

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**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)	\$ 53,961,860.11	\$ 5,000,000.00
2. Investments (Note 4)	167,932,856,719.16	148,719,119,769.75
5. Total Intragovernmental Assets	<u>\$ 167,986,818,579.27</u>	<u>\$ 148,724,119,769.75</u>
C. Accounts Receivable, Net (Note 5)	345,576,597.53	39,676,005.46
<b>2. TOTAL ASSETS</b>	<u>\$ 168,332,395,176.80</u>	<u>\$ 148,763,795,775.21</u>
<b>3. STEWARDSHIP PROPERTY, PLANT &amp; EQUIPMENT (Note 10)</b>		
<b>4. LIABILITIES (Note 11)</b>		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 79,565,616.33	\$ 73,538,115.39
4. Total Intragovernmental Liabilities	<u>\$ 79,565,616.33</u>	<u>\$ 73,538,115.39</u>
B. Accounts Payable (Note 12)	\$ 241,054,612.01	\$ 153,654,748.05
C. Military Retirement and Other Federal Employment Benefits (Note 17)	510,135,726,000.00	500,852,851,000.00
<b>5. TOTAL LIABILITIES</b>	<u>\$ 510,456,346,228.34</u>	<u>\$ 501,080,043,863.44</u>
<b>6. COMMITMENTS AND CONTINGENCIES (NOTE 16)</b>		
<b>7. NET POSITION</b>		
C. Cumulative Results of Operations - Earmarked Funds	(342,123,951,051.54)	(352,316,248,088.23)
<b>8. TOTAL NET POSITION</b>	<u>\$ (342,123,951,051.54)</u>	<u>\$ (352,316,248,088.23)</u>
<b>9. TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 168,332,395,176.80</u>	<u>\$ 148,763,795,775.21</u>

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**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	\$ 4,295,882,176.78	\$ 4,262,926,908.16
B. (Less: Earned Revenue)	(23,748,449,001.09)	(18,656,529,415.10)
C. Net Program Costs	<u>\$ (19,452,566,824.31)</u>	<u>\$ (14,393,602,506.94)</u>
<b>4. Net Cost of Operations</b>	<u>\$ (19,452,566,824.31)</u>	<u>\$ (14,393,602,506.94)</u>

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**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>		
1. Beginning Balances	\$ (361,576,517,875.85)	\$ 0.00
3. Beginning balances, as adjusted	<u>(361,576,517,875.85)</u>	<u>0.00</u>
7. Net Cost of Operations (+/-)	(19,452,566,824.31)	0.00
8. Net Change	<u>19,452,566,824.31</u>	<u>0.00</u>
9. Cumulative Results of Operations	(342,123,951,051.54)	0.00
16. Net Position	<u>(342,123,951,051.54)</u>	<u>0.00</u>

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**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>		
1. Beginning Balances	\$ 0.00	\$ (361,576,517,875.85)
3. Beginning balances, as adjusted	<u>0.00</u>	<u>(361,576,517,875.85)</u>
7. Net Cost of Operations (+/-)	0.00	(19,452,566,824.31)
8. Net Change	<u>0.00</u>	<u>19,452,566,824.31</u>
9. Cumulative Results of Operations	0.00	(342,123,951,051.54)
16. Net Position	<u>0.00</u>	<u>(342,123,951,051.54)</u>

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**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>	\$ (366,709,850,595.17)	\$ 0.00
<b>3. Beginning balances, as adjusted</b>	<u>(366,709,850,595.17)</u>	<u>0.00</u>
<b>7. Net Cost of Operations (+/-)</b>	(14,393,602,506.94)	0.00
<b>8. Net Change</b>	<u>14,393,602,506.94</u>	<u>0.00</u>
<b>9. Cumulative Results of Operations</b>	(352,316,248,088.23)	0.00
<b>16. Net Position</b>	<u>(352,316,248,088.23)</u>	<u>0.00</u>

Department of Defense  
 DoD Medicare-Eligible Retiree Health Care Fund  
**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>		
1. Beginning Balances	\$ 0.00	\$ (366,709,850,595.17)
3. Beginning balances, as adjusted	<u>0.00</u>	<u>(366,709,850,595.17)</u>
7. Net Cost of Operations (+/-)	0.00	(14,393,602,506.94)
8. Net Change	<u>0.00</u>	<u>14,393,602,506.94</u>
9. Cumulative Results of Operations	0.00	(352,316,248,088.23)
16. Net Position	<u>0.00</u>	<u>(352,316,248,088.23)</u>

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**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>		
3. Budget authority		
3.A. Appropriation	32,588,000,000.00	34,887,000,000.00
3.E. Subtotal	<u>32,588,000,000.00</u>	<u>34,887,000,000.00</u>
<b>7. Total Budgetary Resources</b>	<u><u>\$ 32,588,000,000.00</u></u>	<u><u>\$ 34,887,000,000.00</u></u>

Department of Defense  
DoD Medicare-Eligible Retiree Health Care Fund  
**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	\$ 5,061,927,704.79	\$ 4,574,310,358.82
8.C. Subtotal	<u>5,061,927,704.79</u>	<u>4,574,310,358.82</u>
9. Unobligated balance:		
9.A. Apportioned	4,058,667,295.21	4,131,405,641.18
9.C. Subtotal	<u>4,058,667,295.21</u>	<u>4,131,405,641.18</u>
10. Unobligated balance not available	23,467,405,000.00	26,181,284,000.00
<b>11. Total status of budgetary resources</b>	<u><u>\$ 32,588,000,000.00</u></u>	<u><u>\$ 34,887,000,000.00</u></u>
<b>Change in Obligated Balance:</b>		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 173,191,726.96	\$ 240,101,346.69
12.C. Total unpaid obligated balance	173,191,726.96	240,101,346.69
13. Obligations incurred net (+/-)	<u>5,061,927,704.79</u>	<u>4,574,310,358.82</u>
14. Less: Gross outlays	(4,170,105,964.81)	(4,229,069,088.96)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	1,065,013,466.94	585,342,616.55
18.C. Total, unpaid obligated balance, net, end of period	<u>1,065,013,466.94</u>	<u>585,342,616.55</u>
<b>Net Outlays</b>		
<b>19. Net Outlays:</b>		
19.A. Gross outlays	4,170,105,964.81	4,229,069,088.96
19.C. Less: Distributed Offsetting receipts	(12,442,764,420.94)	(7,952,560,222.67)
<b>19.D. Net Outlays</b>	<u><u>\$ (8,272,658,456.13)</u></u>	<u><u>\$ (3,723,491,133.71)</u></u>