

DEPARTMENT OF THE NAVY

**SUPPORTING CONSOLIDATING/
COMBINING STATEMENTS**

Supporting Consolidating/Combining Statements

Department of Defense
Department of the Navy
CONSOLIDATING BALANCE SHEET
As of September 30, 1999
(\$ in Thousands)

ASSETS

	Navy	Marine Corps	Combined Totals	Intra-entity eliminations	Consolidated Totals
1. Entity Assets					
A. Intragovernmental					
1. Fund Balance with Treasury (Note 2)	\$ 59,705,367	\$ 2,895,963	\$ 62,601,330	\$ 0	\$ 62,601,330
2. Investments, Net (Note 3)	10,166	0	10,166	0	10,166
3. Accounts Receivable (Note 4)	1,941,641	130,095	2,071,736	(1,450,341)	621,395
4. Other Assets (Note 5)	380,169	4	380,173	0	380,173
5. Total Intragovernmental	\$ 62,037,343	\$ 3,026,062	\$ 65,063,405	\$ (1,450,341)	\$ 63,613,064
B. Accounts Receivable, Net (Note 4)	1,753,697	120,122	1,873,819	0	1,873,819
C. Loans Receivable and Related Forclosed Property, Net (Note 6)	0	0	0	0	0
D. Cash and Other Monetary Assets (Note 7)	0	0	0	0	0
E. Inventory and Related Property, Net (Note 8)	28,606,550	671,230	29,277,780	0	29,277,780
F. General Property, Plant and Equipment, Net (Note 9)	21,226,792	6,113,684	27,340,476	0	27,340,476
(See Required Supplementary Stewardship Information)					
G. Other Assets (Note 5)	3,253,420	25,311	3,278,731	0	3,278,731
H. Total Entity Assets	\$ 116,877,802	\$ 9,956,409	\$ 126,834,211	\$ (1,450,341)	\$ 125,383,870
2. Nonentity Assets					
A. Intragovernmental					
1. Fund Balance with Treasury (Note 2)	\$ 244,449	\$ 55,333	\$ 299,782	\$ 0	\$ 299,782
2. Accounts Receivable (Note 4)	311,802	27,021	338,823	(338,823)	0
3. Other Assets (Note 5)	0	0	0	0	0
4. Total Intragovernmental	\$ 556,251	\$ 82,354	\$ 638,605	\$ (338,823)	\$ 299,782
B. Accounts Receivable, Net (Note 4)	0	15,352	15,352	0	15,352
C. Cash and Other Monetary Assets (Note 7)	150,051	6,136	156,187	0	156,187
D. Other Assets (Note 5)	0	51	51	0	51
E. Total Nonentity Assets	\$ 706,302	\$ 103,893	\$ 810,195	\$ (338,823)	\$ 471,372
3. Total Assets	\$ 117,584,104	\$ 10,060,302	\$ 127,644,406	\$ (1,789,164)	\$ 125,855,242

The accompanying notes are an integral part of these statements

Department of Defense
 Department of the Navy
CONSOLIDATING BALANCE SHEET
 As of September 30, 1999
 (\$ in Thousands)

LIABILITIES

4. Liabilities covered by Budgetary Resources

	Navy	Marine Corps	Combined Total	Intra-entity eliminations	Consolidated Totals
A. Intragovernmental					
1. Accounts Payable	\$ 1,066,169	\$ 59,864	\$ 1,126,033	\$ (609,528)	\$ 516,505
2. Debt (Note 11)	0	0	0	0	0
3. Environmental Liabilities (Note 12)	0	0	0	0	0
4. Other Liabilities (Note 13)	443,489	105,863	549,352	0	549,352
5. Total Intragovernmental	\$ 1,509,658	\$ 165,727	\$ 1,675,385	\$ (609,528)	\$ 1,065,857
B. Accounts Payable	252,486	251,925	504,411	0	504,411
C. Military Retirement Benefits and Other Employment-Related Actuarial Liabilities (Note 14)	0	0	0	0	0
D. Environmental Liabilities (Note 12)	496,239	0	496,239	0	496,239
E. Other Liabilities (Note 13)	1,447,120	167,561	1,614,681	0	1,614,681
F. Total Liabilities covered by Budgetary Resources	\$ 3,705,503	\$ 585,213	\$ 4,290,716	\$ (609,528)	\$ 3,681,188

5. Liabilities not covered by Budgetary Resources

A. Intragovernmental					
1. Accounts Payable	\$ 1,125,004	\$ 73,019	\$ 1,198,023	\$ (1,179,636)	\$ 18,387
2. Debt (Note 11)	0	0	0	0	0
3. Environmental Liabilities (Note 12)	0	0	0	0	0
4. Other Liabilities (Note 13)	532,051	65,052	597,103	0	597,103
5. Total Intragovernmental	\$ 1,657,055	\$ 138,071	\$ 1,795,126	\$ (1,179,636)	\$ 615,490
B. Accounts Payable	0	201,245	201,245	0	201,245
C. Military Retirement Benefits and Other Employment-Related Actuarial Liabilities (Note 14)	1,304,960	0	1,304,960	0	1,304,960
D. Environmental Liabilities (Note 12)	47,140,944	0	47,140,944	0	47,140,944
E. Other Liabilities (Note 13)	1,136,079	362,649	1,498,728	0	1,498,728
F. Total Liabilities not covered by Budgetary Resources	\$ 51,239,038	\$ 701,965	\$ 51,941,003	\$ (1,179,636)	\$ 50,761,367
6. Total Liabilities	\$ 54,944,541	\$ 1,287,178	\$ 56,231,719	\$ (1,789,164)	\$ 54,442,555

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Department of Defense
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CONSOLIDATING BALANCE SHEET
 As of September 30, 1999
 (\$ in Thousands)

NET POSITION (Note 15)

	Navy	Marine Corps	Combined Total	Intra-entity eliminations	Consolidated Totals
7. Unexpended Appropriations	\$ 62,961,232	\$ 2,625,212	\$ 65,586,444	\$ 0	\$ 65,586,444
8. Cumulative Results of Operations	(321,669)	6,147,912	5,826,243	0	5,826,243
9. Total Net Position	\$ 62,639,563	\$ 8,773,124	\$ 71,412,687	\$ 0	\$ 71,412,687
10. Total Liabilities and Net Position	\$ 117,584,104	\$ 10,060,302	\$ 127,644,406	\$ (1,789,164)	\$ 125,855,242

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

	Navy	Marine Corps	Combined Total	Intra-entity eliminations	Consolidated Totals
1. Program Costs					
A. Military Personnel					
1. Intragovernmental	\$ 2,729,883	\$ 3,662	\$ 2,733,545		
2. With the Public	15,822,378	6,572,125	22,394,503		
3. Total Program Cost	18,552,261	6,575,787	25,128,048		
4. (Less: Earned Revenues)	(266,630)	(32,343)	(298,973)		
5. Net Program Costs	18,285,631	6,543,444	24,829,075		
B. Operation and Maintenance					
1. Intragovernmental	\$ 16,410,981	\$ 2,278,792	\$ 18,689,773		
2. With the Public	42,005,128	740,628	42,745,756		
3. Total Program Cost	58,416,109	3,019,420	61,435,529		
4. (Less: Earned Revenues)	(3,583,081)	(397,260)	(3,980,341)		
5. Net Program Costs	54,833,028	2,622,160	57,455,188		
C. Procurement					
1. Intragovernmental	\$ 2,989,533	\$ 278,251	\$ 3,267,784		
2. With the Public	15,539,801	1,425,840	16,965,641		
3. Total Program Cost	18,529,334	1,704,091	20,233,425		
4. (Less: Earned Revenues)	(123,823)	10,537	(113,286)		
5. Net Program Costs	18,405,511	1,714,628	20,120,139		
D. Research, Development Test & Evaluation					
1. Intragovernmental	\$ 276,367	\$ 0	\$ 276,367		
2. With the Public	8,012,985	0	8,012,985		
3. Total Program Cost	8,289,352	0	8,289,352		
4. (Less: Earned Revenues)	(137,042)	0	(137,042)		
5. Net Program Costs	8,152,310	0	8,152,310		
E. Military Construction/Family Housing					
1. Intragovernmental	\$ 24,520	\$ 0	\$ 24,520		
2. With the Public	1,619,808	0	1,619,808		
3. Total Program Cost	1,644,328	0	1,644,328		
4. (Less: Earned Revenues)	(366,117)	0	(366,117)		
5. Net Program Costs	1,278,211	0	1,278,211		

Additional information included in Note 16.

The accompanying notes are an integral part of these statements.

Supporting Consolidating/Combining Statements

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

	Navy	Marine Corps	Combined Total	Intra-entity eliminations	Consolidated Totals
F. Other Programs					
1. Intragovernmental	\$ 177,008	\$ 0	\$ 177,008		
2. With the Public	2,721,078	0	2,721,078		
3. Total Program Cost	\$ 2,898,086	\$ 0	\$ 2,898,086		
4. (Less: Earned Revenues)	(661,578)	0	(661,578)		
5. Net Program Costs	\$ 2,236,508	\$ 0	\$ 2,236,508		
G. Total Program Cost					
1. Intragovernmental	\$ 22,608,291	\$ 2,560,705	\$ 25,168,996	\$ (1,337,003)	\$ 23,831,993
2. With the Public	85,721,179	8,738,593	94,459,772	0	94,459,772
3. Total Program Cost	\$ 108,329,470	\$ 11,299,298	\$ 119,628,768	\$ (1,337,003)	\$ 118,291,765
4. (Less: Earned Revenues)	(5,138,271)	(419,067)	(5,557,337)	1,337,003	(4,220,334)
5. Net Program Costs	\$ 103,191,199	\$ 10,880,231	\$ 114,071,431	\$ 0	\$ 114,071,431
2. Costs not assigned to Programs	0	0	0	0	0
3. (Less: Earned Revenues not attributable to Programs)					
	0	0	0	0	0
4. Net Cost of Operations					
	\$ 103,191,199	\$ 10,880,231	\$ 114,071,431	\$ 0	\$ 114,071,431
5. Deferred Maintenance (See Required Supplementary Information)					

Additional information included in Note 16.

The accompanying notes are an integral part of these statements.

Supporting Consolidating/Combining Statements

**Department of Defense
Department of Navy
CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION
For the year ended September 30, 1999
(\$ in Thousands)**

	Navy	Marine Corps	Combined Total	Intra-entity eliminations	Consolidated Totals
1. Net Cost of Operations	\$ 103,191,199	\$ 10,880,231	\$ 114,071,431	\$ 0	\$ 114,071,431
2. Financing Sources (other than exchange revenues)					
A. Appropriations used	70,965,464	10,163,404	81,128,869	0	81,128,869
B. Taxes and other nonexchange revenue	599	0	599	0	599
C. Donations - nonexchange revenue	7,209	0	7,209	0	7,209
D. Imputed financing (Note 17.B)	371,281	46,925	418,206	0	418,206
E. Transfers-in	0	0	0	0	0
F. (Transfers-out)	0	0	0	0	0
G. Other	0	0	0	0	0
H. Total Financing Sources (other than exchange revenues)	\$ 71,344,553	\$ 10,210,329	\$ 81,554,883	\$ 0	\$ 81,554,883
3. Net Results of Operations (Line 2H less Line 1)	\$ (31,846,646)	\$ (669,902)	\$ (32,516,548)	\$ 0	\$ (32,516,548)
4. Prior Period Adjustments (Note 17.A)	(4,292,493)	62,095	(4,230,398)	0	(4,230,398)
5. Net Change in Cumulative Results of Operations	\$ (36,139,139)	\$ (607,807)	\$ (36,746,946)	\$ 0	\$ (36,746,946)
6. Increase (Decrease) in Unexpended Appropriations	4,658,477	549,700	5,208,177	0	5,208,177
7. Change in Net Position	\$ (31,480,662)	\$ (58,107)	\$ (31,538,769)	\$ 0	\$ (31,538,769)
8. Net Position-Beginning of the Period	94,120,225	8,831,231	102,951,456	0	102,951,456
9. Net Position-End of the Period	\$ 62,639,563	\$ 8,773,124	\$ 71,412,687	\$ 0	\$ 71,412,687

Additional information included in Note 17.
The accompanying notes are an integral part of these statements.

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

BUDGETARY RESOURCES:

	Navy	Marine Corps	Combined Total
1. Budget Authority	\$ 73,639,211	\$ 10,297,875	\$ 83,937,086
2. Unobligated Balance - Beginning of Period	10,996,384	437,391	11,433,775
3. Net Transfers Prior-Year Balance, Actual (+/-)	197,670	27,203	224,873
4. Spending Authority from Offsetting Collections	5,030,419	524,476	5,554,895
5. Adjustments (+/-)	1,623,888	308,565	1,932,453
6. Total Budgetary Resources	\$ 91,487,572	\$ 11,595,510	\$ 103,083,082

STATUS OF BUDGETARY RESOURCES:

7. Obligations Incurred	\$ 79,736,308	\$ 11,161,263	\$ 90,897,571
8. Unobligated Balances - Available	10,576,254	197,175	10,773,429
9. Unobligated Balances - Not Available	1,175,010	237,072	1,412,082
10. Total, Status of Budgetary Resources	\$ 91,487,572	\$ 11,595,510	\$ 103,083,082

OUTLAYS:

11. Obligations Incurred	\$ 79,736,308	\$ 11,161,263	\$ 90,897,571
12. Less: Spending Authority From Offsetting Collections and Adjustments	(7,857,179)	(942,609)	(8,799,788)
13. Obligated Balance, Net - Beginning of Period	44,929,346	2,041,719	46,971,065
14. Obligated Balance Transferred, Net	0	0	0
15. Less: Obligated Balance, Net - End of Period	(47,964,164)	(2,461,716)	(50,425,880)
16. Total Outlays	\$ 68,844,311	\$ 9,798,657	\$ 78,642,968

Additional information included in Note 18.

The accompanying notes are an integral part of these statements.

Department of Defense
 Department of Navy
COMBINING STATEMENT OF FINANCING
 For the year ended September 30, 1999
 (\$ in Thousands)

	Navy	Marine Corps	Combined Total
1. OBLIGATIONS AND NONBUDGETARY RESOURCES:			
A. Obligations Incurred	\$ 79,736,308	\$ 11,161,263	\$ 90,897,571
B. Less: Spending Authority for Offsetting Collections and Adjustments	(7,857,179)	(942,609)	(8,799,787)
C. Donations Not in the Entity's Budget	7,209	0	7,209
D. Financing Imputed for Cost Subsidies	371,281	46,925	418,206
E. Transfers-in (Out)	0	0	0
F. Less: Exchange Revenue Not in the Entity's Budget	0	0	0
G. Other	599	0	599
H. Total Obligations as Adjusted and Nonbudgetary Resources	\$ 72,258,218	\$ 10,265,579	\$ 82,523,798
2. RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS:			
A. Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received or Provided - (Increases)/Decreases	(505,992)	(30,010)	(536,002)
B. Costs Capitalized on the Balance Sheet - (Increases)/Decreases	0	0	0
C. Financing Sources That Fund Costs of Prior Periods	(1,739,079)	(7,398)	(1,746,477)
D. Other - (Increases)/Decreases	0	0	0
E. Total Resources That Do Not Fund Net Costs of Operations	\$ (2,245,071)	\$ (37,408)	\$ (2,282,479)
3. COSTS THAT DO NOT REQUIRE RESOURCES:			
A. Depreciation and Amortization	\$ 345,409	\$ 0	\$ 345,409
B. Revaluation of Assets and Liabilities - Increases/(Decreases)	(11,155,996)	597,111	(10,558,885)
C. Other - Increases/(Decreases)	0	0	0
D. Total Costs That Do Not Require Resources	\$ (10,810,587)	\$ 597,111	\$ (10,213,476)
4. Financing Sources Yet to be Provided	\$ 43,988,639	\$ 54,949	\$ 44,043,588
5. Net Cost of Operations	\$ 103,191,199	\$ 10,880,231	\$ 114,071,431

Additional information included in Note 19.

The accompanying notes are an integral part of these statements.

