

Department of Defense
Agency Wide
CONSOLIDATED BALANCE SHEET
As of December 31, 2008 and 2007

	<u>2009 Consolidated</u>	<u>2008 Consolidated</u>
1. ASSETS (Note 2)		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 883,612,860,694.47	\$ 728,778,865,560.45
2. Investments (Note 4)	459,115,108,345.06	402,116,140,824.87
3. Accounts Receivable (Note 5)	1,504,871,662.59	1,029,206,127.51
4. Other Assets (Note 6)	1,165,821,199.51	994,169,106.09
5. Total Intragovernmental Assets	<u>\$ 1,345,398,661,901.63</u>	<u>\$ 1,132,918,381,618.92</u>
B. Cash and Other Monetary Assets (Note 7)	\$ 3,355,875,644.26	\$ 2,349,339,619.63
C. Accounts Receivable, Net (Note 5)	6,970,812,599.39	7,553,479,161.17
D. Loans Receivable (Note 8)	268,145,363.35	233,570,036.71
E. Inventory and Related Property, Net (Note 9)	231,015,542,073.25	232,725,016,023.44
F. General Property, Plant and Equipment, Net (Note 10)	524,372,343,240.27	478,832,764,016.60
G. Investments (Note 4)	1,967,083,130.00	1,764,483,130.00
H. Other Assets (Note 6)	30,240,553,313.86	27,005,251,409.01
2. TOTAL ASSETS	<u>\$ 2,143,589,017,266.01</u>	<u>\$ 1,883,382,285,015.48</u>
3. STEWARDSHIP PROPERTY, PLANT & EQUIPMENT (Note 10)		
4. LIABILITIES (Note 11)		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 1,474,057,286.85	\$ 1,847,495,054.50
2. Debt (Note 13)	341,983,148.34	327,259,167.16
3. Other Liabilities (Note 15 & 16)	11,528,441,586.96	10,837,441,620.70
4. Total Intragovernmental Liabilities	<u>\$ 13,344,482,022.15</u>	<u>\$ 13,012,195,842.36</u>
B. Accounts Payable (Note 12)	\$ 25,964,644,639.74	\$ 22,432,467,343.50
C. Military Retirement and Other Federal Employment Benefits (Note 17)	1,984,399,579,547.43	1,874,480,550,618.87
D. Environmental and Disposal Liabilities (Note 14)	69,830,684,677.28	71,778,054,417.65
E. Loan Guarantee Liability (Note 8)	24,992,339.91	25,081,034.73
F. Other Liabilities (Note 15 & Note 16)	31,714,265,519.24	26,751,027,879.71
5. TOTAL LIABILITIES	<u>\$ 2,125,278,648,745.75</u>	<u>\$ 2,008,479,377,136.82</u>
6. COMMITMENTS AND CONTINGENCIES (NOTE 16)		
7. NET POSITION		
A. Unexpended Appropriations - Earmarked Funds (Note 23)	\$ 7,897,171.59	\$ 7,739,276.97
B. Unexpended Appropriations - Other Funds	868,973,789,423.97	717,670,060,641.35
C. Cumulative Results of Operations - Earmarked Funds	(1,275,873,297,605.51)	(1,220,314,790,740.61)
D. Cumulative Results of Operations - Other Funds	425,201,979,530.21	377,539,898,700.95
8. TOTAL NET POSITION	<u>\$ 18,310,368,520.26</u>	<u>\$ (125,097,092,121.34)</u>
9. TOTAL LIABILITIES AND NET POSITION	<u>\$ 2,143,589,017,266.01</u>	<u>\$ 1,883,382,285,015.48</u>

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CONSOLIDATED STATEMENT OF NET COST

For the periods ended December 31, 2008 and 2007

	<u>2009 Consolidated</u>	<u>2008 Consolidated</u>
1. Program Costs		
A. Gross Costs	\$ 162,056,843,560.13	\$ 156,214,380,703.10
B. (Less: Earned Revenue)	(7,053,521,289.87)	(11,388,699,178.53)
C. Net Program Costs	<u>\$ 155,003,322,270.26</u>	<u>\$ 144,825,681,524.57</u>
4. Net Cost of Operations	<u>\$ 155,003,322,270.26</u>	<u>\$ 144,825,681,524.57</u>

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended December 31, 2008 and 2007

	<u>2009 Earmarked Funds</u>	<u>2009 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ (1,259,693,008,619.22)	\$ 335,935,659,853.89
3. Beginning balances, as adjusted	(1,259,693,008,619.22)	335,935,659,853.89
4. Budgetary Financing Sources:		
4.B. Appropriations used	1,524,544.13	229,397,470,117.02
4.C. Nonexchange revenue	596,498,802.89	12,658,350.26
4.D. Donations and forfeitures of cash	9,265,290.21	0.00
4.E. Transfers-in/out without reimbursement	11,847,579.53	73,580,312.11
4.F. Other budgetary financing sources	0.00	48,904,185.46
5. Other Financing Sources:		
5.A. Donations and forfeitures of property	0.00	90,971.76
5.B. Transfers-in/out without reimbursement (+/-)	(8,758,888.53)	11,038,160.17
5.C. Imputed financing from costs absorbed by others	1,049.56	4,088,341,295.43
5.D. Other (+/-)	(20,195,085.59)	(3,290,422,025.58)
6. Total Financing Sources	590,183,292.20	230,341,661,366.63
7. Net Cost of Operations (+/-)	(62,813,635,117.89)	220,659,449,086.69
8. Net Change	63,403,818,410.09	9,682,212,279.94
9. Cumulative Results of Operations	(1,196,289,190,209.13)	345,617,872,133.83
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 4,921,715.72	\$ 446,864,263,678.04
12. Beginning balances, as adjusted	4,921,715.72	446,864,263,678.04
13. Budgetary Financing Sources:		
13.A. Appropriations received	4,500,000.00	653,950,951,862.95
13.B. Appropriations transferred-in/out	0.00	(99,000,000.00)
13.C. Other adjustments (rescissions, etc)	0.00	(2,344,956,000.00)
13.D. Appropriations used	(1,524,544.13)	(229,397,470,117.02)
14. Total Budgetary Financing Sources	2,975,455.87	422,109,525,745.93
15. Unexpended Appropriations	7,897,171.59	868,973,789,423.97
16. Net Position	(1,196,281,293,037.54)	1,214,591,661,557.80

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended December 31, 2008 and 2007

	<u>2009 Eliminations</u>	<u>2009 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ (923,757,348,765.33)
3. Beginning balances, as adjusted	0.00	(923,757,348,765.33)
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	229,398,994,661.15
4.C. Nonexchange revenue	0.00	609,157,153.15
4.D. Donations and forfeitures of cash	0.00	9,265,290.21
4.E. Transfers-in/out without reimbursement	0.00	85,427,891.64
4.F. Other budgetary financing sources	0.00	48,904,185.46
5. Other Financing Sources:		
5.A. Donations and forfeitures of property	0.00	90,971.76
5.B. Transfers-in/out without reimbursement (+/-)	0.00	2,279,271.64
5.C. Imputed financing from costs absorbed by others	2,842,491,698.54	1,245,850,646.45
5.D. Other (+/-)	0.00	(3,310,617,111.17)
6. Total Financing Sources	2,842,491,698.54	228,089,352,960.29
7. Net Cost of Operations (+/-)	2,842,491,698.54	155,003,322,270.26
8. Net Change	0.00	73,086,030,690.03
9. Cumulative Results of Operations	0.00	(850,671,318,075.30)
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 446,869,185,393.76
12. Beginning balances, as adjusted	0.00	446,869,185,393.76
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	653,955,451,862.95
13.B. Appropriations transferred-in/out	0.00	(99,000,000.00)
13.C. Other adjustments (rescissions, etc)	0.00	(2,344,956,000.00)
13.D. Appropriations used	0.00	(229,398,994,661.15)
14. Total Budgetary Financing Sources	0.00	422,112,501,201.80
15. Unexpended Appropriations	0.00	868,981,686,595.56
16. Net Position	0.00	18,310,368,520.26

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended December 31, 2008 and 2007

	<u>2008 Earmarked Funds</u>	<u>2008 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ (1,211,821,761,383.74)	\$ 285,682,111,580.48
3. Beginning balances, as adjusted	<u>(1,211,821,761,383.74)</u>	<u>285,682,111,580.48</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	334,241.90	210,083,088,379.90
4.C. Nonexchange revenue	642,521,211.43	40,509,437.18
4.D. Donations and forfeitures of cash	5,545,020.06	0.00
4.E. Transfers-in/out without reimbursement	34,875,605.77	71,205,145.94
4.F. Other budgetary financing sources	0.05	(27,670,108.82)
5. Other Financing Sources:		
5.A. Donations and forfeitures of property	0.00	907,172.24
5.B. Transfers-in/out without reimbursement (+/-)	(3,013,736.81)	3,297,506.88
5.C. Imputed financing from costs absorbed by others	9,625.99	3,907,873,701.02
5.D. Other (+/-)	(53,155,993.18)	16,298,043,528.82
6. Total Financing Sources	<u>627,115,975.21</u>	<u>230,377,254,763.16</u>
7. Net Cost of Operations (+/-)	(67,623,647,560.79)	215,263,260,535.56
8. Net Change	<u>68,250,763,536.00</u>	<u>15,113,994,227.60</u>
9. Cumulative Results of Operations	(1,143,570,997,847.74)	300,796,105,808.08
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 8,073,518.87	\$ 378,190,744,356.23
12. Beginning balances, as adjusted	<u>8,073,518.87</u>	<u>378,190,744,356.23</u>
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	551,904,564,989.19
13.B. Appropriations transferred-in/out	0.00	6,640,741.00
13.C. Other adjustments (rescissions, etc)	0.00	(2,348,801,065.17)
13.D. Appropriations used	(334,241.90)	(210,083,088,379.90)
14. Total Budgetary Financing Sources	(334,241.90)	339,479,316,285.12
15. Unexpended Appropriations	<u>7,739,276.97</u>	<u>717,670,060,641.35</u>
16. Net Position	<u>(1,143,563,258,570.77)</u>	<u>1,018,466,166,449.43</u>

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended December 31, 2008 and 2007

	<u>2008 Eliminations</u>	<u>2008 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ (926,139,649,803.26)
3. Beginning balances, as adjusted	0.00	(926,139,649,803.26)
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	210,083,422,621.80
4.C. Nonexchange revenue	0.00	683,030,648.61
4.D. Donations and forfeitures of cash	0.00	5,545,020.06
4.E. Transfers-in/out without reimbursement	0.00	106,080,751.71
4.F. Other budgetary financing sources	0.00	(27,670,108.77)
5. Other Financing Sources:		
5.A. Donations and forfeitures of property	0.00	907,172.24
5.B. Transfers-in/out without reimbursement (+/-)	0.00	283,770.07
5.C. Imputed financing from costs absorbed by others	2,813,931,450.20	1,093,951,876.81
5.D. Other (+/-)	0.00	16,244,887,535.64
6. Total Financing Sources	2,813,931,450.20	228,190,439,288.17
7. Net Cost of Operations (+/-)	2,813,931,450.20	144,825,681,524.57
8. Net Change	0.00	83,364,757,763.60
9. Cumulative Results of Operations	0.00	(842,774,892,039.66)
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 378,198,817,875.10
12. Beginning balances, as adjusted	0.00	378,198,817,875.10
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	551,904,564,989.19
13.B. Appropriations transferred-in/out	0.00	6,640,741.00
13.C. Other adjustments (rescissions, etc)	0.00	(2,348,801,065.17)
13.D. Appropriations used	0.00	(210,083,422,621.80)
14. Total Budgetary Financing Sources	0.00	339,478,982,043.22
15. Unexpended Appropriations	0.00	717,677,799,918.32
16. Net Position	0.00	(125,097,092,121.34)

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COMBINED STATEMENT OF BUDGETARY RESOURCES

For the periods ended December 31, 2008 and 2007

	<u>2009 Combined</u>	<u>2008 Combined</u>
BUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES:		
1. Unobligated balance, brought forward, October 1	\$ 135,669,702,930.35	\$ 111,972,693,349.01
2. Recoveries of prior year unpaid obligations	27,642,899,829.86	16,504,008,478.49
3. Budget authority		
3.A. Appropriation	767,877,677,624.41	642,768,088,921.62
3.C. Contract authority	64,335,334,073.29	61,599,969,700.06
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	41,670,937,344.19	38,250,991,708.44
3.D.1.b. Change in receivables from Federal sources	(275,665,190.04)	(454,473,979.02)
3.D.2 Change in unfilled customer orders		
3.D.2.a. Advance received	195,848,200.07	(133,228,135.53)
3.D.2.b. Without advance from Federal sources	20,747,978,621.19	11,250,993,724.39
3.D.3. Anticipated for rest of year, without advances	39,801,546,910.72	48,490,009,095.85
3.E. Subtotal	<u>934,353,657,583.83</u>	<u>801,772,351,035.81</u>
4. Nonexpenditure transfers, net, anticipated and actual	(14,259,000.00)	88,832,741.00
5. Temporarily not available pursuant to Public Law	(92,237,489,685.44)	(70,876,888,250.78)
6. Permanently not available	(22,436,833,100.66)	(19,237,659,209.81)
7. Total Budgetary Resources	<u><u>\$ 982,977,678,557.94</u></u>	<u><u>\$ 840,223,338,143.72</u></u>

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COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended December 31, 2008 and 2007

	<u>2009 Combined</u>	<u>2008 Combined</u>
Status of Budgetary Resources:		
8. Obligations incurred:		
8.A. Direct	\$ 298,669,529,116.27	\$ 255,792,022,610.65
8.B. Reimbursable	47,586,389,013.16	46,078,431,463.36
8.C. Subtotal	<u>346,255,918,129.43</u>	<u>301,870,454,074.01</u>
9. Unobligated balance:		
9.A. Apportioned	614,027,394,675.00	508,737,337,301.58
9.B. Exempt from apportionment	5,614,854,861.05	6,956,793,040.24
9.C. Subtotal	<u>619,642,249,536.05</u>	<u>515,694,130,341.82</u>
10. Unobligated balance not available	17,079,510,892.46	22,658,753,727.89
11. Total status of budgetary resources	<u><u>\$ 982,977,678,557.94</u></u>	<u><u>\$ 840,223,338,143.72</u></u>
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	432,118,292,514.87	371,277,640,925.65
12.B. Less: Uncollected customer payments from Federal sources, brought forward, October 1	\$ (66,602,151,417.69)	\$ (60,131,190,062.28)
12.C. Total unpaid obligated balance	<u>365,516,141,097.18</u>	<u>311,146,450,863.37</u>
13. Obligations incurred net (+/-)	\$ 346,255,918,129.43	\$ 301,870,454,074.01
14. Less: Gross outlays	<u>(293,230,368,970.25)</u>	<u>(267,688,706,551.83)</u>
16. Less: Recoveries of prior year unpaid obligations, actual	<u>(27,642,899,829.86)</u>	<u>(16,504,008,478.49)</u>
17. Change in uncollected customer payments from Federal sources (+/-)	(20,472,313,431.15)	(10,796,519,745.37)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	457,500,941,844.19	388,955,379,969.34
18.B. Less: Uncollected customer payments from Federal sources (-)	(87,074,464,848.84)	(70,927,709,807.65)
18.C. Total, unpaid obligated balance, net, end of period	<u>370,426,476,995.35</u>	<u>318,027,670,161.69</u>
Net Outlays		
19. Net Outlays:		
19.A. Gross outlays	293,230,368,970.25	267,688,706,551.83
19.B. Less: Offsetting collections	(41,866,785,544.26)	(38,117,763,572.91)
19.C. Less: Distributed Offsetting receipts	(62,182,693,767.45)	(61,072,939,279.71)
19.D. Net Outlays	<u><u>\$ 189,180,889,658.54</u></u>	<u><u>\$ 168,498,003,699.21</u></u>

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COMBINED STATEMENT OF BUDGETARY RESOURCES

For the periods ended December 31, 2008 and 2007

	<u>2009 Combined</u>	<u>2008 Combined</u>
NONBUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES		
1. Unobligated balance, brought forward, October 1	\$ 26,288,799.03	\$ 25,513,491.07
3. Budget authority		
3.B. Borrowing authority	40,985,713.75	21,688,944.00
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	22,189,178.76	17,278,338.02
3.D.1.b. Change in receivables from Federal sources	155,060.79	71,060.67
3.D.2 Change in unfilled customer orders		
3.D.2.b. Without advance from Federal sources	(20,450,386.90)	(15,618,218.00)
3.D.3 Anticipated for rest of year, without advances	5,699,166.70	6,650,817.74
3.E. Subtotal	<u>48,578,733.10</u>	<u>30,070,942.43</u>
6. Permanently not available	(31,773,500.00)	(1,001,677.04)
7. Total Budgetary Resources	<u><u>\$ 43,094,032.13</u></u>	<u><u>\$ 54,582,756.46</u></u>

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COMBINED STATEMENT OF BUDGETARY RESOURCES

For the periods ended December 31, 2008 and 2007

	<u>2009 Combined</u>	<u>2008 Combined</u>
Status of Budgetary Resources:		
8. Obligations incurred:		
8.A. Direct	\$ 11,269.12	\$ 306,429.81
8.C. Subtotal	<u>11,269.12</u>	<u>306,429.81</u>
9. Unobligated balance:		
9.A. Apportioned	861,625.88	0.00
9.C. Subtotal	<u>861,625.88</u>	<u>0.00</u>
10. Unobligated balance not available	42,221,137.13	54,276,326.65
11. Total Status of Budgetary Resources	<u><u>\$ 43,094,032.13</u></u>	<u><u>\$ 54,582,756.46</u></u>
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	872,890,987.00	768,022,938.00
12.B. Less: Uncollected customer payments from Federal sources, brought forward, October 1	\$ (142,936,786.00)	\$ (130,365,004.00)
12.C. Total unpaid obligated balance	<u>729,954,201.00</u>	<u>637,657,934.00</u>
13. Obligations incurred net (+/-)	\$ 11,269.12	\$ 306,429.81
14. Less: Gross outlays	(47,190,000.00)	(31,725,000.00)
17. Change in uncollected customer payments from Federal sources (+/-)	20,295,326.11	15,547,157.33
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	825,712,256.12	736,604,367.81
18.B. Less: Uncollected customer payments from Federal sources (-)	(122,641,459.89)	(114,817,846.67)
18.C. Total, unpaid obligated balance, net, end of period	<u>703,070,796.23</u>	<u>621,786,521.14</u>
Net Outlays		
19. Net Outlays:		
19.A. Gross outlays	47,190,000.00	31,725,000.00
19.B. Less: Offsetting collections	(22,189,178.76)	(17,278,338.02)
19.D. Net Outlays	<u><u>\$ 25,000,821.24</u></u>	<u><u>\$ 14,446,661.98</u></u>