# **Consolidating and Combining Financial Statements**

(\$ in Millions)	Army General Fund		Navy	General Fund	Air Ford	e General Fund
1. ASSETS (Note 2)						
A. Intragovernmental:						
1. Fund Balance with Treasury (Note 3)						
a. Entity	\$	54,695.9	\$	78,191.7	\$	59,714.0
b. Non-Entity Seized Iraqi Cash		278.1		0.0		0.0
c. Non-Entity-Other		61.4		223.2		52.5
2. Investments (Note 4)		1.2		9.8		0.7
3. Accounts Receivable (Note 5)		523.4		496.9		541.5
4. Other Assets (Note 6)		83.5		187.9		339.1
5. Total Intragovernmental Assets	\$	55,643.5	\$	79,109.5	\$	60,647.8
B. Cash and Other Monetary Assets (Note 7)	\$	954.4	\$	283.0	\$	147.9
C. Accounts Receivable (Note 5)		514.6		3,382.1		772.5
D. Loans Receivable (Note 8)		0.0		0.0		0.0
E. Inventory and Related Property (Note 9)		32,676.7		53,611.6		51,815.8
F. General Property, Plant and Equipment (Note 10)		115,337.9		158,407.4		112,786.1
G. Investments (Note 4)		0.0		0.0		0.0
H. Other Assets (Note 6)		3,569.0		6,180.6		9,912.2
2. TOTAL ASSETS	\$	208,696.1	\$	300,974.2	\$	236,082.3

(\$ in Millions)	Army Working Capital Fund		Navy W	/orking Capital Fund	Air Force Working Capital Fund	
1. ASSETS (Note 2)						
A. Intragovernmental:						
1. Fund Balance with Treasury (Note 3)						
a. Entity	\$	1,548.5	\$	1,827.6	\$	732.8
b. Non-Entity Seized Iraqi Cash		0.0		0.0		0.0
c. Non-Entity-Other		0.0		0.0		0.0
2. Investments (Note 4)		0.0		0.0		0.0
3. Accounts Receivable (Note 5)		411.2		582.8		605.1
4. Other Assets (Note 6)		0.3		10.4		0.0
5. Total Intragovernmental Assets	\$	1,960.0	\$	2,420.8	\$	1,337.9
B. Cash and Other Monetary Assets (Note 7)	\$	0.0	\$	0.0	\$	0.0
C. Accounts Receivable (Note 5)		31.2		111.8		167.8
D. Loans Receivable (Note 8)		0.0		0.0		0.0
E. Inventory and Related Property (Note 9)		12,131.8		18,256.1		11,154.5
F. General Property, Plant and Equipment (Note 10)		926.8		4,323.9		1,329.6
G. Investments (Note 4)		0.0		0.0		0.0
H. Other Assets (Note 6)		269.9		868.8		380.4
2. TOTAL ASSETS	\$	15,319.7	\$	25,981.4	\$	14,370.2
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(\$ in Millions)	Military Retirement Fund		rmy Corps of ngineers	Other Defense Organizations General Funds	
1. ASSETS (Note 2)					
A. Intragovernmental:					
1. Fund Balance with Treasury (Note 3)					
a. Entity	\$	25.2	\$ 2,588.9	\$	48,841.3
b. Non-Entity Seized Iraqi Cash		0.0	0.0		0.0
c. Non-Entity-Other		0.0	6.9		(104.2)
2. Investments (Note 4)		182,568.8	2,478.5		1,872.0
3. Accounts Receivable (Note 5)		0.1	423.6		486.2
4. Other Assets (Note 6)		0.0	0.0		217.2
5. Total Intragovernmental Assets	\$	182,594.1	\$ 5,497.9	\$	51,312.5
B. Cash and Other Monetary Assets (Note 7)	\$	0.0	\$ 1.3	\$	26.6
C. Accounts Receivable (Note 5)		14.7	1,935.6		7.0
D. Loans Receivable (Note 8)		0.0	0.0		64.0
E. Inventory and Related Property (Note 9)		0.0	62.6		1,913.3
F. General Property, Plant and Equipment (Note 10)		0.0	30,909.1		18,226.5
G. Investments (Note 4)		0.0	0.0		217.8
H. Other Assets (Note 6)		0.0	0.0		310.6
2. TOTAL ASSETS	\$	182,608.8	\$ 38,406.5	\$	72,078.3

(\$ in Millions)	Other Defense Organizations Working Capital Funds		edicare-Eligible lealth Care Fund	Co	mbined Total
1. ASSETS (Note 2)					
A. Intragovernmental:					
1. Fund Balance with Treasury (Note 3)					
a. Entity	\$	3,373.2	\$ 5.0	\$	251,544.1
b. Non-Entity Seized Iraqi Cash		0.0	0.0		278.1
c. Non-Entity-Other		0.0	0.0		239.8
2. Investments (Note 4)		0.0	18,445.2		205,376.2
3. Accounts Receivable (Note 5)		2,793.7	0.0		6,864.5
4. Other Assets (Note 6)		0.7	0.0		839.1
5. Total Intragovernmental Assets	\$	6,167.6	\$ 18,450.2	\$	465,141.8
B. Cash and Other Monetary Assets (Note 7)	\$	121.7	\$ 0.0	\$	1,534.9
C. Accounts Receivable (Note 5)		362.6	0.0		7,299.9
D. Loans Receivable (Note 8)		0.0	0.0		64.0
E. Inventory and Related Property (Note 9)		12,551.7	0.0		194,174.1
F. General Property, Plant and Equipment (Note 10)		4,061.6	0.0		446,308.9
G. Investments (Note 4)		0.0	0.0		217.8
H. Other Assets (Note 6)		238.1	0.0		21,729.6
2. TOTAL ASSETS	\$	23,503.3	\$ 18,450.2	\$	1,136,471.0

(\$ in Millions)	Elimination 2003 Consolid		3 Consolidated	2002	2002 Consolidated	
1. ASSETS (Note 2)						
A. Intragovernmental:						
1. Fund Balance with Treasury (Note 3)						
a. Entity	\$	0.0	\$	251,544.1	\$	205,278.8
b. Non-Entity Seized Iraqi Cash		0.0		278.1		0.0
c. Non-Entity-Other		0.0		239.8		537.4
2. Investments (Note 4)		0.2		205,376.0		180,804.5
3. Accounts Receivable (Note 5)		5,797.9		1,066.6		1,121.9
4. Other Assets (Note 6)		734.1		105.0		0.1
5. Total Intragovernmental Assets	\$	6,532.2	\$	458,609.6	\$	387,742.7
B. Cash and Other Monetary Assets (Note 7)	\$	0.0	\$	1,534.9	\$	742.7
C. Accounts Receivable (Note 5)		0.0		7,299.9		6,341.9
D. Loans Receivable (Note 8)		0.0		64.0		44.2
E. Inventory and Related Property (Note 9)		0.0		194,174.1		146,198.6
F. General Property, Plant and Equipment (Note 10)		0.0		446,308.9		122,569.7
G. Investments (Note 4)		0.0		217.8		0.0
H. Other Assets (Note 6)		0.0		21,729.6		18,245.8
2. TOTAL ASSETS	\$	6,532.2	\$	1,129,938.8	\$	681,885.6
	\$		\$		\$	

(\$ in Millions)	•		Navy	General Fund	Air Forc	Air Force General Fund	
3. LIABILITIES (Note 11)							
A. Intragovernmental:							
1. Accounts Payable (Note 12)	\$	1,085.1	\$	1,035.0	\$	1,413.9	
2. Debt (Note 13)		0.0		0.0		0.0	
3. Environmental Liabilities (Note 14)		0.0		0.0		0.0	
4. Other Liabilities (Note 15 & Note 16)		1,670.3		3,859.9		1,623.9	
5. Total Intragovernmental Liabilities	\$	2,755.4	\$	4,894.9	\$	3,037.8	
B. Accounts Payable (Note 12)	\$	9,089.1	\$	1,742.5	\$	7,080.9	
C. Military Retirement Benefits and Other Employment-Related		1,761.3		1,590.0		1,262.3	
Actuarial Liabilities (Note 17)							
D. Environmental Liabilities (Note 14)		37,395.4		15,614.4		8,110.4	
E. Loan Guarantee Liability (Note 8)		1.3		0.0		0.0	
F. Other Liabilities (Note 15 & Note 16)		9,387.3		3,786.0		4,520.9	
G. Debt Held by Public (Note 13)		0.0		0.0		0.0	
4. TOTAL LIABILITIES	\$	60,389.8	\$	27,627.8	\$	24,012.3	
5. NET POSITION							
A. Unexpended Appropriations (Note 18)	\$	47,674.7	\$	50,781.2	\$	50,742.3	
B. Cumulative Results of Operations		100,631.6		222,565.2		161,327.7	
6. TOTAL NET POSITION	\$	148,306.3	\$	273,346.4	\$	212,070.0	
7. TOTAL LIABILITIES AND NET POSITION	\$	208,696.1	\$	300,974.2	\$	236,082.3	

435.4	\$ 313.7	\$	231.7
0.0	615.6		0.0
0.0	0.0		0.0
94.5	289.3		345.4
529.9	\$ 1,218.6	\$	577.1
342.4	\$ 2,102.9	\$	89.0
320.7	1,409.9		275.1
0.0	0.0		0.0
0.0	0.0		0.0
231.0	3,113.2		1,891.9
0.0	0.0		0.0
1,424.0	\$ 7,844.6	\$	2,833.1
12.0	\$ 0.0	\$	0.0
13,883.7	18,136.8		11,537.1
13,895.7	\$ 18,136.8	\$	11,537.1
15,319.7	\$ 25,981.4	\$	14,370.2
	0.0 0.0 94.5 529.9 342.4 320.7 0.0 0.0 231.0 0.0 1,424.0 12.0 13,883.7 13,895.7	0.0       615.6         0.0       0.0         94.5       289.3         529.9       \$ 1,218.6         342.4       \$ 2,102.9         320.7       1,409.9         0.0       0.0         0.0       0.0         231.0       3,113.2         0.0       0.0         1,424.0       \$ 7,844.6         12.0       \$ 0.0         13,883.7       18,136.8         13,895.7       \$ 18,136.8	0.0       615.6         0.0       0.0         94.5       289.3         529.9       \$ 1,218.6       \$         342.4       \$ 2,102.9       \$         320.7       1,409.9         0.0       0.0       0.0         231.0       3,113.2       0.0         0.0       0.0       \$         1,424.0       \$ 7,844.6       \$         12.0       \$ 0.0       \$         13,883.7       18,136.8       \$         13,895.7       \$ 18,136.8       \$

(\$ in Millions)	Military Retirement Fund		rmy Corps of Engineers	 her Defense izations General Funds
3. LIABILITIES (Note 11)				
A. Intragovernmental:				
1. Accounts Payable (Note 12)	\$	0.0	\$ 92.8	\$ 894.9
2. Debt (Note 13)		0.0	17.4	63.9
3. Environmental Liabilities (Note 14)		0.0	0.0	0.0
4. Other Liabilities (Note 15 & Note 16)		0.7	2,096.5	184.4
5. Total Intragovernmental Liabilities	\$	0.7	\$ 2,206.7	\$ 1,143.2
B. Accounts Payable (Note 12)	\$	0.0	\$ 568.1	\$ 2,648.0
C. Military Retirement Benefits and Other Employment-Related Actuarial Liabilities (Note 17)		736,061.6	0.0	210,116.2
D. Environmental Liabilities (Note 14)		0.0	0.0	301.6
E. Loan Guarantee Liability (Note 8)		0.0	0.0	24.6
F. Other Liabilities (Note 15 & Note 16)		2,963.2	705.4	1,576.2
G. Debt Held by Public (Note 13)		0.0	0.0	0.0
4. TOTAL LIABILITIES	\$	739,025.5	\$ 3,480.2	\$ 215,809.8
5. NET POSITION				
A. Unexpended Appropriations (Note 18)	\$	0.0	\$ 636.8	\$ 43,245.7
B. Cumulative Results of Operations		(556,416.7)	34,289.5	(186,977.2)
6. TOTAL NET POSITION	\$	(556,416.7)	\$ 34,926.3	\$ (143,731.5)
7. TOTAL LIABILITIES AND NET POSITION	\$	182,608.8	\$ 38,406.5	\$ 72,078.3

(\$ in Millions)	Organiz	er Defense ations Working oital Funds	DoD Medicare-Eligible Retiree Health Care Fund		Combined Total	
3. LIABILITIES (Note 11)	-					
A. Intragovernmental:						
1. Accounts Payable (Note 12)	\$	387.9	\$ (0.1)	\$	5,890.3	
2. Debt (Note 13)		1.3	0.0		698.2	
3. Environmental Liabilities (Note 14)		0.0	0.0		0.0	
4. Other Liabilities (Note 15 & Note 16)		317.4	0.0		10,482.3	
5. Total Intragovernmental Liabilities	\$	706.6	\$ (0.1)	\$	17,070.8	
B. Accounts Payable (Note 12)	\$	4,094.9	\$ 106.0	\$	27,863.8	
C. Military Retirement Benefits and Other Employment-Related Actuarial Liabilities (Note 17)		598.1	476,170.3		1,429,565.5	
D. Environmental Liabilities (Note 14)		68.8	0.0		61,490.6	
E. Loan Guarantee Liability (Note 8)		0.0	0.0		25.9	
F. Other Liabilities (Note 15 & Note 16)		679.3	254.9		29,109.3	
G. Debt Held by Public (Note 13)		0.0	0.0		0.0	
4. TOTAL LIABILITIES	\$	6,147.7	\$ 476,531.1	\$	1,565,125.9	
5. NET POSITION						
A. Unexpended Appropriations (Note 18)	\$	(136.9)	\$ 0.0	\$	192,955.8	
B. Cumulative Results of Operations		17,492.5	(458,080.9)		(621,610.7)	
6. TOTAL NET POSITION	\$	17,355.6	\$ (458,080.9)	\$	(428,654.9)	
7. TOTAL LIABILITIES AND NET POSITION	\$	23,503.3	\$ 18,450.2	\$	1,136,471.0	

(\$ in Millions)	Elimination		200	3 Consolidated	200	2 Consolidated
3. LIABILITIES (Note 11)						
A. Intragovernmental:						
1. Accounts Payable (Note 12)	\$	5,789.0	\$	101.3	\$	85.8
2. Debt (Note 13)		0.0		698.2		874.3
3. Environmental Liabilities (Note 14)		0.0		0.0		0.0
4. Other Liabilities (Note 15 & Note 16)		743.2		9,739.1		8,213.6
5. Total Intragovernmental Liabilities	\$	6,532.2	\$	10,538.6	\$	9,173.7
B. Accounts Payable (Note 12)	\$	0.0	\$	27,863.8	\$	24,182.4
C. Military Retirement Benefits and Other Employment-Related Actuarial Liabilities (Note 17)		0.0		1,429,565.5		1,328,826.5
D. Environmental Liabilities (Note 14)		0.0		61,490.6		59,353.1
E. Loan Guarantee Liability (Note 8)		0.0		25.9		10.8
F. Other Liabilities (Note 15 & Note 16)		0.0		29,109.3		29,795.3
G. Debt Held by Public (Note 13)		0.0		0.0		0.0
4. TOTAL LIABILITIES	\$	6,532.2	\$	1,558,593.7	\$	1,451,341.8
5. NET POSITION						
A. Unexpended Appropriations (Note 18)	\$	0.0	\$	192,955.8	\$	177,282.6
B. Cumulative Results of Operations		0.0		(621,610.7)		(946,738.8)
6. TOTAL NET POSITION	\$	0.0	\$	(428,654.9)	\$	(769,456.2)
7. TOTAL LIABILITIES AND NET POSITION	\$	6,532.2	\$	1,129,938.8	\$	681,885.6

#### **Department of Defense Agency Wide**

#### CONSOLIDATING STATEMENT OF NET COST

(\$ in Millions)	Army General Fund		Navy	General Fund	Air Force	Air Force General Fund	
Program Costs							
A. Military Personnel							
Intragovernmental Gross Costs	\$	9,294.7	\$	12,135.6	\$	720.4	
(Less: Intragovernmental Earned Revenue)		(641.6)		(69.1)		(342.4)	
Intragovernmental Net Costs	\$	8,653.1	\$	12,066.5	\$	378.0	
Gross Costs With the Public		35,425.7		24,509.8		28,348.9	
(Less: Earned Revenue From the Public)		(25.5)		(281.5)		(147.3)	
Net Costs With the Public	\$	35,400.2	\$	24,228.3	\$	28,201.6	
Total Net Cost	\$	44,053.3	\$	36,294.8	\$	28,579.6	
B. Operation and Maintenance							
Intragovernmental Gross Costs	\$	6,231.1	\$	16,783.9	\$	15,259.7	
(Less: Intragovernmental Earned Revenue)		(7,248.0)		(2,605.0)		(3,731.0)	
Intragovernmental Net Costs	\$	(1,016.9)	\$	14,178.9	\$	11,528.7	
Gross Costs With the Public		48,460.4		28,690.5		27,571.6	
(Less: Earned Revenue From the Public)		(600.1)		(1,036.7)		(525.2)	
Net Costs With the Public	\$	47,860.3	\$	27,653.8	\$	27,046.4	
Total Net Cost	\$	46,843.4	\$	41,832.7	\$	38,575.1	
C. Procurement							
Intragovernmental Gross Costs	\$	(1,424.4)	\$	3,966.8	\$	2.7	
(Less: Intragovernmental Earned Revenue)		(661.9)		(886.6)		(214.8)	
Intragovernmental Net Costs	\$	(2,086.3)	\$	3,080.2	\$	(212.1)	
Gross Costs With the Public		7,133.2		14,507.1		35,414.0	
(Less: Earned Revenue From the Public)		(57.5)		(310.7)		(13.2)	
Net Costs With the Public	\$	7,075.7	\$	14,196.4	\$	35,400.8	
Total Net Cost	\$	4,989.4	\$	17,276.6	\$	35,188.7	

(\$ in Millions)	Other Defense Organizations General Funds		Cor	nbined Total	E	imination
Program Costs						
A. Military Personnel						
Intragovernmental Gross Costs			\$	22,150.7	\$	0.0
(Less: Intragovernmental Earned Revenue)				(1,053.1)		0.0
Intragovernmental Net Costs			\$	21,097.6	\$	0.0
Gross Costs With the Public				88,284.4		0.0
(Less: Earned Revenue From the Public)				(454.3)		0.0
Net Costs With the Public			\$	87,830.1	\$	0.0
Total Net Cost			\$	108,927.7	\$	0.0
B. Operation and Maintenance						
Intragovernmental Gross Costs	\$	12,627.8	\$	50,902.5	\$	4,705.2
(Less: Intragovernmental Earned Revenue)		(2,037.1)		(15,621.1)		(1,052.6)
Intragovernmental Net Costs	\$	10,590.7	\$	35,281.4	\$	3,652.6
Gross Costs With the Public		38,627.0		143,349.5		0.0
(Less: Earned Revenue From the Public)		(288.4)		(2,450.4)		0.0
Net Costs With the Public	\$	38,338.6	\$	140,899.1	\$	0.0
Total Net Cost	\$	48,929.3	\$	176,180.5	\$	3,652.6
C. Procurement						
Intragovernmental Gross Costs	\$	561.3	\$	3,106.4	\$	0.0
(Less: Intragovernmental Earned Revenue)		(12.3)		(1,775.6)		0.0
Intragovernmental Net Costs	\$	549.0	\$	1,330.8	\$	0.0
Gross Costs With the Public		1,980.5		59,034.8		0.0
(Less: Earned Revenue From the Public)		1.1		(380.3)		0.0
Net Costs With the Public	\$	1,981.6	\$	58,654.5	\$	0.0
Total Net Cost	\$	2,530.6	\$	59,985.3	\$	0.0

(\$ in Millions)	2003	Consolidated	2002	Consolidated
Program Costs				
A. Military Personnel				
Intragovernmental Gross Costs	\$	22,150.7	\$	(0.2)
(Less: Intragovernmental Earned Revenue)		(1,053.1)		(208.0)
Intragovernmental Net Costs	\$	21,097.6	\$	(208.2)
Gross Costs With the Public		88,284.4		72,484.4
(Less: Earned Revenue From the Public)		(454.3)		(155.6)
Net Costs With the Public	\$	87,830.1	\$	72,328.8
Total Net Cost	\$	108,927.7	\$	72,120.6
B. Operation and Maintenance				
Intragovernmental Gross Costs	\$	46,197.3	\$	6,851.3
(Less: Intragovernmental Earned Revenue)		(14,568.5)		(855.2)
Intragovernmental Net Costs	\$	31,628.8	\$	5,996.2
Gross Costs With the Public	143,349.5			88,730.0
(Less: Earned Revenue From the Public)		(2,450.4)		(2,971.2)
Net Costs With the Public	\$	140,899.1	\$	85,758.8
Total Net Cost	\$	172,527.9	\$	91,755.0
C. Procurement				
Intragovernmental Gross Costs	\$	3,106.4	\$	0.7
(Less: Intragovernmental Earned Revenue)		(1,775.6)		(37.1)
Intragovernmental Net Costs	\$	1,330.8	\$	(36.5)
Gross Costs With the Public		59,034.8		50,736.1
(Less: Earned Revenue From the Public)		(380.3)		(557.1)
Net Costs With the Public	\$	58,654.5	\$	50,179.0
Total Net Cost	\$	59,985.3	\$	50,142.5

(\$ in Millions)	Army General Fund		Navy General Fund		Navy General Fund Air Force General F		e General Fund
D. Research, Development, Test & Evaluation							
Intragovernmental Gross Costs	\$	2,076.6	\$	993.9	\$	976.1	
(Less: Intragovernmental Earned Revenue)		(2,524.6)		(237.5)		(2,356.1)	
Intragovernmental Net Costs	\$	(448.0)	\$	756.4	\$	(1,380.0)	
Gross Costs With the Public		7,737.9		11,418.6		19,274.0	
(Less: Earned Revenue From the Public)		(76.9)		(4.1)		(138.2)	
Net Costs With the Public	\$	7,661.0	\$	11,414.5	\$	19,135.8	
Total Net Cost	\$	7,213.0	\$	12,170.9	\$	17,755.8	
E. Military Construction/Family Housing							
Intragovernmental Gross Costs	\$	3,527.8	\$	204.4	\$	146.5	
(Less: Intragovernmental Earned Revenue)		(2,117.7)		(124.4)		0.0	
Intragovernmental Net Costs	\$	1,410.1	\$	80.0	\$	146.5	
Gross Costs With the Public		301.5		1,370.5		1,240.9	
(Less: Earned Revenue From the Public)		(181.7)		(369.9)		0.0	
Net Costs With the Public	\$	119.8	\$	1,000.6	\$	1,240.9	
Total Net Cost	\$	1,529.9	\$	1,080.6	\$	1,387.4	

#### F. Military Retirement Fund

Intragovernmental Gross Costs

(Less: Intragovernmental Earned Revenue)

Intragovernmental Net Costs

Gross Costs With the Public

(Less: Earned Revenue From the Public)

Net Costs With the Public

**Total Net Cost** 

**Agency Wide** 

#### **CONSOLIDATING STATEMENT OF NET COST**

For the periods ended September 30, 2003 and 2002 (\$ in Millions)

(\$ in	Millions)	Milit	Military Retirement Fund		Other Defense Organizations General Funds		edicare-Eligible Health Care Fund
D. Res	earch, Development, Test & Evaluation		_				
	Intragovernmental Gross Costs			\$	2,766.5		
	(Less: Intragovernmental Earned Revenue)				(489.6)		
	Intragovernmental Net Costs			\$	2,276.9		
	Gross Costs With the Public				11,645.6		
	(Less: Earned Revenue From the Public)				38.6		
	Net Costs With the Public			\$	11,684.2		
	Total Net Cost			\$	13,961.1		
E. Mili	tary Construction/Family Housing						
	Intragovernmental Gross Costs			\$	191.0		
	(Less: Intragovernmental Earned Revenue)				(0.2)		
	Intragovernmental Net Costs			\$	190.8		
	Gross Costs With the Public				810.9		
	(Less: Earned Revenue From the Public)				0.0		
	Net Costs With the Public			\$	810.9		
	Total Net Cost			\$	1,001.7		
F. Milit	ary Retirement Fund						
	Intragovernmental Gross Costs	\$	0.0			\$	1,272.1
	(Less: Intragovernmental Earned Revenue)		(41,645.9)				(22,765.6)
	Intragovernmental Net Costs	\$	(41,645.9)			\$	(21,493.5)
	Gross Costs With the Public		44,545.9				67,375.7
	(Less: Earned Revenue From the Public)		0.0				0.0
	Net Costs With the Public	\$	44,545.9			\$	67,375.7
	Total Net Cost	\$	2,900.0			\$	45,882.2

(\$ in Millions)	Combined Total		Elimination		2003 Consolidated	
D. Research, Development, Test & Evaluation						
Intragovernmental Gross Costs	\$	6,813.1	\$	0.0	\$	6,813.1
(Less: Intragovernmental Earned Revenue)		(5,607.8)		0.0		(5,607.8)
Intragovernmental Net Costs	\$	1,205.3	\$	0.0	\$	1,205.3
Gross Costs With the Public		50,076.1		0.0		50,076.1
(Less: Earned Revenue From the Public)		(180.6)		0.0		(180.6)
Net Costs With the Public	\$	49,895.5	\$	0.0	\$	49,895.5
Total Net Cost	\$	51,100.8	\$	0.0	\$	51,100.8
E. Military Construction/Family Housing						
Intragovernmental Gross Costs	\$	4,069.7	\$	0.0	\$	4,069.7
(Less: Intragovernmental Earned Revenue)		(2,242.3)		0.0		(2,242.3)
Intragovernmental Net Costs	\$	1,827.4	\$	0.0	\$	1,827.4
Gross Costs With the Public	3,723.8		8 0.0			3,723.8
(Less: Earned Revenue From the Public)		(551.6)		0.0		(551.6)
Net Costs With the Public	\$	3,172.2	\$	0.0	\$	3,172.2
Total Net Cost	\$	4,999.6	\$	0.0	\$	4,999.6
F. Military Retirement Fund						
Intragovernmental Gross Costs	\$	1,272.1	\$	1,272.1	\$	0.0
(Less: Intragovernmental Earned Revenue)		(64,411.5)		(54,018.0)		(10,393.5)
Intragovernmental Net Costs	\$	(63,139.4)	\$	(52,745.9)	\$	(10,393.5)
Gross Costs With the Public		111,921.6		0.0		111,921.6
(Less: Earned Revenue From the Public)		0.0		0.0		0.0
Net Costs With the Public	\$	111,921.6	\$	0.0	\$	111,921.6
Total Net Cost	\$	48,782.2	\$	(52,745.9)	\$	101,528.1

#### **Agency Wide**

#### CONSOLIDATING STATEMENT OF NET COST

For the periods ended September 30, 2003 and 2002 (\$ in Millions)

(\$ in Millions)	2002 Consolidated
(φ III IVIIIIIUII)	2002 0011301144104

D. Research, Development, Test & Evaluation	 
Intragovernmental Gross Costs	\$ (172.1)
(Less: Intragovernmental Earned Revenue)	(213.7)
Intragovernmental Net Costs	\$ (385.8)
Gross Costs With the Public	44,051.7
(Less: Earned Revenue From the Public)	(531.1)
Net Costs With the Public	\$ 43,520.6
Total Net Cost	\$ 43,134.8
E. Military Construction/Family Housing	
Intragovernmental Gross Costs	\$ 0.2
(Less: Intragovernmental Earned Revenue)	(15.1)
Intragovernmental Net Costs	\$ (14.9)
Gross Costs With the Public	4,659.5
(Less: Earned Revenue From the Public)	(245.1)
Net Costs With the Public	\$ 4,414.4
Total Net Cost	\$ 4,399.5
F. Military Retirement Fund	
Intragovernmental Gross Costs	\$ 0.0
(Less: Intragovernmental Earned Revenue)	(12,397.8)
Intragovernmental Net Costs	\$ (12,397.8)
Gross Costs With the Public	56,855.8
(Less: Earned Revenue From the Public)	0.0
Net Costs With the Public	\$ 56,855.8
Total Net Cost	\$ 44,458.0

### Department of Defense Agency Wide

#### **CONSOLIDATING STATEMENT OF NET COST**

For the periods ended September 30, 2003 and 2002

(\$ in Millions)	Army General Fund	Navy General Fund	Air Force General Fund

#### G. Civil Works

Intragovernmental Gross Costs

(Less: Intragovernmental Earned Revenue)

Intragovernmental Net Costs

Gross Costs With the Public

(Less: Earned Revenue From the Public)

Net Costs With the Public

**Total Net Cost** 

#### H. Working Capital Funds

Intragovernmental Gross Costs

(Less: Intragovernmental Earned Revenue)

Intragovernmental Net Costs

Gross Costs With the Public

(Less: Earned Revenue From the Public)

Net Costs With the Public

**Total Net Cost** 

#### I. Other

Intragovernmental Gross Costs	\$ 10,395.1	\$ 1,058.0	\$ 9,741.4
(Less: Intragovernmental Earned Revenue)	6,674.8	735.7	2,657.8
Intragovernmental Net Costs	\$ 17,069.9	\$ 1,793.7	\$ 12,399.2
Gross Costs With the Public	(14,289.9)	672.2	(12,046.1)
(Less: Earned Revenue From the Public)	22.5	83.2	(12.2)
Net Costs With the Public	\$ (14,267.4)	\$ 755.4	\$ (12,058.3)
Total Net Cost	\$ 2,802.5	\$ 2,549.1	\$ 340.9

For the periods ended September 30, 2003 and 2002 (\$ in Millions)	Army Working Capital Fund	Navy Working Capital Fund	Air Force Working Capital Fund	
G. Civil Works				
Intragovernmental Gross Costs				
(Less: Intragovernmental Earned Revenue)				
Intragovernmental Net Costs				
Gross Costs With the Public				
(Less: Earned Revenue From the Public)				
Net Costs With the Public				
Total Net Cost				
H. Working Capital Funds				
Intragovernmental Gross Costs	\$ 2,651.5	\$ 5,422.2	\$ 5,448.3	
(Less: Intragovernmental Earned Revenue)	(10,283.9)	(21,871.9)	(13,317.8)	
Intragovernmental Net Costs	\$ (7,632.4)	\$ (16,449.7)	\$ (7,869.5)	
Gross Costs With the Public	7,334.0	17,656.3	8,224.8	
(Less: Earned Revenue From the Public)	(222.1)	(766.7)	(393.9)	
Net Costs With the Public	\$ 7,111.9	\$ 16,889.6	\$ 7,830.9	
Total Net Cost	\$ (520.5)	\$ 439.9	\$ (38.6)	

#### I. Other

Intragovernmental Gross Costs

(Less: Intragovernmental Earned Revenue)

Intragovernmental Net Costs

Gross Costs With the Public

(Less: Earned Revenue From the Public)

Net Costs With the Public

**Total Net Cost** 

### Agency Wide CONSOLIDATING STATEMENT OF NET COST

For the periods ended September 30, 2003 and 2002 (\$ in Millions)

(\$ in Millions)	US Army Corps of Engineers		Other Defense Organizations General Funds		ner Defense zations Working pital Funds
G. Civil Works					
Intragovernmental Gross Costs	\$	819.2			
(Less: Intragovernmental Earned Revenue)		(1,011.8)			
Intragovernmental Net Costs	\$	(192.6)			
Gross Costs With the Public		9,467.0			
(Less: Earned Revenue From the Public)		(298.6)			
Net Costs With the Public	\$	9,168.4			
Total Net Cost	\$	8,975.8			
H. Working Capital Funds					
Intragovernmental Gross Costs				\$	3,475.1
(Less: Intragovernmental Earned Revenue)					(33,975.9)
Intragovernmental Net Costs				\$	(30,500.8)
Gross Costs With the Public					37,990.8
(Less: Earned Revenue From the Public)					(6,249.9)
Net Costs With the Public				\$	31,740.9
Total Net Cost				\$	1,240.1
I. Other					
Intragovernmental Gross Costs			\$ 32,148.6		
(Less: Intragovernmental Earned Revenue)			139.8		
Intragovernmental Net Costs			\$ 32,288.4		
Gross Costs With the Public			14,889.1		
(Less: Earned Revenue From the Public)			(652.2)		
Net Costs With the Public			\$ 14,236.9		
Total Net Cost			\$ 46,525.3		

(\$ in Millions)	Combined Total		Elimination		2003 Consolidated	
G. Civil Works						
Intragovernmental Gross Costs	\$	819.2	\$	58.3	\$	760.9
(Less: Intragovernmental Earned Revenue)		(1,011.8)		(530.7)		(481.1)
Intragovernmental Net Costs	\$	(192.6)	\$	(472.4)	\$	279.8
Gross Costs With the Public		9,467.0		0.0		9,467.0
(Less: Earned Revenue From the Public)		(298.6)		0.0		(298.6)
Net Costs With the Public	\$	9,168.4	\$	0.0	\$	9,168.4
Total Net Cost	\$	8,975.8	\$	(472.4)	\$	9,448.2
H. Working Capital Funds						
Intragovernmental Gross Costs	\$	16,997.1	\$	13,836.7	\$	3,160.4
(Less: Intragovernmental Earned Revenue)		(79,449.5)		(78,373.9)		(1,075.6)
Intragovernmental Net Costs	\$	(62,452.4)	\$	(64,537.1)	\$	2,084.7
Gross Costs With the Public		71,205.9		0.0		71,205.9
(Less: Earned Revenue From the Public)		(7,632.6)		0.0		(7,632.6)
Net Costs With the Public	\$	63,573.3	\$	0.0	\$	63,573.3
Total Net Cost	\$	1,120.9	\$	(64,537.1)	\$	65,658.0
I. Other						
Intragovernmental Gross Costs	\$	53,343.1	\$	127,853.4	\$	(74,510.3)
(Less: Intragovernmental Earned Revenue)		10,208.1		(13,750.5)		23,958.6
Intragovernmental Net Costs	\$	63,551.2	\$	114,102.9	\$	(50,551.7)
Gross Costs With the Public		(10,774.7)		0.0		(10,774.7)
(Less: Earned Revenue From the Public)		(558.7)		0.0		(558.7)
Net Costs With the Public	\$	(11,333.4)	\$	0.0	\$	(11,333.4)
Total Net Cost	\$	52,217.8	\$	114,102.9	\$	(61,885.1)

#### **Agency Wide**

#### CONSOLIDATING STATEMENT OF NET COST

For the periods ended September 30, 2003 and 2002 (\$ in Millions)

(\$ in Millions)	-	2002 Consolidated
(Ψ III WIIIIIO113)		2002 0011001144104

G. Civil Works	 
Intragovernmental Gross Costs	\$ 731.3
(Less: Intragovernmental Earned Revenue)	(608.2)
Intragovernmental Net Costs	\$ 123.1
Gross Costs With the Public	6,314.8
(Less: Earned Revenue From the Public)	(121.7)
Net Costs With the Public	\$ 6,193.1
Total Net Cost	\$ 6,316.2
H. Working Capital Funds	
Intragovernmental Gross Costs	\$ 3,054.6
(Less: Intragovernmental Earned Revenue)	(1,136.8)
Intragovernmental Net Costs	\$ 1,917.8
Gross Costs With the Public	61,919.2
(Less: Earned Revenue From the Public)	(8,004.6)
Net Costs With the Public	\$ 53,914.6
Total Net Cost	\$ 55,832.4
I. Other	
Intragovernmental Gross Costs	\$ 248.2
(Less: Intragovernmental Earned Revenue)	(114.9)
Intragovernmental Net Costs	\$ 133.3
Gross Costs With the Public	13,205.3
(Less: Earned Revenue From the Public)	(1,290.3)
Net Costs With the Public	\$ 11,915.0
Total Net Cost	\$ 12,048.3

(\$ in Millions)	Army General Fund		Navy	Navy General Fund		Air Force General Fund	
J. Total Program Costs							
Intragovernmental Gross Costs	\$	30,100.9	\$	35,142.6	\$	26,846.8	
(Less: Intragovernmental Earned Revenue)		(6,519.0)		(3,186.9)		(3,986.5)	
Intragovernmental Net Costs	\$	23,581.9	\$	31,955.7	\$	22,860.3	
Gross Costs With the Public		84,768.8		81,168.7		99,803.3	
(Less: Earned Revenue From the Public)		(919.2)		(1,919.7)		(836.1)	
Net Costs With the Public	\$	83,849.6	\$	79,249.0	\$	98,967.2	
Total Net Cost	\$	107,431.5	\$	111,204.7	\$	121,827.5	
Cost Not Assigned to Programs		0.0		0.0		0.0	
(Less:Earned Revenue Not Attributable to Programs)		0.0		0.0		0.0	
Net Cost of Operations	\$	107,431.5	\$	111,204.7	\$	121,827.5	

(\$ in Millions)	Army Working Capital Fund		Navy Working Capital Fund		Air Force Working Capita Fund	
J. Total Program Costs						
Intragovernmental Gross Costs	\$	2,651.5	\$	5,422.2	\$	5,448.3
(Less: Intragovernmental Earned Revenue)		(10,283.9)		(21,871.9)		(13,317.8)
Intragovernmental Net Costs	\$	(7,632.4)	\$	(16,449.7)	\$	(7,869.5)
Gross Costs With the Public		7,334.0		17,656.3		8,224.8
(Less: Earned Revenue From the Public)		(222.1)		(766.7)		(393.9)
Net Costs With the Public	\$	7,111.9	\$	16,889.6	\$	7,830.9
Total Net Cost	\$	(520.5)	\$	439.9	\$	(38.6)
Cost Not Assigned to Programs		0.0		0.0		0.0
(Less:Earned Revenue Not Attributable to Programs)		0.0		0.0		0.0
Net Cost of Operations	\$	(520.5)	\$	439.9	\$	(38.6)

(\$ in Millions)	Military Retirement Fund			US Army Corps of Engineers		Other Defense Organizations General Funds	
J. Total Program Costs							
Intragovernmental Gross Costs	\$	0.0	\$	819.2	\$	48,295.2	
(Less: Intragovernmental Earned Revenue)		(41,645.9)		(1,011.8)		(2,399.4)	
Intragovernmental Net Costs	\$	(41,645.9)	\$	(192.6)	\$	45,895.8	
Gross Costs With the Public		44,545.9		9,467.0		67,953.1	
(Less: Earned Revenue From the Public)		0.0		(298.6)		(900.9)	
Net Costs With the Public	\$	44,545.9	\$	9,168.4	\$	67,052.2	
Total Net Cost	\$	2,900.0	\$	8,975.8	\$	112,948.0	
Cost Not Assigned to Programs		0.0		0.0		0.0	
(Less:Earned Revenue Not Attributable to Programs)		0.0		0.0		0.0	
Net Cost of Operations	\$	2,900.0	\$	8,975.8	\$	112,948.0	

(\$ in Millions)	Other Defense Organizations Working Capital Funds		DoD Medicare-Eligible Retiree Health Care Fund		Combined Total	
J. Total Program Costs						
Intragovernmental Gross Costs	\$	3,475.1	\$	1,272.1	\$	159,473.9
(Less: Intragovernmental Earned Revenue)		(33,975.9)		(22,765.6)		(160,964.6)
Intragovernmental Net Costs	\$	(30,500.8)	\$	(21,493.5)	\$	(1,490.7)
Gross Costs With the Public		37,990.8		67,375.7		526,288.4
(Less: Earned Revenue From the Public)		(6,249.9)		0.0		(12,507.1)
Net Costs With the Public	\$	31,740.9	\$	67,375.7	\$	513,781.3
Total Net Cost	\$	1,240.1	\$	45,882.2	\$	512,290.6
Cost Not Assigned to Programs		0.0		0.0		0.0
(Less:Earned Revenue Not Attributable to Programs)		0.0		0.0		0.0
Net Cost of Operations	\$	1,240.1	\$	45,882.2	\$	512,290.6

(\$ in Millions)	Elimination		2003	2003 Consolidated		2002 Consolidated	
J. Total Program Costs							
Intragovernmental Gross Costs	\$	147,725.6	\$	11,748.3	\$	10,714.1	
(Less: Intragovernmental Earned Revenue)		(147,725.6)		(13,239.0)		(15,586.8)	
Intragovernmental Net Costs	\$	0.0	\$	(1,490.7)	\$	(4,872.7)	
Gross Costs With the Public		0.0		526,288.4		398,956.8	
(Less: Earned Revenue From the Public)		0.0		(12,507.1)		(13,876.7)	
Net Costs With the Public	\$	0.0	\$	513,781.3	\$	385,080.1	
Total Net Cost	\$	0.0	\$	512,290.6	\$	380,207.4	
Cost Not Assigned to Programs		0.0		0.0		0.0	
(Less:Earned Revenue Not Attributable to Programs)		0.0		0.0		0.0	
Net Cost of Operations	\$	0.0	\$	512,290.6	\$	380,207.4	

#### **Agency Wide**

#### **CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION**

(\$ in Millions)	Army General Fund	Navy General Fund	Air Force General Fund
CUMULATIVE RESULTS OF OPERATIONS			
1. Beginning Balances	\$ 5,790.8	\$ 44,169.7	\$ 47,443.2
2. Prior period adjustments (+/-)	97,897.6	152,557.3	122,475.1
3. Beginning Balances, as adjusted	103,688.4	196,727.0	169,918.3
4. Budgetary Financing Sources:			
4.A. Appropriations received	0.0	0.0	0.0
4.B. Appropriations transferred-in/out (+/-)	0.0	0.0	0.0
4.C. Other adjustments (rescissions, etc) (+/-)	0.0	0.0	0.0
4.D. Appropriations used	106,904.9	136,481.5	113,384.1
4.E. Nonexchange revenue	0.1	0.0	0.0
4.F. Donations and forfeitures of cash and cash equivalents	15.0	0.0	9.1
4.G. Transfers-in/out without reimbursement (+/-)	479.2	0.0	0.0
4.H. Other budgetary financing sources (+/-)	(3,636.6)	0.0	(678.8)
5. Other Financing Sources:			
5.A. Donations and forfeitures of property	0.0	0.0	0.0
5.B. Transfers-in/out without reimbursement (+/-)	(321.4)	51.8	(110.7)
5.C. Imputed financing from costs absorbed by others	818.5	509.7	633.0
5.D. Other (+/-)	115.1	0.0	0.0
6. Total Financing Sources	104,374.8	137,043.0	113,236.7
7. Net Cost of Operations (+/-)	107,431.5	111,204.7	121,827.5
8. Ending Balances	\$ 100,631.7	\$ 222,565.3	\$ 161,327.5

#### **Agency Wide**

#### **CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION**

(\$ in Millions)	Army Working Capital Fund		Navy Working Capital Fund		Capital Air Force Working Fund	
CUMULATIVE RESULTS OF OPERATIONS						
1. Beginning Balances	\$	11,913.1	\$	18,006.7	\$	11,593.9
2. Prior period adjustments (+/-)		0.0		0.0		(55.1)
3. Beginning Balances, as adjusted		11,913.1		18,006.7		11,538.8
4. Budgetary Financing Sources:						
4.A. Appropriations received		0.0		0.0		0.0
4.B. Appropriations transferred-in/out (+/-)		0.0		0.0		0.0
4.C. Other adjustments (rescissions, etc) (+/-)		0.0		0.0		0.0
4.D. Appropriations used		267.1		40.2		24.0
4.E. Nonexchange revenue		0.0		0.0		0.0
4.F. Donations and forfeitures of cash and cash equivalents		0.0		0.0		0.0
4.G. Transfers-in/out without reimbursement (+/-)		0.0		0.0		0.0
4.H. Other budgetary financing sources (+/-)		(63.9)		0.0		0.0
5. Other Financing Sources:						
5.A. Donations and forfeitures of property		0.0		0.0		0.0
5.B. Transfers-in/out without reimbursement (+/-)		908.6		(13.5)		(209.3)
5.C. Imputed financing from costs absorbed by others		121.3		543.4		145.2
5.D. Other (+/-)		217.1		0.0		0.0
6. Total Financing Sources		1,450.2		570.1		(40.1)
7. Net Cost of Operations (+/-)		(520.5)		439.9		(38.6)
8. Ending Balances	\$	13,883.8	\$	18,136.9	\$	11,537.3

#### **Agency Wide**

#### **CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION**

For the periods ended September 30, 2003 and 2002 (\$ in Millions)

(\$ in Millions)	Military Retirement Fund		my Corps of ngineers	her Defense izations General Funds
CUMULATIVE RESULTS OF OPERATIONS			 	 
1. Beginning Balances	\$	(553,516.7)	\$ 39,695.1	\$ (587,812.2)
2. Prior period adjustments (+/-)		0.0	(2,669.5)	13,072.9
3. Beginning Balances, as adjusted		(553,516.7)	 37,025.6	 (574,739.3)
4. Budgetary Financing Sources:				
4.A. Appropriations received		0.0	0.0	0.0
4.B. Appropriations transferred-in/out (+/-)		0.0	0.0	0.0
4.C. Other adjustments (rescissions, etc) (+/-)		0.0	0.0	(13.0)
4.D. Appropriations used		0.0	4,323.7	93,770.9
4.E. Nonexchange revenue		0.0	931.2	(0.1)
4.F. Donations and forfeitures of cash and cash equivalents		0.0	0.0	0.3
4.G. Transfers-in/out without reimbursement (+/-)		0.0	863.2	(7.2)
4.H. Other budgetary financing sources (+/-)		0.0	(32.5)	1,382.7
5. Other Financing Sources:				
5.A. Donations and forfeitures of property		0.0	4.6	0.0
5.B. Transfers-in/out without reimbursement (+/-)		0.0	(56.3)	405,020.7
5.C. Imputed financing from costs absorbed by others		0.0	225.1	560.3
5.D. Other (+/-)		0.0	(19.4)	(4.7)
6. Total Financing Sources		0.0	 6,239.6	 500,709.9
7. Net Cost of Operations (+/-)		2,900.0	 8,975.8	 112,948.0
8. Ending Balances	\$	(556,416.7)	\$ 34,289.4	\$ (186,977.4)

#### **Agency Wide**

#### **CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION**

For the periods ended September 30, 2003 and 2002 (\$ in Millions)

(\$ in Millions)	Other Defense Organizations Working Capital Funds		edicare-Eligible ealth Care Fund	Combined Total	
CUMULATIVE RESULTS OF OPERATIONS					
1. Beginning Balances	\$	15,768.7	\$ 0.0	\$	(946,947.7)
2. Prior period adjustments (+/-)		5.5	0.0		383,283.8
3. Beginning Balances, as adjusted		15,774.2	 0.0		(563,663.9)
4. Budgetary Financing Sources:					
4.A. Appropriations received		0.0	0.0		0.0
4.B. Appropriations transferred-in/out (+/-)		0.0	0.0		0.0
4.C. Other adjustments (rescissions, etc) (+/-)		0.0	0.0		(13.0)
4.D. Appropriations used		2,265.4	0.0		457,461.9
4.E. Nonexchange revenue		0.0	0.0		931.2
4.F. Donations and forfeitures of cash and cash equivalents		0.0	0.0		24.4
4.G. Transfers-in/out without reimbursement (+/-)		(6.0)	0.0		1,329.2
4.H. Other budgetary financing sources (+/-)		161.7	0.0		(2,867.4)
5. Other Financing Sources:					
5.A. Donations and forfeitures of property		0.0	0.0		4.6
5.B. Transfers-in/out without reimbursement (+/-)		226.8	(412,198.8)		(6,702.1)
5.C. Imputed financing from costs absorbed by others		310.4	0.0		3,866.9
5.D. Other (+/-)		0.0	0.0		308.1
6. Total Financing Sources		2,958.3	 (412,198.8)		454,343.8
7. Net Cost of Operations (+/-)		1,240.1	 45,882.2		512,290.6
8. Ending Balances	\$	17,492.4	\$ (458,081.0)	\$	(621,610.7)

#### **Agency Wide**

#### **CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION**

(\$ in Millions)	Elimir	ation	2003 Consolidated		2002	2002 Consolidated	
CUMULATIVE RESULTS OF OPERATIONS							
1. Beginning Balances	\$	0.0	\$	(946,947.7)	\$	(874,049.9)	
2. Prior period adjustments (+/-)		0.0		383,283.8		(61,760.0)	
3. Beginning Balances, as adjusted		0.0		(563,663.9)		(935,809.9)	
4. Budgetary Financing Sources:							
4.A. Appropriations received		0.0		0.0		0.0	
4.B. Appropriations transferred-in/out (+/-)		0.0		0.0		0.0	
4.C. Other adjustments (rescissions, etc) (+/-)		0.0		(13.0)		0.0	
4.D. Appropriations used		0.0		457,461.9		361,217.8	
4.E. Nonexchange revenue		0.0		931.2		1,236.5	
4.F. Donations and forfeitures of cash and cash equivalents		0.0		24.4		24.1	
4.G. Transfers-in/out without reimbursement (+/-)		0.0		1,329.2		(706.7)	
4.H. Other budgetary financing sources (+/-)		0.0		(2,867.4)		3,225.5	
5. Other Financing Sources:							
5.A. Donations and forfeitures of property		0.0		4.6		0.3	
5.B. Transfers-in/out without reimbursement (+/-)		0.0		(6,702.1)		744.3	
5.C. Imputed financing from costs absorbed by others		0.0		3,866.9		3,520.0	
5.D. Other (+/-)		0.0		308.1		16.7	
6. Total Financing Sources		0.0		454,343.8		369,278.5	
7. Net Cost of Operations (+/-)		0.0		512,290.6		380,207.4	
8. Ending Balances	\$	0.0	\$	(621,610.7)	\$	(946,738.8)	

#### **Agency Wide**

#### **CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION**

(\$ in Millions)	Army General Fund		Navy	General Fund	Air For	ce General Fund
UNEXPENDED APPROPRIATIONS						
1. Beginning Balances	\$	31,468.7	\$	64,774.3	\$	39,543.8
2. Prior period adjustments (+/-)		0.0		0.0		0.0
3. Beginning Balances, as adjusted		31,468.7		64,774.3		39,543.8
4. Budgetary Financing Sources:						
4.A. Appropriations received		117,668.0		122,132.7		124,225.9
4.B. Appropriations transferred-in/out (+/-)		6,042.7		1,810.3		2,179.8
4.C. Other adjustments (rescissions, etc) (+/-)		(599.8)		(1,454.6)		(1,823.1)
4.D. Appropriations used		(106,904.9)		(136,481.5)		(113,384.1)
4.E. Nonexchange revenue		0.0		0.0		0.0
4.F. Donations and forfeitures of cash and cash equivalents		0.0		0.0		0.0
4.G. Transfers-in/out without reimbursement (+/-)		0.0		0.0		0.0
4.H. Other budgetary financing sources (+/-)		0.0		0.0		0.0
5. Other Financing Sources:						
5.A. Donations and forfeitures of property		0.0		0.0		0.0
5.B. Transfers-in/out without reimbursement (+/-)		0.0		0.0		0.0
5.C. Imputed financing from costs absorbed by others		0.0		0.0		0.0
5.D. Other (+/-)		0.0		0.0		0.0
6. Total Financing Sources		16,206.0		(13,993.1)		11,198.5
7. Net Cost of Operations (+/-)		0.0		0.0		0.0
8. Ending Balances	\$	47,674.7	\$	50,781.2	\$	50,742.3

#### **Agency Wide**

#### **CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION**

(\$ in Millions)	Army Working Capital Fund		Navy Working Capital Fund		Air Force Working Capital Fund	
UNEXPENDED APPROPRIATIONS						
1. Beginning Balances	\$	30.0	\$	0.0	\$	0.0
2. Prior period adjustments (+/-)		0.0		0.0		0.0
3. Beginning Balances, as adjusted		30.0		0.0		0.0
4. Budgetary Financing Sources:						
4.A. Appropriations received		249.0		40.2		24.0
4.B. Appropriations transferred-in/out (+/-)		0.0		0.0		0.0
4.C. Other adjustments (rescissions, etc) (+/-)		0.0		0.0		0.0
4.D. Appropriations used		(267.1)		(40.2)		(24.0)
4.E. Nonexchange revenue		0.0		0.0		0.0
4.F. Donations and forfeitures of cash and cash equivalents		0.0		0.0		0.0
4.G. Transfers-in/out without reimbursement (+/-)		0.0		0.0		0.0
4.H. Other budgetary financing sources (+/-)		0.0		0.0		0.0
5. Other Financing Sources:						
5.A. Donations and forfeitures of property		0.0		0.0		0.0
5.B. Transfers-in/out without reimbursement (+/-)		0.0		0.0		0.0
5.C. Imputed financing from costs absorbed by others		0.0		0.0		0.0
5.D. Other (+/-)		0.0		0.0		0.0
6. Total Financing Sources		(18.1)		0.0		0.0
7. Net Cost of Operations (+/-)		0.0		0.0		0.0
8. Ending Balances	\$	11.9	\$	0.0	\$	0.0

#### **Agency Wide**

#### **CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION**

(\$ in Millions)	Military Retirement Fund		US Army Corps of Engineers		Other Defense Organizations General Funds	
UNEXPENDED APPROPRIATIONS						
1. Beginning Balances	\$	0.0	\$	1,064.9	\$	40,441.2
2. Prior period adjustments (+/-)		0.0		0.0		0.0
3. Beginning Balances, as adjusted		0.0		1,064.9		40,441.2
4. Budgetary Financing Sources:						
4.A. Appropriations received		0.0		4,027.1		107,346.6
4.B. Appropriations transferred-in/out (+/-)		0.0		196.1		(9,856.0)
4.C. Other adjustments (rescissions, etc) (+/-)		0.0		(344.4)		(915.2)
4.D. Appropriations used		0.0		(4,306.8)		(93,770.9)
4.E. Nonexchange revenue		0.0		0.0		0.0
4.F. Donations and forfeitures of cash and cash equivalents		0.0		0.0		0.0
4.G. Transfers-in/out without reimbursement (+/-)		0.0		0.0		0.0
4.H. Other budgetary financing sources (+/-)		0.0		0.0		0.0
5. Other Financing Sources:						
5.A. Donations and forfeitures of property		0.0		0.0		0.0
5.B. Transfers-in/out without reimbursement (+/-)		0.0		0.0		0.0
5.C. Imputed financing from costs absorbed by others		0.0		0.0		0.0
5.D. Other (+/-)		0.0		0.0		0.0
6. Total Financing Sources		0.0		(428.0)		2,804.5
7. Net Cost of Operations (+/-)		0.0		0.0		0.0
8. Ending Balances	\$	0.0	\$	636.9	\$	43,245.7

### **Agency Wide**

### **CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION**

(\$ in Millions)	Other Defense Organizations Working Capital Funds		DoD Medicare-Eligible Retiree Health Care Fund		Coi	mbined Total
UNEXPENDED APPROPRIATIONS						
1. Beginning Balances	\$	(40.3)	\$	0.0	\$	177,282.6
2. Prior period adjustments (+/-)		0.0		0.0		0.0
3. Beginning Balances, as adjusted		(40.3)		0.0		177,282.6
4. Budgetary Financing Sources:						
4.A. Appropriations received		1,323.2		0.0		477,036.7
4.B. Appropriations transferred-in/out (+/-)		844.9		0.0		1,217.8
4.C. Other adjustments (rescissions, etc) (+/-)		0.0		0.0		(5,137.1)
4.D. Appropriations used		(2,264.7)		0.0		(457,444.2)
4.E. Nonexchange revenue		0.0		0.0		0.0
4.F. Donations and forfeitures of cash and cash equivalents		0.0		0.0		0.0
4.G. Transfers-in/out without reimbursement (+/-)		0.0		0.0		0.0
4.H. Other budgetary financing sources (+/-)		0.0		0.0		0.0
5. Other Financing Sources:						
5.A. Donations and forfeitures of property		0.0		0.0		0.0
5.B. Transfers-in/out without reimbursement (+/-)		0.0		0.0		0.0
5.C. Imputed financing from costs absorbed by others		0.0		0.0		0.0
5.D. Other (+/-)		0.0		0.0		0.0
6. Total Financing Sources		(96.6)		0.0		15,673.2
7. Net Cost of Operations (+/-)		0.0		0.0		0.0
8. Ending Balances	\$	(136.9)	\$	0.0	\$	192,955.8

### **Agency Wide**

### **CONSOLIDATING STATEMENT OF CHANGES IN NET POSITION**

(\$ in Millions)	Elimir	nation	2003 Consolidated		2002 Consolidated	
UNEXPENDED APPROPRIATIONS						
1. Beginning Balances	\$	0.0	\$	177,282.6	\$	163,190.6
2. Prior period adjustments (+/-)		0.0		0.0		1,553.3
3. Beginning Balances, as adjusted		0.0		177,282.6		164,743.9
4. Budgetary Financing Sources:						
4.A. Appropriations received		0.0		477,036.7		365,636.4
4.B. Appropriations transferred-in/out (+/-)		0.0		1,217.8		9,389.2
4.C. Other adjustments (rescissions, etc) (+/-)		0.0		(5,137.1)		(2,707.4)
4.D. Appropriations used		0.0		(457,444.2)		(359,779.5)
4.E. Nonexchange revenue		0.0		0.0		0.0
4.F. Donations and forfeitures of cash and cash equivalents		0.0		0.0		0.0
4.G. Transfers-in/out without reimbursement (+/-)		0.0		0.0		0.0
4.H. Other budgetary financing sources (+/-)		0.0		0.0		0.0
5. Other Financing Sources:						
5.A. Donations and forfeitures of property		0.0		0.0		0.0
5.B. Transfers-in/out without reimbursement (+/-)		0.0		0.0		0.0
5.C. Imputed financing from costs absorbed by others		0.0		0.0		0.0
5.D. Other (+/-)		0.0		0.0		0.0
6. Total Financing Sources		0.0		15,673.2		12,538.7
7. Net Cost of Operations (+/-)		0.0		0.0		0.0
8. Ending Balances	\$	0.0	\$	192,955.8	\$	177,282.6

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

For the periods ended September 30, 2003 and 2002

(\$ in Millions)	Army General Fund		Navy General Fund		Air Force General Fu	
BUDGETARY FINANCING ACCOUNTS						
BUDGETARY RESOURCES						
1. Budget Authority:						
1a. Appropriations received	\$	117,695.5	\$	122,169.4	\$	124,235.7
1b. Borrowing authority		0.0		0.0		0.0
1c. Contract authority		0.0		0.7		0.0
1d. Net transfers (+/-)		5,307.4		1,662.1		1,888.2
1e. Other		0.0		0.0		0.0
2. Unobligated balance:						
2a. Beginning of period		5,858.3		11,909.1		6,066.5
2b. Net transfers, actual (+/-)		1,214.5		145.5		291.6
2c. Anticipated Transfers balances		0.0		0.0		0.0
3. Spending authority from offsetting collections:						
3a. Earned		0.0		0.0		0.0
1. Collected		14,095.7		6,792.6		7,802.5
2. Receivable from Federal sources		13.0		(1,211.5)		(322.9)
3b. Change in unfilled customer orders		0.0		0.0		0.0
Advance received		119.3		(59.8)		213.5
2. Without advance from Federal sources		3,655.3		308.3		472.2
3c. Anticipated for the rest of year, without advances		0.0		0.0		0.0
3d. Transfers from trust funds		0.0		0.0		0.0
3e. Subtotal		17,883.3		5,829.6		8,165.3
4. Recoveries of prior year obligations		8,001.4		7,009.3		1,956.0
5. Temporarily not available pursuant to Public Law		0.0		0.0		0.0
6. Permanently not available		(1,304.6)		(1,452.6)		(1,806.4)
7. Total Budgetary Resources	\$	154,655.8	\$	147,273.1	\$	140,796.9

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### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)	Army Wo	Navy Working Ca Fund	pital	Air Force Working Capita Fund		
BUDGETARY FINANCING ACCOUNTS						
BUDGETARY RESOURCES						
1. Budget Authority:						
1a. Appropriations received	\$	249.0	\$	40.2	\$	24.0
1b. Borrowing authority		0.0		0.0		0.0
1c. Contract authority		67.6		558.1		(35.6)
1d. Net transfers (+/-)		0.0		0.0		0.0
1e. Other		0.0		0.0		0.0
2. Unobligated balance:						
2a. Beginning of period		1,708.1		4,117.3		305.8
2b. Net transfers, actual (+/-)		0.0		(30.2)		(125.0)
2c. Anticipated Transfers balances		0.0		0.0		0.0
3. Spending authority from offsetting collections:						
3a. Earned		0.0		0.0		0.0
1. Collected		9,644.3	25	5,585.5		17,643.3
2. Receivable from Federal sources		236.2		(432.2)		83.8
3b. Change in unfilled customer orders		0.0		0.0		0.0
Advance received		(179.2)		178.2		(371.9)
2. Without advance from Federal sources		2,351.2		1,964.2		200.6
3c. Anticipated for the rest of year, without advances		0.0		0.0		0.0
3d. Transfers from trust funds		0.0		0.0		0.0
3e. Subtotal		12,052.5	2	7,295.7		17,555.8
4. Recoveries of prior year obligations		588.0		0.0		2.0
5. Temporarily not available pursuant to Public Law		0.0		0.0		0.0
6. Permanently not available		0.0		(204.1)		(119.5)
7. Total Budgetary Resources	\$	14,665.2	\$ 3	1,777.0	\$	17,607.5

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

BUDGETARY FINANCING ACCOUNTS BUDGETARY RESOURCES  1. Budget Authority:     1a. Appropriations received     1b. Borrowing authority     1c. Contract authority     1d. Net transfers (+/-)	\$ 42,155.4 0.0 0.0 0.0 0.0	\$ 7,652.9 0.0 0.0 161.0	\$ 108,450.5 0.0
<ol> <li>Budget Authority:</li> <li>Appropriations received</li> <li>Borrowing authority</li> <li>Contract authority</li> <li>Net transfers (+/-)</li> </ol>	0.0 0.0 0.0	0.0 0.0	0.0
<ul><li>1a. Appropriations received</li><li>1b. Borrowing authority</li><li>1c. Contract authority</li><li>1d. Net transfers (+/-)</li></ul>	0.0 0.0 0.0	0.0 0.0	0.0
<ul><li>1b. Borrowing authority</li><li>1c. Contract authority</li><li>1d. Net transfers (+/-)</li></ul>	0.0 0.0 0.0	0.0 0.0	0.0
1c. Contract authority  1d. Net transfers (+/-)	0.0 0.0	0.0	
1d. Net transfers (+/-)	0.0		
• •		161.0	482.3
4a Othar	0.0		(8,863.3)
1e. Other		0.0	0.0
2. Unobligated balance:			
2a. Beginning of period	169,269.2	1,741.0	13,020.3
2b. Net transfers, actual (+/-)	0.0	0.0	(1,417.1)
2c. Anticipated Transfers balances	0.0	0.0	0.0
3. Spending authority from offsetting collections:			
3a. Earned	0.0	0.0	0.0
1. Collected	0.0	5,065.6	5,029.1
2. Receivable from Federal sources	0.0	(74.8)	133.8
3b. Change in unfilled customer orders	0.0	0.0	0.0
Advance received	0.0	(16.3)	(62.4)
2. Without advance from Federal sources	0.0	262.1	326.0
3c. Anticipated for the rest of year, without advances	0.0	0.0	0.0
3d. Transfers from trust funds	0.0	0.0	0.0
3e. Subtotal	0.0	5,236.6	5,426.5
4. Recoveries of prior year obligations	0.0	0.0	5,263.3
5. Temporarily not available pursuant to Public Law	0.0	0.0	0.0
6. Permanently not available	0.0	(8.7)	(949.0)
7. Total Budgetary Resources	\$ 211,424.6	\$ 14,782.8	\$ 121,413.5

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)	Other Defense Organizations Working Capital Funds	DoD Medicare-Eligible Retiree Health Care Fund	2003 Combined
BUDGETARY FINANCING ACCOUNTS			
BUDGETARY RESOURCES			
1. Budget Authority:			
1a. Appropriations received	\$ 1,323.2	\$ 22,765.6	\$ 546,761.4
1b. Borrowing authority	0.0	0.0	0.0
1c. Contract authority	27,035.9	0.0	28,109.0
1d. Net transfers (+/-)	844.9	0.0	1,000.3
1e. Other	0.0	0.0	0.0
2. Unobligated balance:			
2a. Beginning of period	3,726.7	0.0	217,722.3
2b. Net transfers, actual (+/-)	125.0	0.0	204.3
2c. Anticipated Transfers balances	0.0	0.0	0.0
3. Spending authority from offsetting collections:			
3a. Earned	0.0	0.0	0.0
1. Collected	43,928.6	0.0	135,587.2
2. Receivable from Federal sources	860.0	0.0	(714.6)
3b. Change in unfilled customer orders	0.0	0.0	0.0
Advance received	148.0	0.0	(30.6)
2. Without advance from Federal sources	1,461.0	0.0	11,000.9
3c. Anticipated for the rest of year, without advances	0.0	0.0	0.0
3d. Transfers from trust funds	0.0	0.0	0.0
3e. Subtotal	46,397.6	0.0	145,842.9
4. Recoveries of prior year obligations	21.9	0.0	22,841.9
5. Temporarily not available pursuant to Public Law	0.0	0.0	0.0
6. Permanently not available	(27,885.5)	0.0	(33,730.4)
7. Total Budgetary Resources	\$ 51,589.7	\$ 22,765.6	\$ 928,751.7

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

For the periods ended September 30, 2003 and 2002  $\,$ 

(\$ in Millions) 2002 Combined

BUDGETARY FINANCING ACCOUNTS	
BUDGETARY RESOURCES	
Budget Authority:	
1a. Appropriations received	\$ 415,113.9
1b. Borrowing authority	0.0
1c. Contract authority	2,318.0
1d. Net transfers (+/-)	986.6
1e. Other	0.0
Unobligated balance:	0.0
2a. Beginning of period	210,128.9
2b. Net transfers, actual (+/-)	9,107.7
2c. Anticipated Transfers balances	0.0
3. Spending authority from offsetting collections:	
3a. Earned	0.0
1. Collected	117,942.4
2. Receivable from Federal sources	(1,116.6)
3b. Change in unfilled customer orders	0.0
1. Advance received	185.9
2. Without advance from Federal sources	3,576.2
3c. Anticipated for the rest of year, without advances	0.0
3d. Transfers from trust funds	0.0
3e. Subtotal	120,587.9
4. Recoveries of prior year obligations	15,293.1
5. Temporarily not available pursuant to Public Law	0.0
6. Permanently not available	(7,954.7)
7. Total Budgetary Resources	\$ 765,581.4

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)	Army General Fund		Navy General Fund		Air Force General Fund	
STATUS OF BUDGETARY RESOURCES						
8. Obligations incurred:						
8a. Direct	\$	128,012.4	\$	124,497.9	\$	123,375.6
8b. Reimbursable		18,430.4		8,079.9		8,231.4
8c. Subtotal		146,442.8		132,577.8		131,607.0
9. Unobligated balance:						
9a. Apportioned		6,947.1		13,697.0		8,320.6
9b. Exempt from apportionment		25.7		0.0		2.6
9c. Other available		0.0		0.1		(0.1)
10. Unobligated Balances Not Available		1,240.2		998.2		866.8
11. Total, Status of Budgetary Resources	\$	154,655.8	\$	147,273.1	\$	140,796.9
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:						
12. Obligated Balance, Net - beginning of period	\$	33,662.3	\$	56,100.2	\$	41,822.2
13. Obligated Balance transferred, net (+/-)		0.0		0.0		0.0
14. Obligated Balance, Net - end of period:						
14a. Accounts receivable		(1,480.7)		(897.8)		(1,159.0)
14b. Unfilled customer order from Federal sources		(10,816.3)		(2,335.5)		(937.4)
14c. Undelivered orders		44,735.9		63,419.0		42,168.6
14d. Accounts payable		14,044.0		3,335.2		10,469.4
15. Outlays:						
15a. Disbursements		121,952.5		119,051.0		120,782.4
15b. Collections		(14,215.1)		(6,732.7)		(8,016.0)
15c. Subtotal		107,737.4		112,318.3		112,766.4
16. Less: Offsetting receipts	<del></del>	(95.6)	-	(246.8)		(156.7)
17. Net Outlays	\$	107,641.8	\$	112,071.5	\$	112,609.7

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)	Army V	Army Working Capital Navy Working Capital Fund Fund		Air Force Working Capita Fund		
STATUS OF BUDGETARY RESOURCES						
8. Obligations incurred:						
8a. Direct	\$	249.0	\$	0.0	\$	24.0
8b. Reimbursable		12,322.5		27,263.6		16,976.4
8c. Subtotal		12,571.5		27,263.6		17,000.4
9. Unobligated balance:						
9a. Apportioned		2,093.7		4,632.1		607.1
9b. Exempt from apportionment		0.0		0.0		0.0
9c. Other available		0.0		0.1		0.0
10. Unobligated Balances Not Available		0.0		(118.8)		0.0
11. Total, Status of Budgetary Resources	\$	14,665.2	\$	31,777.0	\$	17,607.5
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:						
12. Obligated Balance, Net - beginning of period	\$	918.7	\$	2,985.8	\$	3,504.2
13. Obligated Balance transferred, net (+/-)		0.0		0.0		0.0
14. Obligated Balance, Net - end of period:						
14a. Accounts receivable		(516.4)		(341.1)		(1,145.2)
14b. Unfilled customer order from Federal sources		(4,651.6)		(8,756.1)		(3,999.4)
14c. Undelivered orders		6,085.1		7,998.4		6,166.7
14d. Accounts payable		981.3		4,372.9		2,295.2
15. Outlays:						
15a. Disbursements		8,416.6		25,443.3		16,900.8
15b. Collections		(9,465.1)		(25,763.8)		(17,271.4)
15c. Subtotal		(1,048.5)		(320.5)		(370.6)
16. Less: Offsetting receipts		0.0		0.0		0.0
17. Net Outlays	\$	(1,048.5)	\$	(320.5)	\$	(370.6)

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)	Military Retirement Fund		US Army Corps of Engineers		Other Defense Organizations General Funds	
STATUS OF BUDGETARY RESOURCES						
8. Obligations incurred:						
8a. Direct	\$	35,395.7	\$	5,516.4	\$	99,832.8
8b. Reimbursable		0.0		5,033.7		3,916.7
8c. Subtotal		35,395.7		10,550.1		103,749.5
9. Unobligated balance:						
9a. Apportioned		0.0		1,387.8		13,936.9
9b. Exempt from apportionment		176,028.9		2,844.9		1,802.2
9c. Other available		0.0		0.0		(0.2)
10. Unobligated Balances Not Available		0.0		0.0		1,925.1
11. Total, Status of Budgetary Resources	\$	211,424.6	\$	14,782.8	\$	121,413.5
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:						
12. Obligated Balance, Net - beginning of period	\$	3,135.1	\$	1,047.3	\$	30,417.7
13. Obligated Balance transferred, net (+/-)		0.0		0.0		(23.9)
14. Obligated Balance, Net - end of period:						
14a. Accounts receivable		0.0		(160.6)		(833.1)
14b. Unfilled customer order from Federal sources		0.0		(1,635.3)		(962.7)
14c. Undelivered orders		0.0		1,628.9		30,086.2
14d. Accounts payable		2,963.0		1,174.6		4,011.6
15. Outlays:						
15a. Disbursements		35,567.8		10,402.5		96,118.3
15b. Collections		0.0		(5,049.3)		(4,966.7)
15c. Subtotal		35,567.8		5,353.2		91,151.6
16. Less: Offsetting receipts		(17,928.0)		(904.2)		(1,197.1)
17. Net Outlays	\$	17,639.8	\$	4,449.0	\$	89,954.5

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)	Organiz	er Defense DoD Medicare-Eligible ations Working Retiree Health Care Fund ital Funds		s Working Retiree Health Care Fund		03 Combined
STATUS OF BUDGETARY RESOURCES						_
8. Obligations incurred:						
8a. Direct	\$	1,075.4	\$	4,583.2	\$	522,562.4
8b. Reimbursable		46,893.2		0.0		147,147.8
8c. Subtotal		47,968.6		4,583.2		669,710.2
9. Unobligated balance:						
9a. Apportioned		3,398.0		31.7		55,052.0
9b. Exempt from apportionment		0.0		0.0		180,704.3
9c. Other available		0.1		(0.1)		(0.1)
10. Unobligated Balances Not Available		223.0		18,150.8		23,285.3
11. Total, Status of Budgetary Resources	\$	51,589.7	\$	22,765.6	\$	928,751.7
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:						
12. Obligated Balance, Net - beginning of period	\$	8,325.9	\$	0.0	\$	181,919.4
13. Obligated Balance transferred, net (+/-)		0.0		0.0		(23.9)
14. Obligated Balance, Net - end of period:						
14a. Accounts receivable		(3,682.5)		0.0		(10,216.4)
14b. Unfilled customer order from Federal sources		(4,327.8)		0.0		(38,422.1)
14c. Undelivered orders		11,147.2		161.8		213,597.8
14d. Accounts payable		5,659.4		106.0		49,412.6
15. Outlays:						
15a. Disbursements		45,155.2		4,315.4		604,105.8
15b. Collections		(44,076.7)		0.0		(135,556.8)
15c. Subtotal		1,078.5		4,315.4		468,549.0
16. Less: Offsetting receipts		0.0		(22,765.6)		(43,294.0)
17. Net Outlays	\$	1,078.5	\$	(18,450.2)	\$	425,255.0

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

For the periods ended September 30, 2003 and 2002  $\,$ 

(\$ in Millions) 2002 Combined

STATUS OF BUDGETARY RESOURCES	
8. Obligations incurred:	
8a. Direct	\$ 420,239.6
8b. Reimbursable	128,030.3
8c. Subtotal	548,269.9
9. Unobligated balance:	
9a. Apportioned	40,917.6
9b. Exempt from apportionment	171,560.5
9c. Other available	(0.1)
10. Unobligated Balances Not Available	4,833.5
11. Total, Status of Budgetary Resources	\$ 765,581.4
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:	
12. Obligated Balance, Net - beginning of period	\$ 162,829.3
13. Obligated Balance transferred, net (+/-)	0.0
14. Obligated Balance, Net - end of period:	
14a. Accounts receivable	(10,929.3)
14b. Unfilled customer order from Federal sources	(27,421.1)
14c. Undelivered orders	176,183.8
14d. Accounts payable	45,789.1
15. Outlays:	
15a. Disbursements	509,723.7
15b. Collections	(118,128.2)
15c. Subtotal	391,595.5
16. Less: Offsetting receipts	 (45,593.8)
17. Net Outlays	\$ 346,001.7

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)	Army General Fund		Navy General Fund		Air Force General Fund	
NONBUDGETARY FINANCING ACCOUNTS						
BUDGETARY RESOURCES						
Budget Authority:						
1a. Appropriations received	\$	0.0	\$	0.0	\$	0.0
1b. Borrowing authority		0.0		0.0		0.0
1c. Contract authority		0.0		0.0		0.0
1d. Net transfers (+/-)		0.0		0.0		0.0
1e. Other		0.0		0.0		0.0
2. Unobligated balance:						
2a. Beginning of period		0.8		0.0		0.0
2b. Net transfers, actual (+/-)		0.0		0.0		0.0
2c. Anticipated Transfers balances		0.0		0.0		0.0
3. Spending authority from offsetting collections:						
3a. Earned		0.0		0.0		0.0
1. Collected		0.5		0.0		0.0
2. Receivable from Federal sources		0.0		0.0		0.0
3b. Change in unfilled customer orders		0.0		0.0		0.0
Advance received		0.0		0.0		0.0
2. Without advance from Federal sources		0.0		0.0		0.0
3c. Anticipated for the rest of year, without advances		0.0		0.0		0.0
3d. Transfers from trust funds		0.0		0.0		0.0
3e. Subtotal		0.5		0.0		0.0
4. Recoveries of prior year obligations		0.0		0.0		0.0
5. Temporarily not available pursuant to Public Law		0.0		0.0		0.0
6. Permanently not available		0.0		0.0		0.0
7. Total Budgetary Resources	\$	1.3	\$	0.0	\$	0.0
		<del></del>				

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)	Army Working Capital Fund		Navy Working Capital Fund		Air Force Working Capital Fund	
NONBUDGETARY FINANCING ACCOUNTS						
BUDGETARY RESOURCES						
1. Budget Authority:						
1a. Appropriations received	\$	0.0	\$	0.0	\$	0.0
1b. Borrowing authority		0.0		0.0		0.0
1c. Contract authority		0.0		0.0		0.0
1d. Net transfers (+/-)		0.0		0.0		0.0
1e. Other		0.0		0.0		0.0
2. Unobligated balance:						
2a. Beginning of period		0.0		0.0		0.0
2b. Net transfers, actual (+/-)		0.0		0.0		0.0
2c. Anticipated Transfers balances		0.0		0.0		0.0
3. Spending authority from offsetting collections:						
3a. Earned		0.0		0.0		0.0
1. Collected		0.0		0.0		0.0
2. Receivable from Federal sources		0.0		0.0		0.0
3b. Change in unfilled customer orders		0.0		0.0		0.0
Advance received		0.0		0.0		0.0
2. Without advance from Federal sources		0.0		0.0		0.0
3c. Anticipated for the rest of year, without advances		0.0		0.0		0.0
3d. Transfers from trust funds		0.0		0.0		0.0
3e. Subtotal		0.0		0.0		0.0
4. Recoveries of prior year obligations		0.0		0.0		0.0
5. Temporarily not available pursuant to Public Law		0.0		0.0		0.0
6. Permanently not available		0.0		0.0		0.0
7. Total Budgetary Resources	\$	0.0	\$	0.0	\$	0.0

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)	Military Retirement Fund		US Army Corps of Engineers		Other Defense Organizations General Funds	
NONBUDGETARY FINANCING ACCOUNTS						
BUDGETARY RESOURCES						
1. Budget Authority:						
1a. Appropriations received	\$	0.0	\$	0.0	\$	0.0
1b. Borrowing authority		0.0		0.0		50.5
1c. Contract authority		0.0		0.0		0.0
1d. Net transfers (+/-)		0.0		0.0		0.0
1e. Other		0.0		0.0		0.0
2. Unobligated balance:						
2a. Beginning of period		0.0		0.0		103.2
2b. Net transfers, actual (+/-)		0.0		0.0		0.0
2c. Anticipated Transfers balances		0.0		0.0		0.0
3. Spending authority from offsetting collections:						
3a. Earned		0.0		0.0		0.0
1. Collected		0.0		0.0		55.7
2. Receivable from Federal sources		0.0		0.0		(90.0)
3b. Change in unfilled customer orders		0.0		0.0		0.0
Advance received		0.0		0.0		0.0
2. Without advance from Federal sources		0.0		0.0		35.8
3c. Anticipated for the rest of year, without advances		0.0		0.0		0.0
3d. Transfers from trust funds		0.0		0.0		0.0
3e. Subtotal		0.0		0.0		1.5
4. Recoveries of prior year obligations		0.0		0.0		1.9
5. Temporarily not available pursuant to Public Law		0.0		0.0		0.0
6. Permanently not available		0.0		0.0		(0.2)
7. Total Budgetary Resources	\$	0.0	\$	0.0	\$	156.9
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### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)	Organizatio			DoD Medicare-Eligible Retiree Health Care Fund		Combined
NONBUDGETARY FINANCING ACCOUNTS						
BUDGETARY RESOURCES						
Budget Authority:						
1a. Appropriations received	\$	0.0	\$	0.0	\$	0.0
1b. Borrowing authority		0.0		0.0		50.5
1c. Contract authority		0.0		0.0		0.0
1d. Net transfers (+/-)		0.0		0.0		0.0
1e. Other		0.0		0.0		0.0
2. Unobligated balance:						
2a. Beginning of period		0.0		0.0		104.0
2b. Net transfers, actual (+/-)		0.0		0.0		0.0
2c. Anticipated Transfers balances		0.0		0.0		0.0
3. Spending authority from offsetting collections:						
3a. Earned		0.0		0.0		0.0
1. Collected		0.0		0.0		56.2
2. Receivable from Federal sources		0.0		0.0		(90.0)
3b. Change in unfilled customer orders		0.0		0.0		0.0
Advance received		0.0		0.0		0.0
2. Without advance from Federal sources		0.0		0.0		35.8
3c. Anticipated for the rest of year, without advances		0.0		0.0		0.0
3d. Transfers from trust funds		0.0		0.0		0.0
3e. Subtotal		0.0		0.0		2.0
4. Recoveries of prior year obligations		0.0		0.0		1.9
5. Temporarily not available pursuant to Public Law		0.0		0.0		0.0
6. Permanently not available		0.0		0.0		(0.2)
7. Total Budgetary Resources	\$	0.0	\$	0.0	\$	158.2

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

For the periods ended September 30, 2003 and 2002  $\,$ 

(\$ in Millions) 2002 Combined

NONBUDGETARY FINANCING ACCOUNTS	
BUDGETARY RESOURCES	
Budget Authority:	
1a. Appropriations received	\$ 0.0
1b. Borrowing authority	44.2
1c. Contract authority	0.0
1d. Net transfers (+/-)	0.0
1e. Other	0.0
2. Unobligated balance:	
2a. Beginning of period	6.0
2b. Net transfers, actual (+/-)	0.0
2c. Anticipated Transfers balances	0.0
3. Spending authority from offsetting collections:	
3a. Earned	0.0
1. Collected	22.3
2. Receivable from Federal sources	90.6
3b. Change in unfilled customer orders	0.0
1. Advance received	0.0
2. Without advance from Federal sources	0.0
3c. Anticipated for the rest of year, without advances	0.0
3d. Transfers from trust funds	0.0
3e. Subtotal	112.9
4. Recoveries of prior year obligations	0.0
5. Temporarily not available pursuant to Public Law	0.0
6. Permanently not available	0.0
7. Total Budgetary Resources	\$ 163.1

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)	Army General Fund		Navy General Fund		Air Force General Fund	
STATUS OF BUDGETARY RESOURCES						
8. Obligations incurred:						
8a. Direct	\$	0.0	\$	0.0	\$	0.0
8b. Reimbursable		0.0		0.0		0.0
8c. Subtotal		0.0		0.0		0.0
9. Unobligated balance:						
9a. Apportioned		1.3		0.0		0.0
9b. Exempt from apportionment		0.0		0.0		0.0
9c. Other available		0.0		0.0		0.0
10. Unobligated Balances Not Available		0.0		0.0		0.0
11. Total, Status of Budgetary Resources	\$	1.3	\$	0.0	\$	0.0
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:						
12. Obligated Balance, Net - beginning of period	\$	0.0	\$	0.0	\$	0.0
13. Obligated Balance transferred, net (+/-)		0.0		0.0		0.0
14. Obligated Balance, Net - end of period:						
14a. Accounts receivable		0.0		0.0		0.0
14b. Unfilled customer order from Federal sources		0.0		0.0		0.0
14c. Undelivered orders		0.0		0.0		0.0
14d. Accounts payable		0.0		0.0		0.0
15. Outlays:						
15a. Disbursements		0.0		0.0		0.0
15b. Collections		(0.5)		0.0		0.0
15c. Subtotal		(0.5)		0.0		0.0
16. Less: Offsetting receipts	<del></del>	0.0		0.0		0.0
17. Net Outlays	\$	(0.5)	\$	0.0	\$	0.0

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)	Army Working Capital Fund		Navy Working Capital Fund		Air Force Working Capital Fund	
STATUS OF BUDGETARY RESOURCES					_	
8. Obligations incurred:						
8a. Direct	\$	0.0	\$	0.0	\$	0.0
8b. Reimbursable		0.0		0.0		0.0
8c. Subtotal		0.0		0.0		0.0
9. Unobligated balance:						
9a. Apportioned		0.0		0.0		0.0
9b. Exempt from apportionment		0.0		0.0		0.0
9c. Other available		0.0		0.0		0.0
10. Unobligated Balances Not Available		0.0		0.0		0.0
11. Total, Status of Budgetary Resources	\$	0.0	\$	0.0	\$	0.0
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:						
12. Obligated Balance, Net - beginning of period	\$	0.0	\$	0.0	\$	0.0
13. Obligated Balance transferred, net (+/-)		0.0		0.0		0.0
14. Obligated Balance, Net - end of period:						
14a. Accounts receivable		0.0		0.0		0.0
14b. Unfilled customer order from Federal sources		0.0		0.0		0.0
14c. Undelivered orders		0.0		0.0		0.0
14d. Accounts payable		0.0		0.0		0.0
15. Outlays:						
15a. Disbursements		0.0		0.0		0.0
15b. Collections		0.0		0.0		0.0
15c. Subtotal		0.0		0.0		0.0
16. Less: Offsetting receipts		0.0		0.0		0.0
17. Net Outlays	\$	0.0	\$	0.0	\$	0.0

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)			US Army Corps of Engineers		Other Defense Organizations General Funds	
STATUS OF BUDGETARY RESOURCES						
8. Obligations incurred:						
8a. Direct	\$	0.0	\$	0.0	\$	136.4
8b. Reimbursable		0.0		0.0		0.0
8c. Subtotal		0.0		0.0		136.4
9. Unobligated balance:						
9a. Apportioned		0.0		0.0		0.0
9b. Exempt from apportionment		0.0		0.0		0.0
9c. Other available		0.0		0.0		(0.1)
10. Unobligated Balances Not Available		0.0		0.0		20.6
11. Total, Status of Budgetary Resources	\$	0.0	\$	0.0	\$	156.9
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:						
12. Obligated Balance, Net - beginning of period	\$	0.0	\$	0.0	\$	(95.1)
13. Obligated Balance transferred, net (+/-)		0.0		0.0		0.0
14. Obligated Balance, Net - end of period:						
14a. Accounts receivable		0.0		0.0		(0.6)
14b. Unfilled customer order from Federal sources		0.0		0.0		(35.8)
14c. Undelivered orders		0.0		0.0		66.3
14d. Accounts payable		0.0		0.0		0.0
15. Outlays:						
15a. Disbursements		0.0		0.0		63.6
15b. Collections		0.0		0.0		(55.7)
15c. Subtotal		0.0		0.0		7.9
16. Less: Offsetting receipts		0.0		0.0		0.0
17. Net Outlays	\$	0.0	\$	0.0	\$	7.9

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

(\$ in Millions)			DoD Medicare-Eligible Retiree Health Care Fund		Organizations Working Retiree Health Care Fund		Organizations Working Retiree Health Care Fund		Organizations Working Retiree Health Care Fund		2003	Combined
STATUS OF BUDGETARY RESOURCES												
8. Obligations incurred:												
8a. Direct	\$	0.0	\$	0.0	\$	136.4						
8b. Reimbursable		0.0		0.0		0.0						
8c. Subtotal		0.0		0.0		136.4						
9. Unobligated balance:												
9a. Apportioned		0.0		0.0		1.3						
9b. Exempt from apportionment		0.0		0.0		0.0						
9c. Other available		0.0		0.0		(0.1)						
10. Unobligated Balances Not Available		0.0		0.0		20.6						
11. Total, Status of Budgetary Resources	\$	0.0	\$	0.0	\$	158.2						
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:												
12. Obligated Balance, Net - beginning of period	\$	0.0	\$	0.0	\$	(95.1)						
13. Obligated Balance transferred, net (+/-)		0.0		0.0		0.0						
14. Obligated Balance, Net - end of period:												
14a. Accounts receivable		0.0		0.0		(0.6)						
14b. Unfilled customer order from Federal sources		0.0		0.0		(35.8)						
14c. Undelivered orders		0.0		0.0		66.3						
14d. Accounts payable		0.0		0.0		0.0						
15. Outlays:												
15a. Disbursements		0.0		0.0		63.6						
15b. Collections		0.0		0.0		(56.2)						
15c. Subtotal		0.0		0.0		7.4						
16. Less: Offsetting receipts		0.0		0.0	-	0.0						
17. Net Outlays	\$	0.0	\$	0.0	\$	7.4						

### **Agency Wide**

### **COMBINING STATEMENT OF BUDGETARY RESOURCES**

For the periods ended September 30, 2003 and 2002  $\,$ 

(\$ in Millions) 2002 Combined

STATUS OF BUDGETARY RESOURCES	
8. Obligations incurred:	
8a. Direct	\$ 142.4
8b. Reimbursable	0.0
8c. Subtotal	142.4
9. Unobligated balance:	
9a. Apportioned	0.7
9b. Exempt from apportionment	0.0
9c. Other available	0.0
10. Unobligated Balances Not Available	20.0
11. Total, Status of Budgetary Resources	\$ 163.1
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS:	
12. Obligated Balance, Net - beginning of period	\$ 0.0
13. Obligated Balance transferred, net (+/-)	0.0
14. Obligated Balance, Net - end of period:	
14a. Accounts receivable	(90.6)
14b. Unfilled customer order from Federal sources	0.0
14c. Undelivered orders	89.6
14d. Accounts payable	0.7
15. Outlays:	
15a. Disbursements	52.0
15b. Collections	(22.3)
15c. Subtotal	29.7
16. Less: Offsetting receipts	0.0
17. Net Outlays	\$ 29.7

(\$ in Millions)	Army General Fund	Navy General Fund	Air Force General Fund
Resources Used to Finance Activities:			
Budgetary Resources Obligated			
Obligations incurred	\$ 146,442.8	\$ 132,577.8	\$ 131,607.0
2. Less: Spending authority from offsetting collections	(25,885.3)	(12,838.8)	(10,121.2)
and recoveries (-)			
3. Obligations net of offsetting collections and recoveries	120,557.5	119,739.0	121,485.8
4. Less: Offsetting receipts (-)	(95.6)	(246.8)	(156.7)
5. Net obligations	120,461.9	119,492.2	121,329.1
Other Resources			
6. Donations and forfeitures of property	0.0	0.0	0.0
7. Transfers in/out without reimbursement (+/-)	(321.4)	51.8	(110.7)
8. Imputed financing from costs absorbed by others	818.5	509.7	633.0
9. Other (+/-)	115.1	0.0	0.0
10. Net other resources used to finance activities	612.2	561.5	522.3
11. Total resources used to finance activities	121,074.1	120,053.7	121,851.4

(\$ in Millions)	Army Working Capital Navy Working Capital Fund Fund		Air Force Working Capital Fund
Resources Used to Finance Activities:			
Budgetary Resources Obligated			
Obligations incurred	\$ 12,571.5	\$ 27,263.6	\$ 17,000.3
2. Less: Spending authority from offsetting collections	(12,640.3)	(27,295.7)	(17,557.8)
and recoveries (-)			
3. Obligations net of offsetting collections and recoveries	(68.8)	(32.1)	(557.5)
4. Less: Offsetting receipts (-)	0.0	0.0	0.0
5. Net obligations	(68.8)	(32.1)	(557.5)
Other Resources			
6. Donations and forfeitures of property	0.0	0.0	0.0
7. Transfers in/out without reimbursement (+/-)	908.6	(13.5)	(209.3)
8. Imputed financing from costs absorbed by others	121.3	543.4	145.2
9. Other (+/-)	217.1	0.0	0.0
10. Net other resources used to finance activities	1,247.0	529.9	(64.1)
11. Total resources used to finance activities	1,178.2	497.8	(621.6)

(\$ in Millions)	Military Retirement Fund	US Army Corps of Engineers	Other Defense Organizations General Funds
Resources Used to Finance Activities:			
Budgetary Resources Obligated			
1. Obligations incurred	\$ 35,395.7	\$ 10,550.1	\$ 103,886.0
2. Less: Spending authority from offsetting collections	0.0	(5,236.5)	(10,693.5)
and recoveries (-)			
3. Obligations net of offsetting collections and recoveries	35,395.7	5,313.6	93,192.5
4. Less: Offsetting receipts (-)	(17,928.0)	(904.2)	(1,197.1)
5. Net obligations	17,467.7	4,409.4	91,995.4
Other Resources			
6. Donations and forfeitures of property	0.0	4.6	0.0
7. Transfers in/out without reimbursement (+/-)	0.0	(56.3)	405,020.7
8. Imputed financing from costs absorbed by others	0.0	225.1	560.3
9. Other (+/-)	0.0	(19.4)	(4.7)
10. Net other resources used to finance activities	0.0	154.0	405,576.3
11. Total resources used to finance activities	17,467.7	4,563.4	497,571.7

(\$ in Millions)	Other Defense Organizations Working Capital Funds	DoD Medicare-Eligible Retiree Health Care Fund	2003 Combined
Resources Used to Finance Activities:			
Budgetary Resources Obligated			
Obligations incurred	\$ 47,968.6	\$ 4,583.2	\$ 669,846.6
Less: Spending authority from offsetting collections  and receivering ( )	(46,419.6)	0.0	(168,688.7)
<ul><li>and recoveries (-)</li><li>3. Obligations net of offsetting collections and recoveries</li></ul>	1,549.0	4,583.2	501,157.9
4. Less: Offsetting receipts (-)	0.0	(22,765.6)	(43,294.0)
5. Net obligations	1,549.0	(18,182.4)	457,863.9
Other Resources			
6. Donations and forfeitures of property	0.0	0.0	4.6
7. Transfers in/out without reimbursement (+/-)	226.8	(412,198.8)	(6,702.1)
8. Imputed financing from costs absorbed by others	310.4	0.0	3,866.9
9. Other (+/-)	0.0	0.0	308.1
10. Net other resources used to finance activities	537.2	(412,198.8)	(2,522.5)
11. Total resources used to finance activities	2,086.2	(430,381.2)	455,341.4

(\$ in Millions) 2002 Combined

Resources Used to Finance Activities:	 
Budgetary Resources Obligated	
1. Obligations incurred	\$ 548,412.3
<ol><li>Less: Spending authority from offsetting collections and recoveries (-)</li></ol>	 (135,993.9)
3. Obligations net of offsetting collections and recoveries	412,418.4
4. Less: Offsetting receipts (-)	(45,593.8)
5. Net obligations	 366,824.6
Other Resources	
6. Donations and forfeitures of property	0.3
7. Transfers in/out without reimbursement (+/-)	24.1
8. Imputed financing from costs absorbed by others	3,520.0
9. Other (+/-)	(475.5)
10. Net other resources used to finance activities	 3,068.9
11. Total resources used to finance activities	 369,893.5

### **Agency Wide**

### **COMBINING STATEMENT OF FINANCING**

(\$ in Millions)	Army General Fund	Navy General Fund	Air Force General Fund
Resources Used to Finance Items not Part			
of the Net Cost of Operations			
12. Change in budgetary resources obligated for goods,			
services and benefits ordered but not yet provided			
12a. Undelivered Orders (-)	(16,480.2)	(3,213.4)	(8,331.1)
12b. Unfilled Customer Orders	3,774.7	248.4	685.6
13. Resources that fund expenses recognized in prior periods	(282.7)	(31.3)	0.0
14. Budgetary offsetting collections and receipts that	15.1	0.0	9.1
do not affect net cost of operations			
15. Resources that finance the acquisition of assets	(25,214.8)	(26,444.2)	(19,120.7)
16. Other resources or adjustments to net obligated resources			
that do not affect net cost of operations			
16a. Less: Trust or Special Fund Receipts Related to Exchange in the	0.0	0.0	0.0
Entity's Budget (-) 16b. Other (+/-)	0.0	0.0	110.7
17. Total resources used to finance items not	(38,187.9)	(29,440.5)	(26,646.4)
part of the net cost of operations			
18. Total resources used to finance the net cost of operations	82,886.2	90,613.2	95,205.0

### **Agency Wide**

### **COMBINING STATEMENT OF FINANCING**

(\$ in Millions)	Army Working Capital Fund	Navy Working Capital Fund	Air Force Working Capital Fund
Resources Used to Finance Items not Part			
of the Net Cost of Operations			
12. Change in budgetary resources obligated for goods,			
services and benefits ordered but not yet provided			
12a. Undelivered Orders (-)	(3,301.4)	(703.5)	(468.1)
12b. Unfilled Customer Orders	2,171.9	2,142.4	(171.3)
13. Resources that fund expenses recognized in prior periods	(2.8)	0.0	0.0
14. Budgetary offsetting collections and receipts that	0.0	0.0	0.0
do not affect net cost of operations			
15. Resources that finance the acquisition of assets	(324.2)	(1,899.6)	1,006.8
16. Other resources or adjustments to net obligated resources			
that do not affect net cost of operations			
16a. Less: Trust or Special Fund Receipts Related to Exchange in the	0.0	0.0	0.0
Entity's Budget (-) 16b. Other (+/-)	0.0	0.0	0.0
17. Total resources used to finance items not	(1,456.5)	(460.7)	367.4
part of the net cost of operations			
18. Total resources used to finance the net cost of operations	(278.3)	37.1	(254.2)

### **Agency Wide**

### **COMBINING STATEMENT OF FINANCING**

(\$ in Millions)	Military Retirement Fund	US Army Corps of Engineers	Other Defense Organizations General Funds
Resources Used to Finance Items not Part			
of the Net Cost of Operations			
12. Change in budgetary resources obligated for goods,			
services and benefits ordered but not yet provided			
12a. Undelivered Orders (-)	0.0	(154.3)	(2,866.8)
12b. Unfilled Customer Orders	0.0	245.8	299.5
13. Resources that fund expenses recognized in prior periods	0.0	0.0	(350.6)
14. Budgetary offsetting collections and receipts that	0.0	904.7	0.4
do not affect net cost of operations			
15. Resources that finance the acquisition of assets	0.0	1,399.9	(386.0)
16. Other resources or adjustments to net obligated resources			
that do not affect net cost of operations			
16a. Less: Trust or Special Fund Receipts Related to Exchange in the Entity's Budget (-)	0.0	0.0	6.0
16b. Other (+/-)	0.0	0.0	(405,553.0)
17. Total resources used to finance items not	0.0	2,396.1	(408,850.5)
part of the net cost of operations			
18. Total resources used to finance the net cost of operations	17,467.7	6,959.5	88,721.2

### **Agency Wide**

### **COMBINING STATEMENT OF FINANCING**

(\$ in Millions)	Other Defense Organizations Working Capital Funds	DoD Medicare-Eligible Retiree Health Care Fund	2003 Combined
Resources Used to Finance Items not Part			
of the Net Cost of Operations			
12. Change in budgetary resources obligated for goods,			
services and benefits ordered but not yet provided			
12a. Undelivered Orders (-)	(1,754.5)	(161.8)	(37,435.1)
12b. Unfilled Customer Orders	1,609.1	0.0	11,006.1
13. Resources that fund expenses recognized in prior periods	(18.9)	0.0	(686.3)
14. Budgetary offsetting collections and receipts that	0.0	0.0	929.3
do not affect net cost of operations			
15. Resources that finance the acquisition of assets	(2,002.1)	0.0	(72,984.9)
16. Other resources or adjustments to net obligated resources			
that do not affect net cost of operations			
16a. Less: Trust or Special Fund Receipts Related to Exchange in the Entity's Budget (-)	(6.0)	0.0	0.0
16b. Other (+/-)	(132.9)	412,198.8	6,623.6
17. Total resources used to finance items not	(2,305.3)	412,037.0	(92,547.3)
part of the net cost of operations			
18. Total resources used to finance the net cost of operations	(219.1)	(18,344.2)	362,794.1

### **Agency Wide**

### **COMBINING STATEMENT OF FINANCING**

For the periods ended September 30, 2003 and 2002

(\$ in Millions) 2002 Combined

Resources Used to Finance Items not Part	
of the Net Cost of Operations	
12. Change in budgetary resources obligated for goods,	
services and benefits ordered but not yet provided	
12a. Undelivered Orders (-)	(28,342.6)
12b. Unfilled Customer Orders	3,762.3
13. Resources that fund expenses recognized in prior periods	(7,317.5)
14. Budgetary offsetting collections and receipts that	819.3
do not affect net cost of operations	
15. Resources that finance the acquisition of assets	(9,075.6)
16. Other resources or adjustments to net obligated resources	
that do not affect net cost of operations	
16a. Less: Trust or Special Fund Receipts Related to Exchange in the Entity's Budget (-)	0.0
16b. Other (+/-)	(1.1)
17. Total resources used to finance items not	(40,155.2)
part of the net cost of operations	
18. Total resources used to finance the net cost of operations	329,738.3

(\$ in Millions)	Army General Fund	Navy General Fund	Air Force General Fund
Components of the Net Cost of Operations that will			
not Require or Generate Resources in the Current Period:			
Components Requiring or Generating Resources in Future Periods:			
19. Increase in annual leave liability	291.5	0.0	478.3
20. Increase in environmental and disposal liability	2,317.1	0.0	(344.2)
21. Upward/Downward reestimates of credit subsidy expense (+/-)	0.0	0.0	0.0
22. Increase in exchange revenue receivable from the the public (-)	0.0	0.0	0.0
23. Other (+/-)	409.3	428.3	14.8
24. Total components of Net Cost of Operations that	3,017.9	428.3	148.9
will require or generate resources in future periods			
Components not Requiring or Generating Resources:			
25. Depreciation and amortization	21,363.9	16,936.5	13,282.9
26. Revaluation of assets or liabilities (+/-)	(10.7)	3,203.7	1,641.0
27. Other (+/-)	174.4	22.9	11,549.6
28. Total components of Net Cost of Operations that	21,527.6	20,163.1	26,473.5
will not require or generate resources			
29. Total components of net cost of operations that	24,545.5	20,591.4	26,622.4
will not require or generate resources in the current period			
30. Net Cost of Operations	107,431.7	111,204.6	121,827.4

(\$ in Millions)	Army Working Capital Fund	Navy Working Capital Fund	Air Force Working Capital Fund
Components of the Net Cost of Operations that will			
not Require or Generate Resources in the Current Period:			
Components Requiring or Generating Resources in Future Periods:			
19. Increase in annual leave liability	2.0	0.0	0.0
20. Increase in environmental and disposal liability	0.0	0.0	0.0
21. Upward/Downward reestimates of credit subsidy expense (+/-)	0.0	0.0	0.0
22. Increase in exchange revenue receivable from the the public (-)	(6.1)	0.0	0.0
23. Other (+/-)	16.5	83.9	27.4
24. Total components of Net Cost of Operations that	12.4	83.9	27.4
will require or generate resources in future periods			
Components not Requiring or Generating Resources:			
25. Depreciation and amortization	194.1	243.8	185.8
26. Revaluation of assets or liabilities (+/-)	(448.5)	75.0	2.5
27. Other (+/-)	0.0	0.3	0.0
28. Total components of Net Cost of Operations that	(254.4)	319.1	188.3
will not require or generate resources			
29. Total components of net cost of operations that	(242.0)	403.0	215.7
will not require or generate resources in the current period			
30. Net Cost of Operations	(520.3)	440.1	(38.5)

(\$ in Millions)	Military Retirement Fund	US Army Corps of Engineers	Other Defense Organizations General Funds
Components of the Net Cost of Operations that will			
not Require or Generate Resources in the Current Period:			
Components Requiring or Generating Resources in Future Periods:			
19. Increase in annual leave liability	0.0	0.0	(7.9)
20. Increase in environmental and disposal liability	0.0	0.0	(8.0)
21. Upward/Downward reestimates of credit subsidy expense (+/-)	0.0	0.0	0.0
22. Increase in exchange revenue receivable from the the public (-)	0.0	0.0	1.2
23. Other (+/-)	9,146.2	66.4	20,821.1
24. Total components of Net Cost of Operations that	9,146.2	66.4	20,806.4
will require or generate resources in future periods			
Components not Requiring or Generating Resources:			
25. Depreciation and amortization	0.0	447.7	2,099.7
26. Revaluation of assets or liabilities (+/-)	0.0	1,477.6	(451.9)
27. Other (+/-)	(23,713.9)	24.7	1,771.9
28. Total components of Net Cost of Operations that	(23,713.9)	1,950.0	3,419.7
will not require or generate resources			
29. Total components of net cost of operations that	(14,567.7)	2,016.4	24,226.1
will not require or generate resources in the current period			
30. Net Cost of Operations	2,900.0	8,975.9	112,947.3

(\$ in Millions)	Other Defense Organizations Working Capital Funds	DoD Medicare-Eligible Retiree Health Care Fund	2003 Combined
Components of the Net Cost of Operations that will			
not Require or Generate Resources in the Current Period:			
Components Requiring or Generating Resources in Future Periods:			
19. Increase in annual leave liability	(101.2)	0.0	662.7
20. Increase in environmental and disposal liability	68.7	0.0	2,033.6
21. Upward/Downward reestimates of credit subsidy expense (+/-)	0.0	0.0	0.0
22. Increase in exchange revenue receivable from the the public (-)	(1.7)	0.0	(6.6)
23. Other (+/-)	162.9	64,226.4	95,403.2
24. Total components of Net Cost of Operations that	128.7	64,226.4	98,092.9
will require or generate resources in future periods			
Components not Requiring or Generating Resources:			
25. Depreciation and amortization	520.3	0.0	55,274.7
26. Revaluation of assets or liabilities (+/-)	810.7	0.0	6,299.4
27. Other (+/-)	(0.4)	0.0	(10,170.5)
28. Total components of Net Cost of Operations that	1,330.6	0.0	51,403.6
will not require or generate resources			
29. Total components of net cost of operations that	1,459.3	64,226.4	149,496.5
will not require or generate resources in the current period			
30. Net Cost of Operations	1,240.2	45,882.2	512,290.6

### Department of Defense Agency Wide

### **COMBINING STATEMENT OF FINANCING**

For the periods ended September 30, 2003 and 2002 (\$ in Millions)

2002 Combined

### Components of the Net Cost of Operations that will

### not Require or Generate Resources in the Current Period:

Components Requiring of	r Generating Resources	in Future Periods:

1 0 0	
19. Increase in annual leave liability	478.3
20. Increase in environmental and disposal liability	1,712.9
21. Upward/Downward reestimates of credit subsidy expense (+/-)	0.0
22. Increase in exchange revenue receivable from the the public (-)	(3.3)
23. Other (+/-)	34,270.2
24. Total components of Net Cost of Operations that	36,458.1
will require or generate resources in future periods	
Components not Requiring or Generating Resources:	
25. Depreciation and amortization	7,229.5
26. Revaluation of assets or liabilities (+/-)	(377.4)
27. Other (+/-)	7,158.9
28. Total components of Net Cost of Operations that	14,011.0
will not require or generate resources	
29. Total components of net cost of operations that	50,469.1
will not require or generate resources in the current period	
30. Net Cost of Operations	380,207.4

(\$ in Millions)	Army General Fund		Navy General Fund		Air Force G	eneral Fund
1.SOURCE OF COLLECTIONS						
A. Deposits by Foreign Governments	\$	0.0	\$	0.0	\$	0.0
B. Seized Iraqi Cash		808.9		0.0		0.0
C. Other Collections		0.0		0.0		0.0
D. Total Cash Collections	\$	808.9	\$	0.0	\$	0.0
E. Accrual Adjustments (+/-)	\$	0.0	\$	0.0	\$	0.0
F. Total Custodial Collections	\$	808.9	\$	0.0	\$	0.0
2.DISPOSITION OF COLLECTIONS						
A. Disbursed on Behalf of Foreign Governments and	\$	0.0	\$	0.0	\$	0.0
International Organizations						
B. Seized Assets Disbursed on behalf of Iraqi People		530.8		0.0		0.0
C. Increase (Decrease) in Amounts to be Transferred		0.0		0.0		0.0
D. Collections Used for Refunds and Other Payments		0.0		0.0		0.0
E. Retained by The Reporting Entity		0.0		0.0		0.0
F. Seized Assets Retained for Support of the Iraqi People		278.1		0.0		0.0
G. Total Disposition of Collections	\$	808.9	\$	0.0	\$	0.0
3. NET CUSTODIAL COLLECTION ACTIVITY	\$	0.0	\$	0.0	\$	0.0
	-	•				

(\$ in Millions)	Army Working Capital Nav Fund				Air Force Working Capital Fund	
1.SOURCE OF COLLECTIONS						
A. Deposits by Foreign Governments	\$	0.0	\$	0.0	\$	0.0
B. Seized Iraqi Cash		0.0		0.0		0.0
C. Other Collections		0.0		0.0		0.0
D. Total Cash Collections	\$	0.0	\$	0.0	\$	0.0
E. Accrual Adjustments (+/-)	\$	0.0	\$	0.0	\$	0.0
F. Total Custodial Collections	\$	0.0	\$	0.0	\$	0.0
2.DISPOSITION OF COLLECTIONS						
A. Disbursed on Behalf of Foreign Governments and	\$	0.0	\$	0.0	\$	0.0
International Organizations						
B. Seized Assets Disbursed on behalf of Iraqi People		0.0		0.0		0.0
C. Increase (Decrease) in Amounts to be Transferred		0.0		0.0		0.0
D. Collections Used for Refunds and Other Payments		0.0		0.0		0.0
E. Retained by The Reporting Entity		0.0		0.0		0.0
F. Seized Assets Retained for Support of the Iraqi People		0.0		0.0		0.0
G. Total Disposition of Collections	\$	0.0	\$	0.0	\$	0.0
3. NET CUSTODIAL COLLECTION ACTIVITY	\$	0.0	\$	0.0	\$	0.0

(\$ in Millions)	Military Retirement Fund		US Army Corps of Engineers		Other Defense Organizations General Funds	
1.SOURCE OF COLLECTIONS		_				
A. Deposits by Foreign Governments	\$	0.0	\$	0.0	\$	9,971.6
B. Seized Iraqi Cash		0.0		0.0		0.0
C. Other Collections		0.0		0.0		0.0
D. Total Cash Collections	\$	0.0	\$	0.0	\$	9,971.6
E. Accrual Adjustments (+/-)	\$	0.7	\$	0.0	\$	0.0
F. Total Custodial Collections	\$	0.7	\$	0.0	\$	9,971.6
2.DISPOSITION OF COLLECTIONS						
A. Disbursed on Behalf of Foreign Governments and	\$	0.0	\$	0.0	\$	10,118.8
International Organizations						
B. Seized Assets Disbursed on behalf of Iraqi People		0.0		0.0		0.0
C. Increase (Decrease) in Amounts to be Transferred		0.7		0.0		(147.2)
D. Collections Used for Refunds and Other Payments		0.0		0.0		0.0
E. Retained by The Reporting Entity		0.0		0.0		0.0
F. Seized Assets Retained for Support of the Iraqi People		0.0		0.0		0.0
G. Total Disposition of Collections	\$	0.7	\$	0.0	\$	9,971.6
3. NET CUSTODIAL COLLECTION ACTIVITY	\$	0.0	\$	0.0	\$	0.0

(\$ in Millions)	Other Defense DoD Medicare-Eligible Organizations Working Retiree Health Care Fund Capital Funds		2003 Combined		
1.SOURCE OF COLLECTIONS		-			
A. Deposits by Foreign Governments	\$	0.0	\$ 0.0	\$	9,971.6
B. Seized Iraqi Cash		0.0	0.0		808.9
C. Other Collections		0.0	0.0		0.0
D. Total Cash Collections	\$	0.0	\$ 0.0	\$	10,780.5
E. Accrual Adjustments (+/-)	\$	0.0	\$ 0.0	\$	0.7
F. Total Custodial Collections	\$	0.0	\$ 0.0	\$	10,781.2
2.DISPOSITION OF COLLECTIONS					
A. Disbursed on Behalf of Foreign Governments and	\$	0.0	\$ 0.0	\$	10,118.8
International Organizations					
B. Seized Assets Disbursed on behalf of Iraqi People		0.0	0.0		530.8
C. Increase (Decrease) in Amounts to be Transferred		0.0	0.0		(146.5)
D. Collections Used for Refunds and Other Payments		0.0	0.0		0.0
E. Retained by The Reporting Entity		0.0	0.0		0.0
F. Seized Assets Retained for Support of the Iraqi People		0.0	0.0		278.1
G. Total Disposition of Collections	\$	0.0	\$ 0.0	\$	10,781.2
3. NET CUSTODIAL COLLECTION ACTIVITY	\$	0.0	\$ 0.0	\$	0.0

2002 Combined

1.SOURCE OF COLLECTIONS	 
A. Deposits by Foreign Governments	\$ 10,732.3
B. Seized Iraqi Cash	0.0
C. Other Collections	0.0
D. Total Cash Collections	\$ 10,732.3
E. Accrual Adjustments (+/-)	\$ 0.2
F. Total Custodial Collections	\$ 10,732.5
2.DISPOSITION OF COLLECTIONS	 
A. Disbursed on Behalf of Foreign Governments and	\$ 10,570.0
International Organizations	
B. Seized Assets Disbursed on behalf of Iraqi People	0.0
C. Increase (Decrease) in Amounts to be Transferred	162.5
D. Collections Used for Refunds and Other Payments	0.0
E. Retained by The Reporting Entity	0.0
F. Seized Assets Retained for Support of the Iraqi People	0.0
G. Total Disposition of Collections	\$ 10,732.5
3. NET CUSTODIAL COLLECTION ACTIVITY	\$ 0.0