

**FIGURES**

<u>Figure</u>	<u>Description</u>	<u>Page</u>
2-1	Format for Summarizing Information Contained in Legal Responses for Financial Reporting Purposes	2-15
4-1	Format for the Consolidated Balance Sheet	4-4
4-2	Format for the Consolidating Balance Sheet	4-5
5-1	Format for the Consolidated Statement of Net Cost	5-2
5-2	Format for the Consolidating Statement of Net Cost	5-3
6-1	Format for the Consolidated Statement of Changes in Net Position	6-4
6-2	Format for the Consolidating Statement of Changes in Net Position	6-5
7-1	Format for the Combined Statement of Budgetary Resources	7-2
7-2	Format for the Combining Statement of Budgetary Resources	7-3
8-1	Format for the Combined Statement of Financing	8-2
8-2	Format for the Combining Statement of Financing	8-3
9-1	Format for the Statement of Custodial Activity	9-2
10-1	Note 2. Nonentity and Entity Assets	10-25
10-2	Note 3. Fund Balance with Treasury	10-27
10-3	Note 4. Investments	10-30
10-4	Note 5. Accounts Receivable	10-32
10-5	Note 6. Other Assets	10-34
10-6	Note 7. Cash and Other Monetary Assets	10-37

<u>Figure</u>	<u>Description</u>	<u>Page</u>
10-7	Note 8.A. Direct Loans and/or Loan Guarantee Programs	10-39
10-8	Note 8.B. Direct Loans Obligated After Fiscal Year (FY) 1991	10-41
★10-9	Note 8.C. Total Amount of Direct Loans Disbursed	10-43
★10-10	Note 8.D. Subsidy Expense for Post-1991 Direct Loans	10-44
★10-11	Note 8.E. Subsidy Rate for Direct Loans	10-46
★10-12	Note 8.F. Schedule for Reconciling Subsidy Cost Allowance Balances for Post-1991 Direct Loans	10-48
10-13	Note 8.G. Defaulted Guaranteed Loans from Post-1991 Guarantees	10-50
10-14	Note 8.H. Guaranteed Loans Outstanding	10-52
★10-15	Note 8.I. Liability for Post-1991 Loan Guarantees, Present Value	10-53
★10-16	Note 8.J. Subsidy Expense for Post-1991 Loan Guarantees	10-54
★10-17	Note 8.K. Subsidy Rate for Loan Guarantees	10-56
★10-18	Note 8.L. Schedule for Reconciling Loan Guarantee Liability Balances for Post-1991 Loan Guarantees	10-58
10-19	Note 8.M. Administrative Expenses	10-60
10-20	Note 9. Inventory and Related Property	10-61
★10-21	Note 9.A. Inventory, Net	10-62
★10-22	Note 9.B. Operating Materials and Supplies, Net	10-66
10-23	Note 9.C. Stockpile Materials, Net	10-71
10-24	Note 10. General PP&E, Net	10-73
10-25	Note 10.A. Assets Under Capital Lease	10-75
★10-26	Note 11. Liabilities Not Covered and Covered by Budgetary Resources	10-77
10-27	Note 12. Accounts Payable	10-79

<u>Figure</u>	<u>Description</u>	<u>Page</u>
10-28	Note 13. Debt	10-82
★10-29	Note 14. Environmental Restoration & Environmental Disposal Liabilities	10-84
★10-30	Note 15.A. Other Liabilities	10-108
10-31	Note 15.B. Capital Lease Liability	10-116
10-32	Note 16. Commitments and Contingencies	10-117
10-33	Note 17. Military Retirement Benefits and Other Employment Related Actuarial Liabilities	10-119
10-34	Note 18. Unexpended Appropriations	10-124
10-35	Note 19.A. General Disclosures Related to the Statement of Net Cost	10-125
10-36	Note 19.B. Gross Cost and Earned Revenue by Budget Functional Classification	10-127
10-37	Note 19.C. Gross Cost to Generate Intragovernmental Revenue and Earned Revenue (Transactions with Other Federal—Non-DoD—Entities) by Budget Functional Classification	10-128
10-38	Note 19.D. Imputed Expenses	10-130
10-39	Note 19.E. Benefit Program Expenses	10-131
10-40	Note 19.F. Exchange Revenue	10-132
10-41	Note 19.G. Amounts for Foreign Military Sales (FMS) Program Procurements from Contractors	10-132
10-42	Note 19.H. Stewardship Assets	10-133
10-43	Note 19.I. Intragovernmental Revenue and Expenses	10-133
10-44	Note 19.J. Suborganization Program Costs	10-135
10-45	Note 20. Disclosures Related to the Statement of Changes in Net Position	10-136
10-46	Note 21.A. Disclosures Related to the Statement of Budgetary Resources	10-138

<u>Figure</u>	<u>Description</u>	<u>Page</u>
★10-47	Note 21.B. Disclosures Related to Problem Disbursements, In-Transit Disbursements and Suspense/Budget Clearing Accounts	10-140
10-48	Note 22. Disclosures Related to the Statement of Financing	10-142
10-49	Note 23. Disclosures Related to the Statement of Custodial Activity	10-143
10-50	Note 24.A. Other Disclosures, Leases	10-144
11-1	Heritage Assets	11-6
★11-2	Stewardship Land	11-8
★11-3	Nonfederal Physical Property	11-11
11-4	Investments in Research and Development	11-13
12-1	National Defense PP&E Deferred Maintenance Amounts	12-11
★12-2	Segment Information Format	12-14
12-3	Part A DoD Intragovernmental Asset Balances	12-16
★12-4	Part B DoD Intragovernmental Liabilities Balances	12-19
12-5	Part C Intragovernmental Earned Revenue	12-22
12-6	Part D Gross Cost to Generate Intragovernmental Revenue by Budget Functional Classification	12-24
12-7	Part E Intragovernmental Nonexchange Revenue	12-25