

Department of Defense
Security Assistance
CONSOLIDATED BALANCE SHEET
As of March 31, 2011 and 2010

	<u>2011 Consolidated</u>	<u>2010 Consolidated</u>
1. ASSETS (Note 2)		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 22,542,715,801.58	\$ 21,563,905,493.55
4. Other Assets (Note 6)	890.13	445.47
5. Total Intragovernmental Assets	<u>\$ 22,542,716,691.71</u>	<u>\$ 21,563,905,939.02</u>
B. Cash and Other Monetary Assets (Note 7)	\$ 16,513,759,179.51	\$ 20,116,630,644.15
C. Accounts Receivable, Net (Note 5)	39,489,613.92	39,515,643.00
D. Loans Receivable (Note 8)	1,001,604,330.79	1,092,780,328.58
H. Other Assets (Note 6)	25,512,269,342.07	17,833,498,286.53
2. TOTAL ASSETS	<u><u>\$ 65,609,839,158.00</u></u>	<u><u>\$ 60,646,330,841.28</u></u>
3. STEWARDSHIP PROPERTY, PLANT & EQUIPMENT (Note 10)		
4. LIABILITIES (Note 11)		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 294,233,361.12	\$ 0.00
2. Debt (Note 13)	418,174,993.03	574,568,205.64
3. Other Liabilities (Note 15 & 16)	620,213,985.67	643,348,014.36
4. Total Intragovernmental Liabilities	<u>\$ 1,332,622,339.82</u>	<u>\$ 1,217,916,220.00</u>
B. Accounts Payable (Note 12)	\$ 402,839,680.89	\$ 569,300,352.14
C. Military Retirement and Other Federal Employment Benefits (Note 17)	486,475.42	428,629.71
F. Other Liabilities (Note 15 & Note 16)	57,863,031,918.04	53,759,893,668.41
5. TOTAL LIABILITIES	<u><u>\$ 59,598,980,414.17</u></u>	<u><u>\$ 55,547,538,870.26</u></u>
6. COMMITMENTS AND CONTINGENCIES (NOTE 16)		
7. NET POSITION		
B. Unexpended Appropriations - Other Funds	3,602,513,059.44	2,986,948,854.06
D. Cumulative Results of Operations - Other Funds	2,408,345,684.39	2,111,843,116.96
8. TOTAL NET POSITION	<u><u>\$ 6,010,858,743.83</u></u>	<u><u>\$ 5,098,791,971.02</u></u>
9. TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 65,609,839,158.00</u></u>	<u><u>\$ 60,646,330,841.28</u></u>

Department of Defense
Security Assistance
CONSOLIDATED STATEMENT OF NET COST
For the periods ended March 31, 2011 and 2010

	<u>2011 Consolidated</u>	<u>2010 Consolidated</u>
1. Program Costs		
A. Gross Costs	\$ 8,018,754,859.06	\$ 13,432,385,071.64
Operations, Readiness & Support	<u>8,018,754,859.06</u>	<u>13,432,385,071.64</u>
B. (Less: Earned Revenue)	<u>(18,421,528.43)</u>	<u>(23,927,782.88)</u>
C. Net Cost before Losses/(Gains) from Actuarial Assumption Changes for Military Retirement Benefits	<u>8,000,333,330.63</u>	<u>13,408,457,288.76</u>
2. Net Cost of Operations	<u>\$ 8,000,333,330.63</u>	<u>\$ 13,408,457,288.76</u>

Department of Defense
Security Assistance
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	\$ 0.00	\$ 2,338,199,644.56
3. Beginning balances, as adjusted	<u>0.00</u>	<u>2,338,199,644.56</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	1,783,417,054.20
4.C. Nonexchange revenue	0.00	6,287,062,316.26
6. Total Financing Sources	<u>0.00</u>	<u>8,070,479,370.46</u>
7. Net Cost of Operations (+/-)	<u>0.00</u>	<u>8,000,333,330.63</u>
8. Net Change	<u>0.00</u>	<u>70,146,039.83</u>
9. Cumulative Results of Operations	0.00	2,408,345,684.39
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 2,524,189,819.98
12. Beginning balances, as adjusted	<u>0.00</u>	<u>2,524,189,819.98</u>
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	2,861,740,293.66
13.D. Appropriations used	0.00	(1,783,417,054.20)
14. Total Budgetary Financing Sources	<u>0.00</u>	<u>1,078,323,239.46</u>
15. Unexpended Appropriations	<u>0.00</u>	<u>3,602,513,059.44</u>
16. Net Position	<u>0.00</u>	<u>6,010,858,743.83</u>

Department of Defense
Security Assistance
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	\$ 2,338,199,644.56
3. Beginning balances, as adjusted	<u>0.00</u>	<u>2,338,199,644.56</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	1,783,417,054.20
4.C. Nonexchange revenue	0.00	6,287,062,316.26
6. Total Financing Sources	<u>0.00</u>	<u>8,070,479,370.46</u>
7. Net Cost of Operations (+/-)	<u>0.00</u>	<u>8,000,333,330.63</u>
8. Net Change	<u>0.00</u>	<u>70,146,039.83</u>
9. Cumulative Results of Operations	0.00	2,408,345,684.39
UNEXPENDED APPROPRIATIONS		
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16. Net Position	<u>0.00</u>	<u>6,010,858,743.83</u>

Department of Defense
Security Assistance
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	\$ 0.00	\$ 1,501,112,776.61
3. Beginning balances, as adjusted	<u>0.00</u>	<u>1,501,112,776.61</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	4,855,287,162.51
4.C. Nonexchange revenue	0.00	9,163,900,466.60
6. Total Financing Sources	<u>0.00</u>	<u>14,019,187,629.11</u>
7. Net Cost of Operations (+/-)	<u>0.00</u>	<u>13,408,457,288.76</u>
8. Net Change	<u>0.00</u>	<u>610,730,340.35</u>
9. Cumulative Results of Operations	0.00	2,111,843,116.96
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 3,530,529,016.57
12. Beginning balances, as adjusted	<u>0.00</u>	<u>3,530,529,016.57</u>
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	4,311,707,000.00
13.D. Appropriations used	0.00	(4,855,287,162.51)
14. Total Budgetary Financing Sources	<u>0.00</u>	<u>(543,580,162.51)</u>
15. Unexpended Appropriations	<u>0.00</u>	<u>2,986,948,854.06</u>
16. Net Position	0.00	5,098,791,971.02

Department of Defense
Security Assistance
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended March 31, 2011 and 2010

	<u>2010 Eliminations</u>	<u>2010 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ 1,501,112,776.61
3. Beginning balances, as adjusted	0.00	1,501,112,776.61
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	4,855,287,162.51
4.C. Nonexchange revenue	0.00	9,163,900,466.60
6. Total Financing Sources	0.00	14,019,187,629.11
7. Net Cost of Operations (+/-)	0.00	13,408,457,288.76
8. Net Change	0.00	610,730,340.35
9. Cumulative Results of Operations	0.00	2,111,843,116.96
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 3,530,529,016.57
12. Beginning balances, as adjusted	0.00	3,530,529,016.57
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	4,311,707,000.00
13.D. Appropriations used	0.00	(4,855,287,162.51)
14. Total Budgetary Financing Sources	0.00	(543,580,162.51)
15. Unexpended Appropriations	0.00	2,986,948,854.06
16. Net Position	0.00	5,098,791,971.02

Department of Defense
Security Assistance
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	\$ 128,338,425.68	\$ 1,316,139,352.41
2. Recoveries of prior year unpaid obligations	15,562,194.05	13,153,508.34
3. Budget authority		
3.A. Appropriation	18,745,549,546.18	17,066,771,258.05
3.C. Contract authority	10,430,740,264.40	17,828,539,427.40
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	53,847.22	47,344.61
3.E. Subtotal	<u>29,176,343,657.80</u>	<u>34,895,358,030.06</u>
5. Temporarily not available pursuant to Public Law	(4,182,625,206.34)	0.00
6. Permanently not available	(11,701,184,046.18)	(12,755,064,258.05)
7. Total Budgetary Resources	<u>\$ 13,436,435,025.01</u>	<u>\$ 23,469,586,632.76</u>

Department of Defense
Security Assistance
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	\$ 13,271,490,471.17	\$ 22,773,766,463.88
8.C. Subtotal	<u>13,271,490,471.17</u>	<u>22,773,766,463.88</u>
9. Unobligated balance:		
9.A. Apportioned	32,762,671.24	68,640,109.69
9.C. Subtotal	<u>32,762,671.24</u>	<u>68,640,109.69</u>
10. Unobligated balance not available	132,181,882.60	627,180,059.19
11. Total status of budgetary resources	<u>\$ 13,436,435,025.01</u>	<u>\$ 23,469,586,632.76</u>
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 91,701,933,383.91	\$ 87,898,916,248.37
12.C. Total unpaid obligated balance	<u>91,701,933,383.91</u>	<u>87,898,916,248.37</u>
13. Obligations incurred net (+/-)	13,271,490,471.17	22,773,766,463.88
14. Less: Gross outlays	(12,159,729,678.31)	(16,286,338,491.89)
16. Less: Recoveries of prior year unpaid obligations, actual	(15,562,194.05)	(13,153,508.34)
18. Obligated balance, net, end of period		
18.A. Unpaid obligations	92,798,131,982.72	94,373,190,712.02
18.C. Total, unpaid obligated balance, net, end of period	<u>92,798,131,982.72</u>	<u>94,373,190,712.02</u>
Net Outlays		
19. Net Outlays:		
19.A. Gross outlays	12,159,729,678.31	16,286,338,491.89
19.B. Less: Offsetting collections	(53,847.22)	(47,344.61)
19.C. Less: Distributed Offsetting receipts	(11,701,184,046.18)	(9,163,900,466.60)
19.D. Net Outlays	<u>\$ 458,491,784.91</u>	<u>\$ 7,122,390,680.68</u>

Department of Defense
 Security Assistance
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	\$ 7,109,811.42	\$ 11,433,213.67
3. Budget authority		
3.D. Spending authority from offsetting collections		
3.D.1 Earned		
3.D.1.a. Collected	81,863,451.65	83,018,577.22
3.D.3 Anticipated for rest of year, without advances	92,919,581.88	104,643,787.97
3.E. Subtotal	<u>174,783,033.53</u>	<u>187,662,365.19</u>
6. Permanently not available	(181,865,281.17)	(187,662,365.19)
7. Total Budgetary Resources	<u><u>\$ 27,563.78</u></u>	<u><u>\$ 11,433,213.67</u></u>

Department of Defense
 Security Assistance
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:		
10. Unobligated balance not available	27,563.78	11,433,213.67
11. Total Status of Budgetary Resources	<u>\$ 27,563.78</u>	<u>\$ 11,433,213.67</u>
Change in Obligated Balance:		
12. Obligated balance, net		
12.A. Unpaid obligations, brought forward, October 1	\$ 2,462,223,500.00	\$ 2,587,277,500.00
12.C. Total unpaid obligated balance	<u>2,462,223,500.00</u>	<u>2,587,277,500.00</u>
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>
Net Outlays		
19. Net Outlays:		
19.B. Less: Offsetting collections	(81,863,451.65)	(83,018,577.22)
19.D. Net Outlays	<u>\$ (81,863,451.65)</u>	<u>\$ (83,018,577.22)</u>