

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**CONSOLIDATED BALANCE SHEET**  
As of December 31, 2008 and 2007

	<u>2009 Consolidated</u>	<u>2008 Consolidated</u>
<b>1. ASSETS (Note 2)</b>		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 5,000,000.00	\$ 5,000,000.00
2. Investments (Note 4)	152,824,476,811.45	133,090,091,812.47
3. Accounts Receivable (Note 5)	0.00	15,582.40
5. Total Intragovernmental Assets	<u>\$ 152,829,476,811.45</u>	<u>\$ 133,095,107,394.87</u>
C. Accounts Receivable, Net (Note 5)	16,976,265.75	14,469,264.27
<b>2. TOTAL ASSETS</b>	<u>\$ 152,846,453,077.20</u>	<u>\$ 133,109,576,659.14</u>
<b>3. STEWARDSHIP PROPERTY, PLANT &amp; EQUIPMENT (Note 10)</b>		
<b>4. LIABILITIES (Note 11)</b>		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 66,848,347.44	\$ 61,346,167.98
4. Total Intragovernmental Liabilities	<u>\$ 66,848,347.44</u>	<u>\$ 61,346,167.98</u>
B. Accounts Payable (Note 12)	\$ 223,508,876.96	\$ 220,557,145.98
C. Military Retirement and Other Federal Employment Benefits (Note 17)	500,786,164,000.00	517,055,170,000.00
<b>5. TOTAL LIABILITIES</b>	<u>\$ 501,076,521,224.40</u>	<u>\$ 517,337,073,313.96</u>
<b>6. COMMITMENTS AND CONTINGENCIES (NOTE 16)</b>		
<b>7. NET POSITION</b>		
C. Cumulative Results of Operations - Earmarked Funds	(348,230,068,147.20)	(384,227,496,654.82)
<b>8. TOTAL NET POSITION</b>	<u>\$ (348,230,068,147.20)</u>	<u>\$ (384,227,496,654.82)</u>
<b>9. TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 152,846,453,077.20</u>	<u>\$ 133,109,576,659.14</u>

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**CONSOLIDATED STATEMENT OF NET COST**  
For the periods ended December 31, 2008 and 2007

	<u>2009 Consolidated</u>	<u>2008 Consolidated</u>
<b>1. Program Costs</b>		
A. Gross Costs	\$ 2,081,066,032.71	\$ 1,927,708,624.67
B. (Less: Earned Revenue)	(20,560,848,480.68)	(25,497,042,932.30)
C. Net Program Costs	<u>\$ (18,479,782,447.97)</u>	<u>\$ (23,569,334,307.63)</u>
<b>4. Net Cost of Operations</b>	<u>\$ (18,479,782,447.97)</u>	<u>\$ (23,569,334,307.63)</u>

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DoD Medicare-Eligible Retiree Health Care Fund

CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended December 31, 2008 and 2007

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

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DoD Medicare-Eligible Retiree Health Care Fund

CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended December 31, 2008 and 2007

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

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DoD Medicare-Eligible Retiree Health Care Fund  
**CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION**  
For the periods ended December 31, 2008 and 2007

	<u>2008 Earmarked Funds</u>	<u>2008 All Other Funds</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ (407,796,830,962.45)	\$ 0.00
<b>3. Beginning balances, as adjusted</b>	<u>(407,796,830,962.45)</u>	<u>0.00</u>
<b>7. Net Cost of Operations (+/-)</b>	(23,569,334,307.63)	0.00
<b>8. Net Change</b>	<u>23,569,334,307.63</u>	<u>0.00</u>
<b>9. Cumulative Results of Operations</b>	(384,227,496,654.82)	0.00
<b>16. Net Position</b>	<u>(384,227,496,654.82)</u>	<u>0.00</u>

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DoD Medicare-Eligible Retiree Health Care Fund

CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended December 31, 2008 and 2007

	<u>2008 Eliminations</u>	<u>2008 Consolidated</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
1. Beginning Balances	\$ 0.00	\$ (407,796,830,962.45)
3. Beginning balances, as adjusted	0.00	(407,796,830,962.45)
7. Net Cost of Operations (+/-)	0.00	(23,569,334,307.63)
8. Net Change	0.00	23,569,334,307.63
9. Cumulative Results of Operations	0.00	(384,227,496,654.82)
16. Net Position	0.00	(384,227,496,654.82)

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
For the periods ended December 31, 2008 and 2007

	<u>2009 Combined</u>	<u>2008 Combined</u>
<b>BUDGETARY FINANCING ACCOUNTS</b>		
<b>BUDGETARY RESOURCES:</b>		
3. Budget authority		
3.A. Appropriation	34,887,000,000.00	32,362,000,000.00
3.E. Subtotal	<u>34,887,000,000.00</u>	<u>32,362,000,000.00</u>
5. Temporarily not available pursuant to Public Law	(26,181,284,000.00)	(24,013,390,000.00)
<b>7. Total Budgetary Resources</b>	<u><u>\$ 8,705,716,000.00</u></u>	<u><u>\$ 8,348,610,000.00</u></u>

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
For the periods ended December 31, 2008 and 2007

	<u>2009 Combined</u>	<u>2008 Combined</u>
<b>Status of Budgetary Resources:</b>		
8. Obligations incurred:		
8.A. Direct	\$ 2,606,910,939.15	\$ 2,367,175,954.09
8.C. Subtotal	<u>2,606,910,939.15</u>	<u>2,367,175,954.09</u>
9. Unobligated balance:		
9.A. Apportioned	6,098,805,060.85	5,981,434,045.91
9.C. Subtotal	<u>6,098,805,060.85</u>	<u>5,981,434,045.91</u>
<b>11. Total status of budgetary resources</b>	<u><u>\$ 8,705,716,000.00</u></u>	<u><u>\$ 8,348,610,000.00</u></u>
<b>Change in Obligated Balance:</b>		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	240,101,346.69	368,772,974.36
12.C. Total unpaid obligated balance	<u>240,101,346.69</u>	<u>368,772,974.36</u>
13. Obligations incurred net (+/-)	\$ 2,606,910,939.15	\$ 2,367,175,954.09
14. Less: Gross outlays	(2,028,031,112.84)	(1,956,011,597.27)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	818,981,173.00	779,937,331.18
18.C. Total, unpaid obligated balance, net, end of period	<u>818,981,173.00</u>	<u>779,937,331.18</u>
<b>Net Outlays</b>		
<b>19. Net Outlays:</b>		
19.A. Gross outlays	2,028,031,112.84	1,956,011,597.27
19.C. Less: Distributed Offsetting receipts	(10,248,652,723.63)	(14,061,290,963.31)
<b>19.D. Net Outlays</b>	<u><u>\$ (8,220,621,610.79)</u></u>	<u><u>\$ (12,105,279,366.04)</u></u>