

DEPARTMENT OF DEFENSE

***SUPPORTING CONSOLIDATING /
COMBINING STATEMENTS***

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

(This page intentionally left blank)

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

**Department of Defense
CONSOLIDATING BALANCE SHEET
As of September 30, 1999
(\$ In Millions)**

ASSETS

	GENERAL FUNDS				WORKING CAPITAL FUNDS			
	Army	Navy	Air Force	Other Defense Organizations	Army	Navy	Air Force	Other Defense Organizations
Entity Assets								
Intragovernmental								
Fund Balance with Treasury	\$ 32,264.0	\$ 62,601.3	\$ 41,309.3	\$ 31,696.8	\$ 532.9	\$ 1,164.2	\$ 270.2	\$ 2,596.5
Investments, Net	1.1	10.1	1.0	1,705.0	-	-	-	-
Accounts Receivable	646.0	621.4	454.8	326.1	280.5	465.6	1,069.2	1,762.7
Other Assets	25.7	380.2	107.9	58.8	84.5	46.0	679.7	10.9
Accounts Receivable, Net	232.1	1,873.8	140.1	294.4	120.9	131.1	199.2	367.0
Loans Receivable and Related Foreclosed Property, Net	-	-	-	-	-	-	-	-
Cash and Other Monetary Assets	-	-	-	5.4	-	-	-	-
Inventory and Related Property, Net	19,625.7	29,277.8	20,951.9	2,830.6	10,610.5	15,797.1	19,280.3	9,782.0
General PP&Equipment, Net (See Required Supplementary Stewardship Information)	16,834.8	27,340.5	23,247.2	6,748.7	1,762.9	4,428.5	1,405.3	3,662.6
Other Assets	2,251.4	3,278.7	125.5	17.8	499.7	1,373.7	197.1	613.4
Total Entity Assets	\$ 71,880.8	\$ 125,383.8	\$ 86,337.7	\$ 43,683.6	\$ 13,891.9	\$ 23,406.2	\$ 23,101.0	\$ 18,795.1
Nonentity Assets								
Intragovernmental								
Fund Balance with Treasury	\$ 102.9	\$ 299.8	\$ 15.9	\$ 260.5	\$ -	\$ -	\$ -	\$ -
Accounts Receivable	-	-	54.0	-	-	-	-	-
Accounts Receivable, Net	102.8	15.3	208.2	46.3	-	-	-	-
Cash and Other Monetary Assets	185.0	156.2	154.8	-	-	-	-	-
Other Assets	-	0.1	119.6	-	-	-	-	-
Total Nonentity Assets	\$ 390.7	\$ 471.4	\$ 552.5	\$ 306.8	\$ -	\$ -	\$ -	\$ -
Total Assets	\$ 72,271.5	\$ 125,855.2	\$ 86,890.2	\$ 43,990.4	\$ 13,891.9	\$ 23,406.2	\$ 23,101.0	\$ 18,795.1

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

**Department of Defense
CONSOLIDATING BALANCE SHEET
As of September 30, 1999
(\$ In Millions)**

LIABILITIES

Liabilities covered by Budgetary Resources	GENERAL FUNDS				WORKING CAPITAL FUNDS			
	Army	Navy	Air Force	Other Defense Organizations	Army	Navy	Air Force	Other Defense Organizations
Intragovernmental								
Accounts Payable	\$ 612.4	\$ 516.5	\$ 913.6	785.0	\$ 230.0	\$ 345.5	\$ 314.3	\$ 296.8
Debt	-	-	-	-	-	1,025.6	-	-
Other Liabilities	400.9	549.4	837.7	156.1	28.5	419.9	2,816.3	635.4
Accounts Payable	5,592.5	504.4	3,591.5	411.1	37.4	484.6	135.1	2,670.4
Military Retirement Benefits and Other Employment Related								
Actuarial Liabilities	-	-	-	1,563.6	-	-	-	-
Environmental Liabilities	2,198.6	496.2	-	1,624.7	-	-	-	-
Other Liabilities	2,703.7	1,614.7	1,283.5	1,486.0	256.6	2,104.0	280.5	266.5
Total Liabilities covered by Budgetary Resources	\$ 11,508.1	\$ 3,681.2	\$ 6,626.3	\$ 6,026.5	\$ 552.5	\$ 4,379.6	\$ 3,546.2	\$ 3,869.1
Liabilities not covered by Budgetary Resources								
Intragovernmental								
Accounts Payable	\$ -	\$ 18.4	\$ -	-	\$ -	\$ -	\$ -	\$ -
Debt	-	-	-	-	-	15.7	-	113.1
Other Liabilities	408.3	597.1	610.0	301.1	-	-	-	143.5
Accounts Payable	-	201.3	-	-	-	-	-	-
Military Retirement Benefits and Other Employment Related								
Actuarial Liabilities	1,202.8	1,305.0	1,008.3	197,469.0	119.3	1,106.2	206.5	467.4
Environmental Liabilities	20,574.3	47,140.9	6,338.5	1,347.2	-	-	-	-
Other Liabilities	1,175.7	1,498.7	2,551.6	10,629.1	6.1	-	-	182.1
Total Liabilities not covered by Budgetary Resources	\$ 23,361.1	\$ 50,761.4	\$ 10,508.4	\$ 209,746.4	\$ 125.4	\$ 1,121.9	\$ 206.5	\$ 906.1
Total Liabilities	\$ 34,869.2	\$ 54,442.6	\$ 17,134.7	\$ 215,772.9	\$ 677.9	\$ 5,501.5	\$ 3,752.7	\$ 4,775.2
NET POSITION								
Unexpended	24,724.5	65,586.4	35,945.6	29,551.6	(225.4)	-	64.0	172.4
Cumulative Results of	12,677.8	5,826.2	33,809.9	(201,334.1)	13,439.4	17,904.7	19,284.3	13,847.6
Total Net Position	\$ 37,402.3	\$ 71,412.6	\$ 69,755.5	\$ (171,782.5)	\$ 13,214.0	\$ 17,904.7	\$ 19,348.3	\$ 14,020.0
Total Liabilities and Net Position	\$ 72,271.5	\$ 125,855.2	\$ 86,890.2	\$ 43,990.4	\$ 13,891.9	\$ 23,406.2	\$ 23,101.0	\$ 18,795.2

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

**Department of Defense
CONSOLIDATING BALANCE SHEET
As of September 30, 1999
(\$ In Millions)**

ASSETS

	Military Retirement Fund	US Army Corps of Engineers	DoD Combined Total	Intra-entity eliminations	DoD Consolidated Totals
Entity Assets					
Intragovernmental					
Fund Balance with Treasury	\$ 20.4	\$ 2,490.4	\$ 174,946.0	\$ -	\$ 174,946.0
Investments, Net	155,985.7	1,978.2	159,681.1	-	159,681.1
Accounts Receivable	-	210.7	5,837.0	(4,001.4)	1,835.6
Other Assets	-	-	1,393.7	(884.9)	508.8
Accounts Receivable, Net	25.3	3.9	3,387.8	-	3,387.8
Loans Receivable and Related Foreclosed Property, Net	-	-	-	-	-
Cash and Other Monetary Assets	-	-	5.4	-	5.4
Inventory and Related Property, Net	-	54.8	128,210.7	-	128,210.7
General PP&Equipment, Net (See Required Supplementary Stewardship Information)	-	33,907.3	119,337.8	-	119,337.8
Other Assets	-	48.0	8,405.3	-	8,405.3
Total Entity Assets	<u>\$ 156,031.4</u>	<u>\$ 38,693.3</u>	<u>\$ 601,204.9</u>	<u>\$ (4,886.3)</u>	<u>\$ 596,318.6</u>
Nonentity Assets					
Intragovernmental					
Fund Balance with Treasury	\$ -	\$ 34.6	\$ 713.7	\$ -	\$ 713.7
Accounts Receivable	-	-	54.0	(48.6)	5.4
Accounts Receivable, Net	-	41.0	413.6	-	413.6
Cash and Other Monetary Assets	-	0.4	496.4	-	496.4
Other Assets	-	913.5	1,033.2	-	1,033.2
Total Nonentity Assets	<u>\$ -</u>	<u>\$ 989.5</u>	<u>\$ 2,710.9</u>	<u>\$ (48.6)</u>	<u>\$ 2,662.3</u>
Total Assets	<u><u>\$ 156,031.4</u></u>	<u><u>\$ 39,682.8</u></u>	<u><u>\$ 603,915.7</u></u>	<u><u>\$ (4,934.9)</u></u>	<u><u>\$ 598,980.9</u></u>

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

**Department of Defense
CONSOLIDATING BALANCE SHEET
As of September 30, 1999
(\$ In Millions)**

LIABILITIES

Liabilities covered by Budgetary Resources	US Army Corps of Engineers	Military Retirement	Combined Total	Intra-entity eliminations	Consolidated Totals
Intragovernmental					
Accounts Payable	\$ 96.9	\$ -	\$ 4,111.0	\$ (4,031.6)	\$ 79.4
Debt	0.6	-	1,026.2	-	1,026.2
Other Liabilities	59.1	-	5,903.3	(882.3)	5,021.0
Accounts Payable	604.9	-	14,031.9	-	14,031.9
Military Retirement Benefits and Other Employment Related					
Actuarial Liabilities	-	149,058.6	150,622.2	-	150,622.2
Environmental Liabilities	-	-	4,319.5	-	4,319.5
Other Liabilities	475.5	2,794.2	13,265.2	-	13,265.2
Total Liabilities covered by Budgetary Resources	\$ 1,237.0	\$ 151,852.8	\$ 193,279.3	\$ (4,913.9)	\$ 188,365.4
Liabilities not covered by Budgetary Resources					
Intragovernmental					
Accounts Payable	\$ -	\$ -	\$ 18.4	\$ (18.4)	\$ -
Debt	22.9	-	151.7	-	151.7
Other Liabilities	969.0	-	3,029.0	(2.6)	3,026.4
Accounts Payable	-	-	201.3	-	201.3
Military Retirement Benefits and Other Employment Related					
Actuarial Liabilities	194.3	512,681.6	715,760.4	-	715,760.4
Environmental Liabilities	-	-	75,400.9	-	75,400.9
Other Liabilities	-	0.1	16,043.4	-	16,043.4
Total Liabilities not covered by Budgetary Resources	\$ 1,186.2	\$ 512,681.7	\$ 810,605.1	\$ (21.0)	\$ 810,584.1
Total Liabilities	\$ 2,423.2	\$ 664,534.5	\$ 1,003,884.4	\$ (4,934.9)	\$ 998,949.5
NET POSITION					
Unexpended Appropriations	1,210.2	-	157,029.3	-	157,029.3
Cumulative Results of	36,049.4	(508,503.1)	(556,997.9)	-	(556,997.9)
Total Net Position	\$ 37,259.6	\$ (508,503.1)	\$ (399,968.6)	\$ -	\$ (399,968.6)
Total Liabilities and Net Position	\$ 39,682.8	\$ 156,031.4	\$ 603,915.8	\$ (4,934.9)	\$ 598,980.9

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

Department of Defense
CONSOLIDATING STATEMENT OF NET COST
For the year ended September 30, 1999
(\$ In Millions)

Program Costs	GENERAL FUNDS				WORKING CAPITAL FUNDS			
	Army	Navy	Air Force	Other Defense	Army	Navy	Air Force	Other Defense
Military Personnel								
Intragovernmental	\$ 1,722.4	\$ 2,733.5	\$ 2,954.6	\$ -	\$ -	\$ -	\$ -	\$ -
With the Public	23,414.4	22,394.5	16,153.5	-	-	-	-	-
Total Program Cost	\$ 25,136.8	\$ 25,128.0	\$ 19,108.1	\$ -	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenues)	(138.0)	(235.1)	(107.3)	-	-	-	-	-
Net Program Costs	\$ 24,998.8	\$ 24,892.9	\$ 19,000.8	\$ -	\$ -	\$ -	\$ -	\$ -
Operation and Maintenance								
Intragovernmental	6,353.3	17,418.5	12,672.4	7,121.2	-	-	-	-
With the Public	25,482.9	42,745.8	17,587.0	48,077.9	-	-	-	-
Total Program Cost	\$ 31,836.2	\$ 60,164.3	\$ 30,259.4	\$ 55,199.1	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenues)	(3,118.5)	(3,724.3)	(1,978.0)	(856.1)	-	-	-	-
Net Program Costs	\$ 28,717.7	\$ 56,440.0	\$ 28,281.4	\$ 54,343.0	\$ -	\$ -	\$ -	\$ -
Procurement								
Intragovernmental	1,190.7	3,267.8	594.3	160.0	-	-	-	-
With the Public	9,170.6	16,965.6	26,942.4	1,850.9	-	-	-	-
Total Program Cost	\$ 10,361.3	\$ 20,233.4	\$ 27,536.7	\$ 2,010.9	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenues)	(153.9)	(123.8)	(116.3)	(3.7)	-	-	-	-
Net Program Costs	\$ 10,207.4	\$ 20,109.6	\$ 27,420.4	\$ 2,007.2	\$ -	\$ -	\$ -	\$ -
Research, Development Test & Evaluation								
Intragovernmental	1,773.8	235.2	828.0	547.3	-	-	-	-
With the Public	4,272.3	8,013.0	15,674.8	8,994.2	-	-	-	-
Total Program Cost	\$ 6,046.1	\$ 8,248.2	\$ 16,502.8	\$ 9,541.5	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenues)	(731.8)	(137.0)	(667.9)	(168.2)	-	-	-	-
Net Program Costs	\$ 5,314.3	\$ 8,111.2	\$ 15,834.9	\$ 9,373.3	\$ -	\$ -	\$ -	\$ -
Military Construction/Family Housing								
Intragovernmental	1,406.3	-	0.2	151.2	-	-	-	-
With the Public	10.0	1,619.8	718.1	134.0	-	-	-	-
Total Program Cost	\$ 1,416.3	\$ 1,619.8	\$ 718.3	\$ 285.2	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenues)	(1,331.4)	-	-	-	-	-	-	-
Net Program Costs	\$ 84.9	\$ 1,619.8	\$ 718.3	\$ 285.2	\$ -	\$ -	\$ -	\$ -

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

**Department of Defense
CONSOLIDATING STATEMENT OF NET COST
For the year ended September 30, 1999
(\$ In Millions)**

Program Costs	GENERAL FUNDS				WORKING CAPITAL FUNDS			
	Army	Navy	Air Force	Other Defense	Army	Navy	Air Force	Other Defense
Military Retirement Fund								
Intragovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
With the Public	-	-	-	-	-	-	-	-
Total Program Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenues)	-	-	-	-	-	-	-	-
Net Program Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USACE Civil Works								
Intragovernmental	-	-	-	-	-	-	-	-
With the Public	-	-	-	-	-	-	-	-
Total Program Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenues)	-	-	-	-	-	-	-	-
Net Program Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Working Capital Funds								
Intragovernmental	-	-	-	-	4,285.4	6,900.9	6,560.0	2,450.8
With the Public	-	-	-	-	5,613.9	12,154.3	5,428.7	25,275.2
Total Program Cost	\$ -	\$ -	\$ -	\$ -	\$ 9,899.3	\$ 19,055.2	\$ 11,988.7	\$ 27,726.0
(Less: Earned Revenues)	-	-	-	-	(9,523.5)	(18,344.2)	(11,460.9)	(26,703.6)
Net Program Costs	\$ -	\$ -	\$ -	\$ -	\$ 375.8	\$ 711.0	\$ 527.8	\$ 1,022.4
Other Programs								
Intragovernmental	2,137.9	177.0	2.1	16,536.9	-	-	-	-
With the Public	2.2	2,721.1	1.4	3,764.4	-	-	-	-
Total Program Cost	\$ 2,140.1	\$ 2,898.1	\$ 3.5	\$ 20,301.3	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenues)	(1,700.4)	-	(0.1)	(1,889.5)	-	-	-	-
Net Program Costs	\$ 439.7	\$ 2,898.1	\$ 3.4	\$ 18,411.8	\$ -	\$ -	\$ -	\$ -
Total Program Costs								
Intragovernmental	14,584.5	23,832.0	17,051.6	24,516.6	4,285.4	6,900.9	6,560.0	2,450.8
With the Public	62,352.4	94,459.8	77,077.1	62,821.4	5,613.9	12,154.3	5,428.7	25,275.2
Total Program Cost	\$ 76,936.9	\$ 118,291.8	\$ 94,128.7	\$ 87,338.0	\$ 9,899.3	\$ 19,055.2	\$ 11,988.7	\$ 27,726.0
(Less: Earned Revenues)	(7,174.0)	(4,220.3)	(2,869.5)	(2,917.5)	(9,523.5)	(18,344.2)	(11,460.9)	(26,703.6)
Net Program Costs	\$ 69,762.9	\$ 114,071.5	\$ 91,259.2	\$ 84,420.5	\$ 375.8	\$ 711.0	\$ 527.8	\$ 1,022.4
Costs not assigned to Programs	-	-	-	-	-	-	-	-
(Less: Earned Revenues not attributable)	-	-	-	-	-	-	-	-
Net Cost of Operations	<u>\$ 69,762.9</u>	<u>\$ 114,071.5</u>	<u>\$ 91,259.2</u>	<u>\$ 84,420.5</u>	<u>\$ 375.8</u>	<u>\$ 711.0</u>	<u>\$ 527.8</u>	<u>\$ 1,022.4</u>

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

Department of Defense
CONSOLIDATING STATEMENT OF NET COST
For the year ended September 30, 1999
(\$ In Millions)

Program Costs

	Military Retirement Fund	US Army Corps of Engineers	DoD Combined Total
Military Personnel			
Intragovernmental	\$ -	\$ -	\$ 7,410.5
With the Public	-	-	61,962.4
Total Program Cost	\$ -	\$ -	\$ 69,372.9
(Less: Earned Revenues)	-	-	(480.4)
Net Program Costs	\$ -	\$ -	\$ 68,892.5
Operation and Maintenance			
Intragovernmental	-	-	43,565.4
With the Public	-	-	133,893.6
Total Program Cost	\$ -	\$ -	\$ 177,459.0
(Less: Earned Revenues)	-	-	(9,676.9)
Net Program Costs	\$ -	\$ -	\$ 167,782.1
Procurement			
Intragovernmental	-	-	5,212.8
With the Public	-	-	54,929.5
Total Program Cost	\$ -	\$ -	\$ 60,142.3
(Less: Earned Revenues)	-	-	(397.7)
Net Program Costs	\$ -	\$ -	\$ 59,744.6
Research, Development Test & Evaluation			
Intragovernmental	-	-	3,384.3
With the Public	-	-	36,954.3
Total Program Cost	\$ -	\$ -	\$ 40,338.6
(Less: Earned Revenues)	-	-	(1,704.9)
Net Program Costs	\$ -	\$ -	\$ 38,633.7
Military Construction/Family Housing			
Intragovernmental	-	-	1,557.7
With the Public	-	-	2,481.9
Total Program Cost	\$ -	\$ -	\$ 4,039.6
(Less: Earned Revenues)	-	-	(1,331.4)
Net Program Costs	\$ -	\$ -	\$ 2,708.2

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

**Department of Defense
CONSOLIDATING STATEMENT OF NET COST
For the year ended September 30, 1999
(\$ In Millions)**

Program Costs

	Military Retirement Trust	US Army Corps of Engineers	DoD Combined Total	Intra-entity eliminations	Consolidated Totals
Military Retirement Fund					
Intragovernmental	\$ -	\$ -	\$ -		
With the Public	49,376.9	-	49,376.9		
Total Program Cost	\$ 49,376.9	\$ -	\$ 49,376.9		
(Less: Earned Revenues)	(38,019.1)	-	(38,019.1)		
Net Program Costs	\$ 11,357.8	\$ -	\$ 11,357.8		
USACE Civil Works					
Intragovernmental		781.3	781.3		
With the Public	-	4,248.8	4,248.8		
Total Program Cost	\$ -	\$ 5,030.1	\$ 5,030.1		
(Less: Earned Revenues)	-	(674.4)	(674.4)		
Net Program Costs	\$ -	\$ 4,355.7	\$ 4,355.7		
Working Capital Funds					
Intragovernmental			20,197.1		
With the Public	-	-	48,472.1		
Total Program Cost	\$ -	\$ -	\$ 68,669.2		
(Less: Earned Revenues)	-	-	(66,032.2)		
Net Program Costs	\$ -	\$ -	\$ 2,637.0		
Other Programs					
Intragovernmental			18,853.9		
With the Public	-	-	6,489.1		
Total Program Cost	\$ -	\$ -	\$ 25,343.0		
(Less: Earned Revenues)	-	-	(3,590.0)		
Net Program Costs	\$ -	\$ -	\$ 21,753.0		
Total Program Costs					
Intragovernmental	-	781.3	100,963.1	(89,428.4)	11,534.7
With the Public	49,376.9	4,248.8	398,808.5	-	398,808.5
Total Program Cost	\$ 49,376.9	\$ 5,030.1	\$ 499,771.6	\$ (89,428.4)	\$ 410,343.2
(Less: Earned Revenues)	(38,019.1)	(674.4)	(121,907.0)	89,428.4	(32,478.6)
Net Program Costs	\$ 11,357.8	\$ 4,355.7	\$ 377,864.6	\$ -	\$ 377,864.6
Costs not assigned to Programs					
	-	-	-	-	-
(Less: Earned Revenues not attributable)	-	-	-	-	-
Net Cost of Operations	\$ 11,357.8	\$ 4,355.7	\$ 377,864.6	\$ -	\$ 377,864.6

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

Department of Defense
CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION
For the year ended September 30, 1999
(\$ In Millions)

	GENERAL FUNDS				WORKING CAPITAL FUNDS			
	Army	Navy	Air Force	Other Defense	Army	Navy	Air Force	Other Defense
Net Cost of Operations	\$ 69,762.9	\$ 114,071.5	\$ 91,259.2	\$ 84,420.5	\$ 375.8	\$ 711.0	\$ 527.8	\$ 1,022.4
Financing Sources (other than exchange revenues)								
Appropriations used	70,538.8	81,128.9	81,725.9	55,158.6	-	-	-	967.4
Taxes and other nonexchange revenue	-	0.6	-	-	-	-	-	-
Donations - nonexchange revenue	-	7.2	0.8	-	-	-	-	-
Imputed financing	596.7	418.2	628.9	408.4	99.8	405.6	113.6	172.8
Transfers-in	-	-	-	-	8.2	-	15.3	1,896.6
(Transfers-out)	-	-	-	(616.1)	(9.1)	-	(1,433.8)	(32.4)
Other	-	-	-	5,074.8	300.3	-	-	(343.2)
Total Financing Sources (other than exchange revenues)	\$ 71,135.5	\$ 81,554.9	\$ 82,355.6	\$ 60,025.7	\$ 399.2	\$ 405.6	\$ (1,304.9)	\$ 2,661.2
Net Results of Operations	1,372.6	(32,516.6)	(8,903.6)	(24,394.8)	23.4	(305.4)	(1,832.7)	1,638.8
Prior Period Adjustments	698.4	(4,230.4)	(1,421.5)	37,858.4	326.6	2,013.9	(97.3)	(241.9)
Net Change in Cumulative Results of Operations	2,071.0	(36,747.0)	(10,325.1)	13,463.6	350.0	1,708.5	(1,930.0)	1,396.9
Increase (Decrease) in Unexpended Appropriations	(859.8)	5,208.2	(2,896.1)	(2,940.4)	-	-	-	99.4
Change in Net Position	1,211.2	(31,538.8)	(13,221.2)	10,523.2	350.0	1,708.5	(1,930.0)	1,496.3
Net Position-Beginning of the Period	36,191.1	102,951.5	82,976.7	(182,305.7)	12,864.1	16,196.1	21,278.2	12,523.7
Net Position-End of the Period	\$ 37,402.3	\$ 71,412.7	\$ 69,755.5	\$ (171,782.5)	\$ 13,214.1	\$ 17,904.6	\$ 19,348.2	\$ 14,020.0

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

Department of Defense
CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION
For the year ended September 30, 1999
(\$ In Millions)

	Military Retirement	US Army Corps of Engineers	DoD Combined Total	Consolidated eliminations	Totals
Net Cost of Operations	\$ 11,357.8	\$ 4,355.7	\$ 377,864.6	\$ -	\$ 377,864.6
Financing Sources (other than exchange revenues)					
Appropriations used	-	4,847.7	294,367.3	-	294,367.3
Taxes and other nonexchange revenue	-	782.0	782.6	-	782.6
Donations - nonexchange revenue	-	7.1	15.1	-	15.1
Imputed financing	-	148.9	2,992.9	-	2,992.9
Transfers-in	-	-	1,920.1	(1,920.0)	0.1
(Transfers-out)	-	(14.5)	(2,105.9)	1,920.0	(185.9)
Other	-	0.2	5,032.1	-	5,032.1
Total Financing Sources (other than exchange revenues)	<u>\$ -</u>	<u>\$ 5,771.4</u>	<u>\$ 303,004.2</u>	<u>\$ -</u>	<u>\$ 303,004.2</u>
Net Results of Operations	(11,357.8)	1,415.7	(74,860.4)	-	(74,860.4)
Prior Period Adjustments	-	(1,116.6)	33,789.6	-	33,789.6
Net Change in Cumulative Results of Operations	<u>(11,357.8)</u>	<u>299.1</u>	<u>(41,070.8)</u>	<u>-</u>	<u>(41,070.8)</u>
Increase (Decrease) in Unexpended Appropriations	<u>-</u>	<u>(197.4)</u>	<u>(1,586.1)</u>	<u>-</u>	<u>(1,586.1)</u>
Change in Net Position	(11,357.8)	101.7	(42,656.9)	-	(42,656.9)
Net Position-Beginning of the Period	<u>(497,145.3)</u>	<u>37,157.9</u>	<u>(357,311.7)</u>	<u>-</u>	<u>(357,311.7)</u>
Net Position-End of the Period	<u>\$ (508,503.1)</u>	<u>\$ 37,259.6</u>	<u>\$ (399,968.6)</u>	<u>\$ -</u>	<u>\$ (399,968.6)</u>

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

Department of Defense
COMBINING STATEMENT OF BUDGETARY RESOURCES
For the year ended September 30, 1999
(\$ In Millions)

	GENERAL FUNDS				WORKING CAPITAL FUNDS			
	Army	Navy	Air Force	Other Defense	Army	Navy	Air Force	Other Defense
BUDGETARY RESOURCES:								
Budget Authority	\$ 68,632.8	\$ 83,937.1	\$ 80,773.7	\$ 53,132.8	\$ 9.4	\$ 15.0	\$ 1,497.8	\$ 3,367.8
Unobligated Balance - Beginning of Period	4,520.3	11,433.8	6,405.0	10,159.2	1,138.7	2,632.7	(732.1)	2,102.1
Net Transfers Prior-Year Balance, Actual (+/-)	383.2	224.9	(50.9)	(373.0)	(58.1)	-	88.3	340.2
Spending Authority from Offsetting Collections	10,856.1	5,554.9	4,972.2	3,446.0	8,818.0	20,474.8	14,698.3	29,364.2
Adjustments (+/-)	6,171.5	1,932.4	624.3	2,170.1	80.7	(281.3)	8.4	(2,196.1)
Total Budgetary Resources	\$ 90,563.9	\$ 103,083.1	\$ 92,724.3	\$ 68,535.1	\$ 9,988.7	\$ 22,841.2	\$ 15,560.7	\$ 32,978.2
STATUS OF BUDGETARY RESOURCES:								
Obligations Incurred	\$ 85,687.9	\$ 90,897.6	\$ 85,415.9	\$ 56,024.7	\$ 8,711.6	\$ 20,378.9	\$ 15,048.5	\$ 29,938.3
Unobligated Balances - Available	3,494.6	10,773.4	5,839.8	10,156.2	1,277.1	2,462.3	512.2	1,129.4
Unobligated Balances - Not Available	1,381.4	1,412.1	1,468.6	2,354.2	-	-	-	1,910.5
Total, Status of Budgetary Resources	\$ 90,563.9	\$ 103,083.1	\$ 92,724.3	\$ 68,535.1	\$ 9,988.7	\$ 22,841.2	\$ 15,560.7	\$ 32,978.2
OUTLAYS:								
Obligations Incurred	\$ 85,687.9	\$ 90,897.6	\$ 85,415.9	\$ 56,024.7	\$ 8,711.6	\$ 20,378.9	\$ 15,048.5	\$ 29,938.3
Less: Spending Authority From Offsetting Collections and Adjustments	(17,661.1)	(8,799.8)	(7,134.4)	(6,137.1)	(9,036.4)	(20,474.8)	(14,731.2)	(29,380.8)
Obligated Balance, Net - Beginning of Period	24,985.0	46,971.1	34,922.4	23,206.3	586.9	2,502.1	3,276.4	3,823.8
Obligated Balance Transferred, Net	-	-	-	-	-	-	(510.0)	501.1
Less: Obligated Balance, Net - End of Period	(27,386.6)	(50,425.9)	(34,001.9)	(22,189.6)	(488.4)	(2,444.9)	(2,806.6)	(4,670.7)
Total Outlays	\$ 65,625.2	\$ 78,643.0	\$ 79,202.0	\$ 50,904.3	\$ (226.3)	\$ (38.7)	\$ 277.1	\$ 211.7

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

Department of Defense
COMBINING STATEMENT OF BUDGETARY RESOURCES
For the year ended September 30, 1999
(\$ In Millions)

BUDGETARY RESOURCES:	Military Retirement Fund	US Army Corps of Engineers	Combined Total
Budget Authority	\$ 38,091.1	\$ 4,546.8	\$ 334,004.3
Unobligated Balance - Beginning of Period	142,953.2	2,850.9	183,463.8
Net Transfers Prior-Year Balance, Actual (+/-)	-	-	554.6
Spending Authority from Offsetting Collections	-	3,742.9	101,927.4
Adjustments (+/-)	-	(8.5)	8,501.5
Total Budgetary Resources	<u>\$ 181,044.3</u>	<u>\$ 11,132.1</u>	<u>\$ 628,451.6</u>
 STATUS OF BUDGETARY RESOURCES:			
Obligations Incurred	31,985.7	8,978.9	433,068.0
Unobligated Balances - Available	149,058.6	2,150.3	186,853.9
Unobligated Balances - Not Available	-	2.9	8,529.7
Total, Status of Budgetary Resources	<u>\$ 181,044.3</u>	<u>\$ 11,132.1</u>	<u>\$ 628,451.6</u>
 OUTLAYS:			
Obligations Incurred	31,985.7	8,978.9	433,068.0
Less: Spending Authority From Offsetting Collections and Adjustments	-	(3,744.2)	(117,099.8)
Obligated Balance, Net - Beginning of Period	2,697.7	(355.4)	142,616.3
Obligated Balance Transferred, Net	-	-	(8.9)
Less: Obligated Balance, Net - End of Period	<u>(2,794.2)</u>	<u>(380.7)</u>	<u>(147,589.5)</u>
Total Outlays	<u>\$ 31,889.2</u>	<u>\$ 4,498.6</u>	<u>\$ 310,986.1</u>

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

Department of Defense
COMBINING STATEMENT OF FINANCING
For the year ended September 30, 1999
(\$ In Millions)

	GENERAL FUNDS				WORKING CAPITAL FUNDS			
	Army	Navy	Air Force	Other Defense	Army	Navy	Air Force	Other Defense
OBLIGATIONS AND NONBUDGETARY RESOURCES:								
Obligations Incurred	\$ 85,687.9	\$ 90,897.6	\$ 85,415.9	\$ 56,024.7	\$ 8,711.6	\$ 20,378.9	\$ 15,048.4	\$ 29,938.3
Less: Spending Authority for Offsetting Collections and Adjustments	(17,661.0)	(8,799.8)	(7,134.4)	(6,137.1)	(9,036.4)	(20,474.9)	(14,731.2)	(29,380.8)
Donations Not in the Entity's Budget	-	7.2	-	-	-	-	-	-
Financing Imputed for Cost Subsidies	596.7	418.2	628.9	408.4	99.8	405.6	113.6	172.8
Transfers-in (Out)	-	-	-	(171.4)	-	-	(1,418.5)	1,394.3
Exchange Revenue Not in the Entity's Budget	-	-	-	(543.1)	-	-	(3,759.7)	(4.1)
Other	(8.2)	0.6	(0.1)	170.5	-	-	-	180.5
Total Obligations as Adjusted and Nonbudgetary Resources	\$ 68,615.4	\$ 82,523.8	\$ 78,910.3	\$ 49,752.0	\$ (225.0)	\$ 309.6	\$ (4,747.4)	\$ 2,301.0
RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS:								
Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received or Provided - (Increases)/Decreases	586.9	(536.0)	3,445.1	6,788.8	(368.3)	(917.8)	(418.7)	(1,275.3)
Costs Capitalized on the Balance Sheet - (Increases)/Decreases	3,227.5	-	(8,781.2)	5,480.4	909.9	(2,779.9)	550.8	(747.7)
Financing Sources That Fund Costs of Prior Periods	(3,877.5)	(1,746.4)	(952.3)	10,047.5	7.6	(70.2)	2,674.8	(165.3)
Other - (Increases)/Decreases	-	-	-	-	-	1,991.5	(15.5)	(7.3)
Total Resources That Do Not Fund Net Costs of Operations	\$ (63.1)	\$ (2,282.4)	\$ (6,288.4)	\$ 22,316.7	\$ 549.2	\$ (1,776.4)	\$ 2,791.4	\$ (2,195.6)
COSTS THAT DO NOT REQUIRE RESOURCES:								
Depreciation and Amortization	710.3	345.4	1,104.8	355.9	51.6	195.1	602.6	617.7
Revaluation of Assets and Liabilities - Increases/(Decreases)	-	(10,558.9)	15,218.8	0.5	-	1,982.7	1,838.1	21.1
Other - Increases/(Decreases)	10.3	-	250.1	12.6	-	-	40.5	11.8
Total Costs That Do Not Require Resources	\$ 720.6	\$ (10,213.5)	\$ 16,573.7	\$ 369.0	\$ 51.6	\$ 2,177.8	\$ 2,481.2	\$ 650.6
Financing Sources Yet to be Provided	490.0	44,043.6	2,063.6	11,982.8	-	-	2.6	266.4
Net Cost of Operations	\$ 69,762.9	\$ 114,071.5	\$ 91,259.2	\$ 84,420.5	\$ 375.8	\$ 711.0	\$ 527.8	\$ 1,022.4

SUPPORTING CONSOLIDATING/COMBINING STATEMENTS

Department of Defense
COMBINING STATEMENT OF FINANCING
For the year ended September 30, 1999
(\$ In Millions)

	Military Retirement Fund	US Army Corps of Engineers	Combined Total
OBLIGATIONS AND NONBUDGETARY RESOURCES:			
Obligations Incurred	\$ 31,985.7	\$ 8,978.9	\$ 433,067.9
Less: Spending Authority for Offsetting Collections and Adjustments	-	(3,744.2)	(117,099.8)
Donations Not in the Entity's Budget	-	-	7.2
Financing Imputed for Cost Subsidies	-	148.9	2,992.9
Transfers-in (Out)	-	(14.5)	(210.1)
Exchange Revenue Not in the Entity's Budget	-	(0.4)	(4,307.3)
Other	(38,019.1)	44.8	(37,631.0)
Total Obligations as Adjusted and Nonbudgetary Resources	<u>\$ (6,033.4)</u>	<u>\$ 5,413.5</u>	<u>\$ 276,819.8</u>
RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS:			
Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received or Provided - (Increases)/Decreases	(25.7)	(625.4)	6,653.6
Costs Capitalized on the Balance Sheet - (Increases)/Decreases	-	(1,651.8)	(3,792.0)
Financing Sources That Fund Costs of Prior Periods	-	(1,115.5)	4,802.7
Other - (Increases)/Decreases	-	32.4	2,001.1
Total Resources That Do Not Fund Net Costs of Operations	<u>\$ (25.7)</u>	<u>\$ (3,360.3)</u>	<u>\$ 9,665.4</u>
COSTS THAT DO NOT REQUIRE RESOURCES:			
Depreciation and Amortization	-	1,384.4	5,367.8
Revaluation of Assets and Liabilities - Increases/(Decreases)	-	-	8,502.3
Other - Increases/(Decreases)	0.4	668.3	994.0
Total Costs That Do Not Require Resources	<u>\$ 0.4</u>	<u>\$ 2,052.7</u>	<u>\$ 14,864.1</u>
Financing Sources Yet to be Provided	17,416.5	249.8	76,515.3
Net Cost of Operations	<u>\$ 11,357.8</u>	<u>\$ 4,355.7</u>	<u>\$ 377,864.6</u>