

Department of Defense
Security Assistance
CONSOLIDATED BALANCE SHEET
As of March 31, 2009 and 2008

	<u>2009 Consolidated</u>	<u>2008 Consolidated</u>
1. ASSETS (Note 2)		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 21,021,790,309.33	\$ 16,930,519,310.40
5. Total Intragovernmental Assets	<u>\$ 21,021,790,309.33</u>	<u>\$ 16,930,519,310.40</u>
B. Cash and Other Monetary Assets (Note 7)	\$ 15,483,595,740.97	\$ 14,673,322,410.27
C. Accounts Receivable, Net (Note 5)	42,410,525.49	21,633,427.39
D. Loans Receivable (Note 8)	1,387,220,729.45	2,937,646,213.03
H. Other Assets (Note 6)	12,395,812,594.69	10,379,242,411.22
2. TOTAL ASSETS	<u>\$ 50,330,829,899.93</u>	<u>\$ 44,942,363,772.31</u>
3. STEWARDSHIP PROPERTY, PLANT & EQUIPMENT (Note 10)		
4. LIABILITIES (Note 11)		
A. Intragovernmental:		
2. Debt (Note 13)	733,430,380.20	2,916,230,587.18
3. Other Liabilities (Note 15 & 16)	694,968,485.37	79,878,813.11
4. Total Intragovernmental Liabilities	<u>\$ 1,428,398,865.57</u>	<u>\$ 2,996,109,400.29</u>
B. Accounts Payable (Note 12)	\$ 504,057,342.57	\$ 1,155,543,464.33
C. Military Retirement and Other Federal Employment Benefits (Note 17)	339,277.10	327,964.84
F. Other Liabilities (Note 15 & Note 16)	41,591,384,885.63	36,674,899,181.25
5. TOTAL LIABILITIES	<u>\$ 43,524,180,370.87</u>	<u>\$ 40,826,880,010.71</u>
6. COMMITMENTS AND CONTINGENCIES (NOTE 16)		
7. NET POSITION		
B. Unexpended Appropriations - Other Funds	5,598,335,102.28	2,882,718,395.86
D. Cumulative Results of Operations - Other Funds	1,208,314,426.78	1,232,765,365.74
8. TOTAL NET POSITION	<u>\$ 6,806,649,529.06</u>	<u>\$ 4,115,483,761.60</u>
9. TOTAL LIABILITIES AND NET POSITION	<u>\$ 50,330,829,899.93</u>	<u>\$ 44,942,363,772.31</u>

Department of Defense

Security Assistance

CONSOLIDATED STATEMENT OF NET COST

For the periods ended March 31, 2009 and 2008

	<u>2009 Consolidated</u>	<u>2008 Consolidated</u>
1. Program Costs		
A. Gross Costs	\$ 9,822,457,149.04	\$ 11,391,245,009.27
B. (Less: Earned Revenue)	(31,282,857.35)	(44,143,931.23)
C. Net Program Costs	<u>\$ 9,791,174,291.69</u>	<u>\$ 11,347,101,078.04</u>
4. Net Cost of Operations	<u>\$ 9,791,174,291.69</u>	<u>\$ 11,347,101,078.04</u>

Department of Defense

Security Assistance

CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended March 31, 2009 and 2008

	<u>2009 Earmarked Funds</u>	<u>2009 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ 1,383,204,103.05
3. Beginning balances, as adjusted	0.00	1,383,204,103.05
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	1,824,306,088.90
4.C. Nonexchange revenue	0.00	7,791,978,526.52
6. Total Financing Sources	0.00	9,616,284,615.42
7. Net Cost of Operations (+/-)	0.00	9,791,174,291.69
8. Net Change	0.00	(174,889,676.27)
9. Cumulative Results of Operations	0.00	1,208,314,426.78
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 2,381,961,441.18
12. Beginning balances, as adjusted	0.00	2,381,961,441.18
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	5,038,200,000.00
13.B. Appropriations transferred-in/out	0.00	2,479,750.00
13.D. Appropriations used	0.00	(1,824,306,088.90)
14. Total Budgetary Financing Sources	0.00	3,216,373,661.10
15. Unexpended Appropriations	0.00	5,598,335,102.28
16. Net Position	0.00	6,806,649,529.06

Department of Defense

Security Assistance

CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended March 31, 2009 and 2008

	<u>2009 Eliminations</u>	<u>2009 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ 1,383,204,103.05
3. Beginning balances, as adjusted	0.00	1,383,204,103.05
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	1,824,306,088.90
4.C. Nonexchange revenue	0.00	7,791,978,526.52
6. Total Financing Sources	0.00	9,616,284,615.42
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16. Net Position	0.00	6,806,649,529.06

Department of Defense

Security Assistance

CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended March 31, 2009 and 2008

	<u>2008 Earmarked Funds</u>	<u>2008 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ 1,240,131,963.47
3. Beginning balances, as adjusted	0.00	1,240,131,963.47
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	4,128,295,138.20
4.C. Nonexchange revenue	0.00	7,211,439,342.11
6. Total Financing Sources	0.00	11,339,734,480.31
7. Net Cost of Operations (+/-)	0.00	11,347,101,078.04
8. Net Change	0.00	(7,366,597.73)
9. Cumulative Results of Operations	0.00	1,232,765,365.74
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 2,319,244,028.33
12. Beginning balances, as adjusted	0.00	2,319,244,028.33
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	4,690,578,625.26
13.B. Appropriations transferred-in/out	0.00	1,190,880.47
13.D. Appropriations used	0.00	(4,128,295,138.20)
14. Total Budgetary Financing Sources	0.00	563,474,367.53
15. Unexpended Appropriations	0.00	2,882,718,395.86
16. Net Position	0.00	4,115,483,761.60

Department of Defense

Security Assistance

CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended March 31, 2009 and 2008

	<u>2008 Eliminations</u>	<u>2008 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ 1,240,131,963.47
3. Beginning balances, as adjusted	0.00	1,240,131,963.47
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	4,128,295,138.20
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UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 2,319,244,028.33
12. Beginning balances, as adjusted	0.00	2,319,244,028.33
13. Budgetary Financing Sources:		
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15. Unexpended Appropriations	0.00	2,882,718,395.86
16. Net Position	0.00	4,115,483,761.60

Department of Defense
Security Assistance
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended March 31, 2009 and 2008

	<u>2009 Combined</u>	<u>2008 Combined</u>
BUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES:		
1. Unobligated balance, brought forward, October 1	\$ 186,393,872.15	\$ 10,158,073.52
2. Recoveries of prior year unpaid obligations	7,105,155.04	13,409,658.59
3. Budget authority		
3.A. Appropriation	16,550,050,536.09	17,143,845,951.31
3.C. Contract authority	22,314,363,597.56	17,361,505,741.00
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	21,607.04	72,517.25
3.E. Subtotal	<u>38,864,435,740.69</u>	<u>34,505,424,209.56</u>
4. Nonexpenditure transfers, net, anticipated and actual	2,479,750.00	1,190,880.47
6. Permanently not available	(11,511,850,536.09)	(12,453,267,326.05)
7. Total Budgetary Resources	<u>\$ 27,548,563,981.79</u>	<u>\$ 22,076,915,496.09</u>

Department of Defense
 Security Assistance
COMBINED STATEMENT OF BUDGETARY RESOURCES
 For the periods ended March 31, 2009 and 2008

	<u>2009 Combined</u>	<u>2008 Combined</u>
Status of Budgetary Resources:		
8. Obligations incurred:		
8.A. Direct	\$ 23,563,758,122.77	\$ 20,420,362,009.10
8.C. Subtotal	<u>23,563,758,122.77</u>	<u>20,420,362,009.10</u>
9. Unobligated balance:		
9.A. Apportioned	3,966,986,356.91	1,239,994,211.77
9.C. Subtotal	<u>3,966,986,356.91</u>	<u>1,239,994,211.77</u>
10. Unobligated balance not available	17,819,502.11	416,559,275.22
11. Total status of budgetary resources	<u><u>\$ 27,548,563,981.79</u></u>	<u><u>\$ 22,076,915,496.09</u></u>
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	73,811,001,166.04	62,299,587,873.40
12.C. Total unpaid obligated balance	<u>73,811,001,166.04</u>	<u>62,299,587,873.40</u>
13. Obligations incurred net (+/-)	\$ 23,563,758,122.77	\$ 20,420,362,009.10
14. Less: Gross outlays	<u>(12,172,500,208.02)</u>	<u>(12,443,732,766.95)</u>
16. Less: Recoveries of prior year unpaid obligations, actual	(7,105,155.04)	(13,409,658.59)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	85,195,153,925.75	70,262,807,456.96
18.C. Total, unpaid obligated balance, net, end of period	<u>85,195,153,925.75</u>	<u>70,262,807,456.96</u>
Net Outlays		
19. Net Outlays:		
19.A. Gross outlays	12,172,500,208.02	12,443,732,766.95
19.B. Less: Offsetting collections	(21,607.04)	(72,517.25)
19.C. Less: Distributed Offsetting receipts	<u>(11,511,850,536.09)</u>	<u>(12,453,267,326.05)</u>
19.D. Net Outlays	<u><u>\$ 660,628,064.89</u></u>	<u><u>\$ (9,607,076.35)</u></u>

Department of Defense
 Security Assistance
COMBINED STATEMENT OF BUDGETARY RESOURCES
 For the periods ended March 31, 2009 and 2008

	<u>2009 Combined</u>	<u>2008 Combined</u>
NONBUDGETARY FINANCING ACCOUNTS		
BUDGETARY RESOURCES		
1. Unobligated balance, brought forward, October 1	\$ 12,042,828.30	\$ 33,756,317.23
3. Budget authority		
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	92,618,900.78	195,759,625.95
3.D.3 Anticipated for rest of year, without advances	237,562,061.73	436,632,871.69
3.E. Subtotal	<u>330,180,962.51</u>	<u>632,392,497.64</u>
6. Permanently not available	(330,005,607.40)	(589,585,598.07)
7. Total Budgetary Resources	<u><u>\$ 12,218,183.41</u></u>	<u><u>\$ 76,563,216.80</u></u>

Department of Defense
Security Assistance
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended March 31, 2009 and 2008

	<u>2009 Combined</u>	<u>2008 Combined</u>
Status of Budgetary Resources:		
8. Obligations incurred:		
8.A. Direct	\$ 0.00	\$ 5,662,122.33
8.C. Subtotal	<u>0.00</u>	<u>5,662,122.33</u>
9. Unobligated balance:		
9.A. Apportioned	0.00	7,566,081.55
9.C. Subtotal	<u>0.00</u>	<u>7,566,081.55</u>
10. Unobligated balance not available	12,218,183.41	63,335,012.92
11. Total Status of Budgetary Resources	<u>\$ 12,218,183.41</u>	<u>\$ 76,563,216.80</u>
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	2,645,227,500.00	2,740,282,500.00
12.C. Total unpaid obligated balance	<u>2,645,227,500.00</u>	<u>2,740,282,500.00</u>
13. Obligations incurred net (+/-)	\$ 0.00	\$ 5,662,122.33
14. Less: Gross outlays	(57,950,000.00)	(73,426,000.00)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	<u>2,587,277,500.00</u>	<u>2,672,518,622.33</u>
18.C. Total, unpaid obligated balance, net, end of period	<u>2,587,277,500.00</u>	<u>2,672,518,622.33</u>
Net Outlays		
19. Net Outlays:		
19.A. Gross outlays	57,950,000.00	73,426,000.00
19.B. Less: Offsetting collections	(92,618,900.78)	(195,759,625.95)
19.D. Net Outlays	<u>\$ (34,668,900.78)</u>	<u>\$ (122,333,625.95)</u>