

**Department of Defense**  
**Department of the Army**  
**CONSOLIDATED BALANCE SHEET**  
**As of March 31, 2010 and 2009**

	<u>2010 Consolidated</u>	<u>2009 Consolidated</u>
<b>1. ASSETS (Note 2)</b>		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 266,285,326,674.36	\$ 233,711,427,293.31
2. Investments (Note 4)	3,306,271.80	3,527,388.94
3. Accounts Receivable (Note 5)	717,558,514.01	898,891,040.37
4. Other Assets (Note 6)	1,285,886,022.13	430,178,387.73
5. Total Intragovernmental Assets	<u>\$ 268,292,077,482.30</u>	<u>\$ 235,044,024,110.35</u>
B. Cash and Other Monetary Assets (Note 7)	\$ 1,782,721,479.05	\$ 2,602,844,438.29
C. Accounts Receivable, Net (Note 5)	835,521,399.74	564,802,728.54
D. Loans Receivable (Note 8)	8,857.62	314,046.16
E. Inventory and Related Property, Net (Note 9)	32,911,197,373.30	35,754,044,716.58
F. General Property, Plant and Equipment, Net (Note 10)	141,860,916,666.46	122,963,351,558.01
H. Other Assets (Note 6)	7,957,272,574.87	7,123,750,888.56
<b>2. TOTAL ASSETS</b>	<u><u>\$ 453,639,715,833.34</u></u>	<u><u>\$ 404,053,132,486.49</u></u>
<b>3. STEWARDSHIP PROPERTY, PLANT &amp; EQUIPMENT (Note 10)</b>		
<b>4. LIABILITIES (Note 11)</b>		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 1,529,016,439.87	\$ 2,013,376,324.84
2. Debt (Note 13)	1,076,159.37	845,337.42
3. Other Liabilities (Note 15 & 16)	2,875,515,457.05	3,740,828,606.34
4. Total Intragovernmental Liabilities	<u>\$ 4,405,608,056.29</u>	<u>\$ 5,755,050,268.60</u>
B. Accounts Payable (Note 12)	\$ 26,392,093,384.70	\$ 10,983,114,093.50
C. Military Retirement and Other Federal Employment Benefits (Note 17)	1,325,168,967.70	1,472,382,704.34
D. Environmental and Disposal Liabilities (Note 14)	35,896,020,360.00	41,270,296,400.00
E. Loan Guarantee Liability (Note 8)	2,335,833.67	2,638,471.90
F. Other Liabilities (Note 15 & Note 16)	13,845,303,844.56	13,313,752,343.27
<b>5. TOTAL LIABILITIES</b>	<u>\$ 81,866,530,446.92</u>	<u>\$ 72,797,234,281.61</u>
<b>6. COMMITMENTS AND CONTINGENCIES (NOTE 16)</b>		
<b>7. NET POSITION</b>		
B. Unexpended Appropriations - Other Funds	253,969,296,176.38	221,222,526,230.83
C. Cumulative Results of Operations - Earmarked Funds	64,998,456.63	52,875,705.69
D. Cumulative Results of Operations - Other Funds	117,738,890,753.41	109,980,496,268.36
<b>8. TOTAL NET POSITION</b>	<u>\$ 371,773,185,386.42</u>	<u>\$ 331,255,898,204.88</u>
<b>9. TOTAL LIABILITIES AND NET POSITION</b>	<u><u>\$ 453,639,715,833.34</u></u>	<u><u>\$ 404,053,132,486.49</u></u>

**Department of Defense**  
**Department of the Army**  
**CONSOLIDATED STATEMENT OF NET COST**  
**For the periods ended March 31, 2010 and 2009**

	<u>2010 Consolidated</u>	<u>2009 Consolidated</u>
<b>1. Program Costs</b>		
A. Gross Costs	\$ 123,065,155,597.43	\$ 107,180,285,930.76
B. (Less: Earned Revenue)	(5,865,039,738.57)	(5,428,702,256.21)
C. Net Program Costs	<u>\$ 117,200,115,858.86</u>	<u>\$ 101,751,583,674.55</u>
<b>4. Net Cost of Operations</b>	<u><u>\$ 117,200,115,858.86</u></u>	<u><u>\$ 101,751,583,674.55</u></u>

Department of Defense  
Department of the Army  
**CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION**  
For the periods ended March 31, 2010 and 2009

	<u>2010 Earmarked Funds</u>	<u>2010 All Other Funds</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ 57,671,188.46	\$ 118,171,296,121.72
<b>3. Beginning balances, as adjusted</b>	<u>57,671,188.46</u>	<u>118,171,296,121.72</u>
<b>4. Budgetary Financing Sources:</b>		
4.B. Appropriations used	0.00	117,781,762,173.58
4.C. Nonexchange revenue	3,003,884.32	0.00
4.D. Donations and forfeitures of cash	3,057,502.57	0.00
4.E. Transfers-in/out without reimbursement	0.00	0.00
4.F. Other budgetary financing sources	0.00	0.04
<b>5. Other Financing Sources:</b>		
5.B. Transfers-in/out without reimbursement (+/-)	0.00	554,694,593.69
5.C. Imputed financing from costs absorbed by others	0.00	471,895,410.33
5.D. Other (+/-)	1,078,843.72	(2,040,454,649.53)
<b>6. Total Financing Sources</b>	<u>7,140,230.61</u>	<u>116,767,897,528.11</u>
<b>7. Net Cost of Operations (+/-)</b>	(187,037.56)	117,200,302,896.42
<b>8. Net Change</b>	<u>7,327,268.17</u>	<u>(432,405,368.31)</u>
<b>9. Cumulative Results of Operations</b>	64,998,456.63	117,738,890,753.41
<b>UNEXPENDED APPROPRIATIONS</b>		
<b>10. Beginning Balances</b>	\$ 0.00	\$ 150,540,142,349.96
<b>12. Beginning balances, as adjusted</b>	<u>0.00</u>	<u>150,540,142,349.96</u>
<b>13. Budgetary Financing Sources:</b>		
13.A. Appropriations received	0.00	211,906,250,000.00
13.B. Appropriations transferred-in/out	0.00	9,680,323,000.00
13.C. Other adjustments (rescissions, etc)	0.00	(375,657,000.00)
13.D. Appropriations used	0.00	(117,781,762,173.58)
<b>14. Total Budgetary Financing Sources</b>	0.00	103,429,153,826.42
<b>15. Unexpended Appropriations</b>	<u>0.00</u>	<u>253,969,296,176.38</u>
<b>16. Net Position</b>	<u>64,998,456.63</u>	<u>371,708,186,929.79</u>

Department of Defense  
Department of the Army  
**CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION**  
For the periods ended March 31, 2010 and 2009

	<u>2010 Eliminations</u>	<u>2010 Consolidated</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ 0.00	\$ 118,228,967,310.18
<b>3. Beginning balances, as adjusted</b>	0.00	118,228,967,310.18
<b>4. Budgetary Financing Sources:</b>		
4.B. Appropriations used	0.00	117,781,762,173.58
4.C. Nonexchange revenue	0.00	3,003,884.32
4.D. Donations and forfeitures of cash	0.00	3,057,502.57
4.E. Transfers-in/out without reimbursement	0.00	0.00
4.F. Other budgetary financing sources	0.00	0.04
<b>5. Other Financing Sources:</b>		
5.B. Transfers-in/out without reimbursement (+/-)	0.00	554,694,593.69
5.C. Imputed financing from costs absorbed by others	0.00	471,895,410.33
5.D. Other (+/-)	0.00	(2,039,375,805.81)
<b>6. Total Financing Sources</b>	0.00	116,775,037,758.72
<b>7. Net Cost of Operations (+/-)</b>	0.00	117,200,115,858.86
<b>8. Net Change</b>	0.00	(425,078,100.14)
<b>9. Cumulative Results of Operations</b>	0.00	117,803,889,210.04
<b>UNEXPENDED APPROPRIATIONS</b>		
<b>10. Beginning Balances</b>	\$ 0.00	\$ 150,540,142,349.96
<b>12. Beginning balances, as adjusted</b>	0.00	150,540,142,349.96
<b>13. Budgetary Financing Sources:</b>		
13.A. Appropriations received	0.00	211,906,250,000.00
13.B. Appropriations transferred-in/out	0.00	9,680,323,000.00
13.C. Other adjustments (rescissions, etc)	0.00	(375,657,000.00)
13.D. Appropriations used	0.00	(117,781,762,173.58)
<b>14. Total Budgetary Financing Sources</b>	0.00	103,429,153,826.42
<b>15. Unexpended Appropriations</b>	0.00	253,969,296,176.38
<b>16. Net Position</b>	0.00	371,773,185,386.42

Department of Defense  
Department of the Army  
**CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION**  
For the periods ended March 31, 2010 and 2009

	<u>2009 Earmarked Funds</u>	<u>2009 All Other Funds</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ 52,945,610.71	\$ 98,560,989,912.41
<b>3. Beginning balances, as adjusted</b>	<u>52,945,610.71</u>	<u>98,560,989,912.41</u>
<b>4. Budgetary Financing Sources:</b>		
4.B. Appropriations used	0.00	114,594,433,814.76
4.C. Nonexchange revenue	5,705,360.91	0.00
4.D. Donations and forfeitures of cash	878,700.59	0.00
4.E. Transfers-in/out without reimbursement	0.00	200,000,000.00
4.F. Other budgetary financing sources	0.00	0.00
<b>5. Other Financing Sources:</b>		
5.B. Transfers-in/out without reimbursement (+/-)	0.00	1,770,840,335.40
5.C. Imputed financing from costs absorbed by others	0.00	529,730,710.42
5.D. Other (+/-)	(232,751.35)	(3,930,336,045.25)
<b>6. Total Financing Sources</b>	<u>6,351,310.15</u>	<u>113,164,668,815.33</u>
<b>7. Net Cost of Operations (+/-)</b>	6,421,215.17	101,745,162,459.38
<b>8. Net Change</b>	<u>(69,905.02)</u>	<u>11,419,506,355.95</u>
<b>9. Cumulative Results of Operations</b>	52,875,705.69	109,980,496,268.36
<b>UNEXPENDED APPROPRIATIONS</b>		
<b>10. Beginning Balances</b>	\$ 0.00	\$ 153,860,352,045.59
<b>12. Beginning balances, as adjusted</b>	<u>0.00</u>	<u>153,860,352,045.59</u>
<b>13. Budgetary Financing Sources:</b>		
13.A. Appropriations received	0.00	181,473,213,000.00
13.B. Appropriations transferred-in/out	0.00	1,019,478,000.00
13.C. Other adjustments (rescissions, etc)	0.00	(536,083,000.00)
13.D. Appropriations used	0.00	(114,594,433,814.76)
<b>14. Total Budgetary Financing Sources</b>	0.00	67,362,174,185.24
<b>15. Unexpended Appropriations</b>	<u>0.00</u>	<u>221,222,526,230.83</u>
<b>16. Net Position</b>	52,875,705.69	331,203,022,499.19

Department of Defense  
Department of the Army  
**CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION**  
For the periods ended March 31, 2010 and 2009

	<u>2009 Eliminations</u>	<u>2009 Consolidated</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ 0.00	\$ 98,613,935,523.12
<b>3. Beginning balances, as adjusted</b>	0.00	98,613,935,523.12
<b>4. Budgetary Financing Sources:</b>		
4.B. Appropriations used	0.00	114,594,433,814.76
4.C. Nonexchange revenue	0.00	5,705,360.91
4.D. Donations and forfeitures of cash	0.00	878,700.59
4.E. Transfers-in/out without reimbursement	0.00	200,000,000.00
4.F. Other budgetary financing sources	0.00	0.00
<b>5. Other Financing Sources:</b>		
5.B. Transfers-in/out without reimbursement (+/-)	0.00	1,770,840,335.40
5.C. Imputed financing from costs absorbed by others	0.00	529,730,710.42
5.D. Other (+/-)	0.00	(3,930,568,796.60)
<b>6. Total Financing Sources</b>	0.00	113,171,020,125.48
<b>7. Net Cost of Operations (+/-)</b>	0.00	101,751,583,674.55
<b>8. Net Change</b>	0.00	11,419,436,450.93
<b>9. Cumulative Results of Operations</b>	0.00	110,033,371,974.05
<b>UNEXPENDED APPROPRIATIONS</b>		
<b>10. Beginning Balances</b>	\$ 0.00	\$ 153,860,352,045.59
<b>12. Beginning balances, as adjusted</b>	0.00	153,860,352,045.59
<b>13. Budgetary Financing Sources:</b>		
13.A. Appropriations received	0.00	181,473,213,000.00
13.B. Appropriations transferred-in/out	0.00	1,019,478,000.00
13.C. Other adjustments (rescissions, etc)	0.00	(536,083,000.00)
13.D. Appropriations used	0.00	(114,594,433,814.76)
<b>14. Total Budgetary Financing Sources</b>	0.00	67,362,174,185.24
<b>15. Unexpended Appropriations</b>	0.00	221,222,526,230.83
<b>16. Net Position</b>	0.00	331,255,898,204.88

Department of Defense  
 Department of the Army  
**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
 For the periods ended March 31, 2010 and 2009

	<u>2010 Combined</u>	<u>2009 Combined</u>
<b>BUDGETARY FINANCING ACCOUNTS</b>		
<b>BUDGETARY RESOURCES:</b>		
1. Unobligated balance, brought forward, October 1	\$ 42,865,577,532.51	\$ 40,552,960,178.28
2. Recoveries of prior year unpaid obligations	14,317,571,525.35	14,416,181,497.35
3. Budget authority		
3.A. Appropriation	211,912,368,399.03	181,480,936,435.89
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	11,330,917,048.43	11,218,435,679.33
3.D.1.b. Change in receivables from Federal sources	(987,308,012.70)	448,583,151.29
3.D.2 Change in unfilled customer orders		
3.D.2.a. Advance received	(83,125,565.77)	(62,253,797.86)
3.D.2.b. Without advance from Federal sources	7,521,949,270.57	6,885,446,896.25
3.D.3. Anticipated for rest of year, without advances	1,601,069,570.62	2,048,009,188.07
3.E. Subtotal	<u>231,295,870,710.18</u>	<u>202,019,157,552.97</u>
4. Nonexpenditure transfers, net, anticipated and actual	9,680,323,000.00	1,219,478,000.00
6. Permanently not available	(375,657,000.00)	(536,083,000.00)
<b>7. Total Budgetary Resources</b>	<u><u>\$ 297,783,685,768.04</u></u>	<u><u>\$ 257,671,694,228.60</u></u>

Department of Defense  
Department of the Army  
**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
For the periods ended March 31, 2010 and 2009

	<u>2010 Combined</u>	<u>2009 Combined</u>
<b>Status of Budgetary Resources:</b>		
8. Obligations incurred:		
8.A. Direct	\$ 124,579,497,452.56	\$ 125,660,561,901.74
8.B. Reimbursable	10,276,445,899.11	11,607,225,547.71
8.C. Subtotal	<u>134,855,943,351.67</u>	<u>137,267,787,449.45</u>
9. Unobligated balance:		
9.A. Apportioned	155,937,517,498.95	114,697,575,884.20
9.B. Exempt from apportionment	50,887,738.07	49,045,427.80
9.C. Subtotal	<u>155,988,405,237.02</u>	<u>114,746,621,312.00</u>
10. Unobligated balance not available	6,939,337,179.35	5,657,285,467.15
<b>11. Total status of budgetary resources</b>	<u><u>\$ 297,783,685,768.04</u></u>	<u><u>\$ 257,671,694,228.60</u></u>
<b>Change in Obligated Balance:</b>		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 143,682,695,790.12	\$ 144,392,278,481.38
12.B. Less: Uncollected customer payments from Federal sources, brought forward, October 1	(23,600,974,718.82)	(22,571,943,379.85)
12.C. Total unpaid obligated balance	<u>120,081,721,071.30</u>	<u>121,820,335,101.53</u>
13. Obligations incurred net (+/-)	134,855,943,351.67	137,267,787,449.45
14. Less: Gross outlays	(129,516,418,738.99)	(122,787,763,176.40)
16. Less: Recoveries of prior year unpaid obligations, actual	(14,317,571,525.35)	(14,416,181,497.35)
17. Change in uncollected customer payments from Federal sources (+/-)	(6,534,641,257.87)	(7,334,030,047.54)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	134,704,648,877.45	144,456,121,257.08
18.B. Less: Uncollected customer payments from Federal sources (-)	(30,135,615,976.69)	(29,905,973,427.39)
18.C. Total, unpaid obligated balance, net, end of period	<u>104,569,032,900.76</u>	<u>114,550,147,829.69</u>
<b>Net Outlays</b>		
<b>19. Net Outlays:</b>		
19.A. Gross outlays	129,516,418,738.99	122,787,763,176.40
19.B. Less: Offsetting collections	(11,247,791,482.66)	(11,156,181,881.47)
19.C. Less: Distributed Offsetting receipts	32,187,488.53	(182,883,443.20)
<b>19.D. Net Outlays</b>	<u><u>\$ 118,300,814,744.86</u></u>	<u><u>\$ 111,448,697,851.73</u></u>



Department of Defense  
 Department of the Army  
**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
 For the periods ended March 31, 2010 and 2009

	<u>2010 Combined</u>	<u>2009 Combined</u>
<b>NONBUDGETARY FINANCING ACCOUNTS</b>		
<b>BUDGETARY RESOURCES</b>		
1. Unobligated balance, brought forward, October 1	\$ 290,091.19	\$ 317,619.62
3. Budget authority		
3.B. Borrowing authority	0.00	867,895.00
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	1,169,732.70	0.00
3.D.1.b. Change in receivables from Federal sources	8,857.62	314,046.16
3.E. Subtotal	<u>1,178,590.32</u>	<u>1,181,941.16</u>
<b>7. Total Budgetary Resources</b>	<u><u>\$ 1,468,681.51</u></u>	<u><u>\$ 1,499,560.78</u></u>

Department of Defense  
 Department of the Army  
**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
 For the periods ended March 31, 2010 and 2009

	<u>2010 Combined</u>	<u>2009 Combined</u>
<b>Status of Budgetary Resources:</b>		
8. Obligations incurred:		
8.A. Direct	\$ 16,360.18	\$ 12,538.23
8.C. Subtotal	<u>16,360.18</u>	<u>12,538.23</u>
9. Unobligated balance:		
9.A. Apportioned	275,207.28	855,356.77
9.C. Subtotal	<u>275,207.28</u>	<u>855,356.77</u>
10. Unobligated balance not available	1,177,114.05	631,665.78
<b>11. Total Status of Budgetary Resources</b>	<u>\$ 1,468,681.51</u>	<u>\$ 1,499,560.78</u>
13. Obligations incurred net (+/-)	16,360.18	12,538.23
17. Change in uncollected customer payments from Federal sources (+/-)	(8,857.62)	(314,046.16)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	16,360.18	12,538.23
18.B. Less: Uncollected customer payments from Federal sources (-)	(8,857.62)	(314,046.16)
18.C. Total, unpaid obligated balance, net, end of period	<u>7,502.56</u>	<u>(301,507.93)</u>
<b>Net Outlays</b>		
<b>19. Net Outlays:</b>		
19.B. Less: Offsetting collections	(1,169,732.70)	0.00
<b>19.D. Net Outlays</b>	<u>\$ (1,169,732.70)</u>	<u>\$ 0.00</u>