

APPENDIX EFINANCIAL ATTRIBUTES OF DOD ENTITIES

## Operating Costs Attribute

FY 1997

(\$ Thousands)

|                             | <u>1996</u>  | <u>1997</u>  |
|-----------------------------|--------------|--------------|
| Current Dollars:            |              |              |
| Total Costs and Expenses    | \$65,000     | \$63,000     |
| Revenues and Reimbursements | <u>6,000</u> | <u>6,800</u> |
| Net Operating Costs         | \$59,000     | \$56,200     |
| Annual Percentage Change    |              | -4.7%        |
| 1993 Constant Dollars:      |              |              |
| Net Operating Costs         | \$59,000     | \$51,412     |
| Annual Percentage Change    |              | -12.9%       |

## Operating Results Attribute

FY 1997

(\$ Thousands)

|                                 | <u>1996</u>   | <u>1997</u>   |
|---------------------------------|---------------|---------------|
| Revenues                        |               |               |
| Appropriations Realized         | \$55,000      | \$57,000      |
| Federal Sources                 | 5,500         | 5,700         |
| Public Sources                  | <u>500</u>    | <u>1,100</u>  |
| Total Revenues                  | \$61,000      | \$63,800      |
| Expenses and Losses             | <u>65,000</u> | <u>63,000</u> |
| Net Operating Surplus (Deficit) | \$(4,000)     | \$ 800        |

## Operating Efficiency

FY 1997

(\$ Thousands)

|                                    | <u>Goal</u> | <u>Actual</u> | <u>Percent<br/>of Goal</u> |
|------------------------------------|-------------|---------------|----------------------------|
| Financial Operations               |             |               |                            |
| Civilian Pay Accounts Maintained   | 13.41       | 13.21         | 98.5                       |
| Civilian Pay - Partial DBMS        | 29.36       | 26.71         | 91.0                       |
| Active Military Pay Account        | 7.52        | 7.79          | 103.6                      |
| Retired Military Pay Account       | 2.72        | 3.20          | 117.6                      |
| Reserve Military Pay Account       | 2.62        | 2.91          | 111.1                      |
| Contract Invoice Paid - MOCAS      | 84.71       | 96.49         | 113.9                      |
| Travel Vouchers Paid               | 17.32       | 15.51         | 89.5                       |
| Transportation Bill Paid           | 11.05       | 11.18         | 101.2                      |
| Commercial Invoice Paid            | 25.90       | 22.03         | 85.1                       |
| Out of Service Debt Case Closed    | 362.13      | 215.42        | 59.5                       |
| Monthly Trial Balances Maintained  | 1,189.87    | 1,125.04      | 94.6                       |
| Monthly A&F Support per Commissary | 2,834.24    | 2,903.56      | 102.4                      |
| FMS Accounting & Finance Support   | 209.46      | 186.97        | 89.3                       |
| Contract Invoice Paid - SAMMS      | 32.32       | 22.95         | 71.0                       |
| Incremental Military Pay Account   | 15.70       | 13.26         | 84.5                       |
| Other Outputs/Support to Others    | 21,300,000  | 26,620,720    | 125.0                      |
| Information Services               |             |               |                            |
| Direct Billable Labor              | 55.79       | 54.28         | 97.3                       |
| Support to Others                  | 31,208,000  | 29,620,848    | 93.6                       |

## Financial Obligations Attribute

FY 1997

(\$ Thousands)

|                           |              |              |
|---------------------------|--------------|--------------|
|                           | <u>1996</u>  | <u>1997</u>  |
| Total Current Assets      | 8.235        | 8,722        |
| Total Current Liabilities | <u>1,073</u> | <u>1,036</u> |
| Current Ratio             | 7.67         | 8.42         |
| Total Quick Assets        | 723          | 874          |
| Total Current Liabilities | <u>1,073</u> | <u>1,036</u> |
| Acid Test Ratio           | .68          | .84          |

Financial Condition Attribute  
FY 1997  
(\$ Thousands)

|                              | <u>1996</u> | <u>1997</u> |
|------------------------------|-------------|-------------|
| Available Sources of Cash    | \$547       | \$619       |
| Future Requirements for Cash | <u>367</u>  | <u>412</u>  |
| Cash Surplus (Shortfall)     | 1.5         | 1.5         |
| <br>                         |             |             |
| Total Assets                 | 2,698       | 2,930       |
| Total Liabilities            | <u>469</u>  | <u>520</u>  |
| Acid Test Ratio              | 5.8         | 5.6         |