
DEPARTMENT OF DEFENSE

FY 2001

AGENCY-WIDE

***SUPPORTING
CONSOLIDATING
AND
COMBINING STATEMENTS***

Supporting Consolidating and Combining Statements



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Supporting Consolidating and Combining Statements



**Department of Defense Agency-wide
CONSOLIDATING BALANCE SHEET
As of September 30, 2001**

(\$ in millions)	General Funds			Working Capital Funds			Military Retirement Fund
	Army	Navy	Air Force	Army	Navy	Air Force	
ASSETS							
Intragovernmental:							
Fund Balance with Treasury	\$ 37,351.0	\$ 66,339.0	\$ 44,259.8	\$ 325.7	\$ 1,204.4	\$ 556.6	\$ 18.2
Investments	3.2	9.5	1.1	0.0	0.00	0.0	169,177.4
Accounts Receivable	727.6	1,042.8	394.5	276.4	894.5	461.2	0.0
Other Assets	61.6	47.2	351.7	27.0	29.5	57.3	0.0
Total Intragovernmental Assets	\$ 38,143.4	\$ 67,438.5	\$ 45,007.1	\$ 629.1	\$ 2,128.4	\$ 1,075.1	\$ 169,195.6
Cash and Other Monetary Assets	\$ 168.4	\$ 160.6	\$ 486.2	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
Accounts Receivable	362.7	1,682.2	561.8	22.6	109.7	105.3	19.6
Inventory and Related Property	34,543.5	61,061.6	57,610.4	10,791.3	17,885.9	11,056.4	0.0
General Property, Plant and Equipment	17,621.5	24,961.5	20,444.1	1,149.6	4,151.2	1,258.0	0.0
Other Assets	3,726.6	6,056.8	5,509.6	274.3	1,373.4	468.5	0.0
TOTAL ASSETS	\$ 94,566.1	\$ 161,361.2	\$ 129,619.2	\$ 12,866.9	\$ 25,648.6	\$ 13,963.3	\$ 169,215.2
LIABILITIES							
Intragovernmental:							
Accounts Payable	\$ 874.3	\$ 1,002.2	\$ 740.6	\$ 67.1	\$ 462.9	\$ 143.9	\$ 0.1
Debt	0.1	0.1	0.1	0.0	888.3	0.0	0.0
Other Liabilities	658.7	1,066.2	2,257.2	118.9	119.1	353.5	0.3
Total Intragovernmental Liabilities	\$ 1,533.1	\$ 2,068.5	\$ 2,997.9	\$ 186.0	\$ 1,470.3	\$ 497.4	\$ 0.4
Accounts Payable	\$ 6,698.8	\$ 2,075.0	\$ 4,180.4	\$ 355.5	\$ 1,041.4	\$ 1,328.0	\$ 0.0
Military Retirement Benefits and Other							
Employment-Related Actuarial Liabilities	1,646.5	1,595.9	1,269.8	308.7	1,372.7	242.1	705,248.9
Environmental Liabilities	40,071.1	15,584.5	7,312.9	0.0	0.0	0.0	0.0
Loan Guarantee Liability	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other Liabilities	6,944.4	3,610.9	4,119.0	209.9	4,045.6	3,111.8	3,006.9
TOTAL LIABILITIES	\$ 56,893.9	\$ 24,934.8	\$ 19,880.0	\$ 1,060.1	\$ 7,930.0	\$ 5,179.3	\$ 708,256.2
NET POSITION							
Unexpended Appropriations	\$ 28,895.6	\$ 61,982.5	\$ 39,006.8	38.9	0.0	0.0	0.0
Cumulative Results of Operations	8,776.6	74,443.9	70,732.4	11,767.9	17,718.6	8,784.0	(539,041.0)
TOTAL NET POSITION	\$ 37,672.2	\$ 136,426.4	\$ 109,739.2	\$ 11,806.8	\$ 17,718.6	\$ 8,784.0	\$ (539,041.0)
TOTAL LIABILITIES AND NET POSITION	\$ 94,566.1	\$ 161,361.2	\$ 129,619.2	\$ 12,866.9	\$ 25,648.6	\$ 13,963.3	\$ 169,215.2

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide CONSOLIDATING BALANCE SHEET As of September 30, 2001

(\$ in millions)	USACE	Other Defense GF	Other Defense WCF	Combined	Intraentity Eliminations	FY 2001 Consolidated	FY 2000 Consolidated
ASSETS							
Intragovernmental:							
Fund Balance with Treasury	\$ 2,538.0	\$ 36,201.9	\$ 1,334.5	\$ 190,129.1	\$ 0.0	\$ 190,129.1	\$ 177,531.3
Investments	2,255.5	1,841.5	0.0	173,288.2	0.0	173,288.2	166,522.4
Accounts Receivable	476.5	216.0	1,601.1	6,090.6	5,026.4	1,064.2	821.4
Other Assets	0.0	23.9	0.3	598.5	594.3	4.2	0
Total Intragovernmental Assets	\$ 5,270.0	\$ 38,283.3	\$ 2,935.9	\$ 370,106.4	\$ 5,620.7	\$ 364,485.7	\$ 344,875.1
Cash and Other Monetary Assets	\$ 4.0	\$ 52.9	\$ 142.0	\$ 1,014.1	\$ 0.0	\$ 1,014.1	\$ 420.9
Accounts Receivable	1,028.3	431.2	290.4	4,613.8	0.0	4,613.8	4,714.2
Inventory and Related Property	54.7	2,437.1	9,965.3	205,406.2	0.0	205,406.2	139,067.5
General Property, Plant and Equipment	34,818.3	5,439.1	3,983.5	113,826.8	0.0	113,826.8	112,520.4
Other Assets	16.2	141.4	267.6	17,834.4	0.0	17,834.4	15,136.7
TOTAL ASSETS	\$ 41,191.5	\$ 46,785.0	\$ 17,584.7	\$ 712,801.7	\$ 5,620.7	\$ 707,181.0	\$ 616,734.8
LIABILITIES							
Intragovernmental:							
Accounts Payable	\$ 92.8	\$ 1,037.0	\$ 493.7	\$ 4,914.6	\$ 4,790.2	\$ 124.4	\$ 89.7
Debt	30.5	0.0	67.4	986.5	0.3	986.2	1,080.4
Other Liabilities	1,167.3	932.5	249.4	6,923.1	830.2	6,092.9	5,493.8
Total Intragovernmental Liabilities	\$ 1,290.6	\$ 1,969.5	\$ 810.5	\$ 12,824.2	\$ 5,620.7	\$ 7,203.5	\$ 6,663.9
Accounts Payable	\$ 505.3	\$ 3,006.0	\$ 3,517.1	\$ 22,707.5	\$ 0.0	\$ 22,707.5	\$ 19,575.4
Military Retirement Benefits and Other Employment-Related Actuarial Liabilities	0.0	583,998.6	527.5	1,296,210.7	0.0	1,296,210.7	889,439.1
Environmental Liabilities	0.0	325.3	0.0	63,293.8	0.0	63,293.8	63,213.6
Loan Guarantee Liability	0.0	3.3	0.0	3.3	0.0	3.3	2.1
Other Liabilities	576.5	2,333.6	662.6	28,621.2	0.0	28,621.2	23,858.3
TOTAL LIABILITIES	\$ 2,372.4	\$ 591,636.3	\$ 5,517.7	\$ 1,423,660.7	\$ 5,620.7	\$ 1,418,040.0	\$ 1,002,752.4
NET POSITION							
Unexpended Appropriations	\$ 1,214.9	\$ 32,138.5	(86.6)	163,190.6	0.0	163,190.6	155,758.4
Cumulative Results of Operations	37,604.2	(576,989.8)	12,153.6	(874,049.6)	0.0	(874,049.6)	(541,776.0)
TOTAL NET POSITION	\$ 38,819.1	\$ (544,851.3)	\$ 12,067.0	\$ (710,859.0)	\$ 0.0	\$ (710,859.0)	\$ (386,017.6)
TOTAL LIABILITIES AND NET POSITION	\$ 41,191.5	\$ 46,785.0	\$ 17,584.7	\$ 712,801.7	\$ 5,620.7	\$ 707,181.0	\$ 616,734.8

Supporting Consolidating and Combining Statements



**Department of Defense Agency-wide
CONSOLIDATING STATEMENT OF NET COST
Year Ended September 30, 2001**

(\$ in millions)	General Funds			Working Capital Funds			Military Retirement Fund
	Army	Navy	Air Force	Army	Navy	Air Force	
Program Costs							
Military Personnel							
Intragovernmental	\$ 5,110.5	4,449.6	3,341.2	\$ -	\$ -	\$ -	\$ -
With the Public	23,783.7	22,539.2	17,906.1	-	-	-	-
Total Program Costs	\$ 28,894.2	26,988.8	21,247.3	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenue)	(109.0)	(255.8)	(196.7)	-	-	-	-
Net Program Costs	\$ 28,785.2	26,733.0	21,050.6	\$ -	\$ -	\$ -	\$ -
Operation and Maintenance							
Intragovernmental	\$ 5,490.1	16,544.5	14,586.3	\$ -	\$ -	\$ -	\$ -
With the Public	27,115.2	19,400.1	19,151.2	-	-	-	-
Total Program Costs	\$ 32,605.3	35,944.6	33,737.5	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenue)	(3,064.8)	(2,179.5)	(1,880.8)	-	-	-	-
Net Program Costs	\$ 29,540.5	33,765.1	31,856.7	\$ -	\$ -	\$ -	\$ -
Procurement							
Intragovernmental	\$ 221.3	3,428.5	487.1	\$ -	\$ -	\$ -	\$ -
With the Public	11,428.0	22,538.3	16,508.2	-	-	-	-
Total Program Costs	\$ 11,649.3	25,966.8	16,995.3	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenue)	(421.2)	(803.4)	(65.8)	-	-	-	-
Net Program Costs	\$ 11,228.1	25,163.4	16,929.5	\$ -	\$ -	\$ -	\$ -
Research, Development, Test & Evaluation							
Intragovernmental	\$ 91.2	2,413.2	247.0	\$ -	\$ -	\$ -	\$ -
With the Public	7,367.2	7,160.5	14,889.6	-	-	-	-
Total Program Costs	\$ 7,458.4	9,573.7	15,136.6	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenue)	(1,743.8)	(104.0)	(662.6)	-	-	-	-
Net Program Costs	\$ 5,714.6	9,469.7	14,474.0	\$ -	\$ -	\$ -	\$ -
Military Construction/Family Housing							
Intragovernmental	\$ 1,957.8	68.7	5.7	\$ -	\$ -	\$ -	\$ -
With the Public	296.0	357.9	5,356.6	-	-	-	-
Total Program Costs	\$ 2,253.8	426.6	5,362.3	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenue)	(930.9)	(323.5)	0.0	-	-	-	-
Net Program Costs	\$ 1,322.9	103.1	5,362.3	\$ -	\$ -	\$ -	\$ -

Supporting Consolidating and Combining Statements



**Department of Defense Agency-wide
CONSOLIDATING STATEMENT OF NET COST
Year Ended September 30, 2001**

(\$ in millions)	General Funds			Working Capital Funds			Military Retirement Fund
	Army	Navy	Air Force	Army	Navy	Air Force	
Program Costs							
Military Retirement Fund							
Intragovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0.0
With the Public	-	-	-	-	-	-	51,872.1
Total Program Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,872.1
(Less: Earned Revenue)	-	-	-	-	-	-	(40,642.8)
Net Program Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,229.3
Civil Works							
Intragovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
With the Public	-	-	-	-	-	-	-
Total Program Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenue)	-	-	-	-	-	-	-
Net Program Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Working Capital Funds							
Intragovernmental	\$ -	\$ -	\$ -	\$ 1,921.9	\$ 6,189.1	\$ 6,667.5	\$ -
With the Public	-	-	-	4,304.2	14,436.2	9,606.4	-
Total Program Costs	\$ -	\$ -	\$ -	\$ 6,226.1	\$ 20,625.3	\$ 16,273.9	\$ -
(Less: Earned Revenue)	-	-	-	(6,099.7)	(18,977.0)	(11,975.3)	-
Net Program Costs	\$ -	\$ -	\$ -	\$ 126.4	\$ 1,648.3	\$ 4,298.6	\$ -
Other							
Intragovernmental	\$ 582.2	\$ 47.8	\$ 5.2	\$ -	\$ -	\$ -	\$ -
With the Public	321.9	48.6	(3.9)	-	-	-	-
Total Program Costs	\$ 904.1	\$ 96.4	\$ 1.3	\$ -	\$ -	\$ -	\$ -
(Less: Earned Revenue)	(69.2)	(22.0)	(0.1)	-	-	-	-
Net Program Costs	\$ 834.9	\$ 74.4	\$ 1.2	\$ -	\$ -	\$ -	\$ -
Total Program Costs							
Intragovernmental	\$ 13,453.1	\$ 26,952.3	\$ 18,672.5	\$ 1,921.9	\$ 6,189.1	\$ 6,667.5	\$ 0.0
With the Public	70,312.0	72,044.6	73,807.8	4,304.2	14,436.2	9,606.4	51,872.1
Total Program Costs	\$ 83,765.1	\$ 98,996.9	\$ 92,480.3	\$ 6,226.1	\$ 20,625.3	\$ 16,273.9	\$ 51,872.1
(Less: Earned Revenue)	(6,338.9)	(3,688.2)	(2,806.0)	(6,099.7)	(18,977.0)	(11,975.3)	(40,642.8)
Net Program Costs	\$ 77,426.2	\$ 95,308.7	\$ 89,674.3	\$ 126.4	\$ 1,648.3	\$ 4,298.6	\$ 11,229.3
Costs Not Assigned to Programs							
(Less: Earned Revenue not attributable to Programs)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net Costs of Operations	\$ 77,426.2	\$ 95,308.7	\$ 89,674.3	\$ 126.4	\$ 1,648.3	\$ 4,298.6	\$ 11,229.3

Supporting Consolidating and Combining Statements



Department of Defense Agency-wide
CONSOLIDATING STATEMENT OF NET COST
 Year Ended September 30, 2001

(\$ in millions)	USACE	Other Defense GF	Other Defense WCF	Combined	Intra-entity Eliminations	FY 2001 Consolidated	FY 2000 Consolidated
Program Costs							
Military Personnel							
Intragovernmental	\$ -	\$ -	\$ -	\$ 12,901.3	\$ 12,898.2	\$ 3.1	\$ 0.1
With the Public	-	-	-	64,229.0	0.0	64,229.0	61,551.7
Total Program Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 77,130.3</u>	<u>\$ 12,898.2</u>	<u>\$ 64,232.1</u>	<u>\$ 61,551.8</u>
(Less: Earned Revenue)	-	-	-	(561.5)	(287.4)	(274.1)	(368.9)
Net Program Costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,568.8</u>	<u>\$ 12,610.8</u>	<u>\$ 63,958.0</u>	<u>\$ 61,182.9</u>
Operation and Maintenance							
Intragovernmental	\$ -	\$ 8,002.9	\$ -	\$ 44,623.8	\$ 38,464.3	\$ 6,159.5	\$ 6,382.4
With the Public	-	410,439.2	-	476,105.7	0.0	476,105.7	102,421.9
Total Program Costs	<u>\$ -</u>	<u>\$ 418,442.1</u>	<u>\$ -</u>	<u>\$ 520,729.5</u>	<u>\$ 38,464.3</u>	<u>\$ 482,265.2</u>	<u>\$ 108,804.3</u>
(Less: Earned Revenue)	-	(980.1)	-	(8,105.2)	(5,176.6)	(2,928.6)	(3,117.4)
Net Program Costs	<u>\$ -</u>	<u>\$ 417,462.0</u>	<u>\$ -</u>	<u>\$ 512,624.3</u>	<u>\$ 33,287.7</u>	<u>\$ 479,336.6</u>	<u>\$ 105,686.9</u>
Procurement							
Intragovernmental	\$ -	\$ 480.0	\$ -	\$ 4,616.9	\$ 4,570.6	\$ 46.3	\$ 77.1
With the Public	-	1,866.2	-	52,340.7	0.0	52,340.7	42,174.3
Total Program Costs	<u>\$ -</u>	<u>\$ 2,346.2</u>	<u>\$ -</u>	<u>\$ 56,957.6</u>	<u>\$ 4,570.6</u>	<u>\$ 52,387.0</u>	<u>\$ 42,251.4</u>
(Less: Earned Revenue)	-	(6.2)	-	(1,296.6)	(821.0)	(475.6)	(135.2)
Net Program Costs	<u>\$ -</u>	<u>\$ 2,340.0</u>	<u>\$ -</u>	<u>\$ 55,661.0</u>	<u>\$ 3,749.6</u>	<u>\$ 51,911.4</u>	<u>\$ 42,116.2</u>
Research, Development, Test & Evaluation							
Intragovernmental	\$ -	\$ 587.1	\$ -	\$ 3,338.5	\$ 3,306.5	\$ 32.0	\$ 12.2
With the Public	-	9,280.2	-	38,697.5	0.0	38,697.5	36,658.2
Total Program Costs	<u>\$ -</u>	<u>\$ 9,867.3</u>	<u>\$ -</u>	<u>\$ 42,036.0</u>	<u>\$ 3,306.5</u>	<u>\$ 38,729.5</u>	<u>\$ 36,670.4</u>
(Less: Earned Revenue)	-	(239.6)	-	(2,750.0)	(2,229.8)	(520.2)	(447.5)
Net Program Costs	<u>\$ -</u>	<u>\$ 9,627.7</u>	<u>\$ -</u>	<u>\$ 39,286.0</u>	<u>\$ 1,076.7</u>	<u>\$ 38,209.3</u>	<u>\$ 36,222.9</u>
Military Construction/Family Housing							
Intragovernmental	\$ -	\$ 92.1	\$ -	\$ 2,124.3	\$ 2,120.8	\$ 3.5	\$ 0.0
With the Public	-	217.3	-	6,227.8	0.0	6,227.8	4,594.0
Total Program Costs	<u>\$ -</u>	<u>\$ 309.4</u>	<u>\$ -</u>	<u>\$ 8,352.1</u>	<u>\$ 2,120.8</u>	<u>\$ 6,231.3</u>	<u>\$ 4,594.0</u>
(Less: Earned Revenue)	-	0.0	-	(1,254.4)	(1,006.1)	(248.3)	(195.4)
Net Program Costs	<u>\$ -</u>	<u>\$ 309.4</u>	<u>\$ -</u>	<u>\$ 7,097.7</u>	<u>\$ 1,114.7</u>	<u>\$ 5,983.0</u>	<u>\$ 4,398.6</u>

Supporting Consolidating and Combining Statements



**Department of Defense Agency-wide
CONSOLIDATING STATEMENT OF NET COST
Year Ended September 30, 2001**

(\$ in millions)	USACE	Other Defense GF	Other Defense WCF	Combined	Intra-entity Eliminations	FY 2001 Consolidated	FY 2000 Consolidated
Program Costs							
Military Retirement Fund							
Intragovernmental	\$ -	\$ -	\$ -	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
With the Public	-	-	-	51,872.1	0.0	51,872.1	58,759.6
Total Program Costs	\$ -	\$ -	\$ -	\$ 51,872.1	\$ 0.0	\$ 51,872.1	\$ 58,759.6
(Less: Earned Revenue)	-	-	-	(40,642.8)	(27,459.9)	(13,182.9)	(12,746.6)
Net Program Costs	\$ -	\$ -	\$ -	\$ 11,229.3	\$ (27,459.9)	\$ 38,689.2	\$ 46,013.0
Civil Works							
Intragovernmental	\$ 1,014.5	\$ -	\$ -	\$ 1,014.5	\$ 181.7	\$ 832.8	\$ 516.7
With the Public	3,768.7	-	-	3,768.7	0.0	3,768.7	3,783.0
Total Program Costs	\$ 4,783.2	\$ -	\$ -	\$ 4,783.2	\$ 181.7	\$ 4,601.5	\$ 4,299.7
(Less: Earned Revenue)	(494.3)	-	-	(494.3)	(28.5)	(465.8)	(650.6)
Net Program Costs	\$ 4,288.9	\$ -	\$ -	\$ 4,288.9	\$ 153.2	\$ 4,135.7	\$ 3,649.1
Working Capital Funds							
Intragovernmental	\$ -	\$ -	\$ 3,302.5	\$ 18,081.0	\$ 15,235.2	\$ 2,845.8	\$ 2,457.9
With the Public	-	-	28,291.0	56,637.8	0.0	56,637.8	52,065.0
Total Program Costs	\$ -	\$ -	\$ 31,593.5	\$ 74,718.8	\$ 15,235.2	\$ 59,483.6	\$ 54,522.9
(Less: Earned Revenue)	-	-	(30,096.7)	(67,148.7)	(56,708.3)	(10,440.4)	(8,607.5)
Net Program Costs	\$ -	\$ -	\$ 1,496.8	\$ 7,570.1	\$ (41,473.2)	\$ 49,043.3	\$ 45,915.4
Other							
Intragovernmental	\$ -	\$ 16,911.2	\$ -	\$ 17,546.4	\$ 17,327.8	\$ 218.6	\$ 301.2
With the Public	-	4,605.1	-	4,971.7	0.0	4,971.7	3,129.5
Total Program Costs	\$ -	\$ 21,516.3	\$ -	\$ 22,518.1	\$ 17,327.8	\$ 5,190.3	\$ 3,430.7
(Less: Earned Revenue)	-	(1,737.6)	-	(1,828.9)	(387.3)	(1,441.6)	(1,142.2)
Net Program Costs	\$ -	\$ 19,778.7	\$ -	\$ 20,689.2	\$ 16,940.5	\$ 3,748.7	\$ 2,288.5
Total Program Costs							
Intragovernmental	\$ 1,014.5	\$ 26,073.3	\$ 3,302.5	\$ 104,246.7	\$ 94,105.0	\$ 10,141.7	\$ 9,747.7
With the Public	3,768.7	426,408.0	28,291.0	754,851.0	0.0	754,851.0	365,137.2
Total Program Costs	\$ 4,783.2	\$ 452,481.3	\$ 31,593.5	\$ 859,097.7	\$ 94,105.0	\$ 764,992.7	\$ 374,884.9
(Less: Earned Revenue)	(494.3)	(2,963.5)	(30,096.7)	(124,082.4)	(94,105.0)	(29,977.4)	(27,411.4)
Net Program Costs	\$ 4,288.9	\$ 449,517.8	\$ 1,496.8	\$ 735,015.3	\$ (0.0)	\$ 735,015.3	\$ 347,473.5
Costs Not Assigned to Programs							
	0.0	0.0	0.0	0.0	0.0	0.0	-
(Less: Earned Revenue not attributable to Programs)	0.0	0.0	0.0	0.0	0.0	0.0	-
Net Costs of Operations	<u>\$ 4,288.9</u>	<u>\$ 449,517.8</u>	<u>\$ 1,496.8</u>	<u>\$ 735,015.3</u>	<u>\$ (0.0)</u>	<u>\$ 735,015.3</u>	<u>\$ 347,473.5</u>

Supporting Consolidating and Combining Statements



**Department of Defense Agency-wide
CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION
Year Ended September 30, 2001**

(\$ in millions)	General Funds			Working Capital Funds			Military Retirement Fund
	Army	Navy	Air Force	Army	Navy	Air Force	
Net Cost of Operations	\$ 77,426.2	\$ 95,308.7	\$ 89,674.3	\$ 126.4	\$ 1,648.3	4,298.6	\$ 11,229.3
Financing Sources (other than exchange revenues):							
Appropriations Used	73,855.9	93,245.4	86,135.1	29.1	145.5	8.4	0.0
Taxes and Other Nonexchange Revenue	209.6	0.0	0.0	0.0	11.4	0.0	0.0
Donations – Nonexchange Revenue	0.0	0.0	5.9	0.0	0.0	0.0	0.0
Imputed Financing	741.6	490.5	586.9	105.0	473.4	124.4	0.0
Transfers – In	162.0	359.1	474.0	6.1	43.8	71.3	0.0
Transfers – Out	0.0	(0.3)	(17.7)	0.0	(7.6)	(41.0)	0.0
Other	17,161.8	0.0	2,236.4	(1,558.9)	771.3	(92.6)	0.0
Total Financing Sources (other than exchange revenues)	\$ 92,130.9	\$ 94,094.7	\$ 89,420.6	\$ (1,418.7)	\$ 1,437.8	\$ 70.5	\$ 0.0
Net Results of Operations	\$ 14,704.7	\$ (1,214.0)	\$ (253.7)	\$ (1,545.1)	\$ (210.5)	\$ (4,228.1)	\$ (11,229.3)
Prior Period Adjustments	\$ (6,556.2)	\$ 31,841.7	\$ 39,005.3	\$ 1,463.8	\$ (1,161.6)	\$ (3,462.5)	\$ 0.0
Net Change in Cumulative Results of Operations	\$ 8,148.5	\$ 30,627.7	\$ 38,751.6	\$ (81.3)	\$ (1,372.1)	\$ (7,690.6)	\$ (11,229.3)
Increase (Decrease) in Unexpended Appropriations	3,008.2	(2,920.2)	3,766.4	(17.2)	0.0	0.0	0.0
Change in Net Position	\$ 11,156.7	\$ 27,707.5	\$ 42,518.1	\$ (98.5)	\$ (1,372.1)	\$ (7,690.6)	\$ (11,229.3)
Net Position – Beginning of the Period	26,515.5	108,718.9	67,221.2	11,905.3	19,090.7	16,474.6	(527,811.7)
Net Position – End of the Period	\$ 37,672.2	\$ 136,426.4	\$ 109,739.2	\$ 11,806.8	\$ 17,718.6	\$ 8,784.0	\$ (539,041.0)

Supporting Consolidating and Combining Statements



**Department of Defense Agency-wide
CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION
Year Ended September 30, 2001**

(\$ in millions)	USACE	Other Defense GF	Other Defense WCF	Combined	Intraentity Eliminations	FY 2001 Consolidated	FY 2000 Consolidated
Net Cost of Operations	\$ 4,288.9	\$ 449,517.8	\$ 1,496.8	\$ 735,015.3	\$ 0.0	\$ 735,015.3	\$ 347,473.5
Financing Sources (other than exchange revenues):							
Appropriations Used	4,310.1	58,274.1	2,533.5	318,537.3	0.0	318,537.3	309,277.3
Taxes and Other Nonexchange Revenue	919.8	0.1	3.2	1,144.1	0.0	1,144.1	954.8
Donations – Nonexchange Revenue	0.3	0.0	0.0	6.2	0.0	6.2	3.8
Imputed Financing	211.6	401.0	287.1	3,421.5	0.0	3,421.5	3,315.0
Transfers – In	1,084.6	16.9	73.7	2,291.5	1,206.8	1,084.7	19.9
Transfers – Out	(777.7)	(212.8)	(927.1)	(1,984.2)	(1,206.8)	(777.4)	(139.0)
Other	(9.0)	(167.8)	(104.4)	18,236.5	0.0	18,236.5	7,973.8
Total Financing Sources (other than exchange Revenues)	\$ 5,739.7	\$ 58,311.5	\$ 1,866.0	\$ 341,652.9	\$ 0.0	\$ 341,652.9	\$ 321,405.6
Net Results of Operations	\$ 1,450.8	\$ (391,206.3)	\$ 369.2	\$ (393,362.4)	\$ 0.0	\$ (393,362.4)	\$ (26,067.9)
Prior Period Adjustments	\$ (846.1)	\$ 558.1	\$ 91.9	\$ 60,934.4	\$ 0.0	\$ 60,934.4	\$ 41,282.0
Net Change in Cumulative Results of Operations	\$ 604.7	\$ (390,648.2)	\$ 461.1	\$ (332,428.0)	\$ 0.0	\$ (332,428.0)	\$ 15,214.1
Increase (Decrease) in Unexpended Appropriations	210.3	5,384.9	(1,845.9)	7,586.6	0.0	7,586.6	(1,263.1)
Change in Net Position	\$ 815.0	\$ (385,263.3)	\$ (1,384.8)	\$ (324,841.4)	\$ 0.0	\$ (324,841.4)	\$ 13,951.0
Net Position – Beginning of the Period	38,004.1	(159,588.0)	13,451.8	(386,017.6)	0.0	(386,017.6)	(399,968.6)
Net Position – End of the Period	\$ 38,819.1	\$ (544,851.3)	\$ 12,067.0	\$ (710,859.0)	\$ 0.0	\$ (710,859.0)	\$ (386,017.6)

Supporting Consolidating and Combining Statements



**Department of Defense Agency-wide
COMBINING STATEMENT OF BUDGETARY RESOURCES
Year Ended September 30, 2001**

(\$ in Millions)	General Funds			Working Capital Funds		
	Army	Navy	Air Force	Army	Navy	Air Force
BUDGETARY RESOURCES						
Budget Authority	\$ 76,344.2	\$ 95,235.8	\$ 92,717.3	\$ 821.8	\$ 758.5	\$ 511.4
Unobligated Balance - Beginning of the Period	5,970.0	13,624.0	7,105.1	1,352.7	2,089.1	55.6
Net Transfers Prior-Year Balance, Actual	869.6	365.7	(2,130.1)	6.1	43.7	65.5
Spending Authority from Offsetting Collections	11,216.2	5,597.0	5,211.2	5,134.4	21,608.3	15,269.4
Adjustments	9,667.2	1,503.7	(724.3)	196.1	(80.1)	(8.7)
Total Budgetary Resources	\$ 104,067.2	\$ 116,326.2	\$ 102,179.2	\$ 7,511.1	\$ 24,419.5	\$ 15,893.2
STATUS OF BUDGETARY RESOURCES						
Obligations Incurred	\$ 98,364.8	\$ 102,489.9	\$ 94,975.9	\$ 6,005.6	\$ 21,312.9	\$ 15,702.0
Unobligated Balances – Available	4,493.9	12,391.4	6,370.4	1,505.5	3,106.6	191.2
Unobligated Balances – Not Available	1,208.5	1,444.9	832.9	0.0	0.0	0.0
Total Status of Budgetary Resources	\$ 104,067.2	\$ 116,326.2	\$ 102,179.2	\$ 7,511.1	\$ 24,419.5	\$ 15,893.2
OUTLAYS						
Obligations Incurred	\$ 98,364.8	\$ 102,489.9	\$ 94,975.9	\$ 6,005.6	\$ 21,312.9	\$ 15,702.0
Less: Spending Authority From Offsetting Collections and Obligation Adjustments	(21,922.9)	(8,874.6)	(6,483.4)	(5,330.5)	(21,608.3)	(15,270.7)
Obligated Balance, Net – Beginning of the Period	28,485.8	48,385.6	33,410.8	821.7	3,630.9	2,791.0
Obligated Balance Transferred, Net	0.0	0.0	0.0	0.0	0.0	0.0
Less: Obligated Balance, Net – End of the Period	(31,626.6)	(52,333.5)	(37,049.2)	(1,129.5)	(2,421.1)	(3,490.4)
Total Outlays	\$ 73,301.1	\$ 89,667.4	\$ 84,854.1	\$ 367.3	\$ 914.4	\$ (268.1)

Supporting Consolidating and Combining Statements



**Department of Defense Agency-wide
COMBINING STATEMENT OF BUDGETARY RESOURCES
Year Ended September 30, 2001**

(\$ in Millions)	Military Retirement Fund	USACE	Other Defense GF	Other Defense WCF	FY 2001 Combined	FY 2000 Combined
BUDGETARY RESOURCES						
Budget Authority	\$ 40,662.3	\$ 5,518.3	\$ 64,255.3	\$ 3,006.8	\$ 379,831.7	\$ 353,856.0
Unobligated Balance - Beginning of the Period	154,952.3	1,639.0	11,909.2	3,269.6	201,966.6	192,551.9
Net Transfers Prior-Year Balance, Actual	0.0	(0.5)	(1,150.9)	(915.3)	(2,846.2)	82.8
Spending Authority from Offsetting Collections	0.0	4,504.7	3,049.5	32,198.4	103,789.1	101,358.9
Adjustments	0.0	(17.5)	1,706.5	(1,461.2)	10,781.7	8,223.2
Total Budgetary Resources	\$ 195,614.6	\$ 11,644.0	\$ 79,769.6	\$ 36,098.3	\$ 693,522.9	\$ 656,072.8
STATUS OF BUDGETARY RESOURCES						
Obligations Incurred	\$ 34,204.9	\$ 9,599.4	\$ 66,780.3	\$ 33,611.4	\$ 483,047.1	\$ 454,062.0
Unobligated Balances – Available	161,409.7	2,044.1	10,544.4	2,486.9	204,544.1	195,730.4
Unobligated Balances – Not Available	0.0	0.5	2,444.9	0.0	5,931.7	6,280.4
Total Status of Budgetary Resources	\$ 195,614.6	\$ 11,644.0	\$ 79,769.6	\$ 36,098.3	\$ 693,522.9	\$ 656,072.8
OUTLAYS						
Obligations Incurred	\$ 34,204.9	\$ 9,599.4	\$ 66,780.3	\$ 33,611.4	\$ 483,047.1	\$ 454,062.0
Less: Spending Authority From Offsetting Collections and Obligation Adjustments	0.0	(4,504.7)	(6,071.4)	(32,245.0)	(122,311.5)	(116,761.1)
Obligated Balance, Net – Beginning of the Period	2,898.3	797.6	21,178.8	8,289.7	150,690.2	149,961.2
Obligated Balance Transferred, Net	0.0	0.0	0.0	0.0	0.0	0
Less: Obligated Balance, Net – End of the Period	(3,006.8)	(743.8)	(22,379.8)	(8,285.1)	(162,465.8)	(150,631.9)
Total Outlays	\$ 34,096.4	\$ 5,148.5	\$ 59,507.9	\$ 1,371.0	\$ 348,960.0	\$ 336,630.2

Supporting Consolidating and Combining Statements



**Department of Defense Agency-wide
COMBINING STATEMENT OF FINANCING
Year Ended September 30, 2001**

(\$ in millions)	General Funds			Working Capital Funds		
	Army	Navy	Air Force	Army	Navy	Air Force
OBLIGATIONS AND NONBUDGETARY RESOURCES						
Obligations Incurred	\$ 98,364.8	\$ 102,489.9	\$ 94,975.9	\$ 6,005.6	\$ 21,312.9	\$ 15,702.0
Less: Spending Authority for Offsetting Collections and Obligation Adjustments	(21,922.9)	(8,874.6)	(6,483.4)	(5,330.5)	(21,608.3)	(15,270.7)
Donations Not in the Entity's Budget	0.0	0.0	0.0	0.0	0.0	0.0
Financing Imputed for Cost Subsidies	741.6	490.5	586.9	105.0	473.4	124.4
Transfers – In (Out) – Financing	0.0	353.2	(17.4)	0.0	(7.5)	(1.9)
Less: Exchange Revenue Not in the Entity's Budget	0.0	(22.0)	(2.7)	0.0	0.0	0.0
Nonexchange Revenue Not in the Entity's Budget	0.0	0.0	0.0	0.0	0.0	0.0
Less: Trust or Special Fund Receipts Related to Exchange in the Entity's Budget	0.0	0.0	0.0	0.0	0.0	0.0
Other	0.0	0.0	0.0	0.0	0.0	0.0
Total Obligations as Adjusted and Nonbudgetary Resources	\$ 77,183.5	\$ 94,437.0	\$ 89,059.3	\$ 780.1	\$ 170.5	\$ 553.8
RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS						
Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received – (Increases)/Decrease	\$ (1,693.6)	\$ (142.0)	\$ (2,402.8)	\$ 365.5	\$ 2,802.4	\$ (173.5)
Change in Unfilled Customer Orders	(289.5)	(197.6)	23.3	(697.4)	214.6	455.7
Costs Capitalized on the Balance Sheet – (Increases)/Decreases	(3,730.9)	(656.4)	(4,569.6)	(2,660.7)	(3,013.6)	3,141.1
Financing Sources that Fund Costs of Prior Periods	(106.4)	(65.4)	574.5	(74.9)	(0.3)	126.0
Collections that Decrease Credit Program Receivables or Increase Credit Program Liabilities	0.0	0.0	0.0	0.0	0.0	0.0
Adjustments for Trust Fund Outlays that Do Not Affect Net Cost	0.0	0.0	0.0	0.0	0.0	0.0
Other – (Increases)/Decreases	0.0	0.0	0.0	0.0	0.0	0.0
Total Resources that Do Not Fund Net Costs of Operations	\$ (5,820.4)	\$ (1,061.4)	\$ (6,374.6)	\$ (3,067.5)	\$ 3.1	\$ 3,549.3
COMPONENTS OF COSTS OF OPERATIONS THAT DO NOT REQUIRE OR GENERATE RESOURCES						
Depreciation and Amortization	\$ 782.6	\$ 714.6	\$ 2,895.3	\$ 85.5	\$ 210.7	\$ 145.8
Bad Debts Related to Uncollectable Noncredit Reform Receivables	(2.3)	32.1	0.0	0.0	0.0	0.0
Revaluation of Assets and Liabilities – (Increases)/(Decreases)	0.0	0.0	(15.8)	1,588.1	1,114.9	3.9
Loss on Disposition of Assets	0.4	0.0	3,291.0	484.7	0.0	2.4
Other – Increases/(Decreases)	0.0	0.0	351.8	0.0	0.0	0.0
Total Costs that Do Not Require Resources	\$ 780.7	\$ 746.7	\$ 6,522.3	\$ 2,158.3	\$ 1,325.6	\$ 152.1
FINANCING SOURCES YET TO BE PROVIDED	\$ 5,282.4	\$ 1,186.4	\$ 467.1	\$ 255.5	\$ 149.0	\$ 43.2
NET COST OF OPERATIONS	\$ 77,426.2	\$ 95,308.7	\$ 89,674.1	\$ 126.4	\$ 1,648.2	\$ 4,298.4

Supporting Consolidating and Combining Statements



**Department of Defense Agency-wide
COMBINING STATEMENT OF FINANCING
Year Ended September 30, 2001**

(\$ in millions)	Military Retirement Fund	USACE	Other Defense GF	Other Defense WCF	FY 2001 Combined	FY 2000 Combined
OBLIGATIONS AND NONBUDGETARY RESOURCES						
Obligations Incurred	\$ 34,204.9	\$ 9,599.4	\$ 66,780.3	\$ 33,611.4	\$ 483,047.1	\$ 454,062.0
Less: Spending Authority for Offsetting Collections and Obligation Adjustments	0.0	(4,504.7)	(6,071.4)	(32,245.0)	(122,311.5)	(116,761.1)
Donations Not in the Entity's Budget	0.0	0.3	0.0	0.0	0.3	0
Financing Imputed for Cost Subsidies	0.0	211.6	401.0	287.1	3,421.5	3,315.0
Transfers – In (Out) – Financing	0.0	1.7	0.0	(1,274.5)	(946.4)	1,541.1
Less: Exchange Revenue Not in the Entity's Budget	0.0	(0.7)	(645.7)	(4.7)	(675.8)	(704.5)
Nonexchange Revenue Not in the Entity's Budget	0.0	(26.0)	0.0	0.0	(26.0)	23.1
Less: Trust or Special Fund Receipts Related to Exchange in the Entity's Budget	(40,642.8)	(43.8)	(410.8)	(1.0)	(41,098.4)	(40,018.1)
Other	0.0	0.0	0.0	0.0	0.0	0
Total Obligations as Adjusted and Nonbudgetary Resources	<u>\$ (6,437.9)</u>	<u>\$ 5,237.8</u>	<u>\$ 60,053.4</u>	<u>\$ 373.3</u>	<u>\$ 321,410.8</u>	<u>\$ 301,457.5</u>
RESOURCES THAT DO NOT FUND NET COST OF OPERATIONS						
Change in Amount of Goods, Services, and Benefits Ordered but Not Yet Received – (Increases)/Decrease	\$ 0.0	\$ (281.9)	\$ (1,240.9)	\$ 201.6	\$ (2,565.2)	\$ 8,232.8
Change in Unfilled Customer Orders	0.0	231.3	(131.3)	43.7	(347.2)	(525.9)
Costs Capitalized on the Balance Sheet – (Increases)/Decreases	0.0	(1,540.3)	224.2	(825.3)	(13,631.5)	(16,345.8)
Financing Sources that Fund Costs of Prior Periods	0.0	(28.3)	(538.5)	(36.3)	(149.6)	(16,305.4)
Collections that Decrease Credit Program Receivables or Increase Credit Program Liabilities	0.0	0.0	0.0	0.0	0.0	0
Adjustments for Trust Fund Outlays that Do Not Affect Net Cost	0.0	0.0	0.0	0.0	0.0	0
Other – (Increases)/Decreases	0.0	(390.9)	966.2	1,129.8	1,705.1	10,708.6
Total Resources that Do Not Fund Net Costs of Operations	<u>\$ 0.0</u>	<u>\$ (2,010.1)</u>	<u>\$ (720.3)</u>	<u>\$ 513.5</u>	<u>\$ (14,988.4)</u>	<u>\$ (14,235.7)</u>
COMPONENTS OF COSTS OF OPERATIONS THAT DO NOT REQUIRE OR GENERATE RESOURCES						
Depreciation and Amortization	\$ 0.0	\$ 589.9	\$ 490.4	\$ 539.1	\$ 6,453.9	\$ 4,096.7
Bad Debts Related to Uncollectable Noncredit Reform Receivables	0.9	0.0	0.1	(0.3)	30.5	178.0
Revaluation of Assets and Liabilities – (Increases)/(Decreases)	0.0	170.0	0.0	0.3	2,861.4	10,960.2
Loss on Disposition of Assets	0.0	28.1	6.7	(4.4)	3,808.9	85.5
Other – Increases/(Decreases)	0.9	0.0	0.2	0.0	352.9	(4,595.1)
Total Costs that Do Not Require Resources	<u>\$ 1.8</u>	<u>\$ 788.0</u>	<u>\$ 497.4</u>	<u>\$ 534.7</u>	<u>\$ 13,507.6</u>	<u>\$ 10,725.3</u>
FINANCING SOURCES YET TO BE PROVIDED	<u>\$ 17,665.4</u>	<u>\$ 273.4</u>	<u>\$ 389,687.4</u>	<u>\$ 75.5</u>	<u>\$ 415,085.3</u>	<u>\$ 49,526.4</u>
NET COST OF OPERATIONS	<u>\$ 11,229.3</u>	<u>\$ 4,289.1</u>	<u>\$ 449,517.9</u>	<u>\$ 1,497.0</u>	<u>\$ 735,015.3</u>	<u>\$ 347,473.5</u>