

Department of Defense
Security Assistance
CONSOLIDATED BALANCE SHEET
As of June 30, 2012 and 2011

	<u>2012 Consolidated</u>	<u>2011 Consolidated</u>
1. ASSETS (Note 2)		
A. Intragovernmental:		
1. Fund Balance with Treasury (Note 3)	\$ 22,361,119,988.61	\$ 21,582,080,312.06
5. Total Intragovernmental Assets	<u>\$ 22,361,119,988.61</u>	<u>\$ 21,582,080,312.06</u>
B. Cash and Other Monetary Assets (Note 7)	\$ 21,746,853,948.16	\$ 19,035,827,463.84
C. Accounts Receivable, Net (Note 5)	51,448,015.03	2,715,104.25
D. Loans Receivable (Note 8)	891,790,973.20	995,904,802.45
H. Other Assets (Note 6)	26,568,710,171.89	27,864,800,673.77
2. TOTAL ASSETS	<u>\$ 71,619,923,096.89</u>	<u>\$ 69,481,328,356.37</u>
3. STEWARDSHIP PROPERTY, PLANT & EQUIPMENT (Note 10)		
4. LIABILITIES (Note 11)		
A. Intragovernmental:		
1. Accounts Payable (Note 12)	\$ 206,075,426.81	\$ 332,802,186.09
2. Debt (Note 13)	303,255,690.31	422,083,410.46
3. Other Liabilities (Note 15 & 16)	656,030,631.14	616,314,612.49
4. Total Intragovernmental Liabilities	<u>\$ 1,165,361,748.26</u>	<u>\$ 1,371,200,209.04</u>
B. Accounts Payable (Note 12)	\$ 394,746,450.84	\$ 381,045,451.51
C. Military Retirement and Other Federal Employment Benefits (Note 17)	487,356.79	486,475.42
F. Other Liabilities (Note 15 & Note 16)	62,579,808,773.81	62,388,208,105.94
5. TOTAL LIABILITIES	<u>\$ 64,140,404,329.70</u>	<u>\$ 64,140,940,241.91</u>
6. COMMITMENTS AND CONTINGENCIES (NOTE 16)		
7. NET POSITION		
B. Unexpended Appropriations - Other Funds	4,060,959,506.24	2,864,424,541.27
D. Cumulative Results of Operations - Other Funds	3,418,559,260.95	2,475,963,573.19
8. TOTAL NET POSITION	<u>\$ 7,479,518,767.19</u>	<u>\$ 5,340,388,114.46</u>
9. TOTAL LIABILITIES AND NET POSITION	<u>\$ 71,619,923,096.89</u>	<u>\$ 69,481,328,356.37</u>

Department of Defense
Security Assistance
CONSOLIDATED STATEMENT OF NET COST
For the periods ended June 30, 2012 and 2011

	<u>2012 Consolidated</u>	<u>2011 Consolidated</u>
1. Program Costs		
A. Gross Costs	\$ 23,063,891,448.22	\$ 15,156,119,866.82
Operations, Readiness & Support	23,063,891,448.22	15,156,119,866.82
	<hr/>	<hr/>
B. (Less: Earned Revenue)	(19,214,345.92)	(26,531,847.38)
C. Net Cost before Losses/(Gains) from Actuarial Assumption Changes for Military Retirement Benefits	<hr/> 23,044,677,102.30	<hr/> 15,129,588,019.44
E. Net Program Costs Including Assumption Changes	23,044,677,102.30	15,129,588,019.44
2. Net Cost of Operations	<hr/> <u>\$ 23,044,677,102.30</u>	<hr/> <u>\$ 15,129,588,019.44</u>

Department of Defense
Security Assistance
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended June 30, 2012 and 2011

	<u>2012 Earmarked Funds</u>	<u>2012 All Other Funds</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ 2,675,602,813.54
3. Beginning balances, as adjusted	<u>0.00</u>	<u>2,675,602,813.54</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	4,974,285,715.90
4.C. Nonexchange revenue	0.00	18,813,347,833.81
6. Total Financing Sources	<u>0.00</u>	<u>23,787,633,549.71</u>
7. Net Cost of Operations (+/-)	<u>0.00</u>	<u>23,044,677,102.30</u>
8. Net Change	<u>0.00</u>	<u>742,956,447.41</u>
9. Cumulative Results of Operations	0.00	3,418,559,260.95
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 2,615,107,222.14
12. Beginning balances, as adjusted	<u>0.00</u>	<u>2,615,107,222.14</u>
13. Budgetary Financing Sources:		
13.A. Appropriations received	0.00	6,420,188,000.00
13.B. Appropriations transferred-in/out	0.00	(50,000.00)
13.D. Appropriations used	0.00	(4,974,285,715.90)
14. Total Budgetary Financing Sources	<u>0.00</u>	<u>1,445,852,284.10</u>
15. Unexpended Appropriations	<u>0.00</u>	<u>4,060,959,506.24</u>
16. Net Position	0.00	7,479,518,767.19

Department of Defense
Security Assistance
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended June 30, 2012 and 2011

	<u>2012 Eliminations</u>	<u>2012 Consolidated</u>
CUMULATIVE RESULTS OF OPERATIONS		
1. Beginning Balances	\$ 0.00	\$ 2,675,602,813.54
3. Beginning balances, as adjusted	<u>0.00</u>	<u>2,675,602,813.54</u>
4. Budgetary Financing Sources:		
4.B. Appropriations used	0.00	4,974,285,715.90
4.C. Nonexchange revenue	0.00	18,813,347,833.81
6. Total Financing Sources	<u>0.00</u>	<u>23,787,633,549.71</u>
7. Net Cost of Operations (+/-)	0.00	23,044,677,102.30
8. Net Change	<u>0.00</u>	<u>742,956,447.41</u>
9. Cumulative Results of Operations	0.00	3,418,559,260.95
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 2,615,107,222.14
12. Beginning balances, as adjusted	<u>0.00</u>	<u>2,615,107,222.14</u>
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15. Unexpended Appropriations	<u>0.00</u>	<u>4,060,959,506.24</u>
16. Net Position	0.00	7,479,518,767.19

Department of Defense
Security Assistance
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended June 30, 2012 and 2011

	<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	5,145,163,278.71
4.C. Nonexchange revenue	0.00	10,122,188,669.36
6. Total Financing Sources	<u>0.00</u>	<u>15,267,351,948.07</u>
7. Net Cost of Operations (+/-)	<u>0.00</u>	<u>15,129,588,019.44</u>
8. Net Change	<u>0.00</u>	<u>137,763,928.63</u>
9. Cumulative Results of Operations	0.00	2,475,963,573.19
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	5,485,918,000.00
13.B. Appropriations transferred-in/out	0.00	(520,000.00)
13.D. Appropriations used	0.00	(5,145,163,278.71)
14. Total Budgetary Financing Sources	<u>0.00</u>	<u>340,234,721.29</u>
15. Unexpended Appropriations	<u>0.00</u>	<u>2,864,424,541.27</u>
16. Net Position	0.00	5,340,388,114.46

Department of Defense
Security Assistance
CONSOLIDATED STATEMENT OF CHANGES IN NET POSITION
For the periods ended June 30, 2012 and 2011

	<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	5,145,163,278.71
4.C. Nonexchange revenue	0.00	10,122,188,669.36
6. Total Financing Sources	<u>0.00</u>	<u>15,267,351,948.07</u>
7. Net Cost of Operations (+/-)	0.00	15,129,588,019.44
8. Net Change	<u>0.00</u>	<u>137,763,928.63</u>
9. Cumulative Results of Operations	0.00	2,475,963,573.19
UNEXPENDED APPROPRIATIONS		
10. Beginning Balances	\$ 0.00	\$ 2,524,189,819.98
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14. Total Budgetary Financing Sources	<u>0.00</u>	<u>340,234,721.29</u>
15. Unexpended Appropriations	0.00	2,864,424,541.27
16. Net Position	<u>0.00</u>	<u>5,340,388,114.46</u>

Department of Defense
Security Assistance
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2012 and 2011

	<u>2012 Combined</u>	<u>2011 Combined</u>
Budgetary Resources		
1000 Unobligated balance brought forward, October 1	26,792,878.64	128,338,425.68
1020.5 Unobligated balance brought forward, October 1, as Adjusted	26,792,878.64	128,338,425.68
1021 Recoveries of prior year unpaid obligation	1,768,052,700.15	19,000,683.64
1043 Other changes in unobligated balance	(1,742,573,092.93)	2,866,000.00
1051 Unobligated balance from prior year budget authority, net	52,272,485.86	150,205,109.32
1290 Appropriations (discretionary and mandatory)	8,162,711,092.93	22,873,969,520.56
1690 Contract Authority (discretionary and mandatory)	56,424,944,572.76	18,880,524,203.48
1890 Spending Authority from offsetting collections	100,093,591.85	(17,391,360,673.76)
1910 Total Budgetary Resources	<u>64,740,021,743.40</u>	<u>24,513,338,159.60</u>
Status of Budgetary Resources:		
2190 Obligations Incurred	64,578,890,908.69	24,344,805,215.71
Unobligated balance, end of year		
2204 Apportioned	27,286,295.65	35,576,880.04
2404 Unapportioned	133,844,539.06	132,956,063.85
2490 Unobligated balance brought forward, end of year	<u>161,130,834.71</u>	<u>168,532,943.89</u>
2500 Total Budgetary Resources	<u>64,740,021,743.40</u>	<u>24,513,338,159.60</u>
Change in Obligated Balance:		
3000 Unpaid obligations, brought forward, October 1 (gross)	96,993,018,147.18	91,701,933,383.91
3015 Obligated balance start of year (net), before adjustments (+ or	96,993,018,147.18	91,701,933,383.91
3021 Obligated balance, start of year (net), as adjusted	96,993,018,147.18	91,701,933,383.91
3032 Obligations incurred	64,578,890,908.69	24,344,805,215.71
3040 Outlays (gross) (-)	(24,115,491,805.88)	(21,439,996,800.17)
3082 Recoveries of prior year unpaid obligations (-)	(1,768,052,700.15)	(19,000,683.64)
Obligated balance, end of year		
3090 Unpaid Obligations, end of year (gross)	<u>135,688,364,549.84</u>	<u>94,587,741,115.81</u>
3100 Obligated balance, end of year	<u>135,688,364,549.84</u>	<u>94,587,741,115.81</u>

Department of Defense
Security Assistance
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2012 and 2011

	<u>2012 Combined</u>	<u>2011 Combined</u>
Budget Authority and Outlays, Net:		
4175 Budget authority, gross (discretionary and mandatory)	64,687,749,257.54	24,363,133,050.28
4177 Actual offsetting collections (discretionary and mandatory) (-)	(100,093,591.85)	(76,846.80)
4180 Budget Authority, net (discretionary and mandatory)	<u>64,587,655,665.69</u>	<u>24,363,056,203.48</u>
4185 Outlays, gross (discretionary and mandatory)	24,115,491,805.88	21,439,996,800.17
4187 Actual offsetting collections (discretionary and mandatory) (-)	(100,093,591.85)	(76,846.80)
4190 Outlays, net (discretionary and mandatory)	24,015,398,214.03	21,439,919,953.37
4200 Distributed offsetting receipts	(18,813,347,833.81)	(17,391,437,520.56)
4210 Agency Outlays, net (discretionary and mandatory)	<u>5,202,050,380.22</u>	<u>4,048,482,432.81</u>

Department of Defense
Security Assistance
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2012 and 2011

	<u>2012 Combined</u>	<u>2011 Combined</u>
NonBudgetary Resources		
1000 Unobligated balance brought forward, October 1	27,563.78	7,109,811.42
1020.5 Unobligated balance brought forward, October 1, as Adjusted	27,563.78	7,109,811.42
1043 Other changes in unobligated balance	(11,260,035.32)	0.00
1051 Unobligated balance from prior year budget authority, net	(11,232,471.54)	7,109,811.42
1490 Borrowing Authority (discretionary and mandatory)	0.00	(7,082,247.64)
1890 Spending Authority from offsetting collections	37,000,000.00	0.00
1910 Total Budgetary Resources	<u>25,767,528.46</u>	<u>27,563.78</u>
Status of Budgetary Resources:		
Unobligated balance, end of year		
2204 Apportioned	37,000,000.00	0.00
2404 Unapportioned	(11,232,471.54)	27,563.78
2490 Unobligated balance brought forward, end of year	<u>25,767,528.46</u>	<u>27,563.78</u>
2500 Total Budgetary Resources	<u>25,767,528.46</u>	<u>27,563.78</u>
Change in Obligated Balance:		
3000 Unpaid obligations, brought forward, October 1 (gross)	2,462,223,500.00	2,462,223,500.00
3015 Obligated balance start of year (net), before adjustments (+ or	2,462,223,500.00	2,462,223,500.00
3021 Obligated balance, start of year (net), as adjusted	2,462,223,500.00	2,462,223,500.00
Obligated balance, end of year		
3090 Unpaid Obligations, end of year (gross)	2,462,223,500.00	2,462,223,500.00
3100 Obligated balance, end of year	<u>2,462,223,500.00</u>	<u>2,462,223,500.00</u>

Department of Defense
Security Assistance
COMBINED STATEMENT OF BUDGETARY RESOURCES
For the periods ended June 30, 2012 and 2011

	<u>2012 Combined</u>	<u>2011 Combined</u>
Budget Authority and Outlays, Net:		
4175 Budget authority, gross (discretionary and mandatory)	37,000,000.00	(7,082,247.64)
4177 Actual offsetting collections (discretionary and mandatory) (-)	(115,841,383.89)	(96,326,564.80)
4179 Anticipated offsetting collections (discretionary and	108,265,252.26	102,566,272.42
4180 Budget Authority, net (discretionary and mandatory)	<u>29,423,868.37</u>	<u>(842,540.02)</u>
4187 Actual offsetting collections (discretionary and mandatory) (-)	(115,841,383.89)	(96,326,564.80)
4190 Outlays, net (discretionary and mandatory)	(115,841,383.89)	(96,326,564.80)
4210 Agency Outlays, net (discretionary and mandatory)	<u>(115,841,383.89)</u>	<u>(96,326,564.80)</u>