

Department of Defense
Agency Wide
CONSOLIDATED BALANCE SHEET
As of March 31, 2011 and 2010

	<u>2011 Consolidated</u>	<u>Restated 2010 Consolidated</u>
1. ASSETS (Note 2)		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 539,774,479,397.32	\$ 834,247,928,644.63
2. Investments (Note 4)	576,176,078,982.79	507,751,944,694.04
3. Accounts Receivable (Note 5)	1,384,747,867.29	1,384,461,873.43
4. Other Assets (Note 6)	1,947,769,842.41	2,315,351,155.91
5. Total Intragovernmental Assets	<u>\$ 1,119,283,076,089.81</u>	<u>\$ 1,345,699,686,368.01</u>
B. Cash and Other Monetary Assets (Note 7)	\$ 1,706,515,185.83	\$ 2,091,724,142.06
C. Accounts Receivable, Net (Note 5)	9,009,651,926.11	9,638,539,508.62
D. Loans Receivable (Note 8)	565,417,397.50	464,902,017.76
E. Inventory and Related Property, Net (Note 9)	239,587,024,149.40	229,675,215,871.03
F. General Property, Plant and Equipment, Net (Note 10)	612,561,636,253.20	572,441,713,392.15
G. Investments (Note 4)	2,855,860,130.00	2,296,175,130.00
H. Other Assets (Note 6)	63,127,656,813.84	60,300,887,816.61
2. TOTAL ASSETS	<u>\$ 2,048,696,837,945.69</u>	<u>\$ 2,222,608,844,246.24</u>
3. STEWARDSHIP PROPERTY, PLANT & EQUIPMENT (Note 10)		
4. LIABILITIES (Note 11)		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 1,799,338,224.84	\$ 2,075,886,422.15
2. Debt (Note 13)	599,315,924.57	478,778,259.52
3. Other Liabilities (Note 15 & 16)	13,367,208,230.66	12,944,783,626.94
4. Total Intragovernmental Liabilities	<u>\$ 15,765,862,380.07</u>	<u>\$ 15,499,448,308.61</u>
B. Accounts Payable (Note 12)	\$ 26,066,229,440.07	\$ 46,199,770,454.73
C. Military Retirement and Other Federal Employment Benefits (Note 17)	2,176,619,439,920.02	2,011,772,574,386.20
D. Environmental and Disposal Liabilities (Note 14)	63,331,695,728.47	64,742,175,427.75
E. Loan Guarantee Liability (Note 8)	20,333,575.12	21,406,021.15
F. Other Liabilities (Note 15 & Note 16)	33,748,385,971.34	35,541,148,529.48
5. TOTAL LIABILITIES	<u>\$ 2,315,551,947,015.09</u>	<u>\$ 2,173,776,523,127.92</u>
6. COMMITMENTS AND CONTINGENCIES (NOTE 16)		
7. NET POSITION		
A. Unexpended Appropriations - Earmarked Funds (Note 23)	\$ 262,400,267.75	\$ 326,871,210.08
B. Unexpended Appropriations - Other Funds	548,519,468,318.85	837,285,124,033.52
C. Cumulative Results of Operations - Earmarked Funds	(1,356,298,924,473.27)	(1,271,827,490,859.66)
D. Cumulative Results of Operations - Other Funds	540,661,946,817.27	483,047,816,734.38
8. TOTAL NET POSITION	<u>\$ (266,855,109,069.40)</u>	<u>\$ 48,832,321,118.32</u>
9. TOTAL LIABILITIES AND NET POSITION	<u>\$ 2,048,696,837,945.69</u>	<u>\$ 2,222,608,844,246.24</u>

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CONSOLIDATED STATEMENT OF NET COST
For the periods ended March 31, 2011 and 2010

	2011 Consolidated	Restated 2010 Consolidated
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1. Program Costs		
A. Gross Costs	\$ 371,454,989,915.61	\$ 355,756,755,830.34
Military Retirement Benefits	28,489,011,551.31	28,199,734,090.89
Civil Works	6,156,599,810.70	5,743,333,607.33
Military Personnel	80,209,771,661.01	82,986,242,074.15
Operations, Readiness & Support	140,899,212,843.89	130,501,992,553.09
Procurement	71,260,256,186.32	63,774,324,997.77
Research, Development, Test & Evaluation	38,401,852,521.27	41,119,834,243.97
Family Housing & Military Construction	6,038,285,341.11	3,431,294,263.14
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B. (Less: Earned Revenue)	(50,920,588,232.32)	(29,257,093,849.22)
C. Net Cost before Losses/(Gains) from Actuarial Assumption Changes for Military Retirement Benefits	<hr/> 320,534,401,683.29	<hr/> 326,499,661,981.12
2. Net Cost of Operations	<hr/> \$ 320,534,401,683.29	<hr/> \$ 326,499,661,981.12

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended March 31, 2011 and 2010

	<u>2011 Earmarked Funds</u>	<u>2011 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ (1,338,741,179,904.28)	\$ 417,825,959,462.96
2. Prior Period Adjustments:		
2.B. Corrections of errors (+/-)	0.00	1,174,472,641.27
3. Beginning balances, as adjusted	(1,338,741,179,904.28)	419,000,432,104.23
4. Budgetary Financing Sources:		
4.B. Appropriations used	69,698,835.14	417,414,970,331.15
4.C. Nonexchange revenue	1,091,103,692.91	12,608,960.42
4.D. Donations and forfeitures of cash	16,145,613.01	123,831.23
4.E. Transfers-in/out without reimbursement	(13,617,664.36)	91,865,801.52
4.F. Other budgetary financing sources	401,179.41	(1,946,583.63)
5. Other Financing Sources:		
5.A. Donations and forfeitures of property	0.00	6,285,340.90
5.B. Transfers-in/out without reimbursement (+/-)	(5,579,966.67)	(35,750,626.96)
5.C. Imputed financing from costs absorbed by others	685,426.91	9,475,026,805.37
5.D. Other (+/-)	(15,698,435.75)	3,338,742,441.38
6. Total Financing Sources	1,143,138,680.60	430,301,926,301.38
7. Net Cost of Operations (+/-)	(77,521,213,922.42)	404,862,508,760.35
8. Net Change	78,664,352,603.02	25,439,417,541.03
9. Cumulative Results of Operations	(1,260,076,827,301.26)	444,439,849,645.26
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 325,163,102.89	\$ 528,479,471,443.00
12. Beginning balances, as adjusted	325,163,102.89	528,479,471,443.00
13. Budgetary Financing Sources:		
13.A. Appropriations received	6,936,000.00	437,456,939,925.00
13.B. Appropriations transferred-in/out	0.00	(1,972,718.00)
13.C. Other adjustments (rescissions, etc)	0.00	0.00
13.D. Appropriations used	(69,698,835.14)	(417,414,970,331.15)
14. Total Budgetary Financing Sources	(62,762,835.14)	20,039,996,875.85
15. Unexpended Appropriations	262,400,267.75	548,519,468,318.85
16. Net Position	(1,259,814,427,033.51)	992,959,317,964.11

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended March 31, 2011 and 2010

	<u>2011 Eliminations</u>	<u>2011 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ (920,915,220,441.32)
2. Prior Period Adjustments:		
2.B. Corrections of errors (+/-)	0.00	1,174,472,641.27
3. Beginning balances, as adjusted	<u>0.00</u>	<u>(919,740,747,800.05)</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	417,484,669,166.29
4.C. Nonexchange revenue	0.00	1,103,712,653.33
4.D. Donations and forfeitures of cash	0.00	16,269,444.24
4.E. Transfers-in/out without reimbursement	0.00	78,248,137.16
4.F. Other budgetary financing sources	0.00	(1,545,404.22)
5. Other Financing Sources:		
5.A. Donations and forfeitures of property	0.00	6,285,340.90
5.B. Transfers-in/out without reimbursement (+/-)	0.00	(41,330,593.63)
5.C. Imputed financing from costs absorbed by others	6,806,893,154.64	2,668,819,077.64
5.D. Other (+/-)	0.00	3,323,044,005.63
6. Total Financing Sources	<u>6,806,893,154.64</u>	<u>424,638,171,827.34</u>
7. Net Cost of Operations (+/-)	<u>6,806,893,154.64</u>	<u>320,534,401,683.29</u>
8. Net Change	<u>0.00</u>	<u>104,103,770,144.05</u>
9. Cumulative Results of Operations	<u>0.00</u>	<u>(815,636,977,656.00)</u>
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 528,804,634,545.89
12. Beginning balances, as adjusted	<u>0.00</u>	<u>528,804,634,545.89</u>
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	437,463,875,925.00
13.B. Appropriations transferred-in/out	0.00	(1,972,718.00)
13.C. Other adjustments (rescissions, etc)	0.00	0.00
13.D. Appropriations used	0.00	(417,484,669,166.29)
14. Total Budgetary Financing Sources	<u>0.00</u>	<u>19,977,234,040.71</u>
15. Unexpended Appropriations	<u>0.00</u>	<u>548,781,868,586.60</u>
16. Net Position	<u>0.00</u>	<u>(266,855,109,069.40)</u>

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended March 31, 2011 and 2010

	<u>2010 Earmarked Funds</u>	<u>2010 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ (1,252,265,480,240.10)	\$ 385,525,956,631.44
2. Prior Period Adjustments:		
2.B. Corrections of errors (+/-)	0.00	(235,998,008.32)
3. Beginning balances, as adjusted	<u>(1,252,265,480,240.10)</u>	<u>385,289,958,623.12</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	1,971,455.17	406,159,149,744.46
4.C. Nonexchange revenue	965,585,147.70	61,460,738.32
4.D. Donations and forfeitures of cash	20,703,914.60	1,883,558.74
4.E. Transfers-in/out without reimbursement	(783,874,819.40)	881,017,435.60
4.F. Other budgetary financing sources	0.00	0.04
5. Other Financing Sources:		
5.A. Donations and forfeitures of property	0.00	5,767,274.86
5.B. Transfers-in/out without reimbursement (+/-)	(19,158,872.82)	23,906,950.17
5.C. Imputed financing from costs absorbed by others	436,157.50	8,836,283,651.16
5.D. Other (+/-)	(9,609,248.63)	(4,760,912,293.51)
6. Total Financing Sources	<u>176,053,734.12</u>	<u>411,208,557,059.84</u>
7. Net Cost of Operations (+/-)	<u>(72,334,127,200.62)</u>	<u>405,522,890,502.88</u>
8. Net Change	<u>72,510,180,934.74</u>	<u>5,685,666,556.96</u>
9. Cumulative Results of Operations	<u>(1,179,755,299,305.36)</u>	<u>390,975,625,180.08</u>
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 5,617,665.25	\$ 504,339,278,829.77
12. Beginning balances, as adjusted	<u>5,617,665.25</u>	<u>504,339,278,829.77</u>
13. Budgetary Financing Sources:		
13.A. Appropriations received	323,225,000.00	741,052,942,247.09
13.B. Appropriations transferred-in/out	20,237,000.00	812,763,000.00
13.C. Other adjustments (rescissions, etc)	0.00	(2,780,947,298.88)
13.D. Appropriations used	(1,971,455.17)	(406,159,149,744.46)
14. Total Budgetary Financing Sources	341,490,544.83	332,925,608,203.75
15. Unexpended Appropriations	347,108,210.08	837,264,887,033.52
16. Net Position	<u>(1,179,408,191,095.28)</u>	<u>1,228,240,512,213.60</u>

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended March 31, 2011 and 2010

	2010 Eliminations	Restated 2010 Consolidated
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ (866,739,523,608.66)
2. Prior Period Adjustments:		
2.B. Corrections of errors (+/-)	0.00	(235,998,008.32)
3. Beginning balances, as adjusted	0.00	(866,975,521,616.98)
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	406,161,121,199.63
4.C. Nonexchange revenue	97,030.00	1,026,948,856.02
4.D. Donations and forfeitures of cash	0.00	22,587,473.34
4.E. Transfers-in/out without reimbursement	0.00	97,142,616.20
4.F. Other budgetary financing sources	0.00	0.04
5. Other Financing Sources:		
5.A. Donations and forfeitures of property	0.00	5,767,274.86
5.B. Transfers-in/out without reimbursement (+/-)	0.00	4,748,077.35
5.C. Imputed financing from costs absorbed by others	6,689,004,291.14	2,147,715,517.52
5.D. Other (+/-)	0.00	(4,770,521,542.14)
6. Total Financing Sources	6,689,101,321.14	404,695,509,472.82
7. Net Cost of Operations (+/-)	6,689,101,321.14	326,499,661,981.12
8. Net Change	0.00	78,195,847,491.70
9. Cumulative Results of Operations	0.00	(788,779,674,125.28)
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 504,344,896,495.02
12. Beginning balances, as adjusted	0.00	504,344,896,495.02
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	741,376,167,247.09
13.B. Appropriations transferred-in/out	0.00	833,000,000.00
13.C. Other adjustments (rescissions, etc)	0.00	(2,780,947,298.88)
13.D. Appropriations used	0.00	(406,161,121,199.63)
14. Total Budgetary Financing Sources	0.00	333,267,098,748.58
15. Unexpended Appropriations	0.00	837,611,995,243.60
16. Net Position	0.00	48,832,321,118.32

Department of Defense

Agency Wide

COMBINED STATEMENT OF BUDGETARY RESOURCES

For the periods ended March 31, 2011 and 2010

	<u>2011 Combined</u>	<u>2010 Combined</u>
BUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES:		
1. Unobligated balance, brought forward, October 1	\$ 159,948,648,914.83	\$ 145,927,181,685.95
2. Recoveries of prior year unpaid obligations	31,772,284,517.33	36,353,821,368.05
3. Budget authority		
3.A. Appropriation	891,227,953,736.64	877,660,508,445.24
3.C. Contract authority	75,623,381,987.45	75,836,946,441.17
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	87,049,237,733.73	86,358,827,172.18
3.D.1.b. Change in receivables from Federal sources	1,217,446,356.91	(2,134,815,800.00)
3.D.2 Change in unfilled customer orders		
3.D.2.a. Advance received	(337,281,137.33)	(132,137,282.79)
3.D.2.b. Without advance from Federal sources	10,696,130,073.72	23,984,298,721.68
3.D.3. Anticipated for rest of year, without advances	28,917,427,607.85	26,274,643,107.80
3.D.5. Expenditure transfers from trust funds	0.00	793,000,000.00
3.E. Subtotal	<u>1,094,394,296,358.97</u>	<u>1,088,641,270,805.28</u>
4. Nonexpenditure transfers, net, anticipated and actual	91,900,179.73	923,028,000.00
5. Temporarily not available pursuant to Public Law	(326,401,668,000.00)	(396,499,999.92)
6. Permanently not available	(38,253,331,106.34)	(41,792,847,063.64)
7. Total Budgetary Resources	<u><u>\$ 921,552,130,864.52</u></u>	<u><u>\$ 1,229,655,954,795.72</u></u>

Department of Defense
Agency Wide
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended March 31, 2011 and 2010

	<u>2011 Combined</u>	<u>2010 Combined</u>
Status of Budgetary Resources:		
8. Obligations incurred:		
8.A. Direct	\$ 457,939,849,948.95	\$ 482,207,619,887.70
8.B. Reimbursable	88,856,755,279.78	91,577,710,453.40
8.C. Subtotal	<u>546,796,605,228.73</u>	<u>573,785,330,341.10</u>
9. Unobligated balance:		
9.A. Apportioned	230,162,576,473.31	508,506,053,075.79
9.B. Exempt from apportionment	102,666,448,214.47	105,164,492,487.31
9.C. Subtotal	<u>332,829,024,687.78</u>	<u>613,670,545,563.10</u>
10. Unobligated balance not available	41,926,500,948.01	42,200,078,891.52
11. Total status of budgetary resources	<u>\$ 921,552,130,864.52</u>	<u>\$ 1,229,655,954,795.72</u>
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 458,620,909,636.02	\$ 454,072,648,844.10
12.B. Less: Uncollected customer payments from Federal sources, brought forward, October 1	(69,766,915,985.12)	(67,702,264,972.03)
12.C. Total unpaid obligated balance	<u>388,853,993,650.90</u>	<u>386,370,383,872.07</u>
13. Obligations incurred net (+/-)	546,796,605,228.73	573,785,330,341.10
14. Less: Gross outlays	(536,218,965,424.24)	(525,651,341,807.78)
15. Obligated balance transferred, net		
15.A. Actual transfers, unpaid obligations (+/-)	(12,897.73)	0.00
15.C. Total Unpaid obligated balance transferred, net	(12,897.73)	0.00
16. Less: Recoveries of prior year unpaid obligations, actual	(31,772,284,517.33)	(36,353,821,368.05)
17. Change in uncollected customer payments from Federal sources (+/-)	(11,913,576,430.63)	(22,245,982,921.60)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	437,426,252,025.45	465,852,816,009.37
18.B. Less: Uncollected customer payments from Federal sources (-)	(81,680,492,415.75)	(89,948,247,893.63)
18.C. Total, unpaid obligated balance, net, end of period	<u>355,745,759,609.70</u>	<u>375,904,568,115.74</u>
Net Outlays		
19. Net Outlays:		
19.A. Gross outlays	536,218,965,424.24	525,651,341,807.78
19.B. Less: Offsetting collections	(86,711,956,596.40)	(86,623,189,889.47)
19.C. Less: Distributed Offsetting receipts	(74,999,926,349.37)	(72,037,384,386.27)
19.D. Net Outlays	<u>\$ 374,507,082,478.47</u>	<u>\$ 366,990,767,532.04</u>

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COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended March 31, 2011 and 2010

	<u>2011 Combined</u>	<u>2010 Combined</u>
NONBUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES		
1. Unobligated balance, brought forward, October 1	\$ 24,945,096.38	\$ 23,629,350.77
3. Budget authority		
3.B. Borrowing authority	30,721,233.90	26,118,538.87
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	35,030,141.66	24,278,716.74
3.D.1.b. Change in receivables from Federal sources	80,283.36	8,857.62
3.D.2 Change in unfilled customer orders		
3.D.2.b. Without advance from Federal sources	(22,566,305.00)	(14,367,961.00)
3.D.3 Anticipated for rest of year, without advances	1,352,952.71	4,818,718.35
3.E. Subtotal	<u>44,618,306.63</u>	<u>40,856,870.58</u>
6. Permanently not available	(633,752.29)	(4,912,016.14)
7. Total Budgetary Resources	<u><u>\$ 68,929,650.72</u></u>	<u><u>\$ 59,574,205.21</u></u>

Department of Defense
Agency Wide
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended March 31, 2011 and 2010

	2011 Combined	2010 Combined
Status of Budgetary Resources:		
8. Obligations incurred:		
8.A. Direct	\$ (113,438.84)	\$ 67,859.50
8.C. Subtotal	(113,438.84)	67,859.50
9. Unobligated balance:		
9.A. Apportioned	3,641,345.28	275,207.28
9.C. Subtotal	3,641,345.28	275,207.28
10. Unobligated balance not available	65,401,744.28	59,231,138.43
11. Total Status of Budgetary Resources	\$ 68,929,650.72	\$ 59,574,205.21
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 619,382,039.00	\$ 770,407,504.00
12.B. Less: Uncollected customer payments from Federal sources, brought forward, October 1	(97,278,631.00)	(132,161,578.00)
12.C. Total unpaid obligated balance	522,103,408.00	638,245,926.00
13. Obligations incurred net (+/-)	(113,438.84)	67,859.50
14. Less: Gross outlays	(61,886,529.16)	(77,421,159.32)
17. Change in uncollected customer payments from Federal sources (+/-)	22,486,021.64	14,359,103.38
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	557,382,071.00	693,054,204.18
18.B. Less: Uncollected customer payments from Federal sources (-)	(74,792,609.36)	(117,802,474.62)
18.C. Total, unpaid obligated balance, net, end of period	482,589,461.64	575,251,729.56
Net Outlays		
19. Net Outlays:		
19.A. Gross outlays	61,886,529.16	77,421,159.32
19.B. Less: Offsetting collections	(35,030,141.66)	(24,278,716.74)
19.D. Net Outlays	\$ 26,856,387.50	\$ 53,142,442.58