

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED BALANCE SHEET
As of June 30, 2012 and 2011

	<u>2012 Consolidated</u>	<u>2011 Consolidated</u>
1. ASSETS (Note 2)		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 134,987,804.79	\$ 235,705,432.09
2. Investments (Note 4)	205,090,420,123.88	188,315,326,345.96
5. Total Intragovernmental Assets	<u>\$ 205,225,407,928.67</u>	<u>\$ 188,551,031,778.05</u>
C. Accounts Receivable, Net (Note 5)	1,017,471,868.97	440,935,830.62
2. TOTAL ASSETS	<u>\$ 206,242,879,797.64</u>	<u>\$ 188,991,967,608.67</u>
3. STEWARDSHIP PROPERTY, PLANT & EQUIPMENT (Note 10)		
4. LIABILITIES (Note 11)		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 116,352,709.37	\$ 67,922,425.24
4. Total Intragovernmental Liabilities	<u>\$ 116,352,709.37</u>	<u>\$ 67,922,425.24</u>
B. Accounts Payable (Note 12)	\$ 435,104,126.54	\$ 430,704,142.77
C. Military Retirement and Other Federal Employment Benefits (Note 17)	534,280,548,000.00	573,669,094,000.00
5. TOTAL LIABILITIES	<u>\$ 534,832,004,835.91</u>	<u>\$ 574,167,720,568.01</u>
6. COMMITMENTS AND CONTINGENCIES (NOTE 16)		
7. NET POSITION		
C. Cumulative Results of Operations - Earmarked Funds	(328,589,125,038.27)	(385,175,752,959.34)
8. TOTAL NET POSITION	<u>\$ (328,589,125,038.27)</u>	<u>\$ (385,175,752,959.34)</u>
9. TOTAL LIABILITIES AND NET POSITION	<u>\$ 206,242,879,797.64</u>	<u>\$ 188,991,967,608.67</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED STATEMENT OF NET COST
For the periods ended June 30, 2012 and 2011

	<u>2012 Consolidated</u>	<u>2011 Consolidated</u>
1. Program Costs		
A. Gross Costs	\$ 6,121,317,549.39	\$ 6,710,843,922.97
Military Retirement Benefits	6,121,317,549.39	6,710,843,922.97
	<hr/>	<hr/>
B. (Less: Earned Revenue)	(23,783,558,786.72)	(28,547,683,681.07)
C. Net Cost before Losses/(Gains) from Actuarial Assumption Changes for Military Retirement Benefits	<hr/> (17,662,241,237.33)	<hr/> (21,836,839,758.10)
E. Net Program Costs Including Assumption Changes	(17,662,241,237.33)	(21,836,839,758.10)
2. Net Cost of Operations	<u>\$ (17,662,241,237.33)</u>	<u>\$ (21,836,839,758.10)</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended June 30, 2012 and 2011

	<u>2012 Earmarked Funds</u>	<u>2012 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ (346,251,366,275.60)	\$ 0.00
3. Beginning balances, as adjusted	<u>(346,251,366,275.60)</u>	<u>0.00</u>
7. Net Cost of Operations (+/-)	<u>(17,662,241,237.33)</u>	<u>0.00</u>
8. Net Change	<u>17,662,241,237.33</u>	<u>0.00</u>
9. Cumulative Results of Operations	<u>(328,589,125,038.27)</u>	<u>0.00</u>
16. Net Position	<u>(328,589,125,038.27)</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 June 30, 2012 and 2011

	<u>2012 Eliminations</u>	<u>2012 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ (346,251,366,275.60)
3. Beginning balances, as adjusted	<u>0.00</u>	<u>(346,251,366,275.60)</u>
7. Net Cost of Operations (+/-)	0.00	(17,662,241,237.33)
8. Net Change	<u>0.00</u>	<u>17,662,241,237.33</u>
9. Cumulative Results of Operations	0.00	(328,589,125,038.27)
16. Net Position	<u>0.00</u>	<u>(328,589,125,038.27)</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended June 30, 2012 and 2011

	<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 (+/-)	(21,836,839,758.10)	0.00
8. Net Change	<u>21,836,839,758.10</u>	<u>0.00</u>
9. Cumulative Results of Operations	<u>(385,175,752,959.34)</u>	<u>0.00</u>
16. Net Position	<u>(385,175,752,959.34)</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 June 30, 2012 and 2011

	<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 (+/-)	<u>0.00</u>	<u>(21,836,839,758.10)</u>
8. Net Change	<u>0.00</u>	<u>21,836,839,758.10</u>
9. Cumulative Results of Operations	<u>0.00</u>	<u>(385,175,752,959.34)</u>
16. Net Position	<u>0.00</u>	<u>(385,175,752,959.34)</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2012 and 2011

	<u>2012 Combined</u>	<u>2011 Combined</u>
Budgetary Resources		
as Adjusted		
1290 Appropriations (discretionary and mandatory)	28,630,664,340.00	28,789,426,483.48
1910 Total Budgetary Resources	<u>28,630,664,340.00</u>	<u>28,789,426,483.48</u>
Status of Budgetary Resources:		
2190 Obligations Incurred	7,049,876,418.00	6,911,657,452.64
Unobligated balance, end of year		
2204 Apportioned	2,715,914,582.00	2,605,942,547.36
2404 Unapportioned	18,864,873,340.00	19,271,826,483.48
2490 Unobligated balance brought forward, end of year	<u>21,580,787,922.00</u>	<u>21,877,769,030.84</u>
2500 Total Budgetary Resources	<u>28,630,664,340.00</u>	<u>28,789,426,483.48</u>
Change in Obligated Balance:		
3000 Unpaid obligations, brought forward, October 1 (gross)	522,847,451.29	366,923,761.95
3015 Obligated balance start of year (net), before adjustments (+ or	522,847,451.29	366,923,761.95
3021 Obligated balance, start of year (net), as adjusted	522,847,451.29	366,923,761.95
3032 Obligations incurred	7,049,876,418.00	6,911,657,452.64
3040 Outlays (gross) (-)	(6,611,382,088.95)	(6,396,136,154.06)
Obligated balance, end of year		
3090 Unpaid Obligations, end of year (gross)	<u>961,341,780.34</u>	<u>882,445,060.53</u>
3100 Obligated balance, end of year	<u>961,341,780.34</u>	<u>882,445,060.53</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2012 and 2011

	<u>2012 Combined</u>	<u>2011 Combined</u>
Budget Authority and Outlays, Net:		
4175 Budget authority, gross (discretionary and mandatory)	28,630,664,340.00	28,789,426,483.48
4180 Budget Authority, net (discretionary and mandatory)	<u>28,630,664,340.00</u>	<u>28,789,426,483.48</u>
4185 Outlays, gross (discretionary and mandatory)	6,611,382,088.95	6,396,136,154.06
4190 Outlays, net (discretionary and mandatory)	6,611,382,088.95	6,396,136,154.06
4200 Distributed offsetting receipts	(12,895,392,568.20)	(17,473,993,673.48)
4210 Agency Outlays, net (discretionary and mandatory)	<u>(6,284,010,479.25)</u>	<u>(11,077,857,519.42)</u>