

UNITED STATES AIR FORCE

ANNUAL FINANCIAL STATEMENT

GENERAL FUNDS

FISCAL YEAR 1999

PRINCIPAL
STATEMENTS

CONSOLIDATED BALANCE SHEET

As of September 30, 1999
(\$ in Thousands)

FY 1999

Assets

1. Entity Assets

A. Intragovernmental	
1. Fund Balance with Treasury (Note 2)	\$ 41,309,330
2. Investments, Net (Note 3)	999
3. Accounts Receivable (Note 4)	454,824
4. Other Assets (Note 5)	107,903
5. Total Intragovernmental	<u>\$ 41,873,056</u>
 B. Accounts Receivable, Net (Note 4)	 \$ 140,120
C. Loans Receivable and Related Foreclosed Property, Net (Note 6)	0
D. Cash and Other Monetary Assets (Note 7)	0
E. Inventory and Related Property, Net (Note 8)	20,951,870
F. General Property, Plant and Equipment, Net (Note 9)	23,247,177
(See Required Supplementary Stewardship Information)	
G. Other Assets (Note 5)	125,503
H. Total Entity Assets	<u>\$ 86,337,726</u>

2. Nonentity Assets

A. Intragovernmental	
1. Fund Balance with Treasury (Note 2)	\$ 15,906
2. Accounts Receivable (Note 4)	54,008
3. Other Assets (Note 5)	0
4. Total Intragovernmental	<u>69,914</u>
 B. Accounts Receivable, Net (Note 4)	 208,162
C. Cash and Other Monetary Assets (Note 7)	154,844
D. Other Assets (Note 5)	119,558
E. Total Nonentity Assets	<u>\$ 552,478</u>

3. Total Assets

\$ 86,890,204

The accompanying notes are an integral part of these statements.

CONSOLIDATED BALANCE SHEET

As of September 30, 1999
(\$ in Thousands)

FY 1999

Liabilities

4. Liabilities covered by Budgetary Resources

A. Intragovernmental	
1. Accounts Payable	\$ 913,587
2. Debt (Note 11)	0
3. Environmental Liabilities (Note 12)	0
4. Other Liabilities (Note 13)	837,717
5. Total Intragovernmental	\$ 1,751,304
B. Accounts Payable	\$ 3,591,513
C. Military Retirement Benefits and Other Employment-Related Actuarial Liabilities (Note 14)	0
D. Environmental Liabilities (Note 12)	0
E. Other Liabilities (Note 13)	1,283,487
F. Total Liabilities covered by Budgetary Resources	\$ 6,626,304

5. Liabilities not covered by Budgetary Resources

A. Intragovernmental	
1. Accounts Payable	\$ 0
2. Debt (Note 11)	0
3. Environmental Liabilities (Note 12)	0
4. Other Liabilities (Note 13)	610,033
5. Total Intragovernmental	\$ 610,033
B. Accounts Payable	\$ 0
C. Military Retirement Benefits and Other Employment-Related Actuarial Liabilities (Note 14)	1,008,314
D. Environmental Liabilities (Note 12)	6,338,431
E. Other Liabilities (Note 13)	2,551,601
F. Total Liabilities not covered by Budgetary Resources	\$ 10,508,379

6. Total Liabilities \$ 17,134,683

Net Position (Note 15)

7. Unexpended Appropriations	\$ 35,945,586
8. Cumulative Results of Operations	33,809,935
9. Total Net Position	\$ 69,755,521
10. Total Liabilities and Net Position	\$ 86,890,204

The accompanying notes are an integral part of these statements.

CONSOLIDATED STATEMENT OF NET COST

For the year ended September 30, 1999
(\$ in Thousands)

	FY 1999
1. Program Costs	
A. Intragovernmental	\$ 17,051,622
B. With the Public	77,077,111
C. Total Program Cost	<u>\$ 94,128,733</u>
D. (Less: Earned Revenues)	<u>(2,869,541)</u>
E. Net Program Costs	\$ 91,259,192
2. Costs not assigned to Programs	\$ 0
3. (Less: Earned Revenues not attributable to Programs)	<u>0</u>
4. Net Cost of Operations	<u><u>\$ 91,259,192</u></u>
5. Deferred Maintenance <i>(See Required Supplementary Information)</i>	

Additional information included in Note 16.

The accompanying notes are an integral part of these statements.

CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the year ended September 30, 1999
(\$ in Thousands)

	FY 1999
1. Net Cost of Operations	\$ 91,259,192
2. Financing Sources (other than exchange revenues)	
A. Appropriations used	81,725,900
B. Taxes and other nonexchange revenue	0
C. Donations - nonexchange revenue	818
D. Imputed financing (Note 17.B)	628,858
E. Transfers-in	0
F. (Transfers-out)	0
G. Other	0
H. Total Financing Sources (other than exchange revenues)	<u>\$ 82,355,576</u>
3. Net Results of Operations (Line 2H less Line 1)	\$ (8,903,616)
4. Prior Period Adjustments (Note 17.A)	<u>(1,421,491)</u>
5. Net Change in Cumulative Results of Operations	\$ (10,325,107)
6. Increase (Decrease) in Unexpended Appropriations	<u>(2,896,065)</u>
7. Change in Net Position	\$ (13,221,172)
8. Net Position-Beginning of the Period	<u>82,976,693</u>
9. Net Position-End of the Period	<u><u>69,755,521</u></u>

Additional information included in Note 17.

The accompanying notes are an integral part of these statements.

COMBINED STATEMENT OF BUDGETARY RESOURCES

For the year ended September 30, 1999
(\$ in Thousands)

FY 1999

Budgetary Resources

1. Budget Authority	\$ 80,773,745
2. Unobligated Balance - Beginning of Period	6,404,992
3. Net Transfers Prior-Year Balance, Actual (+/-)	(50,862)
4. Spending Authority from Offsetting Collections	4,972,208
5. Adjustments (+/-)	624,253
6. Total Budgetary Resources	<u><u>\$ 92,724,336</u></u>

Status of Budgetary Resources

7. Obligations Incurred	\$ 85,415,929
8. Unobligated Balances - Available	5,839,853
9. Unobligated Balances - Not Available	1,468,554
10. Total, Status of Budgetary Resources	<u><u>\$ 92,724,336</u></u>

Outlays

11. Obligations Incurred	\$ 85,415,929
12. Less: Spending Authority From Offsetting Collections and Adjustments	(7,134,374)
13. Obligated Balance, Net - Beginning of Period	34,922,383
14. Obligated Balance Transferred, Net	0
15. Less: Obligated Balance, Net - End of Period	(34,001,922)
16. Total Outlays	<u><u>\$ 79,202,016</u></u>

Additional information included in Note 18.

The accompanying notes are an integral part of these statements.

COMBINED STATEMENT OF FINANCING

For the year ended September 30, 1999
(\$ in Thousands)

FY 1999

1. Obligations and Nonbudgetary Resources	
A. Obligations Incurred	\$ 85,415,929
B. Less: Spending Authority for Offsetting Collections and Adjustments	(7,134,374)
C. Donations Not in the Entity's Budget	0
D. Financing Imputed for Cost Subsidies	628,858
E. Transfers-in (Out)	0
F. Less: Exchange Revenue Not in the Entity's Budget	0
G. Other	(61)
H. Total Obligations as Adjusted and Nonbudgetary Resources	<u>\$ 78,910,352</u>
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	3,445,123
B. Costs Capitalized on the Balance Sheet - (Increases)/Decreases	(8,781,259)
C. Financing Sources That Fund Costs of Prior Periods	(952,305)
D. Other - (Increases)/Decreases	0
E. Total Resources That Do Not Fund Net Costs of Operations	<u>\$ (6,288,441)</u>
3. Costs That Do Not Require Resources	
A. Depreciation and Amortization	\$ 1,104,760
B. Revaluation of Assets and Liabilities - Increases/(Decreases)	15,218,801
C. Other - Increases/(Decreases)	250,112
D. Total Costs That Do Not Require Resources	<u>\$ 16,573,673</u>
4. Financing Sources Yet to be Provided	<u>2,063,608</u>
5. Net Cost of Operations	<u><u>\$ 91,259,192</u></u>

Additional information included in Note 19.

The accompanying notes are an integral part of these statements.

CONSOLIDATING BALANCE SHEET

As of September 30, 1999
(\$ in Thousands)

	Air Force Active	Air Force Reserve	Air National Guard
Assets			
1. Entity Assets			
A. Intragovernmental			
1. Fund Balance with Treasury (Note 2)	\$ 39,366,423	\$ 749,501	\$ 1,193,406
2. Investments, Net (Note 3)	999	0	0
3. Accounts Receivable (Note 4)	917,031	21,357	82,806
4. Other Assets (Note 5)	207,109	0	0
5. Total Intragovernmental	\$ 40,491,562	\$ 770,858	\$ 1,276,212
B. Accounts Receivable, Net (Note 4)	131,585	2,766	5,769
C. Loans Receivable and Related Foreclosed Property, Net (Note 6)	0	0	0
D. Cash and Other Monetary Assets (Note 7)	0	0	0
E. Inventory and Related Property, Net (Note 8)	20,949,741	0	2,129
F. General Property, Plant and Equipment, Net (Note 9)	20,832,825	410,737	2,003,615
(See Required Supplementary Stewardship Information)			
G. Other Assets (Note 5)	122,333	1,805	1,365
H. Total Entity Assets	\$ 82,528,046	\$ 1,186,166	\$ 3,289,090
2. Nonentity Assets			
A. Intragovernmental			
1. Fund Balance with Treasury (Note 2)	\$ 15,906	\$ 0	\$ 0
2. Accounts Receivable (Note 4)	59,113	0	0
3. Other Assets (Note 5)	312	0	0
4. Total Intragovernmental	\$ 75,331	\$ 0	\$ 0
B. Accounts Receivable, Net (Note 4)	208,081	46	35
C. Cash and Other Monetary Assets (Note 7)	154,844	0	0
D. Other Assets (Note 5)	119,558	0	0
E. Total Nonentity Assets	\$ 557,814	\$ 46	\$ 35
3. Total Assets	\$ 83,085,860	\$ 1,186,212	\$ 3,289,125

The accompanying notes are an integral part of these statements.

Combined Total	Intra-entity Eliminations	Consolidated Total
\$ 41,309,330	\$ 0	\$ 41,309,330
999	0	999
1,021,194	(566,370)	454,824
207,109	(99,206)	107,903
\$ 42,538,632	\$ (665,576)	\$ 41,873,056
140,120	0	140,120
0	0	0
0	0	0
20,951,870	0	20,951,870
23,247,177	0	23,247,177
125,503	0	125,503
\$ 87,003,302	\$ (665,576)	\$ 86,337,726
\$ 15,906	\$ 0	\$ 15,906
59,113	(5,105)	54,008
312	(312)	0
\$ 75,331	\$ (5,417)	\$ 69,914
208,162	0	208,162
154,844	0	154,844
119,558	0	119,558
\$ 557,895	\$ (5,417)	\$ 552,478
<u>\$ 87,561,197</u>	<u>\$ (670,993)</u>	<u>\$ 86,890,204</u>

CONSOLIDATING BALANCE SHEET

As of September 30, 1999
(\$ in Thousands)

	Air Force Active	Air Force Reserve	Air National Guard
Liabilities			
4. Liabilities covered by Budgetary Resources			
A. Intragovernmental			
1. Accounts Payable	\$ 1,073,017	\$ 22,118	\$ 56,009
2. Debt (Note 11)	0	0	0
3. Environmental Liabilities (Note 12)	0	0	0
4. Other Liabilities (Note 13)	932,891	1,533	2,499
5. Total Intragovernmental	<u>\$ 2,005,908</u>	<u>\$ 23,651</u>	<u>\$ 58,508</u>
B. Accounts Payable	3,409,081	105,358	77,074
C. Military Retirement Benefits and Other Employment- Related Actuarial Liabilities (Note 14)	0	0	0
D. Environmental Liabilities (Note 12)	0	0	0
E. Other Liabilities (Note 13)	1,178,512	40,514	64,461
F. Total Liabilities covered by Budgetary Resources	<u>\$ 6,593,501</u>	<u>\$ 169,523</u>	<u>\$ 200,043</u>
5. Liabilities not covered by Budgetary Resources			
A. Intragovernmental			
1. Accounts Payable	\$ 0	\$ 0	\$ 0
2. Debt (Note 11)	0	0	0
3. Environmental Liabilities (Note 12)	0	0	0
4. Other Liabilities (Note 13)	938,165	5,352	746
5. Total Intragovernmental	<u>\$ 938,165</u>	<u>\$ 5,352</u>	<u>\$ 746</u>
B. Accounts Payable	0	0	0
C. Military Retirement Benefits and Other Employment-Related Actuarial Liabilities (Note 14)	728,718	103,984	175,612
D. Environmental Liabilities (Note 12)	6,338,431	0	0
E. Other Liabilities (Note 13)	2,488,429	4,491	58,681
F. Total Liabilities not covered by Budgetary Resources	<u>\$ 10,493,743</u>	<u>\$ 113,827</u>	<u>\$ 235,039</u>
6. Total Liabilities	<u>\$ 17,087,244</u>	<u>\$ 283,350</u>	<u>\$ 435,082</u>
Net Position			
7. Unexpended Appropriations	\$ 34,326,169	\$ 605,933	\$ 1,013,484
8. Cumulative Results of Operations	<u>31,672,447</u>	<u>296,929</u>	<u>1,840,559</u>
9. Total Net Position	<u>\$ 65,998,616</u>	<u>\$ 902,862</u>	<u>\$ 2,854,043</u>
10. Total Liabilities and Net Position	<u><u>\$ 83,085,860</u></u>	<u><u>\$ 1,186,212</u></u>	<u><u>\$ 3,289,125</u></u>

The accompanying notes are an integral part of these statements.

Combined Total	Intra-entity Eliminations	Consolidated Total
\$ 1,151,144	\$ (237,557)	\$ 913,587
0	0	0
0	0	0
936,923	(99,206)	837,717
<u>\$ 2,088,067</u>	<u>\$ (336,763)</u>	<u>\$ 1,751,304</u>
3,591,513	0	3,591,513
0	0	0
0	0	0
1,283,487	0	1,283,487
<u>\$ 6,963,067</u>	<u>\$ (336,763)</u>	<u>\$ 6,626,304</u>
\$ 0	\$ 0	\$ 0
0	0	0
0	0	0
944,263	(334,230)	610,033
<u>\$ 944,263</u>	<u>\$ (334,230)</u>	<u>\$ 610,033</u>
0	0	0
1,008,314	0	1,008,314
6,338,431	0	6,338,431
2,551,601	0	2,551,601
<u>\$ 10,842,609</u>	<u>\$ (334,230)</u>	<u>\$ 10,508,379</u>
<u>\$ 17,805,676</u>	<u>\$ (670,993)</u>	<u>\$ 17,134,683</u>
\$ 35,945,586	\$ 0	\$ 35,945,586
33,809,935	0	33,809,935
<u>\$ 69,755,521</u>	<u>\$ 0</u>	<u>\$ 69,755,521</u>
<u><u>\$ 87,561,197</u></u>	<u><u>\$ (670,993)</u></u>	<u><u>\$ 86,890,204</u></u>

CONSOLIDATING STATEMENT OF NET COST

For the year ended September 30, 1999
(\$ in Thousands)

	Air Force Active	Air Force Reserve	Air National Guard	Combined Total	Intra-entity Eliminations	Consolidated Total
1. Program Costs						
A. Military Personnel						
1. Intragovernmental	\$ 2,724,766	\$ 47,256	\$ 182,573	\$ 2,954,595		
2. With the Public	14,067,657	779,106	1,306,735	16,153,498		
3. Total Program Cost	\$ 16,792,423	\$ 826,362	\$ 1,489,308	\$ 19,108,093		
4. (Less: Earned Revenues)	(88,429)	209	(24,533)	(112,754)		
5. Net Program Costs	\$ 16,703,994	\$ 826,571	\$ 1,464,775	\$ 18,995,339		
B. Operation and Maintenance						
1. Intragovernmental	\$ 12,963,822	\$ 516,178	\$ 1,397,744	\$ 14,877,744		
2. With the Public	14,369,295	1,272,373	1,945,303	17,586,971		
3. Total Program Cost	\$ 27,333,117	\$ 1,788,551	\$ 3,343,047	\$ 32,464,715		
4. (Less: Earned Revenues)	(2,702,165)	(81,424)	(223,027)	(3,006,616)		
5. Net Program Costs	\$ 24,630,952	\$ 1,707,127	\$ 3,120,020	\$ 29,458,099		
C. Procurement						
1. Intragovernmental	\$ 594,291	\$ 0	\$ 0	\$ 594,291		
2. With the Public	26,942,421	0	0	26,942,421		
3. Total Program Cost	\$ 27,536,712	\$ 0	\$ 0	\$ 27,536,712		
4. (Less: Earned Revenues)	(148,029)	0	0	(148,029)		
5. Net Program Costs	\$ 27,388,683	\$ 0	\$ 0	\$ 27,388,683		
D. Research, Development Test & Evaluation						
1. Intragovernmental	\$ 827,956	\$ 0	\$ 0	\$ 827,956		
2. With the Public	15,674,807	0	0	15,674,807		
3. Total Program Cost	\$ 16,502,763	\$ 0	\$ 0	\$ 16,502,763		
4. (Less: Earned Revenues)	(1,807,393)	0	0	(1,807,393)		
5. Net Program Costs	\$ 14,695,370	\$ 0	\$ 0	\$ 14,695,370		

E. Military Construction/Family Housing

1. Intragovernmental	\$	0	\$	0	\$	235
2. With the Public		645,330		16,825		718,060
3. Total Program Cost	\$	645,330	\$	16,825	\$	718,295
4. (Less: Earned Revenues)		0		0		0
5. Net Program Costs	\$	645,330	\$	16,825	\$	718,295

F. Other Programs

1. Intragovernmental	\$	2,113	\$	0	\$	2,113
2. With the Public		1,354		0		1,354
3. Total Program Cost	\$	3,467	\$	0	\$	3,467
4. (Less: Earned Revenues)		(61)		0		(61)
5. Net Program Costs	\$	3,406	\$	0	\$	3,406

G. Total Program Cost

1. Intragovernmental	\$	17,112,948	\$	563,434	\$	19,256,934	\$	(2,205,312)	\$	17,051,622
2. With the Public		71,700,864		2,068,304		77,077,111		0		77,077,111
3. Total Program Cost	\$	88,813,812	\$	2,631,738	\$	96,334,045	\$	(2,205,312)	\$	94,128,733
4. (Less: Earned Revenues)		(4,746,077)		(81,215)		(5,074,853)		2,205,312		(2,869,541)
5. Net Program Costs	\$	84,067,735	\$	2,550,523	\$	91,259,192	\$	0	\$	91,259,192

2. Costs not assigned to Programs

3. (Less: Earned Revenues not attributable)		0		0		0		0		0
4. Net Cost of Operations	\$	84,067,735	\$	2,550,523	\$	4,640,935	\$	0	\$	91,259,192

5. Deferred Maintenance
(See Required Supplementary
Information)

The accompanying notes are an integral part of these statements.

CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION

For the year ended September 30, 1999
(\$ in Thousands)

	Air Force Active	Air Force Reserve	Air National Guard
1. Net Cost of Operation	\$ 84,067,735	\$ 2,550,523	\$ 4,640,935
2. Financing Sources (other than exchange revenues)			
A. Appropriations used	74,382,756	2,570,532	4,772,612
B. Taxes and other nonexchange revenue	0	0	0
C. Donations - nonexchange revenue	818	0	0
D. Imputed financing (Note 17.B)	628,858	0	0
E. Transfers-in	0	0	0
F. (Transfers-out)	0	0	0
G. Other	0	0	0
H. Total Financing Sources (other than exchange revenues)	\$ 75,012,432	\$ 2,570,532	\$ 4,772,612
3. Net Results of Operations (Line 2H less Line 1)	\$ (9,055,303)	\$ 20,009	\$ 131,677
4. Prior Period Adjustments (Note 17.A)	(1,368,484)	(221,395)	168,388
5. Net Change in Cumulative Results of Operations	\$ (10,423,787)	\$ (201,386)	\$ 300,065
6. Increase (Decrease) in Unexpended Appropriations	(2,884,573)	10,840	(22,331)
7. Change in Net Position	\$ (13,308,360)	\$ (190,546)	\$ 277,734
8. Net Position-Beginning of the Period	79,306,978	1,093,407	2,576,308
9. Net Position-End of the Period	<u>\$ 65,998,618</u>	<u>\$ 902,861</u>	<u>\$ 2,854,042</u>

Additional information included in Note 17.

The accompanying notes are an integral part of these statements.

Combined Total	Intra-entity Eliminations	Consolidated Total
\$ 91,259,192	\$ 0	\$ 91,259,192
81,725,900	0	81,725,900
0	0	
818	0	818
628,858	0	628,858
0	0	0
0	0	0
0	0	0
<u>\$ 82,355,576</u>	<u>\$ 0</u>	<u>\$ 82,355,576</u>
\$ (8,903,616)	\$ 0	\$ (8,903,616)
<u>(1,421,491)</u>	<u>0</u>	<u>(1,421,491)</u>
\$ (10,325,107)	\$ 0	\$ (10,325,107)
<u>(2,896,065)</u>	<u>0</u>	<u>(2,896,065)</u>
\$ (13,221,172)	\$ 0	\$ (13,221,172)
<u>82,976,693</u>	<u>0</u>	<u>82,976,693</u>
<u><u>\$ 69,755,521</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 69,755,521</u></u>

COMBINING STATEMENT OF BUDGETARY RESOURCES

For the year ended September 30, 1999
(\$ in Thousands)

	Air Force Active	Air Force Reserve	Air National Guard	Combined Total
Budgetary Resources				
1. Budget Authority	\$ 73,234,492	\$ 2,682,816	\$ 4,856,437	\$ 80,773,745
2. Unobligated Balance - Beginning of Period	5,989,206	207,563	208,223	6,404,992
3. Net Transfers Prior-Year Balance, Actual (+/-)	(26,838)	(25,000)	976	(50,862)
4. Spending Authority from Offsetting Collections	4,643,405	81,215	247,588	4,972,208
5. Adjustments (+/-)	656,781	(42,322)	9,795	624,253
6. Total Budgetary Resources	\$ 84,497,046	\$ 2,904,272	\$ 5,323,019	\$ 92,724,336

Status of Budgetary Resources

7. Obligations Incurred	\$ 77,537,710	\$ 2,748,407	\$ 5,129,812	\$ 85,415,929
8. Unobligated Balances - Available	5,716,005	31,725	92,123	5,839,853
9. Unobligated Balances - Not Available	1,243,331	124,140	101,084	1,468,554
10. Total, Status of Budgetary Resources	\$ 84,497,046	\$ 2,904,272	\$ 5,323,019	\$ 92,724,336

Outlays

11. Obligations Incurred	\$ 77,537,710	\$ 2,748,407	\$ 5,129,812	\$ 85,415,929
12. Less: Spending Authority From Offsetting Collections and Adjustments	(6,719,712)	(117,516)	(297,146)	(7,134,374)
13. Obligated Balance, Net - Beginning of Period	33,500,792	465,506	956,085	34,922,383
14. Obligated Balance Transferred, Net	0	0	0	0
15. Less: Obligated Balance, Net - End of Period	(32,408,086)	(593,636)	(1,000,200)	(34,001,922)
16. Total Outlays	\$ 71,910,704	\$ 2,502,761	\$ 4,788,551	\$ 79,202,016

Additional information included in Note 18.

The accompanying notes are an integral part of these statements.

COMBINING STATEMENT OF FINANCING

For the year ended September 30, 1999
(\$ in Thousands)

	Air Force Active	Air Force Reserve	Air National Guard	Combined Total
1. Obligations and Nonbudgetary Resources				
A. Obligations Incurred	\$ 77,537,710	\$ 2,748,407	\$ 5,129,812	\$ 85,415,929
B. Less: Spending Authority for Off- setting Collections and Adjustments	(6,719,712)	(117,516)	(297,146)	(7,134,374)
C. Donations Not in the Entity's Budget	0	0	0	0
D. Financing Imputed for Cost Subsidies	628,858	0	0	628,858
E. Transfers-in (Out)	0	0	0	0
F. Less: Exchange Revenue Not in the Entity's Budget	0	0	0	0
G. Other	(61)	0	0	(61)
H. Total Obligations as Adjusted and Nonbudgetary Resources	<u>\$ 71,446,795</u>	<u>\$ 2,630,891</u>	<u>\$ 4,832,666</u>	<u>\$ 78,910,352</u>
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	3,565,535	(60,359)	(60,053)	3,445,123
B. Costs Capitalized on the Balance Sheet - (Increases)/Decreases	(8,533,476)	(36,897)	(210,886)	(8,781,259)
C. Financing Sources That Fund Costs of Prior Periods	(952,305)	0	0	(952,305)
D. Other - (Increases)/Decreases	0	0	0	0
E. Total Resources That Do Not Fund Net Costs of Operations	<u>\$ (5,920,246)</u>	<u>\$ (97,256)</u>	<u>\$ (270,939)</u>	<u>\$ (6,288,441)</u>
3. Costs That Do Not Require Resources				
A. Depreciation and Amortization	\$ 1,015,322	\$ 16,811	\$ 72,627	\$ 1,104,760
B. Revaluation of Assets and Liabilities - Increases/(Decreases)	15,235,540	14	(16,752)	15,218,801
C. Other - Increases/(Decreases)	254,795	(2,197)	(2,486)	250,112
D. Total Costs That Do Not Require Resources	<u>\$ 16,505,657</u>	<u>\$ 14,628</u>	<u>\$ 53,389</u>	<u>\$ 16,573,673</u>
4. Financing Sources Yet to be Provided	<u>2,035,529</u>	<u>2,260</u>	<u>25,819</u>	<u>2,063,608</u>
5. Net Cost of Operations	<u><u>\$ 84,067,735</u></u>	<u><u>\$ 2,550,523</u></u>	<u><u>\$ 4,640,935</u></u>	<u><u>\$ 91,259,192</u></u>

Additional information included in Note 19.

The accompanying notes are an integral part of these statements.

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