,080.4
Other Liabilities	0.5	1,166.3	415.2	430.4	6,387.7	893.9	5,493.8
Total Intragovernmental Liabilities	\$ 0.6	\$ 1,272.2	\$ 1,112.7	\$ 953.3	\$ 12,534.6	\$ 5,870.7	\$ 6,663.9
Accounts Payable	\$ 0.0	\$ 585.9	\$ 2,465.1	\$ 3,361.7	\$ 19,575.4	\$ 0.0	\$ 19,575.4
Military Retirement Benefits and Other Employment-Related	687,583.5	0.0	195,640.7	495.7	889,439.1	0.0	889,439.1
Environmental Liabilities	0.0	0.0	113.1	0.0	63,213.6	0.0	63,213.6
Loan Guarantee Liability	0.0	0.0	2.1	0.0	2.1	0.0	2.1
Other Liabilities	2,898.5	497.8	2,301.4	775.4	23,858.3	0.0	23,858.3
TOTAL LIABILITIES	\$ 690,482.6	\$ 2,355.9	\$ 201,635.1	\$ 5,586.1	\$ 1,008,623.1	\$ 5,870.7	\$ 1,002,752.4
NET POSITION							
Unexpended Appropriations	\$ 0.0	\$ 1,004.6	\$ 26,753.6	1,759.3	155,758.4	0.0	155,758.4
Cumulative Results of Operations	(527,811.7)	36,999.5	(186,341.6)	11,692.4	(541,776.0)	0.0	(541,776.0)
TOTAL NET POSITION	\$ (527,811.7)	\$ 38,004.1	\$ (159,588.0)	\$ 13,451.7	\$ (386,017.6)	\$ 0.0	\$ (386,017.6)
TOTAL LIABILITIES AND NET POSITION	\$ 162,670.9	\$ 40,360.0	\$ 42,047.1	\$ 19,037.8	\$ 622,605.5	\$ 5,870.7	\$ 616,734.8

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide

CONSOLIDATING STATEMENT OF NET COST

Year Ended September 30, 2000 (Amounts in millions)

	General Funds			Working Capital Funds		
	Army	Navy	Air Force	Army	Navy	Air Force
Program Costs						
Military Personnel						
Intragovernmental	\$ 4,902.4	\$ 4,715.5	\$ 3,397.8	\$ -	\$ -	\$ -
With the Public	23,132.1	21,420.1	16,999.5	-	-	-
Total Program Costs	\$ 28,034.5	\$ 26,135.6	\$ 20,397.3	\$ -	\$ -	\$ -
(Less: Earned Revenue)	(165.3)	(273.4)	(244.8)	-	-	-
Net Program Costs	\$ 27,869.2	\$ 25,862.2	\$ 20,152.5	\$ -	\$ -	\$ -
Operation and Maintenance						
Intragovernmental	\$ 11,345.1	\$ 14,273.1	\$ 13,309.1	\$ -	\$ -	\$ -
With the Public	39,270.3	23,580.3	19,540.3	-	-	-
Total Program Costs	\$ 50,615.4	\$ 37,853.4	\$ 32,849.4	\$ -	\$ -	\$ -
(Less: Earned Revenue)	(2,925.8)	(2,011.4)	(1,972.4)	-	-	-
Net Program Costs	\$ 47,689.6	\$ 35,842.0	\$ 30,877.0	\$ -	\$ -	\$ -
Procurement						
Intragovernmental	\$ 535.2	\$ 1,816.8	\$ 720.6	\$ -	\$ -	\$ -
With the Public	5,040.5	22,398.8	13,086.0	-	-	-
Total Program Costs	\$ 5,575.7	\$ 24,215.6	\$ 13,806.6	\$ -	\$ -	\$ -
(Less: Earned Revenue)	(244.1)	(789.6)	(162.4)	-	-	-
Net Program Costs	\$ 5,331.6	\$ 23,426.0	\$ 13,644.2	\$ -	\$ -	\$ -
Research, Development, Test & Evaluation						
Intragovernmental	\$ 160.2	\$ 1,048.4	\$ 319.2	\$ -	\$ -	\$ -
With the Public	5,687.1	7,817.8	14,488.1	-	-	-
Total Program Costs	\$ 5,847.3	\$ 8,866.2	\$ 14,807.3	\$ -	\$ -	\$ -
(Less: Earned Revenue)	(1,565.4)	(86.7)	(579.4)	-	-	-
Net Program Costs	\$ 4,281.9	\$ 8,779.5	\$ 14,227.9	\$ -	\$ -	\$ -
Military Construction/Family Housing						
Intragovernmental	\$ 10.8	\$ 71.3	\$ 16.8	\$ -	\$ -	\$ -
With the Public	2,651.1	808.5	1,121.1	-	-	-
Total Program Cost	\$ 2,661.9	\$ 879.8	\$ 1,137.9	\$ -	\$ -	\$ -
(Less: Earned Revenue)	(1,093.7)	(323.3)	0.0	-	-	-
Net Program Costs	\$ 1,568.2	\$ 556.5	\$ 1,137.9	\$ -	\$ -	\$ -

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide

CONSOLIDATING STATEMENT OF NET COST

Year Ended September 30, 2000 (Amounts in millions)

	General Funds			Working Capital Funds		
	Army	Navy	Air Force	Army	Navy	Air Force
Program Costs						
Military Retirement Fund						
Intragovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
With the Public	-	-	-	-	-	-
Total Program Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenue)	-	-	-	-	-	-
Net Program Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Civil Works						
Intragovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
With the Public	-	-	-	-	-	-
Total Program Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenue)	-	-	-	-	-	-
Net Program Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Working Capital Funds						
Intragovernmental	\$ -	\$ -	\$ -	\$ 2,725.7	\$ 5,646.5	\$ 6,093.2
With the Public	-	-	-	9,736.0	7,978.8	7,256.7
Total Program Costs	\$ -	\$ -	\$ -	\$ 12,461.7	\$ 13,625.3	\$ 13,349.9
(Less: Earned Revenue)	-	-	-	(8,909.6)	(13,724.5)	(11,548.1)
Net Program Costs	\$ -	\$ -	\$ -	\$ 3,552.1	\$ (99.2)	\$ 1,801.8
Other						
Intragovernmental	\$ 372.6	\$ 15.0	\$ 0.7	\$ -	\$ -	\$ -
With the Public	647.9	72.1	1.0	-	-	-
Total Program Costs	\$ 1,020.5	\$ 87.1	\$ 1.7	\$ -	\$ -	\$ -
(Less: Earned Revenue)	(6.8)	(31.4)	(0.1)	-	-	-
Net Program Costs	\$ 1,013.7	\$ 55.7	\$ 1.6	\$ -	\$ -	\$ -
Total Program Costs						
Intragovernmental	\$ 17,326.3	\$ 21,940.1	\$ 17,764.2	\$ 2,725.7	\$ 5,646.5	\$ 6,093.2
With the Public	76,429.0	76,097.6	65,236.0	9,736.0	7,978.8	7,256.7
Total Program Cost	\$ 93,755.3	\$ 98,037.7	\$ 83,000.2	\$ 12,461.7	\$ 13,625.3	\$ 13,349.9
(Less: Earned Revenue)	(6,001.1)	(3,515.8)	(2,959.1)	(8,909.6)	(13,724.5)	(11,548.1)
Net Program Costs	\$ 87,754.2	\$ 94,521.9	\$ 80,041.1	\$ 3,552.1	\$ (99.2)	\$ 1,801.8
Costs Not Assigned to Programs	-	-	-	-	-	-
(Less: Earned Revenue not attributable to Programs)	-	-	-	-	-	-
Net Costs of Operations	\$ 87,754.2	\$ 94,521.9	\$ 80,041.1	\$ 3,552.1	\$ (99.2)	\$ 1,801.8

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide CONSOLIDATING STATEMENT OF NET COST

Year Ended September 30, 2000 (Amounts in millions)	Military Retirement Fund	USACE	Other Defense GF	Other Defense WCF	Combined	Eliminations	Consolidated
Program Costs							
Military Personnel							
Intragovernmental	\$ -	\$ -	\$ -	\$ -	\$ 13,015.7	\$ 13,015.6	\$ 0.1
With the Public	-	-	-	-	61,551.7	0.0	61,551.7
Total Program Costs	\$ -	\$ -	\$ -	\$ -	\$ 74,567.4	\$ 13,015.6	\$ 61,551.8
(Less: Earned Revenue)	-	-	-	-	(683.5)	(314.6)	(368.9)
Net Program Costs	\$ -	\$ -	\$ -	\$ -	\$ 73,883.9	\$ 12,701.0	\$ 61,182.9
Operation and Maintenance							
Intragovernmental	\$ -	\$ -	\$ 5,237.1	\$ -	\$ 44,164.4	\$ 37,782.0	\$ 6,382.4
With the Public	-	-	20,031.0	-	102,421.9	0.0	102,421.9
Total Program Costs	\$ -	\$ -	\$ 25,268.1	\$ -	\$ 146,586.3	\$ 37,782.0	\$ 108,804.3
(Less: Earned Revenue)	-	-	(1,406.1)	-	(8,315.7)	(5,198.3)	(3,117.4)
Net Program Costs	\$ -	\$ -	\$ 23,862.0	\$ -	\$ 138,270.6	\$ 32,583.7	\$ 105,686.9
Procurement							
Intragovernmental	\$ -	\$ -	\$ 277.8	\$ -	\$ 3,350.4	\$ 3,273.3	\$ 77.1
With the Public	-	-	1,649.0	-	42,174.3	0.0	42,174.3
Total Program Costs	\$ -	\$ -	\$ 1,926.8	\$ -	\$ 45,524.7	\$ 3,273.3	\$ 42,251.4
(Less: Earned Revenue)	-	-	(7.6)	-	(1,203.7)	(1,068.5)	(135.2)
Net Program Costs	\$ -	\$ -	\$ 1,919.2	\$ -	\$ 44,321.0	\$ 2,204.8	\$ 42,116.2
Research, Development, Test & Evaluation							
Intragovernmental	\$ -	\$ -	\$ 445.6	\$ -	\$ 1,973.4	\$ 1,961.2	\$ 12.2
With the Public	-	-	8,665.2	-	36,658.2	0.0	36,658.2
Total Program Costs	\$ -	\$ -	\$ 9,110.8	\$ -	\$ 38,631.6	\$ 1,961.2	\$ 36,670.4
(Less: Earned Revenue)	-	-	(189.5)	-	(2,421.0)	(1,973.5)	(447.5)
Net Program Costs	\$ -	\$ -	\$ 8,921.3	\$ -	\$ 36,210.6	\$ (12.3)	\$ 36,222.9
Military Construction/Family Housing							
Intragovernmental	\$ -	\$ -	\$ 231.3	\$ -	\$ 330.2	\$ 330.2	\$ 0.0
With the Public	-	-	13.3	-	4,594.0	0.0	4,594.0
Total Program Cost	\$ -	\$ -	\$ 244.6	\$ -	\$ 4,924.2	\$ 330.2	\$ 4,594.0
(Less: Earned Revenue)	-	-	0.0	-	(1,417.0)	(1,221.6)	(195.4)
Net Program Costs	\$ -	\$ -	\$ 244.6	\$ -	\$ 3,507.2	\$ (891.4)	\$ 4,398.6

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide CONSOLIDATING STATEMENT OF NET COST

Year Ended September 30, 2000 (Amounts in millions)	Military Retirement Fund	USACE	Other Defense GF	Other Defense WCF	Combined	Eliminations	Consolidated
Program Costs							
Military Retirement Fund							
Intragovernmental	\$ 0.0	\$ -	\$ -	\$ -	\$ 0.0	\$ 0.0	\$ 0.0
With the Public	58,759.6	-	-	-	58,759.6	0.0	58,759.6
Total Program Costs	\$ 58,759.6	\$ -	\$ -	\$ -	\$ 58,759.6	\$ 0.0	\$ 58,759.6
(Less: Earned Revenue)	(39,451.0)	-	-	-	(39,451.0)	(26,704.4)	(12,746.6)
Net Program Costs	\$ 19,308.6	\$ -	\$ -	\$ -	\$ 19,308.6	\$ (26,704.4)	\$ 46,013.0
Civil Works							
Intragovernmental	\$ -	\$ 552.9	\$ -	\$ -	\$ 552.9	\$ 36.2	\$ 516.7
With the Public	-	3,783.0	-	-	3,783.0	0.0	3,783.0
Total Program Costs	\$ -	\$ 4,335.9	\$ -	\$ -	\$ 4,335.9	\$ 36.2	\$ 4,299.7
(Less: Earned Revenue)	-	(678.3)	-	-	(678.3)	(27.7)	(650.6)
Net Program Costs	\$ -	\$ 3,657.6	\$ -	\$ -	\$ 3,657.6	\$ 8.5	\$ 3,649.1
Working Capital Funds							
Intragovernmental	\$ -	\$ -	\$ -	\$ 2,755.7	\$ 17,221.1	\$ 14,763.2	\$ 2,457.9
With the Public	-	-	-	27,093.5	52,065.0	0.0	52,065.0
Total Program Costs	\$ -	\$ -	\$ -	\$ 29,849.2	\$ 69,286.1	\$ 14,763.2	\$ 54,522.9
(Less: Earned Revenue)	-	-	-	(26,838.8)	(61,021.0)	(52,413.5)	(8,607.5)
Net Program Costs	\$ -	\$ -	\$ -	\$ 3,010.4	\$ 8,265.1	\$ (37,650.3)	\$ 45,915.4
Other							
Intragovernmental	\$ -	\$ -	\$ 18,210.1	\$ -	\$ 18,598.4	\$ 18,297.2	\$ 301.2
With the Public	-	-	2,408.5	-	3,129.5	0.0	3,129.5
Total Program Costs	\$ -	\$ -	\$ 20,618.6	\$ -	\$ 21,727.9	\$ 18,297.2	\$ 3,430.7
(Less: Earned Revenue)	-	-	(1,640.7)	-	(1,679.0)	(536.8)	(1,142.2)
Net Program Costs	\$ -	\$ -	\$ 18,977.9	\$ -	\$ 20,048.9	\$ 17,760.4	\$ 2,288.5
Total Program Costs							
Intragovernmental	\$ 0.0	\$ 552.9	\$ 24,401.9	\$ 2,755.7	\$ 99,206.5	\$ 89,458.8	\$ 9,747.7
With the Public	58,759.6	3,783.0	32,767.0	27,093.5	365,137.2	0.0	365,137.2
Total Program Cost	\$ 58,759.6	\$ 4,335.9	\$ 57,168.9	\$ 29,849.2	\$ 464,343.7	\$ 89,458.8	\$ 374,884.9
(Less: Earned Revenue)	(39,451.0)	(678.3)	(3,243.9)	(26,838.8)	(116,870.2)	(89,458.8)	(27,411.4)
Net Program Costs	\$ 19,308.6	\$ 3,657.6	\$ 53,925.0	\$ 3,010.4	\$ 347,473.5	\$ 0.0	\$ 347,473.5
Costs Not Assigned to Programs							
(Less: Earned Revenue not attributable to Programs)	-	-	-	-	-	-	-
Net Costs of Operations	<u>\$ 19,308.6</u>	<u>\$ 3,657.6</u>	<u>\$ 53,925.0</u>	<u>\$ 3,010.4</u>	<u>\$ 347,473.5</u>	<u>\$ 0.0</u>	<u>\$ 347,473.5</u>

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide

CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION

Year Ended September 30, 2000 (\$ in Millions)	General Funds			Working Capital Funds		
	Army	Navy	Air Force	Army	Navy	Air Force
Net Cost of Operations	\$ 87,754.0	\$ 94,521.9	\$ 80,041.1	\$ 3,552.1	\$ (99.2)	\$ 1,801.8
Financing Sources (other than exchange revenues):						
Appropriations Used	71,097.8	93,160.1	82,974.2	5.7	0.0	0.0
Taxes and Other Nonexchange Revenue	154.6	0.0	0.0	0.0	0.0	0.0
Donations – Nonexchange Revenue	0.0	0.0	2.4	0.0	0.0	0.0
Imputed Financing	689.2	437.9	535.4	93.9	408.8	107.0
Transfers – In	1,208.4	468.2	75.4	6.7	77.2	229.4
Transfers – Out	(1.3)	0.0	0.0	0.0	(418.8)	(378.4)
Other	2,760.1	0.0	0.0	0.0	3,716.8	389.8
Total Financing Sources (other than exchange revenues)	\$ 75,908.8	\$ 94,066.2	\$ 83,587.4	\$ 106.3	\$ 3,784.0	\$ 347.8
Net Results of Operations	\$ (11,845.2)	\$ (455.7)	\$ 3,546.3	\$ (3,445.8)	\$ 3,883.2	\$ (1,454.0)
Prior Period Adjustments	\$ (204.5)	\$ 38,445.6	\$ (5,466.0)	\$ 1,855.6	\$ (2,697.1)	\$ (1,419.6)
Net Change in Cumulative Results of Operations Increase (Decrease) in Unexpended Appropriations	\$ 1,162.9	\$ (683.8)	\$ (614.7)	\$ 281.4	\$ 0.0	\$ 0.0
Change in Net Position	\$ (10,886.8)	\$ 37,306.1	\$ (2,534.4)	\$ (1,308.8)	\$ 1,186.1	\$ (2,873.6)
Net Position – Beginning of the Period	37,402.3	71,412.7	69,755.5	13,214.0	17,904.7	19,348.2
Net Position – End of the Period	\$ 26,515.5	\$ 108,718.8	\$ 67,221.1	\$ 11,905.2	\$ 19,090.8	\$ 16,474.6

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide

CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION

Year Ended September 30, 2000 (\$ in Millions)	Military Retirement Fund	USACE	Other Defense GF	Other Defense WCF	Combined	Eliminations	Consolidated
Net Cost of Operations	\$ 19,308.6	\$ 3,657.5	\$ 53,925.0	\$ 3,010.4	\$ 347,473.2	\$ 0.0	\$ 347,473.2
Financing Sources (other than exchange revenues):							
Appropriations Used	0.0	4,017.6	57,025.6	995.6	309,276.6	0.0	309,276.6
Taxes and Other Nonexchange Revenue	0.0	800.2	0.0	0.0	954.8	0.0	954.8
Donations – Nonexchange Revenue	0.0	1.4	0.0	0.0	3.8	0.0	3.8
Imputed Financing	0.0	166.5	597.2	279.1	3,315.0	0.0	3,315.0
Transfers – In	0.0	21.8	5.7	417.5	2,510.3	2,490.4	19.9
Transfers – Out	0.0	(120.7)	(1,347.8)	(362.4)	(2,629.4)	(2,490.4)	(139.0)
Other	0.0	(647.3)	2,446.7	(692.3)	7,973.8	0.0	7,973.8
Total Financing Sources (other than exchange revenues)	\$ 0.0	\$ 4,239.5	\$ 58,727.4	\$ 637.5	\$ 321,404.9	\$ 0.0	\$ 321,404.9
Net Results of Operations	\$ (19,308.6)	\$ 582.0	\$ 4,802.4	\$ (2,372.9)	\$ (26,068.3)	\$ 0.0	\$ (26,068.3)
Prior Period Adjustments	\$ 0.0	\$ 360.2	\$ 10,190.1	\$ 217.7	\$ 41,282.0	\$ 0.0	\$ 41,282.0
Net Change in Cumulative Results of Operations	\$ (19,308.6)	\$ 942.2	\$ 14,992.5	\$ (2,155.2)	\$ 15,213.7	\$ 0.0	\$ 15,213.7
Increase (Decrease) in Unexpended Appropriations	0.0	(197.8)	(2,798.0)	1,586.9	(1,263.1)	0.0	(1,263.1)
Change in Net Position	\$ (19,308.6)	\$ 744.4	\$ 12,194.5	\$ (568.3)	\$ 13,950.6	\$ 0.0	\$ 13,950.6
Net Position – Beginning of the Period	(508,503.1)	37,259.6	(171,782.5)	14,020.0	(399,968.6)	0.0	(399,968.6)
Net Position – End of the Period	\$ (527,811.7)	\$ 38,004.0	\$ (159,588.0)	\$ 13,451.7	\$ (386,018.0)	\$ 0.0	\$ (386,018.0)

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide

COMBINING STATEMENT OF BUDGETARY RESOURCES

Year Ended September 30, 2000 (\$ in Millions)	General Funds			Working Capital Funds		
	Army	Navy	Air Force	Army	Navy	Air Force
BUDGETARY RESOURCES						
Budget Authority	\$ 72,451.4	\$ 89,318.7	\$ 83,748.0	\$ 328.7	\$ 563.4	\$ 384.5
Unobligated Balance - Beginning of the Period	4,875.7	12,185.5	7,308.4	1,277.1	2,462.3	512.2
Net Transfers Prior-Year Balance, Actual	1,404.9	70.4	227.1	22.8	61.6	207.9
Spending Authority from Offsetting Collections	11,147.2	5,449.9	5,053.1	8,386.9	20,653.2	14,763.6
Adjustments	7,091.6	369.0	(990.2)	299.9	(132.9)	(777.3)
Total Budgetary Resources	\$ 96,970.8	\$ 107,393.5	\$ 95,346.4	\$ 10,315.4	\$ 23,607.6	\$ 15,090.9
STATUS OF BUDGETARY RESOURCES						
Obligations Incurred	\$ 91,023.6	\$ 93,769.4	\$ 88,241.3	\$ 8,962.8	\$ 21,518.4	\$ 15,035.3
Unobligated Balances – Available	4,611.2	12,142.0	6,232.3	1,352.6	2,089.2	55.6
Unobligated Balances – Not Available	1,336.0	1,482.1	872.8	0.0	0.0	0.0
Total Status of Budgetary Resources	\$ 96,970.8	\$ 107,393.5	\$ 95,346.4	\$ 10,315.4	\$ 23,607.6	\$ 15,090.9
OUTLAYS						
Obligations Incurred	\$ 91,023.6	\$ 93,769.4	\$ 88,241.3	\$ 8,962.8	\$ 21,518.4	\$ 15,035.3
Less: Spending Authority From Offsetting Collections and Obligation Adjustments	(19,361.8)	(7,957.0)	(6,508.0)	(8,687.1)	(20,653.2)	(14,763.6)
Obligated Balance, Net – Beginning of the Period	27,399.7	50,425.9	34,001.9	488.4	2,444.9	2,806.5
Obligated Balance Transferred, Net	0.0	0.0	0.0	0.0	0.0	0.0
Less: Obligated Balance, Net – End of the Period	(28,509.3)	(48,385.6)	(33,410.8)	(821.7)	(3,630.9)	(2,791.0)
Total Outlays	\$ 70,552.2	\$ 87,852.7	\$ 82,324.4	\$ (57.6)	\$ (320.8)	\$ 287.2

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide

COMBINING STATEMENT OF BUDGETARY RESOURCES

Year Ended September 30, 2000 (\$ in Millions)	Military Retirement Fund	USACE	Other Defense GF	Other Defense GF	Combined
BUDGETARY RESOURCES					
Budget Authority	\$ 38,805.6	\$ 4,614.2	\$ 58,099.5	\$ 5,542.0	\$ 353,856.0
Unobligated Balance - Beginning of the Period	149,058.6	2,136.2	10,781.5	1,954.4	192,551.9
Net Transfers Prior-Year Balance, Actual	0.0	0.0	(1,617.4)	(294.5)	82.8
Spending Authority from Offsetting Collections	0.0	3,909.1	3,020.3	28,975.6	101,358.9
Adjustments	0.0	(35.1)	2,508.5	(110.3)	8,223.2
Total Budgetary Resources	\$ 187,864.2	\$ 10,624.4	\$ 72,792.4	\$ 36,067.2	\$ 656,072.8
STATUS OF BUDGETARY RESOURCES					
Obligations Incurred	\$ 32,911.9	\$ 8,926.4	\$ 60,875.3	\$ 32,797.6	\$ 454,062.0
Unobligated Balances – Available	154,952.3	1,694.5	9,331.1	3,269.6	195,730.4
Unobligated Balances – Not Available	0.0	3.5	2,586.0	0.0	6,280.4
Total Status of Budgetary Resources	\$ 187,864.2	\$ 10,624.4	\$ 72,792.4	\$ 36,067.2	\$ 656,072.8
OUTLAYS					
Obligations Incurred	\$ 32,911.9	\$ 8,926.4	\$ 60,875.3	\$ 32,797.6	\$ 454,062.0
Less: Spending Authority From Offsetting Collections and Obligation Adjustments	0.0	(3,909.7)	(5,913.1)	(29,007.6)	(116,761.1)
Obligated Balance, Net – Beginning of the Period	2,794.2	394.5	22,585.6	6,619.6	149,961.2
Obligated Balance Transferred, Net	0.0	0.0	0.0	0.0	0
Less: Obligated Balance, Net – End of the Period	(2,898.3)	(715.9)	(21,178.8)	(8,289.6)	(150,631.9)
Total Outlays	\$ 32,807.8	\$ 4,695.3	\$ 56,369.0	\$ 2,120.0	\$ 336,630.2

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide COMBINED STATEMENT OF FINANCING

Year Ended September 30, 2000 (\$ in Millions)	General Funds			Working Capital Funds		
	Army	Navy	Air Force	Army	Navy	Air Force
OBLIGATIONS AND NONBUDGETARY RESOURCES						
Obligations Incurred	\$ 91,023.6	\$ 93,769.4	\$ 88,241.3	\$ 8,962.8	\$ 21,518.4	\$ 15,035.3
Less: Spending Authority for Offsetting Collections and Obligation Adjustments	(19,361.8)	(7,957.0)	(6,508.0)	(8,687.1)	(20,653.2)	(14,763.6)
Donations Not in the Entity's Budget	0.0	0.0	0.0	0.0	0.0	0.0
Financing Imputed for Cost Subsidies	689.2	437.9	535.4	93.9	408.8	107.0
Transfers – In (Out) – Financing	18.4	0.0	75.4	0.0	0.1	1092.3
Less: Exchange Revenue Not in the Entity's Budget	0.0	(31.4)	(0.4)	0.0	(295.5)	0.0
Nonexchange Revenue Not in the Entity's Budget	0.0	0.0	0.0	0.0	0.0	0.0
Less: Trust or Special Fund Receipts Related to Exchange in the Entity's Budget	(0.1)	0.0	(0.1)	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0	0.0
Total Obligations as Adjusted and Nonbudgetary Resources	\$ 72,369.3	\$ 86,218.9	\$ 82,343.6	\$ 369.6	\$ 978.6	\$ 1,471.0
RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS						
Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received – (Increases)/Decrease	\$ (514.8)	\$ 7,011.3	\$ 851.4	\$ (110.4)	\$ (984.3)	\$ 290.7
Change in Unfilled Customer Orders	(29.9)	221.4	(87.4)	(113.2)	(316.5)	(126.3)
Costs Capitalized on the Balance Sheet – (Increases)/Decreases	(4,512.9)	(270.2)	(8,401.8)	611.4	(1,476.1)	(28.9)
Financing Sources that Fund Costs of Prior Periods	(343.3)	(54.4)	60.8	(137.5)	(14.9)	(206.5)
Collections that Decrease Credit Program Receivables or Increase Credit Program Liabilities	0.0	0.0	0.0	0.0	0.0	0.0
Adjustments for Trust Fund Outlays that Do Not Affect Net Cost	0.0	0.0	0.0	0.0	0.0	0.0
Other – (Increases)/Decreases	0.0	22.7	0.0	0.0	0.0	0.0
Total Resources that Do Not Fund Net Costs of Operations	\$ (5,400.9)	\$ 6,932.8	\$ (7,577.0)	\$ 250.3	\$ (2,791.8)	\$ (71.0)
COMPONENTS OF COSTS OF OPERATIONS THAT DO NOT REQUIRE OR GENERATE RESOURCES						
Depreciation and Amortization	\$ 837.8	\$ 578.2	\$ 888.9	\$ 62.6	\$ 205.9	\$ 146.1
Bad Debts Related to Uncollectable Noncredit Reform Receivables	0.0	175.1	1.6	0.0	0.0	0.0
Revaluation of Assets and Liabilities – (Increases)/(Decreases)	0.0	34.0	6,953.9	2,698.7	1,394.8	0.0
Loss on Disposition of Assets	1.4	0.0	20.2	0.0	0.0	56.7
Other – Increases/(Decreases)	0.0	10.7	(4,601.8)	0.0	(4.3)	0.0
Total Costs that Do Not Require Resources	\$ 839.2	\$ 798.0	\$ 3,262.8	\$ 2,761.3	\$ 1,596.4	\$ 202.8
FINANCING SOURCES YET TO BE PROVIDED	\$ 19,946.3	\$ 572.1	\$ 2,011.7	\$ 170.9	\$ 117.7	\$ 198.9
NET COST OF OPERATIONS	\$ 87,753.9	\$ 94,521.8	\$ 80,041.1	\$ 3,552.1	\$ (99.1)	\$ 1,801.7

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide COMBINED STATEMENT OF FINANCING

Year Ended September 30, 2000 (\$ in Millions)	Military Retirement Fund	USACE	Other Defense GF	Other Defense WCF	Combined
OBLIGATIONS AND NONBUDGETARY RESOURCES					
Obligations Incurred	\$ 32,911.9	\$ 8,926.4	\$ 60,875.3	\$ 32,797.6	\$ 454,062.0
Less: Spending Authority for Offsetting Collections and Obligation Adjustments	0.0	(3,909.7)	(5,913.1)	(29,007.6)	(116,761.1)
Donations Not in the Entity's Budget	0.0	0.0	0.0	0.0	0.0
Financing Imputed for Cost Subsidies	0.0	166.5	597.2	279.1	3,315.0
Transfers – In (Out) – Financing	0.0	0.0	0.0	354.9	1,541.1
Less: Exchange Revenue Not in the Entity's Budget	0.0	(2.0)	(375.7)	0.5	(704.5)
Nonexchange Revenue Not in the Entity's Budget	0.0	23.1	0.0	0.0	23.1
Less: Trust or Special Fund Receipts Related to Exchange in the Entity's Budget	(39,451.0)	(113.1)	(453.8)	0.0	(40,018.1)
Other	0.0	0.0	0.0	0.0	0.0
Total Obligations as Adjusted and Nonbudgetary Resources	<u>\$ (6,539.1)</u>	<u>\$ 5,091.2</u>	<u>\$ 54,729.9</u>	<u>\$ 4,424.5</u>	<u>\$ 301,457.5</u>
RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS					
Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received – (Increases)/Decrease	\$ 0.0	\$ 47.3	\$ 3,285.5	\$ (1,643.9)	\$ 8,232.8
Change in Unfilled Customer Orders	0.0	(264.2)	52.0	138.2	(525.9)
Costs Capitalized on the Balance Sheet-(Increases)/Decreases	0.0	(1,815.7)	115.7	(567.3)	(16,345.8)
Financing Sources that Fund Costs of Prior Periods	0.0	23.7	(15,600.5)	(34.8)	(16,305.4)
Collections that Decrease Credit Program Receivables or Increase Credit Program Liabilities	0.0	0.0	0.0	0.0	0.0
Adjustments for Trust Fund Outlays that Do Not Affect Net Cost	0.0	0.0	0.0	0.0	0.0
Other – (Increases)/Decreases	0.0	(5.2)	10,556.0	135.1	10,708.6
Total Resources that Do Not Fund Net Costs of Operations	<u>\$ 0.0</u>	<u>\$ (2,014.1)</u>	<u>\$ (1,591.3)</u>	<u>\$ (1,972.7)</u>	<u>\$ (14,235.7)</u>
COMPONENTS OF COSTS OF OPERATIONS THAT DO NOT REQUIRE OR GENERATE RESOURCES					
Depreciation and Amortization	\$ 0.0	\$ 580.2	\$ 326.5	\$ 470.5	\$ 4,096.7
Bad Debts Related to Uncollectable Noncredit Reform Receivables	4.1	0.0	0.3	(3.1)	178.0
Revaluation of Assets and Liabilities – Increases/(Decreases)	0.0	0.0	(120.6)	(0.6)	10,960.2
Loss on Disposition of Assets	0.0	0.0	14.0	(6.8)	85.5
Other – Increases/(Decreases)	0.1	0.0	0.2	0.0	(4,595.1)
Total Costs that Do Not Require Resources	<u>\$ 4.2</u>	<u>\$ 580.2</u>	<u>\$ 220.4</u>	<u>\$ 460.0</u>	<u>\$ 10,725.3</u>
FINANCING SOURCES YET TO BE PROVIDED	<u>\$ 25,843.4</u>	<u>\$ 0.1</u>	<u>\$ 565.8</u>	<u>\$ 98.4</u>	<u>\$ 49,525.3</u>
NET COST OF OPERATIONS	<u>\$ 19,308.5</u>	<u>\$ 3,657.4</u>	<u>\$ 53,924.8</u>	<u>\$ 3,010.2</u>	<u>\$ 347,472.4</u>