

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

	<u>2010 Consolidated</u>	<u>2009 Consolidated</u>
1. ASSETS (Note 2)		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 37,789,098.40	\$ 5,000,000.00
2. Investments (Note 4)	168,836,016,989.32	152,824,476,811.45
5. Total Intragovernmental Assets	<u>\$ 168,873,806,087.72</u>	<u>\$ 152,829,476,811.45</u>
C. Accounts Receivable, Net (Note 5)	316,313,499.94	16,976,265.75
2. TOTAL ASSETS	<u>\$ 169,190,119,587.66</u>	<u>\$ 152,846,453,077.20</u>
3. STEWARDSHIP PROPERTY, PLANT & EQUIPMENT (Note 10)		
4. LIABILITIES (Note 11)		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 70,002,538.93	\$ 66,848,347.44
4. Total Intragovernmental Liabilities	<u>\$ 70,002,538.93</u>	<u>\$ 66,848,347.44</u>
B. Accounts Payable (Note 12)	\$ 264,347,946.94	\$ 223,508,876.96
C. Military Retirement and Other Federal Employment Benefits (Note 17)	510,122,244,000.00	500,786,164,000.00
5. TOTAL LIABILITIES	<u>\$ 510,456,594,485.87</u>	<u>\$ 501,076,521,224.40</u>
6. COMMITMENTS AND CONTINGENCIES (NOTE 16)		
7. NET POSITION		
C. Cumulative Results of Operations - Earmarked Funds	(341,266,474,898.21)	(348,230,068,147.20)
8. TOTAL NET POSITION	<u>\$ (341,266,474,898.21)</u>	<u>\$ (348,230,068,147.20)</u>
9. TOTAL LIABILITIES AND NET POSITION	<u>\$ 169,190,119,587.66</u>	<u>\$ 152,846,453,077.20</u>

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

	<u>2010 Consolidated</u>	<u>2009 Consolidated</u>
1. Program Costs		
A. Gross Costs	\$ 2,211,644,765.54	\$ 2,081,066,032.71
B. (Less: Earned Revenue)	(22,521,687,743.18)	(20,560,848,480.68)
C. Net Program Costs	<u>\$ (20,310,042,977.64)</u>	<u>\$ (18,479,782,447.97)</u>
4. Net Cost of Operations	<u>\$ (20,310,042,977.64)</u>	<u>\$ (18,479,782,447.97)</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
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>
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 (+/-)	(20,310,042,977.64)	0.00
8. Net Change	<u>20,310,042,977.64</u>	<u>0.00</u>
9. Cumulative Results of Operations	(341,266,474,898.21)	0.00
16. Net Position	<u>(341,266,474,898.21)</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 December 31, 2009 and 2008

	<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	(20,310,042,977.64)
8. Net Change	<u>0.00</u>	<u>20,310,042,977.64</u>
9. Cumulative Results of Operations	0.00	(341,266,474,898.21)
16. Net Position	<u>0.00</u>	<u>(341,266,474,898.21)</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
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>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ (366,709,850,595.17)	\$ 0.00
3. Beginning balances, as adjusted	<u>(366,709,850,595.17)</u>	<u>0.00</u>
7. Net Cost of Operations (+/-)	(18,479,782,447.97)	0.00
8. Net Change	<u>18,479,782,447.97</u>	<u>0.00</u>
9. Cumulative Results of Operations	<u>(348,230,068,147.20)</u>	<u>0.00</u>
16. Net Position	<u>(348,230,068,147.20)</u>	<u>0.00</u>

Department of Defense
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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended December 31, 2009 and 2008

	<u>2009 Eliminations</u>	<u>2009 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ (366,709,850,595.17)
3. Beginning balances, as adjusted	<u>0.00</u>	<u>(366,709,850,595.17)</u>
7. Net Cost of Operations (+/-)	<u>0.00</u>	<u>(18,479,782,447.97)</u>
8. Net Change	<u>0.00</u>	<u>18,479,782,447.97</u>
9. Cumulative Results of Operations	<u>0.00</u>	<u>(348,230,068,147.20)</u>
16. Net Position	<u>0.00</u>	<u>(348,230,068,147.20)</u>

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

	<u>2010 Combined</u>	<u>2009 Combined</u>
BUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES:		
3. Budget authority		
3.A. Appropriation	32,588,000,000.00	34,887,000,000.00
3.E. Subtotal	<u>32,588,000,000.00</u>	<u>34,887,000,000.00</u>
5. Temporarily not available pursuant to Public Law	0.00	(26,181,284,000.00)
7. Total Budgetary Resources	<u><u>\$ 32,588,000,000.00</u></u>	<u><u>\$ 8,705,716,000.00</u></u>

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

	<u>2010 Combined</u>	<u>2009 Combined</u>
Status of Budgetary Resources:		
8. Obligations incurred:		
8.A. Direct	\$ 2,478,821,884.15	\$ 2,606,910,939.15
8.C. Subtotal	<u>2,478,821,884.15</u>	<u>2,606,910,939.15</u>
9. Unobligated balance:		
9.A. Apportioned	6,641,773,115.85	6,098,805,060.85
9.C. Subtotal	<u>6,641,773,115.85</u>	<u>6,098,805,060.85</u>
10. Unobligated balance not available	23,467,405,000.00	0.00
11. Total status of budgetary resources	<u><u>\$ 32,588,000,000.00</u></u>	<u><u>\$ 8,705,716,000.00</u></u>
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 173,191,726.96	\$ 240,101,346.69
12.C. Total unpaid obligated balance	<u>173,191,726.96</u>	<u>240,101,346.69</u>
13. Obligations incurred net (+/-)	2,478,821,884.15	2,606,910,939.15
14. Less: Gross outlays	(2,056,357,198.45)	(2,028,031,112.84)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	595,656,412.66	818,981,173.00
18.C. Total, unpaid obligated balance, net, end of period	<u>595,656,412.66</u>	<u>818,981,173.00</u>
Net Outlays		
19. Net Outlays:		
19.A. Gross outlays	2,056,357,198.45	2,028,031,112.84
19.C. Less: Distributed Offsetting receipts	(11,700,604,584.06)	(10,248,652,723.63)
19.D. Net Outlays	<u><u>\$ (9,644,247,385.61)</u></u>	<u><u>\$ (8,220,621,610.79)</u></u>