

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**CONSOLIDATED BALANCE SHEET**  
As of March 31, 2009 and 2008

	<u>2009 Consolidated</u>	<u>2008 Consolidated</u>
<b>1. ASSETS (Note 2)</b>		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 5,000,000.00	\$ 5,000,000.00
2. Investments (Note 4)	148,719,119,769.75	132,827,270,486.20
3. Accounts Receivable (Note 5)	0.00	2,333.33
5. Total Intragovernmental Assets	<u>\$ 148,724,119,769.75</u>	<u>\$ 132,832,272,819.53</u>
C. Accounts Receivable, Net (Note 5)	39,676,005.46	15,261,012.68
<b>2. TOTAL ASSETS</b>	<u>\$ 148,763,795,775.21</u>	<u>\$ 132,847,533,832.21</u>
<b>3. STEWARDSHIP PROPERTY, PLANT &amp; EQUIPMENT (Note 10)</b>		
<b>4. LIABILITIES (Note 11)</b>		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 73,538,115.39	\$ 66,215,273.74
4. Total Intragovernmental Liabilities	<u>\$ 73,538,115.39</u>	<u>\$ 66,215,273.74</u>
B. Accounts Payable (Note 12)	\$ 153,654,748.05	\$ 245,604,374.46
C. Military Retirement and Other Federal Employment Benefits (Note 17)	500,852,851,000.00	517,095,080,000.00
<b>5. TOTAL LIABILITIES</b>	<u>\$ 501,080,043,863.44</u>	<u>\$ 517,406,899,648.20</u>
<b>6. COMMITMENTS AND CONTINGENCIES (NOTE 16)</b>		
<b>7. NET POSITION</b>		
C. Cumulative Results of Operations - Earmarked Funds	(352,316,248,088.23)	(384,559,365,815.99)
<b>8. TOTAL NET POSITION</b>	<u>\$ (352,316,248,088.23)</u>	<u>\$ (384,559,365,815.99)</u>
<b>9. TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 148,763,795,775.21</u>	<u>\$ 132,847,533,832.21</u>

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**CONSOLIDATED STATEMENT OF NET COST**  
For the periods ended March 31, 2009 and 2008

	<u>2009 Consolidated</u>	<u>2008 Consolidated</u>
<b>1. Program Costs</b>		
A. Gross Costs	\$ 4,262,926,908.16	\$ 3,967,817,096.27
B. (Less: Earned Revenue)	(18,656,529,415.10)	(27,205,282,242.73)
C. Net Program Costs	<u>\$ (14,393,602,506.94)</u>	<u>\$ (23,237,465,146.46)</u>
<b>4. Net Cost of Operations</b>	<u>\$ (14,393,602,506.94)</u>	<u>\$ (23,237,465,146.46)</u>

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION**  
For the periods ended March 31, 2009 and 2008

	<u>2009 Earmarked Funds</u>	<u>2009 All Other Funds</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ (366,709,850,595.17)	\$ 0.00
<b>3. Beginning balances, as adjusted</b>	<u>(366,709,850,595.17)</u>	<u>0.00</u>
<b>7. Net Cost of Operations (+/-)</b>	(14,393,602,506.94)	0.00
<b>8. Net Change</b>	<u>14,393,602,506.94</u>	<u>0.00</u>
<b>9. Cumulative Results of Operations</b>	(352,316,248,088.23)	0.00
<b>16. Net Position</b>	<u>(352,316,248,088.23)</u>	<u>0.00</u>

Department of Defense

DoD Medicare-Eligible Retiree Health Care Fund

CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended March 31, 2009 and 2008

	<u>2009 Eliminations</u>	<u>2009 Consolidated</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
1. Beginning Balances	\$ 0.00	\$ (366,709,850,595.17)
3. Beginning balances, as adjusted	0.00	(366,709,850,595.17)
7. Net Cost of Operations (+/-)	0.00	(14,393,602,506.94)
8. Net Change	0.00	14,393,602,506.94
9. Cumulative Results of Operations	0.00	(352,316,248,088.23)
16. Net Position	0.00	(352,316,248,088.23)

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION**  
For the periods ended March 31, 2009 and 2008

	<u>2008 Earmarked Funds</u>	<u>2008 All Other Funds</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ (407,796,830,962.45)	\$ 0.00
<b>3. Beginning balances, as adjusted</b>	<u>(407,796,830,962.45)</u>	<u>0.00</u>
<b>7. Net Cost of Operations (+/-)</b>	(23,237,465,146.46)	0.00
<b>8. Net Change</b>	<u>23,237,465,146.46</u>	<u>0.00</u>
<b>9. Cumulative Results of Operations</b>	(384,559,365,815.99)	0.00
<b>16. Net Position</b>	<u>(384,559,365,815.99)</u>	<u>0.00</u>

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DoD Medicare-Eligible Retiree Health Care Fund

CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended March 31, 2009 and 2008

	<u>2008 Eliminations</u>	<u>2008 Consolidated</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
1. Beginning Balances	\$ 0.00	\$ (407,796,830,962.45)
3. Beginning balances, as adjusted	0.00	(407,796,830,962.45)
7. Net Cost of Operations (+/-)	0.00	(23,237,465,146.46)
8. Net Change	0.00	23,237,465,146.46
9. Cumulative Results of Operations	0.00	(384,559,365,815.99)
16. Net Position	0.00	(384,559,365,815.99)

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
For the periods ended March 31, 2009 and 2008

	<u>2009 Combined</u>	<u>2008 Combined</u>
<b>BUDGETARY FINANCING ACCOUNTS</b>		
<b>BUDGETARY RESOURCES:</b>		
3. Budget authority		
3.A. Appropriation	34,887,000,000.00	32,362,000,000.00
3.E. Subtotal	<u>34,887,000,000.00</u>	<u>32,362,000,000.00</u>
5. Temporarily not available pursuant to Public Law	0.00	(24,013,390,000.00)
<b>7. Total Budgetary Resources</b>	<u><u>\$ 34,887,000,000.00</u></u>	<u><u>\$ 8,348,610,000.00</u></u>

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
For the periods ended March 31, 2009 and 2008

	<u>2009 Combined</u>	<u>2008 Combined</u>
<b>Status of Budgetary Resources:</b>		
8. Obligations incurred:		
8.A. Direct	\$ 4,574,310,358.82	\$ 4,379,511,111.65
8.C. Subtotal	<u>4,574,310,358.82</u>	<u>4,379,511,111.65</u>
9. Unobligated balance:		
9.A. Apportioned	4,131,405,641.18	3,969,098,888.35
9.C. Subtotal	<u>4,131,405,641.18</u>	<u>3,969,098,888.35</u>
10. Unobligated balance not available	26,181,284,000.00	0.00
<b>11. Total status of budgetary resources</b>	<u><u>\$ 34,887,000,000.00</u></u>	<u><u>\$ 8,348,610,000.00</u></u>
<b>Change in Obligated Balance:</b>		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	240,101,346.69	368,772,974.36
12.C. Total unpaid obligated balance	<u>240,101,346.69</u>	<u>368,772,974.36</u>
13. Obligations incurred net (+/-)	\$ 4,574,310,358.82	\$ 4,379,511,111.65
14. Less: Gross outlays	(4,229,069,088.96)	(3,927,072,233.97)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	<u>585,342,616.55</u>	<u>821,211,852.04</u>
18.C. Total, unpaid obligated balance, net, end of period	585,342,616.55	821,211,852.04
<b>Net Outlays</b>		
<b>19. Net Outlays:</b>		
19.A. Gross outlays	4,229,069,088.96	3,927,072,233.97
19.C. Less: Distributed Offsetting receipts	(7,952,560,222.67)	(15,377,207,126.99)
<b>19.D. Net Outlays</b>	<u><u>\$ (3,723,491,133.71)</u></u>	<u><u>\$ (11,450,134,893.02)</u></u>