

Department of Defense
Army Working Capital Fund
CONSOLIDATED BALANCE SHEET
As of December 31, 2009 and 2008

	<u>2010 Consolidated</u>	<u>2009 Consolidated</u>
1. ASSETS (Note 2)		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 1,167,741,201.03	\$ 1,939,623,218.98
3. Accounts Receivable (Note 5)	201,264,576.44	362,860,126.35
4. Other Assets (Note 6)	0.00	2,127,206.47
5. Total Intragovernmental Assets	<u>\$ 1,369,005,777.47</u>	<u>\$ 2,304,610,551.80</u>
C. Accounts Receivable, Net (Note 5)	41,925,295.47	23,491,895.96
E. Inventory and Related Property, Net (Note 9)	23,386,041,534.54	20,300,931,779.10
F. General Property, Plant and Equipment, Net (Note 10)	1,275,539,543.81	1,123,628,430.97
H. Other Assets (Note 6)	816,149,853.38	632,570,523.07
2. TOTAL ASSETS	<u>\$ 26,888,662,004.67</u>	<u>\$ 24,385,233,180.90</u>
3. STEWARDSHIP PROPERTY, PLANT & EQUIPMENT (Note 10)		
4. LIABILITIES (Note 11)		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 279,487,812.78	\$ 84,481,761.22
3. Other Liabilities (Note 15 & 16)	83,077,532.73	82,150,390.96
4. Total Intragovernmental Liabilities	<u>\$ 362,565,345.51</u>	<u>\$ 166,632,152.18</u>
B. Accounts Payable (Note 12)	\$ 428,249,687.09	\$ 843,307,975.57
C. Military Retirement and Other Federal Employment Benefits (Note 17)	231,234,438.16	254,518,231.79
F. Other Liabilities (Note 15 & Note 16)	338,492,237.34	348,193,278.92
5. TOTAL LIABILITIES	<u>\$ 1,360,541,708.10</u>	<u>\$ 1,612,651,638.46</u>
6. COMMITMENTS AND CONTINGENCIES (NOTE 16)		
7. NET POSITION		
B. Unexpended Appropriations - Other Funds	232,022,370.00	719,900,000.00
D. Cumulative Results of Operations - Other Funds	25,296,097,926.57	22,052,681,542.44
8. TOTAL NET POSITION	<u>\$ 25,528,120,296.57</u>	<u>\$ 22,772,581,542.44</u>
9. TOTAL LIABILITIES AND NET POSITION	<u>\$ 26,888,662,004.67</u>	<u>\$ 24,385,233,180.90</u>

Department of Defense
 Army Working Capital Fund
CONSOLIDATED STATEMENT OF NET COST
 For the periods ended December 31, 2009 and 2008

	<u>2010 Consolidated</u>	<u>2009 Consolidated</u>
1. Program Costs		
A. Gross Costs	\$ 5,676,143,487.90	\$ 4,679,171,341.85
B. (Less: Earned Revenue)	(6,727,933,178.61)	(4,464,465,926.93)
C. Net Program Costs	<u>\$ (1,051,789,690.71)</u>	<u>\$ 214,705,414.92</u>
4. Net Cost of Operations	<u>\$ (1,051,789,690.71)</u>	<u>\$ 214,705,414.92</u>

Department of Defense
Army Working Capital Fund
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended December 31, 2009 and 2008

	<u>2010 Earmarked Funds</u>	<u>2010 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ 24,263,998,911.26
3. Beginning balances, as adjusted	<u>0.00</u>	<u>24,263,998,911.26</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	247,067,000.00
4.E. Transfers-in/out without reimbursement	0.00	0.00
5. Other Financing Sources:		
5.B. Transfers-in/out without reimbursement (+/-)	0.00	(76,884,581.53)
5.C. Imputed financing from costs absorbed by others	0.00	41,534,177.68
5.D. Other (+/-)	0.00	(231,407,271.55)
6. Total Financing Sources	<u>0.00</u>	<u>(19,690,675.40)</u>
7. Net Cost of Operations (+/-)	<u>0.00</u>	<u>(1,051,789,690.71)</u>
8. Net Change	<u>0.00</u>	<u>1,032,099,015.31</u>
9. Cumulative Results of Operations	<u>0.00</u>	<u>25,296,097,926.57</u>
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 440,722,370.00
12. Beginning balances, as adjusted	<u>0.00</u>	<u>440,722,370.00</u>
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	38,477,725.63
13.C. Other adjustments (rescissions, etc)	0.00	(110,725.63)
13.D. Appropriations used	0.00	(247,067,000.00)
14. Total Budgetary Financing Sources	<u>0.00</u>	<u>(208,700,000.00)</u>
15. Unexpended Appropriations	<u>0.00</u>	<u>232,022,370.00</u>
16. Net Position	<u>0.00</u>	<u>25,528,120,296.57</u>

Department of Defense
Army Working Capital Fund
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended December 31, 2009 and 2008

	<u>2010 Eliminations</u>	<u>2010 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ 24,263,998,911.26
3. Beginning balances, as adjusted	<u>0.00</u>	<u>24,263,998,911.26</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	247,067,000.00
4.E. Transfers-in/out without reimbursement	0.00	0.00
5. Other Financing Sources:		
5.B. Transfers-in/out without reimbursement (+/-)	0.00	(76,884,581.53)
5.C. Imputed financing from costs absorbed by others	0.00	41,534,177.68
5.D. Other (+/-)	0.00	(231,407,271.55)
6. Total Financing Sources	<u>0.00</u>	<u>(19,690,675.40)</u>
7. Net Cost of Operations (+/-)	<u>0.00</u>	<u>(1,051,789,690.71)</u>
8. Net Change	<u>0.00</u>	<u>1,032,099,015.31</u>
9. Cumulative Results of Operations	<u>0.00</u>	<u>25,296,097,926.57</u>
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 440,722,370.00
12. Beginning balances, as adjusted	<u>0.00</u>	<u>440,722,370.00</u>
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	38,477,725.63
13.C. Other adjustments (rescissions, etc)	0.00	(110,725.63)
13.D. Appropriations used	0.00	(247,067,000.00)
14. Total Budgetary Financing Sources	<u>0.00</u>	<u>(208,700,000.00)</u>
15. Unexpended Appropriations	<u>0.00</u>	<u>232,022,370.00</u>
16. Net Position	<u>0.00</u>	<u>25,528,120,296.57</u>

Department of Defense
Army Working Capital Fund
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended December 31, 2009 and 2008

	<u>2009 Earmarked Funds</u>	<u>2009 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ 22,376,164,264.29
3. Beginning balances, as adjusted	<u>0.00</u>	<u>22,376,164,264.29</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	102,200,000.00
4.E. Transfers-in/out without reimbursement	0.00	(200,000,000.00)
5. Other Financing Sources:		
5.B. Transfers-in/out without reimbursement (+/-)	0.00	(38,302,042.08)
5.C. Imputed financing from costs absorbed by others	0.00	42,126,159.36
5.D. Other (+/-)	0.00	(14,801,424.21)
6. Total Financing Sources	<u>0.00</u>	<u>(108,777,306.93)</u>
7. Net Cost of Operations (+/-)	<u>0.00</u>	<u>214,705,414.92</u>
8. Net Change	<u>0.00</u>	<u>(323,482,721.85)</u>
9. Cumulative Results of Operations	0.00	22,052,681,542.44
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 719,900,000.00
12. Beginning balances, as adjusted	<u>0.00</u>	<u>719,900,000.00</u>
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	102,200,000.00
13.C. Other adjustments (rescissions, etc)	0.00	0.00
13.D. Appropriations used	0.00	(102,200,000.00)
14. Total Budgetary Financing Sources	0.00	0.00
15. Unexpended Appropriations	<u>0.00</u>	<u>719,900,000.00</u>
16. Net Position	0.00	22,772,581,542.44

Department of Defense
Army Working Capital Fund
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended December 31, 2009 and 2008

	<u>2009 Eliminations</u>	<u>2009 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ 22,376,164,264.29
3. Beginning balances, as adjusted	<u>0.00</u>	<u>22,376,164,264.29</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	102,200,000.00
4.E. Transfers-in/out without reimbursement	0.00	(200,000,000.00)
5. Other Financing Sources:		
5.B. Transfers-in/out without reimbursement (+/-)	0.00	(38,302,042.08)
5.C. Imputed financing from costs absorbed by others	0.00	42,126,159.36
5.D. Other (+/-)	0.00	(14,801,424.21)
6. Total Financing Sources	<u>0.00</u>	<u>(108,777,306.93)</u>
7. Net Cost of Operations (+/-)	<u>0.00</u>	<u>214,705,414.92</u>
8. Net Change	<u>0.00</u>	<u>(323,482,721.85)</u>
9. Cumulative Results of Operations	0.00	22,052,681,542.44
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 719,900,000.00
12. Beginning balances, as adjusted	<u>0.00</u>	<u>719,900,000.00</u>
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	102,200,000.00
13.C. Other adjustments (rescissions, etc)	0.00	0.00
13.D. Appropriations used	0.00	(102,200,000.00)
14. Total Budgetary Financing Sources	0.00	0.00
15. Unexpended Appropriations	<u>0.00</u>	<u>719,900,000.00</u>
16. Net Position	<u>0.00</u>	<u>22,772,581,542.44</u>

Department of Defense
Army Working Capital Fund
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended December 31, 2009 and 2008

	<u>2010 Combined</u>	<u>2009 Combined</u>
BUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES:		
1. Unobligated balance, brought forward, October 1	\$ 1,822,850,467.31	\$ 3,359,577,704.04
2. Recoveries of prior year unpaid obligations	2,820,316,066.52	245,191,972.82
3. Budget authority		
3.A. Appropriation	38,477,725.63	102,200,000.00
3.C. Contract authority	11,207,303,662.44	8,816,009,086.07
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	3,730,404,589.87	3,610,422,351.73
3.D.1.b. Change in receivables from Federal	(136,048,635.36)	96,794,341.33
3.D.2 Change in unfilled customer orders		
3.D.2.a. Advance received	(1,545,802.08)	11,121,195.62
3.D.2.b. Without advance from Federal sources	446,221,136.04	1,581,288,059.11
3.D.3. Anticipated for rest of year, without	4,114,638,390.45	1,773,172,855.02
3.E. Subtotal	<u>19,399,451,066.99</u>	<u>15,991,007,888.88</u>
4. Nonexpenditure transfers, net, anticipated and actual	0.00	(200,000,000.00)
6. Permanently not available	(5,146,617,734.28)	(2,156,552,888.88)
7. Total Budgetary Resources	<u><u>\$ 18,895,999,866.54</u></u>	<u><u>\$ 17,239,224,676.86</u></u>

Department of Defense
Army Working Capital Fund
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended December 31, 2009 and 2008

	<u>2010 Combined</u>	<u>2009 Combined</u>
Status of Budgetary Resources:		
8. Obligations incurred:		
8.B. Reimbursable	6,257,240,158.53	5,412,104,300.24
8.C. Subtotal	<u>6,257,240,158.53</u>	<u>5,412,104,300.24</u>
9. Unobligated balance:		
9.A. Apportioned	12,600,392,708.01	11,827,120,376.62
9.C. Subtotal	<u>12,600,392,708.01</u>	<u>11,827,120,376.62</u>
10. Unobligated balance not available	38,367,000.00	0.00
11. Total status of budgetary resources	<u>\$ 18,895,999,866.54</u>	<u>\$ 17,239,224,676.86</u>
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 11,704,935,604.43	\$ 12,938,885,316.04
12.B. Less: Uncollected customer payments from Federal sources, brought forward, October 1	(5,878,237,114.03)	(5,937,172,446.25)
12.C. Total unpaid obligated balance	<u>5,826,698,490.40</u>	<u>7,001,712,869.79</u>
13. Obligations incurred net (+/-)	6,257,240,158.53	5,412,104,300.24
14. Less: Gross outlays	(3,949,075,285.60)	(4,155,562,143.63)
16. Less: Recoveries of prior year unpaid obligations, actual	(2,820,316,066.52)	(245,191,972.82)
17. Change in uncollected customer payments from Federal sources (+/-)	(310,172,500.68)	(1,678,082,400.44)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	11,192,784,410.84	13,950,235,499.83
18.B. Less: Uncollected customer payments from Federal sources (-)	(6,188,409,614.71)	(7,615,254,846.69)
18.C. Total, unpaid obligated balance, net, end of period	<u>5,004,374,796.13</u>	<u>6,334,980,653.14</u>
Net Outlays		
19. Net Outlays:		
19.A. Gross outlays	3,949,075,285.60	4,155,562,143.63
19.B. Less: Offsetting collections	(3,728,858,787.79)	(3,621,543,547.35)
19.D. Net Outlays	<u>\$ 220,216,497.81</u>	<u>\$ 534,018,596.28</u>