

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED BALANCE SHEET
As of March 31, 2012 and 2011

	<u>2012 Consolidated</u>	<u>2011 Consolidated</u>
1. ASSETS (Note 2)		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 147,701,683.53	\$ 61,470,349.66
2. Investments (Note 4)	203,858,665,240.71	186,599,178,876.32
5. Total Intragovernmental Assets	<u>\$ 204,006,366,924.24</u>	<u>\$ 186,660,649,225.98</u>
C. Accounts Receivable, Net (Note 5)	1,076,223,024.07	418,864,477.77
2. TOTAL ASSETS	<u>\$ 205,082,589,948.31</u>	<u>\$ 187,079,513,703.75</u>
3. STEWARDSHIP PROPERTY, PLANT & EQUIPMENT (Note 10)		
4. LIABILITIES (Note 11)		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 104,891,885.55	\$ 93,949,447.71
4. Total Intragovernmental Liabilities	<u>\$ 104,891,885.55</u>	<u>\$ 93,949,447.71</u>
B. Accounts Payable (Note 12)	\$ 405,630,578.22	\$ 339,881,843.51
C. Military Retirement and Other Federal Employment Benefits (Note 17)	534,361,376,000.00	573,642,487,000.00
5. TOTAL LIABILITIES	<u>\$ 534,871,898,463.77</u>	<u>\$ 574,076,318,291.22</u>
6. COMMITMENTS AND CONTINGENCIES (NOTE 16)		
7. NET POSITION		
C. Cumulative Results of Operations - Earmarked Funds	(329,789,308,515.46)	(386,996,804,587.47)
8. TOTAL NET POSITION	<u>\$ (329,789,308,515.46)</u>	<u>\$ (386,996,804,587.47)</u>
9. TOTAL LIABILITIES AND NET POSITION	<u>\$ 205,082,589,948.31</u>	<u>\$ 187,079,513,703.75</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED STATEMENT OF NET COST
For the periods ended March 31, 2012 and 2011

	<u>2012 Consolidated</u>	<u>2011 Consolidated</u>
1. Program Costs		
A. Gross Costs	\$ 3,889,690,349.40	\$ 4,505,832,052.23
Military Retirement Benefits	3,889,690,349.40	4,505,832,052.23
	<hr/>	<hr/>
B. (Less: Earned Revenue)	(20,351,748,109.54)	(24,521,620,182.20)
C. Net Cost before Losses/(Gains) from Actuarial Assumption Changes for Military Retirement Benefits	<hr/> (16,462,057,760.14)	<hr/> (20,015,788,129.97)
E. Net Program Costs Including Assumption Changes	(16,462,057,760.14)	(20,015,788,129.97)
2. Net Cost of Operations	<u>\$ (16,462,057,760.14)</u>	<u>\$ (20,015,788,129.97)</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended March 31, 2012 and 2011

	<u>2012 Earmarked Funds</u>	<u>2012 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ (346,251,366,275.60)	\$ 0.00
3. Beginning balances, as adjusted	<u>(346,251,366,275.60)</u>	<u>0.00</u>
7. Net Cost of Operations (+/-)	(16,462,057,760.14)	0.00
8. Net Change	<u>16,462,057,760.14</u>	<u>0.00</u>
9. Cumulative Results of Operations	(329,789,308,515.46)	0.00
16. Net Position	<u>(329,789,308,515.46)</u>	<u>0.00</u>

Department of Defense
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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended March 31, 2012 and 2011

	<u>2012 Eliminations</u>	<u>2012 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ (346,251,366,275.60)
3. Beginning balances, as adjusted	<u>0.00</u>	<u>(346,251,366,275.60)</u>
7. Net Cost of Operations (+/-)	0.00	(16,462,057,760.14)
8. Net Change	<u>0.00</u>	<u>16,462,057,760.14</u>
9. Cumulative Results of Operations	0.00	(329,789,308,515.46)
16. Net Position	<u>0.00</u>	<u>(329,789,308,515.46)</u>

Department of Defense
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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended March 31, 2012 and 2011

	<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 (+/-)	(20,015,788,129.97)	0.00
8. Net Change	<u>20,015,788,129.97</u>	<u>0.00</u>
9. Cumulative Results of Operations	<u>(386,996,804,587.47)</u>	<u>0.00</u>
16. Net Position	<u>(386,996,804,587.47)</u>	<u>0.00</u>

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended March 31, 2012 and 2011

	<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	(20,015,788,129.97)
8. Net Change	<u>0.00</u>	<u>20,015,788,129.97</u>
9. Cumulative Results of Operations	0.00	(386,996,804,587.47)
16. Net Position	<u>0.00</u>	<u>(386,996,804,587.47)</u>

Department of Defense
DoD Medicare-Eligible Retiree Health Care Fund
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended March 31, 2012 and 2011

	<u>2012 Combined</u>	<u>2011 Combined</u>
Budgetary Resources		
as Adjusted		
1290 Appropriations (discretionary and mandatory)	28,630,664,340.00	27,358,000,000.00
1910 Total Budgetary Resources	<u>28,630,664,340.00</u>	<u>27,358,000,000.00</u>
Status of Budgetary Resources:		
2190 Obligations Incurred	5,088,806,226.26	4,714,676,293.43
Unobligated balance, end of year		
2204 Apportioned	4,676,984,773.74	4,802,923,706.57
2404 Unapportioned	18,864,873,340.00	17,840,400,000.00
2490 Unobligated balance brought forward, end of year	<u>23,541,858,113.74</u>	<u>22,643,323,706.57</u>
2500 Total Budgetary Resources	<u>28,630,664,340.00</u>	<u>27,358,000,000.00</u>
Change in Obligated Balance:		
3000 Unpaid obligations, brought forward, October 1 (gross)	522,847,451.29	366,923,761.95
3015 Obligated balance start of year (net), before adjustments (+ or	522,847,451.29	366,923,761.95
3021 Obligated balance, start of year (net), as adjusted	522,847,451.29	366,923,761.95
3032 Obligations incurred	5,088,806,226.26	4,714,676,293.43
3040 Outlays (gross) (-)	(4,398,612,416.20)	(4,260,455,207.26)
Obligated balance, end of year		
3090 Unpaid Obligations, end of year (gross)	<u>1,213,041,261.35</u>	<u>821,144,848.12</u>
3100 Obligated balance, end of year	<u>1,213,041,261.35</u>	<u>821,144,848.12</u>

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COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended March 31, 2012 and 2011

	<u>2012 Combined</u>	<u>2011 Combined</u>
Budget Authority and Outlays, Net:		
4175 Budget authority, gross (discretionary and mandatory)	28,630,664,340.00	27,358,000,000.00
4180 Budget Authority, net (discretionary and mandatory)	<u>28,630,664,340.00</u>	<u>27,358,000,000.00</u>
4185 Outlays, gross (discretionary and mandatory)	4,398,612,416.20	4,260,455,207.26
4190 Outlays, net (discretionary and mandatory)	4,398,612,416.20	4,260,455,207.26
4200 Distributed offsetting receipts	(9,079,615,696.64)	(13,098,239,984.11)
4210 Agency Outlays, net (discretionary and mandatory)	<u>(4,681,003,280.44)</u>	<u>(8,837,784,776.85)</u>