

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED BALANCE SHEET
As of March 31, 2011 and 2010

	<u>2011 Consolidated</u>	<u>2010 Consolidated</u>
1. ASSETS (Note 2)		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 61,470,349.66	\$ 53,961,860.11
2. Investments (Note 4)	186,599,178,876.32	167,932,856,719.16
5. Total Intragovernmental Assets	<u>\$ 186,660,649,225.98</u>	<u>\$ 167,986,818,579.27</u>
C. Accounts Receivable, Net (Note 5)	418,864,477.77	345,576,597.53
2. TOTAL ASSETS	<u>\$ 187,079,513,703.75</u>	<u>\$ 168,332,395,176.80</u>
3. STEWARDSHIP PROPERTY, PLANT & EQUIPMENT (Note 10)		
4. LIABILITIES (Note 11)		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 93,949,447.71	\$ 79,565,616.33
4. Total Intragovernmental Liabilities	<u>\$ 93,949,447.71</u>	<u>\$ 79,565,616.33</u>
B. Accounts Payable (Note 12)	\$ 339,881,843.51	\$ 241,054,612.01
C. Military Retirement and Other Federal Employment Benefits (Note 17)	573,642,487,000.00	510,135,726,000.00
5. TOTAL LIABILITIES	<u>\$ 574,076,318,291.22</u>	<u>\$ 510,456,346,228.34</u>
6. COMMITMENTS AND CONTINGENCIES (NOTE 16)		
7. NET POSITION		
C. Cumulative Results of Operations - Earmarked Funds	(386,996,804,587.47)	(342,123,951,051.54)
8. TOTAL NET POSITION	<u>\$ (386,996,804,587.47)</u>	<u>\$ (342,123,951,051.54)</u>
9. TOTAL LIABILITIES AND NET POSITION	<u>\$ 187,079,513,703.75</u>	<u>\$ 168,332,395,176.80</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED STATEMENT OF NET COST
For the periods ended March 31, 2011 and 2010

	<u>2011 Consolidated</u>	<u>2010 Consolidated</u>
1. Program Costs		
A. Gross Costs	\$ 4,505,832,052.23	\$ 4,295,882,176.78
Military Retirement Benefits	<u>4,505,832,052.23</u>	<u>4,295,882,176.78</u>
B. (Less: Earned Revenue)	<u>(24,521,620,182.20)</u>	<u>(23,748,449,001.09)</u>
C. Net Cost before Losses/(Gains) from Actuarial Assumption Changes for Military Retirement Benefits	<u>(20,015,788,129.97)</u>	<u>(19,452,566,824.31)</u>
2. Net Cost of Operations	<u>\$ (20,015,788,129.97)</u>	<u>\$ (19,452,566,824.31)</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended March 31, 2011 and 2010

	<u>2011 Earmarked Funds</u>	<u>2011 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ (407,012,592,717.44)	\$ 0.00
3. Beginning balances, as adjusted	<u>(407,012,592,717.44)</u>	<u>0.00</u>
7. Net Cost of Operations (+/-)	(20,015,788,129.97)	0.00
8. Net Change	<u>20,015,788,129.97</u>	<u>0.00</u>
9. Cumulative Results of Operations	<u>(386,996,804,587.47)</u>	<u>0.00</u>
16. Net Position	<u>(386,996,804,587.47)</u>	<u>0.00</u>

Department of Defense
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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended March 31, 2011 and 2010

	<u>2011 Eliminations</u>	<u>2011 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ (407,012,592,717.44)
3. Beginning balances, as adjusted	<u>0.00</u>	<u>(407,012,592,717.44)</u>
7. Net Cost of Operations (+/-)	0.00	(20,015,788,129.97)
8. Net Change	<u>0.00</u>	<u>20,015,788,129.97</u>
9. Cumulative Results of Operations	0.00	(386,996,804,587.47)
16. Net Position	<u>0.00</u>	<u>(386,996,804,587.47)</u>

Department of Defense
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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended March 31, 2011 and 2010

	<u>2010 Earmarked Funds</u>	<u>2010 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ (361,576,517,875.85)	\$ 0.00
3. Beginning balances, as adjusted	<u>(361,576,517,875.85)</u>	<u>0.00</u>
7. Net Cost of Operations (+/-)	(19,452,566,824.31)	0.00
8. Net Change	<u>19,452,566,824.31</u>	<u>0.00</u>
9. Cumulative Results of Operations	(342,123,951,051.54)	0.00
16. Net Position	<u>(342,123,951,051.54)</u>	<u>0.00</u>

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended March 31, 2011 and 2010

	<u>2010 Eliminations</u>	<u>2010 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ (361,576,517,875.85)
3. Beginning balances, as adjusted	<u>0.00</u>	<u>(361,576,517,875.85)</u>
7. Net Cost of Operations (+/-)	0.00	(19,452,566,824.31)
8. Net Change	<u>0.00</u>	<u>19,452,566,824.31</u>
9. Cumulative Results of Operations	0.00	(342,123,951,051.54)
16. Net Position	<u>0.00</u>	<u>(342,123,951,051.54)</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended March 31, 2011 and 2010

	<u>2011 Combined</u>	<u>2010 Combined</u>
BUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES:		
3. Budget authority		
3.A. Appropriation	27,358,000,000.00	32,588,000,000.00
3.E. Subtotal	<u>27,358,000,000.00</u>	<u>32,588,000,000.00</u>
7. Total Budgetary Resources	<u>\$ 27,358,000,000.00</u>	<u>\$ 32,588,000,000.00</u>

Department of Defense
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COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended March 31, 2011 and 2010

	<u>2011 Combined</u>	<u>2010 Combined</u>
Status of Budgetary Resources:		
8. Obligations incurred:		
8.A. Direct	\$ 4,714,676,293.43	\$ 5,061,927,704.79
8.C. Subtotal	<u>4,714,676,293.43</u>	<u>5,061,927,704.79</u>
9. Unobligated balance:		
9.A. Apportioned	4,802,923,706.57	4,058,667,295.21
9.C. Subtotal	<u>4,802,923,706.57</u>	<u>4,058,667,295.21</u>
10. Unobligated balance not available	17,840,400,000.00	23,467,405,000.00
11. Total status of budgetary resources	<u>\$ 27,358,000,000.00</u>	<u>\$ 32,588,000,000.00</u>
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 366,923,761.95	\$ 173,191,726.96
12.C. Total unpaid obligated balance	<u>366,923,761.95</u>	<u>173,191,726.96</u>
13. Obligations incurred net (+/-)	4,714,676,293.43	5,061,927,704.79
14. Less: Gross outlays	(4,260,455,207.26)	(4,170,105,964.81)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	821,144,848.12	1,065,013,466.94
18.C. Total, unpaid obligated balance, net, end of period	<u>821,144,848.12</u>	<u>1,065,013,466.94</u>
Net Outlays		
19. Net Outlays:		
19.A. Gross outlays	4,260,455,207.26	4,170,105,964.81
19.C. Less: Distributed Offsetting receipts	(13,098,239,984.11)	(12,442,764,420.94)
19.D. Net Outlays	<u>\$ (8,837,784,776.85)</u>	<u>\$ (8,272,658,456.13)</u>