

Department of Defense
Department of the Army
CONSOLIDATED BALANCE SHEET
As of June 30, 2013 and 2012

	<u>2013 Consolidated</u>	<u>2012 Consolidated</u>
1. ASSETS (Note 2)		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 188,645,617,566.79	\$ 206,987,199,779.87
2. Investments (Note 4)	227,561.43	2,273,502.45
3. Accounts Receivable (Note 5)	567,268,870.13	786,410,701.82
4. Other Assets (Note 6)	551,806,816.14	511,858,439.82
5. Total Intragovernmental Assets	<u>\$ 189,764,920,814.49</u>	<u>\$ 208,287,742,423.96</u>
B. Cash and Other Monetary Assets (Note 7)	\$ 1,206,777,817.53	\$ 1,345,325,916.28
C. Accounts Receivable, Net (Note 5)	1,297,461,258.39	890,900,359.28
D. Loans Receivable (Note 8)	32,825.46	0.00
E. Inventory and Related Property, Net (Note 9)	32,942,169,317.80	31,341,588,705.36
F. General Property, Plant and Equipment, Net (Note 10)	165,581,454,107.73	186,106,353,974.29
H. Other Assets (Note 6)	3,239,370,312.67	7,897,511,186.56
2. TOTAL ASSETS	<u><u>\$ 394,032,186,454.07</u></u>	<u><u>\$ 435,869,422,565.73</u></u>
3. STEWARDSHIP PROPERTY, PLANT & EQUIPMENT (Note 10)		
4. LIABILITIES (Note 11)		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 2,060,902,116.39	\$ 1,499,236,393.09
2. Debt (Note 13)	41.92	59.00
3. Other Liabilities (Note 15 & 16)	9,732,736,181.43	2,220,160,663.80
4. Total Intragovernmental Liabilities	<u>\$ 11,793,638,339.74</u>	<u>\$ 3,719,397,115.89</u>
B. Accounts Payable (Note 12)	\$ 179,746,033.00	\$ 3,758,972,329.89
C. Military Retirement and Other Federal Employment Benefits (Note 17)	1,406,105,234.75	1,356,263,708.55
D. Environmental and Disposal Liabilities (Note 14)	28,041,597,211.00	31,520,362,850.00
E. Loan Guarantee Liability (Note 8)	1,097,417.34	244,614.50
F. Other Liabilities (Note 15 & Note 16)	14,255,675,698.84	12,008,529,899.43
5. TOTAL LIABILITIES	<u><u>\$ 55,677,859,934.67</u></u>	<u><u>\$ 52,363,770,518.26</u></u>
6. COMMITMENTS AND CONTINGENCIES (NOTE 16)		
7. NET POSITION		
B. Unexpended Appropriations - Other Funds	177,046,800,194.42	202,755,653,188.42
C. Cumulative Results of Operations - Dedicated Collections (Note 23)	36,127,183.65	35,676,204.66
D. Cumulative Results of Operations - Other Funds	161,271,399,141.33	180,714,322,654.39
8. TOTAL NET POSITION	<u><u>\$ 338,354,326,519.40</u></u>	<u><u>\$ 383,505,652,047.47</u></u>
9. TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 394,032,186,454.07</u></u>	<u><u>\$ 435,869,422,565.73</u></u>

Department of Defense
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CONSOLIDATED STATEMENT OF NET COST
For the periods ended June 30, 2013 and 2012

	<u>2013 Consolidated</u>	<u>2012 Consolidated</u>
1. Program Costs		
A. Gross Costs	\$ 146,312,709,647.13	\$ 158,625,656,051.11
Military Personnel	48,472,689,915.40	51,994,882,527.42
Operations, Readiness & Support	63,931,604,397.27	63,661,370,869.58
Procurement	18,758,040,632.55	24,675,251,589.56
Research, Development, Test & Evaluation	8,266,826,412.83	9,819,444,960.21
Family Housing & Military Construction	6,883,548,289.08	8,474,706,104.34
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B. (Less: Earned Revenue)	(7,514,607,193.10)	(7,900,826,474.90)
C. Net Cost before Losses/(Gains) from Actuarial Assumption Changes for Military Retirement Benefits	<hr/> 138,798,102,454.03	<hr/> 150,724,829,576.21
E. Net Program Costs Including Assumption Changes	138,798,102,454.03	150,724,829,576.21
2. Net Cost of Operations	<hr/> <u>\$ 138,798,102,454.03</u>	<hr/> <u>\$ 150,724,829,576.21</u>

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended June 30, 2013 and 2012

	<u>2013 Consolidated</u>	<u>2012 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 152,652,763,753.53	\$ 162,994,715,843.10
3. Beginning balances, as adjusted (Includes Funds from Dedicated Collections - See Note 23)	<u>152,652,763,753.53</u>	<u>162,994,715,843.10</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	142,159,423,382.93	160,592,934,765.46
4.C. Nonexchange revenue	4,241,728.71	4,076,789.52
4.D. Donations and forfeitures of cash	282,631.51	2,253,893.73
4.F. Other budgetary financing sources	0.00	(148,617,528.00)
5. Other Financing Sources:		
5.A. Donations and forfeitures of property	459,250.51	31,100,861.51
5.B. Transfers -in/out without reimbursement (+/-)	1,231,871,961.41	4,206,165,419.26
5.C. Imputed financing from costs absorbed by others	718,262,572.43	787,213,359.05
5.D. Other (+/-)	3,338,323,497.98	3,004,985,031.63
6. Total Financing Sources (Includes Funds from Dedicated Collections - See Note 23)	<u>147,452,865,025.48</u>	<u>168,480,112,592.16</u>
7. Net Cost of Operations (+/-) (Includes Funds from Dedicated Collections - See Note 23)	138,798,102,454.03	150,724,829,576.21
8. Net Change	<u>8,654,762,571.45</u>	<u>17,755,283,015.95</u>
9. Cumulative Results of Operations (Includes Funds from Dedicated Collections - See Note 23)	161,307,526,324.98	180,749,998,859.05
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances (Includes Funds from Dedicated Collections - See Note 23)	\$ 147,252,856,517.35	\$ 162,502,393,340.88
12. Beginning balances, as adjusted	<u>147,252,856,517.35</u>	<u>162,502,393,340.88</u>
13. Budgetary Financing Sources:		
13.A. Appropriations received	180,755,817,001.00	204,348,666,613.00
13.B. Appropriations transferred-in/out	784,195,330.00	1,337,542,000.00
13.C. Other adjustments (rescissions, etc)	(9,586,645,271.00)	(4,840,014,000.00)
13.D. Appropriations used	(142,159,423,382.93)	(160,592,934,765.46)
14. Total Budgetary Financing Sources (Includes Funds from Dedicated Collections - See Note 23)	29,793,943,677.07	40,253,259,847.54
15. Unexpended Appropriations (Includes Funds from Dedicated Collections - See Note 23)	177,046,800,194.42	202,755,653,188.42
16. Net Position	<u>338,354,326,519.40</u>	<u>383,505,652,047.47</u>

Department of Defense
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COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2013 and 2012

	<u>2013 Combined</u>	<u>2012 Combined</u>
Budgetary Resources		
1000 Unobligated balance brought forward, Oct 1	44,329,476,720.63	51,648,892,269.86
1020.5 Unobligated balance brought forward, Oct 1,	\$ 44,329,476,720.63	\$ 51,648,892,269.86
1021 Recoveries of prior year unpaid obligations	26,574,575,674.53	26,605,311,383.06
1043 Other changes in unobligated balance (+ or -)	158,547,604.24	(527,025,031.33)
1051 Unobligated balance from prior year budget authority, net	71,062,599,999.40	77,727,178,621.59
1290 Appropriations (discretionary and mandatory)	171,805,071,099.97	201,387,253,286.79
1890 Spending Authority from offsetting collections	19,932,030,211.63	23,141,014,717.50
1910 Total Budgetary Resources	<u>262,799,701,311.00</u>	<u>302,255,446,625.88</u>
Status of Budgetary Resources:		
2190 Obligations Incurred	159,626,877,425.39	185,774,854,046.94
Unobligated balance, end of year		
2204 Apportioned	85,284,325,513.34	100,971,602,390.56
2304 Exempt from Apportionment	214,721,834.10	11,550,773.69
2404 Unapportioned	17,673,776,538.17	15,497,439,414.69
2490 Total unobligated balance, end of year	<u>103,172,823,885.61</u>	<u>116,480,592,578.94</u>
2500 Total Budgetary Resources	<u>262,799,701,311.00</u>	<u>302,255,446,625.88</u>
Change in Obligated Balance:		
Unpaid obligations:		
3000 Unpaid obligations, brought forward, Oct 1	138,729,842,760.94	142,457,252,321.66
3012 Obligations incurred	159,626,877,425.39	185,774,854,046.94
3020 Outlays (gross) (-)	(161,002,165,973.70)	(178,304,162,576.60)
3042 Recoveries of prior year unpaid obligations (-)	(26,574,575,674.53)	(26,605,311,383.06)
3050 Unpaid obligations, end of year	110,779,978,538.10	123,322,632,408.94
Uncollected payments:		
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 (-)	(29,376,420,881.45)	(27,993,576,379.11)
3072 Change in uncollected pymts, Fed sources (+ or -)	(3,105,866,080.01)	(4,844,835,507.44)
3090 Uncollected pymts, Fed sources, end of year (-)	(32,482,286,961.46)	(32,838,411,886.55)
3100 Obligated balance, start of year (+ or -)	<u>109,353,421,879.49</u>	<u>114,463,675,942.55</u>
3200 Obligated balance, end of year (+ or -)	<u>78,297,691,576.64</u>	<u>90,484,220,522.39</u>

Department of Defense
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COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2013 and 2012

	<u>2013 Combined</u>	<u>2012 Combined</u>
Budget Authority and Outlays, Net:		
4175 Budget authority, gross (discretionary and mandatory)	191,737,101,311.60	224,528,268,004.29
4177 Actual offsetting collections (discretionary and mandatory) (-)	(16,163,107,407.97)	(18,228,349,646.56)
4178 Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)	(3,105,866,080.01)	(4,844,835,507.44)
4179 Anticipated offsetting collections (discretionary and mandatory) (+ or -)	(663,056,723.65)	0.00
4180 Budget Authority, net (discretionary and mandatory)	<u>171,805,071,099.97</u>	<u>201,455,082,850.29</u>
4185 Outlays, gross (discretionary and mandatory)	161,002,165,973.70	178,304,162,576.60
4187 Actual offsetting collections (discretionary and mandatory) (-)	(16,163,107,407.97)	(18,228,349,646.56)
4190 Outlays, net (discretionary and mandatory)	144,839,058,565.73	160,075,812,930.04
4200 Distributed offsetting receipts (-)	(737,517,099.08)	135,239,261.49
4210 Agency Outlays, net (discretionary and mandatory)	<u>144,101,541,466.65</u>	<u>160,211,052,191.53</u>

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COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2013 and 2012

	<u>2013 Combined</u>	<u>2012 Combined</u>
NonBudgetary Resources		
1000 Unobligated balance brought forward, Oct 1	1,017,881.80	275,136.84
1020.5 Unobligated balance brought forward, Oct 1, as adjusted	1,017,881.80	275,136.84
1043 Other changes in unobligated balance	0.00	(612.00)
1051 Unobligated balance from prior year budget authority, net	1,017,881.80	274,524.84
1290 Appropriations (discretionary and mandatory)	(46,750.00)	0.00
1890 Spending Authority from offsetting collections	79,579.46	(29,851.34)
1910 Total Budgetary Resources	<u>1,050,711.26</u>	<u>244,673.50</u>
Status of Budgetary Resources:		
2190 Obligations Incurred	1.92	21.00
Unobligated balance, end of year		
2204 Apportioned	1,017,881.88	155,115.84
2404 Unapportioned	32,827.46	89,536.66
2490 Total Unobligated balance, end of year	<u>1,050,709.34</u>	<u>244,652.50</u>
2500 Total Budgetary Resources	<u>1,050,711.26</u>	<u>244,673.50</u>
Change in Obligated Balance:		
Unpaid obligations:		
3012 Obligations incurred	1.92	21.00
3050 Unpaid obligations, end of year	1.92	21.00
Uncollected payments:		
3060 Uncollected pymts, Fed sources, brought forward, Oct 1 (-)	0.00	(120,000.00)
3072 Change in uncollected pymts, Fed sources (+ or -)	(32,825.46)	29,851.34
3090 Uncollected pymts, Fed sources, end of year (-)	(32,825.46)	(90,148.66)
3100 Obligated balance, start of year (+ or -)	<u>0.00</u>	<u>(120,000.00)</u>
3200 Obligated balance, end of year (+ or -)	<u>(32,823.54)</u>	<u>(90,127.66)</u>

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For the periods ended June 30, 2013 and 2012

	<u>2013 Combined</u>	<u>2012 Combined</u>
Budget Authority and Outlays, Net:		
4175 Budget authority, gross (discretionary and mandatory)	32,829.46	(29,851.34)
4177 Actual offsetting collections (discretionary and mandatory) (-)	(46,750.00)	0.00
4178 Change in uncollected customer payments from Federal Sources (discretionary and mandatory) (+ or -)	(32,825.46)	29,851.34
4179 Anticipated offsetting collections (discretionary and mandatory) (+ or -)	(4.00)	0.00
4180 Budget Authority, net (discretionary and mandatory)	<u>(46,750.00)</u>	<u>0.00</u>
4187 Actual offsetting collections (discretionary and mandatory) (-)	<u>(46,750.00)</u>	<u>0.00</u>
4190 Outlays, net (discretionary and mandatory)	<u>(46,750.00)</u>	<u>0.00</u>
4210 Agency Outlays, net (discretionary and mandatory)	<u>(46,750.00)</u>	<u>0.00</u>