

Department of Defense  
Agency Wide  
**CONSOLIDATED BALANCE SHEET**  
As of December 31, 2009 and 2008

	<u>2010 Consolidated</u>	<u>Restated 2009 Consolidated</u>
<b>1. ASSETS (Note 2)</b>		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 935,964,866,227.98	\$ 883,612,860,694.47
2. Investments (Note 4)	513,668,625,911.32	459,115,108,345.06
3. Accounts Receivable (Note 5)	1,805,124,897.18	1,504,871,662.59
4. Other Assets (Note 6)	1,934,252,828.53	1,165,821,199.51
5. Total Intragovernmental Assets	<u>\$ 1,453,372,869,865.01</u>	<u>\$ 1,345,398,661,901.63</u>
B. Cash and Other Monetary Assets (Note 7)	\$ 2,180,240,099.45	\$ 3,355,875,644.26
C. Accounts Receivable, Net (Note 5)	9,448,753,215.41	6,970,812,599.39
D. Loans Receivable (Note 8)	475,934,611.69	268,145,363.35
E. Inventory and Related Property, Net (Note 9)	231,176,206,639.11	231,015,542,073.25
F. General Property, Plant and Equipment, Net (Note 10)	567,452,610,685.77	522,435,614,605.63
G. Investments (Note 4)	2,065,283,130.00	1,967,083,130.00
H. Other Assets (Note 6)	57,325,859,361.04	30,240,553,313.86
<b>2. TOTAL ASSETS</b>	<u>\$ 2,323,497,757,607.48</u>	<u>\$ 2,141,652,288,631.37</u>
<b>3. STEWARDSHIP PROPERTY, PLANT &amp; EQUIPMENT (Note 10)</b>		
<b>4. LIABILITIES (Note 11)</b>		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 2,397,989,553.43	\$ 1,474,057,286.85
2. Debt (Note 13)	458,879,373.14	341,983,148.34
3. Other Liabilities (Note 15 & 16)	13,248,616,151.25	11,528,441,586.96
4. Total Intragovernmental Liabilities	<u>\$ 16,105,485,077.82</u>	<u>\$ 13,344,482,022.15</u>
B. Accounts Payable (Note 12)	\$ 33,731,345,792.15	\$ 25,964,644,639.74
C. Military Retirement and Other Federal Employment Benefits (Note 17)	2,011,857,391,277.50	1,984,399,579,547.43
D. Environmental and Disposal Liabilities (Note 14)	65,345,519,692.43	69,830,684,677.28
E. Loan Guarantee Liability (Note 8)	21,293,351.06	24,992,339.91
F. Other Liabilities (Note 15 & Note 16)	29,717,833,567.04	31,714,265,519.24
<b>5. TOTAL LIABILITIES</b>	<u>\$ 2,156,778,868,758.00</u>	<u>\$ 2,125,278,648,745.75</u>
<b>6. COMMITMENTS AND CONTINGENCIES (NOTE 16)</b>		
<b>7. NET POSITION</b>		
A. Unexpended Appropriations - Earmarked Funds (Note 23)	\$ 328,110,285.48	\$ 7,897,171.59
B. Unexpended Appropriations - Other Funds	950,576,905,222.96	868,973,789,423.97
C. Cumulative Results of Operations - Earmarked Funds	(1,261,609,790,264.85)	(1,275,873,297,605.51)
D. Cumulative Results of Operations - Other Funds	477,423,663,605.89	423,265,250,895.57
<b>8. TOTAL NET POSITION</b>	<u>\$ 166,718,888,849.48</u>	<u>\$ 16,373,639,885.62</u>
<b>9. TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 2,323,497,757,607.48</u>	<u>\$ 2,141,652,288,631.37</u>

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**CONSOLIDATED STATEMENT OF NET COST**  
 For the periods ended December 31, 2009 and 2008

	<u>2010 Consolidated</u>	<u>Restated 2009 Consolidated</u>
<b>1. Program Costs</b>		
A. Gross Costs	\$ 164,197,663,476.30	\$ 161,984,448,147.69
B. (Less: Earned Revenue)	(14,611,213,391.57)	(7,053,521,289.87)
C. Net Program Costs	<u>\$ 149,586,450,084.73</u>	<u>\$ 154,930,926,857.82</u>
<b>4. Net Cost of Operations</b>	<u>\$ 149,586,450,084.73</u>	<u>\$ 154,930,926,857.82</u>

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended December 31, 2009 and 2008

	<u>2010 Earmarked Funds</u>	<u>2010 All Other Funds</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ (1,252,265,480,240.10)	\$ 385,525,956,631.44
<b>2. Prior Period Adjustments:</b>		
2.B. Corrections of errors (+/-)	0.00	(1,719,542,397.32)
<b>3. Beginning balances, as adjusted</b>	<u>(1,252,265,480,240.10)</u>	<u>383,806,414,234.12</u>
<b>4. Budgetary Financing Sources:</b>		
4.B. Appropriations used	732,379.77	233,765,088,626.34
4.C. Nonexchange revenue	498,035,222.70	42,338,215.28
4.D. Donations and forfeitures of cash	15,922,570.91	71,995.60
4.E. Transfers-in/out without reimbursement	(781,705,400.07)	881,961,095.15
4.F. Other budgetary financing sources	0.00	1,304,241.46
<b>5. Other Financing Sources:</b>		
5.A. Donations and forfeitures of property	0.00	0.00
5.B. Transfers-in/out without reimbursement (+/-)	(10,059,459.16)	5,814,121.40
5.C. Imputed financing from costs absorbed by others	434,287.39	4,359,438,902.02
5.D. Other (+/-)	(9,282,805.64)	(1,616,354,348.65)
<b>6. Total Financing Sources</b>	<u>(285,923,204.10)</u>	<u>237,439,662,848.60</u>
<b>7. Net Cost of Operations (+/-)</b>	<u>(78,436,301,116.33)</u>	<u>231,317,101,413.81</u>
<b>8. Net Change</b>	<u>78,150,377,912.23</u>	<u>6,122,561,434.79</u>
<b>9. Cumulative Results of Operations</b>	<u>(1,174,115,102,327.87)</u>	<u>389,928,975,668.91</u>
<b>UNEXPENDED APPROPRIATIONS</b>		
<b>10. Beginning Balances</b>	\$ 5,617,665.25	\$ 504,339,278,829.77
<b>12. Beginning balances, as adjusted</b>	<u>5,617,665.25</u>	<u>504,339,278,829.77</u>
<b>13. Budgetary Financing Sources:</b>		
13.A. Appropriations received	323,225,000.00	680,554,608,318.41
13.B. Appropriations transferred-in/out	2,450,000.00	837,550,000.00
13.C. Other adjustments (rescissions, etc)	0.00	(1,391,893,298.88)
13.D. Appropriations used	(732,379.77)	(233,765,088,626.34)
<b>14. Total Budgetary Financing Sources</b>	324,942,620.23	446,235,176,393.19
<b>15. Unexpended Appropriations</b>	330,560,285.48	950,574,455,222.96
<b>16. Net Position</b>	<u>(1,173,784,542,042.39)</u>	<u>1,340,503,430,891.87</u>

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended December 31, 2009 and 2008

	<u>2010 Eliminations</u>	<u>2010 Consolidated</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ 0.00	\$ (866,739,523,608.66)
<b>2. Prior Period Adjustments:</b>		
2.B. Corrections of errors (+/-)	0.00	(1,719,542,397.32)
<b>3. Beginning balances, as adjusted</b>	<u>0.00</u>	<u>(868,459,066,005.98)</u>
<b>4. Budgetary Financing Sources:</b>		
4.B. Appropriations used	0.00	233,765,821,006.11
4.C. Nonexchange revenue	298,313.08	540,075,124.90
4.D. Donations and forfeitures of cash	0.00	15,994,566.51
4.E. Transfers-in/out without reimbursement	0.00	100,255,695.08
4.F. Other budgetary financing sources	0.00	1,304,241.46
<b>5. Other Financing Sources:</b>		
5.A. Donations and forfeitures of property	0.00	0.00
5.B. Transfers-in/out without reimbursement (+/-)	0.00	(4,245,337.76)
5.C. Imputed financing from costs absorbed by others	3,294,051,899.67	1,065,821,289.74
5.D. Other (+/-)	0.00	(1,625,637,154.29)
<b>6. Total Financing Sources</b>	<u>3,294,350,212.75</u>	<u>233,859,389,431.75</u>
<b>7. Net Cost of Operations (+/-)</b>	<u>3,294,350,212.75</u>	<u>149,586,450,084.73</u>
<b>8. Net Change</b>	<u>0.00</u>	<u>84,272,939,347.02</u>
<b>9. Cumulative Results of Operations</b>	<u>0.00</u>	<u>(784,186,126,658.96)</u>
<b>UNEXPENDED APPROPRIATIONS</b>		
<b>10. Beginning Balances</b>	\$ 0.00	\$ 504,344,896,495.02
<b>12. Beginning balances, as adjusted</b>	<u>0.00</u>	<u>504,344,896,495.02</u>
<b>13. Budgetary Financing Sources:</b>		
13.A. Appropriations received	0.00	680,877,833,318.41
13.B. Appropriations transferred-in/out	0.00	840,000,000.00
13.C. Other adjustments (rescissions, etc)	0.00	(1,391,893,298.88)
13.D. Appropriations used	0.00	(233,765,821,006.11)
<b>14. Total Budgetary Financing Sources</b>	<u>0.00</u>	<u>446,560,119,013.42</u>
<b>15. Unexpended Appropriations</b>	<u>0.00</u>	<u>950,905,015,508.44</u>
<b>16. Net Position</b>	<u>0.00</u>	<u>166,718,888,849.48</u>

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended December 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>	\$ (1,259,693,008,619.22)	\$ 335,935,659,853.89
<b>2. Prior Period Adjustments:</b>		
2.B. Corrections of errors (+/-)	0.00	(2,009,124,047.08)
<b>3. Beginning balances, as adjusted</b>	<u>(1,259,693,008,619.22)</u>	<u>333,926,535,806.81</u>
<b>4. Budgetary Financing Sources:</b>		
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
<b>5. Other Financing Sources:</b>		
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)
<b>6. Total Financing Sources</b>	<u>590,183,292.20</u>	<u>230,341,661,366.63</u>
<b>7. Net Cost of Operations (+/-)</b>	(62,813,635,117.89)	220,587,053,674.25
<b>8. Net Change</b>	<u>63,403,818,410.09</u>	<u>9,754,607,692.38</u>
<b>9. Cumulative Results of Operations</b>	(1,196,289,190,209.13)	343,681,143,499.19
<b>UNEXPENDED APPROPRIATIONS</b>		
<b>10. Beginning Balances</b>	\$ 4,921,715.72	\$ 446,864,263,678.04
<b>12. Beginning balances, as adjusted</b>	<u>4,921,715.72</u>	<u>446,864,263,678.04</u>
<b>13. Budgetary Financing Sources:</b>		
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)
<b>14. Total Budgetary Financing Sources</b>	2,975,455.87	422,109,525,745.93
<b>15. Unexpended Appropriations</b>	7,897,171.59	868,973,789,423.97
<b>16. Net Position</b>	<u>(1,196,281,293,037.54)</u>	<u>1,212,654,932,923.16</u>



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**COMBINED STATEMENT OF BUDGETARY RESOURCES**

For the periods ended December 31, 2009 and 2008

	<u>2010 Combined</u>	<u>2009 Combined</u>
<b>BUDGETARY FINANCING ACCOUNTS</b>		
<b>BUDGETARY RESOURCES:</b>		
1. Unobligated balance, brought forward, October 1	\$ 145,927,181,685.95	\$ 135,669,702,930.35
2. Recoveries of prior year unpaid obligations	24,487,871,082.95	27,642,899,829.86
3. Budget authority		
3.A. Appropriation	816,714,110,051.29	767,877,677,624.41
3.C. Contract authority	62,722,785,026.22	64,335,334,073.29
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	40,833,743,192.42	41,670,937,344.19
3.D.1.b. Change in receivables from Federal	(7,152,793.77)	(275,665,190.04)
3.D.2 Change in unfilled customer orders		
3.D.2.a. Advance received	(152,318,473.48)	195,848,200.07
3.D.2.b. Without advance from Federal sources	10,682,610,573.45	20,747,978,621.19
3.D.3. Anticipated for rest of year, without	42,746,221,261.43	39,801,546,910.72
3.D.5. Expenditure transfers from trust funds	793,000,000.00	0.00
3.E. Subtotal	<u>974,332,998,837.56</u>	<u>934,353,657,583.83</u>
4. Nonexpenditure transfers, net, anticipated and actual	930,028,000.00	(14,259,000.00)
5. Temporarily not available pursuant to Public Law	(405,844,999.88)	(92,237,489,685.44)
6. Permanently not available	(21,787,190,815.41)	(22,436,833,100.66)
<b>7. Total Budgetary Resources</b>	<u><u>\$ 1,123,485,043,791.17</u></u>	<u><u>\$ 982,977,678,557.94</u></u>

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**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
For the periods ended December 31, 2009 and 2008

	<u>2010 Combined</u>	<u>2009 Combined</u>
<b>Status of Budgetary Resources:</b>		
8. Obligations incurred:		
8.A. Direct	\$ 256,185,152,487.00	\$ 298,669,529,116.27
8.B. Reimbursable	47,406,922,097.31	47,586,389,013.16
8.C. Subtotal	<u>303,592,074,584.31</u>	<u>346,255,918,129.43</u>
9. Unobligated balance:		
9.A. Apportioned	663,485,493,255.85	614,027,394,675.00
9.B. Exempt from apportionment	113,595,498,612.51	5,614,854,861.05
9.C. Subtotal	<u>777,080,991,868.36</u>	<u>619,642,249,536.05</u>
10. Unobligated balance not available	42,811,977,338.50	17,079,510,892.46
<b>11. Total status of budgetary resources</b>	<u>\$ 1,123,485,043,791.17</u>	<u>\$ 982,977,678,557.94</u>
<b>Change in Obligated Balance:</b>		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 454,072,648,844.10	\$ 432,118,292,514.87
12.B. Less: Uncollected customer payments from Federal sources, brought forward, October 1	(67,702,264,972.03)	(66,602,151,417.69)
12.C. Total unpaid obligated balance	<u>386,370,383,872.07</u>	<u>365,516,141,097.18</u>
13. Obligations incurred net (+/-)	303,592,074,584.31	346,255,918,129.43
14. Less: Gross outlays	(303,605,988,171.73)	(293,230,368,970.25)
16. Less: Recoveries of prior year unpaid obligations, actual	(24,487,871,082.95)	(27,642,899,829.86)
17. Change in uncollected customer payments from Federal sources (+/-)	(11,270,207,779.56)	(20,472,313,431.15)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	429,570,864,173.73	457,500,941,844.19
18.B. Less: Uncollected customer payments from Federal sources (-)	(78,972,472,751.59)	(87,074,464,848.84)
18.C. Total, unpaid obligated balance, net, end of period	<u>350,598,391,422.14</u>	<u>370,426,476,995.35</u>
<b>Net Outlays</b>		
<b>19. Net Outlays:</b>		
19.A. Gross outlays	303,605,988,171.73	293,230,368,970.25
19.B. Less: Offsetting collections	(40,879,674,719.06)	(41,866,785,544.26)
19.C. Less: Distributed Offsetting receipts	(71,152,487,443.33)	(62,182,693,767.45)
<b>19.D. Net Outlays</b>	<u>\$ 191,573,826,009.34</u>	<u>\$ 189,180,889,658.54</u>

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**COMBINED STATEMENT OF BUDGETARY RESOURCES**

For the periods ended December 31, 2009 and 2008

	<u>2010 Combined</u>	<u>2009 Combined</u>
<b>NONBUDGETARY FINANCING ACCOUNTS</b>		
<b>BUDGETARY RESOURCES</b>		
1. Unobligated balance, brought forward, October 1	\$ 23,629,350.77	\$ 26,288,799.03
3. Budget authority		
3.B. Borrowing authority	24,607,520.80	40,985,713.75
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	19,624,896.50	22,189,178.76
3.D.1.b. Change in receivables from Federal	4,428.81	155,060.79
3.D.2 Change in unfilled customer orders		
3.D.2.b. Without advance from Federal sources	(14,367,961.00)	(20,450,386.90)
3.D.3 Anticipated for rest of year, without advances	17,936,863.30	5,699,166.70
3.E. Subtotal	<u>47,805,748.41</u>	<u>48,578,733.10</u>
6. Permanently not available	(4,150,483.82)	(31,773,500.00)
<b>7. Total Budgetary Resources</b>	<u><u>\$ 67,284,615.36</u></u>	<u><u>\$ 43,094,032.13</u></u>

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**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
For the periods ended December 31, 2009 and 2008

	<u>2010 Combined</u>	<u>2009 Combined</u>
<b>Status of Budgetary Resources:</b>		
8. Obligations incurred:		
8.A. Direct	\$ 59,679.41	\$ 11,269.12
8.C. Subtotal	<u>59,679.41</u>	<u>11,269.12</u>
9. Unobligated balance:		
9.A. Apportioned	283,387.37	861,625.88
9.C. Subtotal	<u>283,387.37</u>	<u>861,625.88</u>
10. Unobligated balance not available	66,941,548.58	42,221,137.13
<b>11. Total Status of Budgetary Resources</b>	<u><u>\$ 67,284,615.36</u></u>	<u><u>\$ 43,094,032.13</u></u>
<b>Change in Obligated Balance:</b>		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 770,407,504.00	\$ 872,890,987.00
12.B. Less: Uncollected customer payments from Federal sources, brought forward, October	(132,161,578.00)	(142,936,786.00)
12.C. Total unpaid obligated balance	<u>638,245,926.00</u>	<u>729,954,201.00</u>
13. Obligations incurred net (+/-)	59,679.41	11,269.12
14. Less: Gross outlays	(77,421,159.32)	(47,190,000.00)
17. Change in uncollected customer payments from Federal sources (+/-)	14,363,532.19	20,295,326.11
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	693,046,024.09	825,712,256.12
18.B. Less: Uncollected customer payments from Federal sources (-)	(117,798,045.81)	(122,641,459.89)
18.C. Total, unpaid obligated balance, net, end of period	<u>575,247,978.28</u>	<u>703,070,796.23</u>
<b>Net Outlays</b>		
<b>19. Net Outlays:</b>		
19.A. Gross outlays	77,421,159.32	47,190,000.00
19.B. Less: Offsetting collections	(19,624,896.50)	(22,189,178.76)
<b>19.D. Net Outlays</b>	<u><u>\$ 57,796,262.82</u></u>	<u><u>\$ 25,000,821.24</u></u>