

Department of Defense  
Security Assistance  
**CONSOLIDATED BALANCE SHEET**  
As of June 30, 2010 and 2009

	<u>2010 Consolidated</u>	<u>2009 Consolidated</u>
<b>1. ASSETS (Note 2)</b>		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 20,876,135,345.72	\$ 19,065,109,678.22
4. Other Assets (Note 6)	6,111,772.36	0.00
5. Total Intragovernmental Assets	<u>\$ 20,882,247,118.08</u>	<u>\$ 19,065,109,678.22</u>
B. Cash and Other Monetary Assets (Note 7)	\$ 19,775,634,143.87	\$ 17,542,703,281.60
C. Accounts Receivable, Net (Note 5)	39,817,869.93	39,961,957.93
D. Loans Receivable (Note 8)	1,085,848,324.36	1,381,185,507.77
H. Other Assets (Note 6)	19,249,705,576.42	13,303,313,464.08
<b>2. TOTAL ASSETS</b>	<u>\$ 61,033,253,032.66</u>	<u>\$ 51,332,273,889.60</u>
<b>3. STEWARDSHIP PROPERTY, PLANT &amp; EQUIPMENT (Note 10)</b>		
<b>4. LIABILITIES (Note 11)</b>		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 386,863,506.84	\$ 0.00
2. Debt (Note 13)	579,556,352.67	738,505,256.03
3. Other Liabilities (Note 15 & 16)	637,146,523.11	691,371,143.88
4. Total Intragovernmental Liabilities	<u>\$ 1,603,566,382.62</u>	<u>\$ 1,429,876,399.91</u>
B. Accounts Payable (Note 12)	\$ 440,685,099.75	\$ 578,456,281.67
C. Military Retirement and Other Federal Employment Benefits (Note 17)	428,629.71	339,277.10
F. Other Liabilities (Note 15 & Note 16)	54,474,904,631.16	44,039,445,274.22
<b>5. TOTAL LIABILITIES</b>	<u>\$ 56,519,584,743.24</u>	<u>\$ 46,048,117,232.90</u>
<b>6. COMMITMENTS AND CONTINGENCIES (NOTE 16)</b>		
<b>7. NET POSITION</b>		
B. Unexpended Appropriations - Other Funds	2,599,614,584.61	4,032,748,239.84
D. Cumulative Results of Operations - Other Funds	1,914,053,704.81	1,251,408,416.86
<b>8. TOTAL NET POSITION</b>	<u>\$ 4,513,668,289.42</u>	<u>\$ 5,284,156,656.70</u>
<b>9. TOTAL LIABILITIES AND NET POSITION</b>	<u>\$ 61,033,253,032.66</u>	<u>\$ 51,332,273,889.60</u>

**Department of Defense**  
**Security Assistance**  
**CONSOLIDATED STATEMENT OF NET COST**  
**For the periods ended June 30, 2010 and 2009**

	<u>2010 Consolidated</u>	<u>2009 Consolidated</u>
<b>1. Program Costs</b>		
A. Gross Costs	\$ 18,053,501,930.93	\$ 17,375,016,162.67
Operations, Readiness & Support	18,053,501,930.93	17,375,016,162.67
C. (Less: Earned Revenue)	(38,095,696.86)	(45,702,866.91)
<b>2. Net Cost of Operations</b>	<u>\$ 18,015,406,234.07</u>	<u>\$ 17,329,313,295.76</u>

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended June 30, 2010 and 2009

	<u>2010 Earmarked Funds</u>	<u>2010 All Other Funds</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ 0.00	\$ 1,501,112,776.61
<b>3. Beginning balances, as adjusted</b>	<u>0.00</u>	<u>1,501,112,776.61</u>
<b>4. Budgetary Financing Sources:</b>		
4.B. Appropriations used	0.00	5,242,621,431.96
4.C. Nonexchange revenue	0.00	13,185,725,730.31
<b>6. Total Financing Sources</b>	<u>0.00</u>	<u>18,428,347,162.27</u>
<b>7. Net Cost of Operations (+/-)</b>	<u>0.00</u>	<u>18,015,406,234.07</u>
<b>8. Net Change</b>	<u>0.00</u>	<u>412,940,928.20</u>
<b>9. Cumulative Results of Operations</b>	0.00	1,914,053,704.81
<b>UNEXPENDED APPROPRIATIONS</b>		
<b>10. Beginning Balances</b>	\$ 0.00	\$ 3,530,529,016.57
<b>12. Beginning balances, as adjusted</b>	<u>0.00</u>	<u>3,530,529,016.57</u>
<b>13. Budgetary Financing Sources:</b>		
13.A. Appropriations received	0.00	4,311,707,000.00
13.B. Appropriations transferred-in/out	0.00	0.00
13.D. Appropriations used	0.00	(5,242,621,431.96)
<b>14. Total Budgetary Financing Sources</b>	<u>0.00</u>	<u>(930,914,431.96)</u>
<b>15. Unexpended Appropriations</b>	<u>0.00</u>	<u>2,599,614,584.61</u>
<b>16. Net Position</b>	\$ 0.00	\$ 4,513,668,289.42

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended June 30, 2010 and 2009

	<u>2010 Eliminations</u>	<u>2010 Consolidated</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ 0.00	\$ 1,501,112,776.61
<b>3. Beginning balances, as adjusted</b>	0.00	1,501,112,776.61
<b>4. Budgetary Financing Sources:</b>		
4.B. Appropriations used	0.00	5,242,621,431.96
4.C. Nonexchange revenue	0.00	13,185,725,730.31
<b>6. Total Financing Sources</b>	0.00	18,428,347,162.27
<b>7. Net Cost of Operations (+/-)</b>	0.00	18,015,406,234.07
<b>8. Net Change</b>	0.00	412,940,928.20
<b>9. Cumulative Results of Operations</b>	0.00	1,914,053,704.81
<b>UNEXPENDED APPROPRIATIONS</b>		
<b>10. Beginning Balances</b>	\$ 0.00	\$ 3,530,529,016.57
<b>12. Beginning balances, as adjusted</b>	0.00	3,530,529,016.57
<b>13. Budgetary Financing Sources:</b>		
13.A. Appropriations received	0.00	4,311,707,000.00
13.B. Appropriations transferred-in/out	0.00	0.00
13.D. Appropriations used	0.00	(5,242,621,431.96)
<b>14. Total Budgetary Financing Sources</b>	0.00	(930,914,431.96)
<b>15. Unexpended Appropriations</b>	0.00	2,599,614,584.61
<b>16. Net Position</b>	\$ 0.00	\$ 4,513,668,289.42

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended June 30, 2010 and 2009

	<u>2009 Earmarked Funds</u>	<u>2009 All Other Funds</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ 0.00	\$ 1,383,204,103.05
<b>3. Beginning balances, as adjusted</b>	<u>0.00</u>	<u>1,383,204,103.05</u>
<b>4. Budgetary Financing Sources:</b>		
4.B. Appropriations used	0.00	4,685,892,951.34
4.C. Nonexchange revenue	0.00	12,511,624,658.23
<b>6. Total Financing Sources</b>	<u>0.00</u>	<u>17,197,517,609.57</u>
<b>7. Net Cost of Operations (+/-)</b>	<u>0.00</u>	<u>17,329,313,295.76</u>
<b>8. Net Change</b>	<u>0.00</u>	<u>(131,795,686.19)</u>
<b>9. Cumulative Results of Operations</b>	0.00	1,251,408,416.86
<b>UNEXPENDED APPROPRIATIONS</b>		
<b>10. Beginning Balances</b>	\$ 0.00	\$ 2,381,961,441.18
<b>12. Beginning balances, as adjusted</b>	<u>0.00</u>	<u>2,381,961,441.18</u>
<b>13. Budgetary Financing Sources:</b>		
13.A. Appropriations received	0.00	6,334,200,000.00
13.B. Appropriations transferred-in/out	0.00	2,479,750.00
13.D. Appropriations used	0.00	(4,685,892,951.34)
<b>14. Total Budgetary Financing Sources</b>	<u>0.00</u>	<u>1,650,786,798.66</u>
<b>15. Unexpended Appropriations</b>	<u>0.00</u>	<u>4,032,748,239.84</u>
<b>16. Net Position</b>	\$ 0.00	\$ 5,284,156,656.70

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CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION

For the periods ended June 30, 2010 and 2009

	<u>2009 Eliminations</u>	<u>2009 Consolidated</u>
<b>CUMULATIVE RESULTS OF OPERATIONS</b>		
<b>1. Beginning Balances</b>	\$ 0.00	\$ 1,383,204,103.05
<b>3. Beginning balances, as adjusted</b>	0.00	1,383,204,103.05
<b>4. Budgetary Financing Sources:</b>		
4.B. Appropriations used	0.00	4,685,892,951.34
4.C. Nonexchange revenue	0.00	12,511,624,658.23
<b>6. Total Financing Sources</b>	0.00	17,197,517,609.57
<b>7. Net Cost of Operations (+/-)</b>	0.00	17,329,313,295.76
<b>8. Net Change</b>	0.00	(131,795,686.19)
<b>9. Cumulative Results of Operations</b>	0.00	1,251,408,416.86
<b>UNEXPENDED APPROPRIATIONS</b>		
<b>10. Beginning Balances</b>	\$ 0.00	\$ 2,381,961,441.18
<b>12. Beginning balances, as adjusted</b>	0.00	2,381,961,441.18
<b>13. Budgetary Financing Sources:</b>		
13.A. Appropriations received	0.00	6,334,200,000.00
13.B. Appropriations transferred-in/out	0.00	2,479,750.00
13.D. Appropriations used	0.00	(4,685,892,951.34)
<b>14. Total Budgetary Financing Sources</b>	0.00	1,650,786,798.66
<b>15. Unexpended Appropriations</b>	0.00	4,032,748,239.84
<b>16. Net Position</b>	\$ 0.00	\$ 5,284,156,656.70

Department of Defense  
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**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
 For the periods ended June 30, 2010 and 2009

	<u>2010 Combined</u>	<u>2009 Combined</u>
<b>BUDGETARY FINANCING ACCOUNTS</b>		
<b>BUDGETARY RESOURCES:</b>		
1. Unobligated balance, brought forward, October 1	\$ 1,316,139,352.41	\$ 186,393,872.15
2. Recoveries of prior year unpaid obligations	17,158,147.12	8,834,256.77
3. Budget authority		
3.A. Appropriation	22,581,980,592.20	22,968,347,330.86
3.C. Contract authority	22,391,142,320.36	26,957,730,170.04
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	60,477.06	21,607.04
3.E. Subtotal	<u>44,973,183,389.62</u>	<u>49,926,099,107.94</u>
4. Nonexpenditure transfers, net, anticipated and actual	0.00	2,479,750.00
6. Permanently not available	(18,270,273,592.20)	(16,634,147,330.86)
<b>7. Total Budgetary Resources</b>	<u>\$ 28,036,207,296.95</u>	<u>\$ 33,489,659,656.00</u>

Department of Defense  
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**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
For the periods ended June 30, 2010 and 2009

	<u>2010 Combined</u>	<u>2009 Combined</u>
<b>Status of Budgetary Resources:</b>		
8. Obligations incurred:		
8.A. Direct	\$ 27,541,233,167.30	\$ 31,094,549,558.96
8.C. Subtotal	<u>27,541,233,167.30</u>	<u>31,094,549,558.96</u>
9. Unobligated balance:		
9.A. Apportioned	469,671,044.57	2,375,343,251.02
9.C. Subtotal	<u>469,671,044.57</u>	<u>2,375,343,251.02</u>
10. Unobligated balance not available	25,303,085.08	19,766,846.02
<b>11. Total status of budgetary resources</b>	<u>\$ 28,036,207,296.95</u>	<u>\$ 33,489,659,656.00</u>
<b>Change in Obligated Balance:</b>		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 87,898,916,248.37	\$ 73,811,001,166.04
12.C. Total unpaid obligated balance	87,898,916,248.37	73,811,001,166.04
13. Obligations incurred net (+/-)	<u>27,541,233,167.30</u>	<u>31,094,549,558.96</u>
14. Less: Gross outlays	(22,495,036,685.85)	(20,554,969,012.98)
16. Less: Recoveries of prior year unpaid obligations, actual	(17,158,147.12)	(8,834,256.77)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	92,927,954,582.70	84,341,747,455.25
18.C. Total, unpaid obligated balance, net, end of period	<u>92,927,954,582.70</u>	<u>84,341,747,455.25</u>
<b>Net Outlays</b>		
<b>19. Net Outlays:</b>		
19.A. Gross outlays	22,495,036,685.85	20,554,969,012.98
19.B. Less: Offsetting collections	(60,477.06)	(21,607.04)
19.C. Less: Distributed Offsetting receipts	(18,270,273,592.20)	(16,634,147,330.86)
<b>19.D. Net Outlays</b>	<u>\$ 4,224,702,616.59</u>	<u>\$ 3,920,800,075.08</u>



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**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
 For the periods ended June 30, 2010 and 2009

	<u>2010 Combined</u>	<u>2009 Combined</u>
<b>NONBUDGETARY FINANCING ACCOUNTS</b>		
<b>BUDGETARY RESOURCES</b>		
1. Unobligated balance, brought forward, October 1	\$ 11,433,213.67	\$ 12,042,828.30
3. Budget authority		
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	226,495,756.75	111,801,881.65
3.D.3 Anticipated for rest of year, without advances	86,244,259.06	220,362,785.57
3.E. Subtotal	<u>312,740,015.81</u>	<u>332,164,667.22</u>
6. Permanently not available	(312,716,365.19)	(330,005,607.40)
<b>7. Total Budgetary Resources</b>	<u><u>\$ 11,456,864.29</u></u>	<u><u>\$ 14,201,888.12</u></u>

Department of Defense  
 Security Assistance  
**COMBINED STATEMENT OF BUDGETARY RESOURCES**  
 For the periods ended June 30, 2010 and 2009

	<u>2010 Combined</u>	<u>2009 Combined</u>
<b>Status of Budgetary Resources:</b>		
9. Unobligated balance:		
9.A. Apportioned	(125,054,000.00)	0.00
9.C. Subtotal	<u>(125,054,000.00)</u>	<u>0.00</u>
10. Unobligated balance not available	136,510,864.29	14,201,888.12
<b>11. Total Status of Budgetary Resources</b>	<u>\$ 11,456,864.29</u>	<u>\$ 14,201,888.12</u>
<b>Change in Obligated Balance:</b>		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 2,587,277,500.00	\$ 2,645,227,500.00
12.C. Total unpaid obligated balance	2,587,277,500.00	2,645,227,500.00
14. Less: Gross outlays	(125,054,000.00)	(57,950,000.00)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	2,462,223,500.00	2,587,277,500.00
18.C. Total, unpaid obligated balance, net, end of period	<u>2,462,223,500.00</u>	<u>2,587,277,500.00</u>
<b>Net Outlays</b>		
<b>19. Net Outlays:</b>		
19.A. Gross outlays	125,054,000.00	57,950,000.00
19.B. Less: Offsetting collections	(226,495,756.75)	(111,801,881.65)
<b>19.D. Net Outlays</b>	<u>\$ (101,441,756.75)</u>	<u>\$ (53,851,881.65)</u>