

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED BALANCE SHEET
As of December 31, 2010 and 2009

	<u>2011 Consolidated</u>	<u>2010 Consolidated</u>
1. ASSETS (Note 2)		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 352,714,450.17	\$ 37,789,098.40
2. Investments (Note 4)	186,628,357,236.28	168,836,016,989.32
5. Total Intragovernmental Assets	<u>\$ 186,981,071,686.45</u>	<u>\$ 168,873,806,087.72</u>
C. Accounts Receivable, Net (Note 5)	434,749,022.77	316,313,499.94
2. TOTAL ASSETS	<u>\$ 187,415,820,709.22</u>	<u>\$ 169,190,119,587.66</u>
3. STEWARDSHIP PROPERTY, PLANT & EQUIPMENT (Note 10)		
4. LIABILITIES (Note 11)		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 73,781,173.99	\$ 70,002,538.93
4. Total Intragovernmental Liabilities	<u>\$ 73,781,173.99</u>	<u>\$ 70,002,538.93</u>
B. Accounts Payable (Note 12)	\$ 365,059,207.71	\$ 264,347,946.94
C. Military Retirement and Other Federal Employment Benefits (Note 17)	573,620,307,000.00	510,122,244,000.00
5. TOTAL LIABILITIES	<u>\$ 574,059,147,381.70</u>	<u>\$ 510,456,594,485.87</u>
6. COMMITMENTS AND CONTINGENCIES (NOTE 16)		
7. NET POSITION		
C. Cumulative Results of Operations - Earmarked Funds	(386,643,326,672.48)	(341,266,474,898.21)
8. TOTAL NET POSITION	<u>\$ (386,643,326,672.48)</u>	<u>\$ (341,266,474,898.21)</u>
9. TOTAL LIABILITIES AND NET POSITION	<u>\$ 187,415,820,709.22</u>	<u>\$ 169,190,119,587.66</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED STATEMENT OF NET COST
For the periods ended December 31, 2010 and 2009

	<u>2011 Consolidated</u>	<u>2010 Consolidated</u>
1. Program Costs		
A. Gross Costs	\$ 2,192,102,969.62	\$ 2,211,644,765.54
Military Retirement Benefits	2,192,102,969.62	2,211,644,765.54
B. (Less: Earned Revenue)	(22,561,369,014.58)	(22,521,687,743.18)
C. Net Cost before Losses/(Gains) from Actuarial Assumption Changes for Military Retirement Benefits	<u>(20,369,266,044.96)</u>	<u>(20,310,042,977.64)</u>
2. Net Cost of Operations	<u>\$ (20,369,266,044.96)</u>	<u>\$ (20,310,042,977.64)</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended December 31, 2010 and 2009

	<u>2011 Earmarked Funds</u>	<u>2011 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ (407,012,592,717.44)	\$ 0.00
3. Beginning balances, as adjusted	<u>(407,012,592,717.44)</u>	<u>0.00</u>
7. Net Cost of Operations (+/-)	(20,369,266,044.96)	0.00
8. Net Change	<u>20,369,266,044.96</u>	<u>0.00</u>
9. Cumulative Results of Operations	(386,643,326,672.48)	0.00
16. Net Position	<u>(386,643,326,672.48)</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 December 31, 2010 and 2009

	<u>2011 Eliminations</u>	<u>2011 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ (407,012,592,717.44)
3. Beginning balances, as adjusted	<u>0.00</u>	<u>(407,012,592,717.44)</u>
7. Net Cost of Operations (+/-)	0.00	(20,369,266,044.96)
8. Net Change	<u>0.00</u>	<u>20,369,266,044.96</u>
9. Cumulative Results of Operations	0.00	(386,643,326,672.48)
16. Net Position	<u>0.00</u>	<u>(386,643,326,672.48)</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended December 31, 2010 and 2009

	<u>2010 Earmarked Funds</u>	<u>2010 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
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 (+/-)	(20,310,042,977.64)	0.00
8. Net Change	<u>20,310,042,977.64</u>	<u>0.00</u>
9. Cumulative Results of Operations	<u>(341,266,474,898.21)</u>	<u>0.00</u>
16. Net Position	<u>(341,266,474,898.21)</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 December 31, 2010 and 2009

	<u>2010 Eliminations</u>	<u>2010 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
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	(20,310,042,977.64)
8. Net Change	<u>0.00</u>	<u>20,310,042,977.64</u>
9. Cumulative Results of Operations	0.00	(341,266,474,898.21)
16. Net Position	<u>0.00</u>	<u>(341,266,474,898.21)</u>

Department of Defense
 DoD Medicare-Eligible Retiree Health Care Fund
COMBINED STATEMENT OF BUDGETARY RESOURCES
 For the periods ended December 31, 2010 and 2009

	<u>2011 Combined</u>	<u>2010 Combined</u>
BUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES:		
3. Budget authority		
3.A. Appropriation	27,358,000,000.00	32,588,000,000.00
3.E. Subtotal	<u>27,358,000,000.00</u>	<u>32,588,000,000.00</u>
7. Total Budgetary Resources	<u><u>\$ 27,358,000,000.00</u></u>	<u><u>\$ 32,588,000,000.00</u></u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended December 31, 2010 and 2009

	<u>2011 Combined</u>	<u>2010 Combined</u>
Status of Budgetary Resources:		
8. Obligations incurred:		
8.A. Direct	\$ 2,349,034,256.34	\$ 2,478,821,884.15
8.C. Subtotal	<u>2,349,034,256.34</u>	<u>2,478,821,884.15</u>
9. Unobligated balance:		
9.A. Apportioned	7,168,565,743.66	6,641,773,115.85
9.C. Subtotal	<u>7,168,565,743.66</u>	<u>6,641,773,115.85</u>
10. Unobligated balance not available	17,840,400,000.00	23,467,405,000.00
11. Total status of budgetary resources	<u>\$ 27,358,000,000.00</u>	<u>\$ 32,588,000,000.00</u>
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 366,923,761.95	\$ 173,191,726.96
12.C. Total unpaid obligated balance	<u>366,923,761.95</u>	<u>173,191,726.96</u>
13. Obligations incurred net (+/-)	2,349,034,256.34	2,478,821,884.15
14. Less: Gross outlays	(1,979,781,579.17)	(2,056,357,198.45)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	736,176,439.12	595,656,412.66
18.C. Total, unpaid obligated balance, net, end of period	<u>736,176,439.12</u>	<u>595,656,412.66</u>
Net Outlays		
19. Net Outlays:		
19.A. Gross outlays	1,979,781,579.17	2,056,357,198.45
19.C. Less: Distributed Offsetting receipts	(11,602,268,056.98)	(11,700,604,584.06)
19.D. Net Outlays	<u>\$ (9,622,486,477.81)</u>	<u>\$ (9,644,247,385.61)</u>