The Stars and Stripes (A Nonappropriated Fund of the U.S. Government)

FINANCIAL REPORT

SEPTEMBER 30, 2009 AND 2008

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THE POWER TO MAKE A DIFFERENCE. THE PEOPLE TO MAKE IT COUNT.

INDEPENDENT AUDITOR'S REPORT

To the Commander/Publisher of
The Stars and Stripes
Washington, DC

We have audited the accompanying balance sheets of the nonappropriated fund (NAF) of The Stars and Stripes as of September 30, 2009 and 2008, and the related statements of operations and changes in fund balance, and cash flows for the years then ended. These financial statements are the responsibility of The Stars and Stripes' management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the nonappropriated fund of The Stars and Stripes as of September 30, 2009 and 2008, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards,* we have also issued our report dated February 12, 2010 on our consideration of the nonappropriated fund of The Stars and Stripes' internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Witt Mares, PLC

Fairfax, Virginia
February 12, 2010

FINANCIAL STATEMENTS

THE STARS AND STRIPES NONAPPROPRIATED FUND

Balance Sheets

September 30, 2009 and 2008

ASSETS	2009	2008
CURRENT ASSETS		
Cash	**$ 11,776,838**	$ 13,556,706
Less restricted cash	**(323,960)**	(747,269)
Net cash	**11,452,878**	12,809,437
Receivables		
Trade (net of allowance for doubtful accounts of $625,233 and $355,265 in 2009 and 2008, respectively)	**2,564,099**	2,911,955
Nontrade	**8,265,964**	7,588,494
Inventories	**134,919**	120,387
Prepaids and other current assets	**369,512**	242,510
Total current assets	**22,787,372**	23,672,783
PROPERTY AND EQUIPMENT (NET)	**5,345,156**	5,500,057
OTHER ASSETS		
Intangible asset	**85,000**	85,000
Restricted cash	**323,960**	747,269
Total other assets	**408,960**	832,269
Total assets	**$ 28,541,488**	$ 30,005,109

THE STARS AND STRIPES NONAPPROPRIATED FUND

Balance Sheets

September 30, 2009 and 2008

LIABILITIES AND FUND BALANCE	2009	2008
CURRENT LIABILITIES		
Accounts payable	**$ 2,576,038**	$ 2,888,685
Accrued expenses	**1,039,903**	1,448,739
Accrued payroll	**1,209,040**	1,130,871
Deferred revenue and deposits	**1,328,026**	2,519,348
Total current liabilities	**6,153,007**	7,987,643
LONG-TERM LIABILITIES		
Accrued moving and return travel	**1,028,490**	1,252,448
Total liabilities	**7,181,497**	9,240,091
FUND BALANCE	**21,359,991**	20,765,018
Total liabilities and fund balance	**$ 28,541,488**	$ 30,005,109

See accompanying notes.

THE STARS AND STRIPES
NONAPPROPRIATED FUND

Statements of Operations and Changes in Fund Balance
Years Ended September 30, 2009 and 2008

	2009	2008
REVENUES		
Newspaper circulation	**$ 9,080,238**	$ 8,383,403
Other newspapers	**270,060**	299,676
Advertising	**13,690,488**	15,116,410
Job printing	**1,121,652**	1,003,661
Unit newspapers	**54,563**	67,203
Interest income	**347,433**	568,517
Other income	**1,533,520**	757,934
Total revenues	**26,097,954**	26,196,804
EXPENSES		
Editorial	**3,889,325**	5,420,838
Production	**3,137,182**	4,843,252
Other newspapers	**154,799**	216,851
Advertising	**6,294,881**	6,398,681
Job printing	**974,362**	795,733
Selling and distribution	**6,279,675**	4,942,550
General and administrative	**4,772,757**	6,397,051
Total expenses	**25,502,981**	29,014,956
Net income (loss)	**594,973**	(2,818,152)
FUND BALANCE		
Beginning of year	**20,765,018**	23,583,170
End of year	**$ 21,359,991**	$ 20,765,018

See accompanying notes.

THE STARS AND STRIPES NONAPPROPRIATED FUND

Statements of Cash Flows

Years Ended September 30, 2009 and 2008

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income (loss)	**$ 594,973**	$ (2,818,152)
Adjustments to reconcile net income (loss) to net cash provided by (used in) operating activities		
Depreciation	**1,434,643**	1,049,142
Loss on disposal	**41,897**	112,857
Changes in assets and liabilities:		
Trade receivables	**347,856**	(195,390)
Nontrade receivables	**130,790**	-
Inventories	**(14,532)**	(370)
Prepaids and other current assets	**(127,002)**	141,078
Accounts payable	**(312,647)**	(153,406)
Accrued expenses	**(408,836)**	441,864
Accrued payroll	**78,169**	137,281
Deferred revenue and deposits	**(1,191,322)**	911,551
Accrued moving and return travel	**(223,958)**	62,552
Net cash provided by (used in) operating activities	**350,031**	(310,993)
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	**(1,327,423)**	(3,269,906)
Proceeds from sale of property and equipment	**5,784**	-
Net cash used in by operating activities	**(1,321,639)**	(3,269,906)
CASH FLOWS FROM FINANCING ACTIVITIES		
MWR USA/UFM reimbursement (net)	**(808,260)**	(5,042,119)
Net decrease in cash	**(1,779,868)**	(8,623,018)
CASH		
Beginning of year	**13,556,706**	22,179,724
End of year	**$ 11,776,838**	$ 13,556,706

See accompanying notes.

NOTE 1. OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Operations

The Stars and Stripes (S&S) is a Category B revenue producing nonappropriated fund instrumentality. Its mission is to publish and distribute daily newspapers to the U.S. military community located outside the continental United States.

Inventories

Newsprint and other inventories are stated at the lower of cost (first-in, first-out method) or market.

Intangible Asset

The intangible asset is a trademark that has an indefinite life and, therefore, is not amortized in accordance with FASB ASC No.350, *Intangibles-Goodwill and Other.*

Depreciation

Depreciation of property and equipment is provided over the estimated useful lives of the respective assets using the straight-line method. The range of lives over which property and equipment are being depreciated is as follows:

Buildings and improvements	10 to 30 years
Furniture, fixtures and equipment	2 to 10 years
Electronic equipment	2 to 10 years
Vehicles	2 to 7 years

Foreign Currency Translation

S&S's functional currency is the U.S. dollar. Sales and expenses transacted in foreign currencies are translated at the average exchange rate in effect during each month. All realized and unrealized exchange gains or losses are included in results of operations. Balances in foreign currencies are translated into U.S. dollars using the rate applicable at the balance sheet date.

Cash and Cash Equivalents

S&S maintains amounts in bank accounts, which, at times, may exceed federally insured limits. S&S has not experienced any losses in such accounts. The statements of cash flows are prepared on the basis of total cash, including restricted cash (Note 2). For purposes of the statements of cash flows, S&S considers all highly liquid

(Continued)

NOTE 1. OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

investment instruments with original maturities of three months or less to be cash equivalents. There were no cash equivalents at September 30, 2009 and 2008.

Moving and Return Travel

U.S. employees hired from the Continental United States (CONUS) are provided with allowances for transportation of persons and household goods from and back to the United States. At September 30, 2009 and 2008, S&S has accrued $1,028,490 and $1,252,448, respectively, for such allowances.

Home Leave and Allowances

Employees are entitled to home leave, vacation, and sick leave allowances. These are based on prescribed formulas which allow for the carryover of unlimited amounts of sick leave, up to 30 days of vacation leave for CONUS employees, and up to 45 days of vacation leave for outside CONUS employees. Certain local national employees can earn certain severance leave based on contractual terms and formulas.

Direct Appropriated Fund Support

S&S receives certain support from U.S. Government Appropriated Fund (APF) activities without charge. This support is principally provided through the use of land and buildings, U.S. Military personnel assigned to S&S billets, and in the form of utilities, maintenance service, security, American Post Office transportation of bulk mail, and second destination transportation costs for delivery of newspapers. The value of this support is not readily available on a timely basis nor is it susceptible to verification and, therefore, is not disclosed in the financial statements.

Direct support that is capable of measurement consisted of approximately $822,385 and $1,920,921 for rent, remote printing, shipping, maintenance, equipment, and communication costs during fiscal 2009 and 2008, respectively.

All direct appropriated fund support is excluded from the nonappropriated fund financial statements.

Uniform Funding and Management (UFM)

UFM was fully implemented as an Army-wide MWR initiative during 2007, and has therefore been adopted by the S&S. It is an alternative means of executing fund support and is the merging of appropriated funds (APF) and nonappropriated funds (NAF).

(Continued)

NOTE 1. OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (Continued)

Morale, Welfare, and Recreation USA Program (MWR USA)

S&S received appropriated fund support through the MWR USA program. This program reimbursed the nonappropriated fund for authorized expenditures in providing appropriated fund services. Authorized services include personnel services, supplies, newsprint purchases, furniture, fixtures, and equipment. This program has been replaced by the UFM program. During fiscal 2009 and 2008, S&S received support of approximately $24,700,000 and $21,400,000 of which $8,074,345 and $7,265,085 is included in non-trade receivables at September 30, 2009 and 2008, respectively.

All appropriated fund support, under the MWR USA program, is excluded from the statements of operations and changes in fund balance.

Foreign National Employees Separation Pay Account

Appropriated funds are provided to the Foreign National Employees Separation Pay Account (FNESPA) for future European local national employee severance payment requirements. All severance payments for European local national employees will be funded with appropriated funds.

Receivables

Trade receivables are carried at anticipated realizable value. An estimate is made for doubtful receivables based on a review of all outstanding amounts at the year end. Uncollectible accounts are written off during the year in which they are identified.

Income Taxes

As an NAF instrumentality of the U.S. Government, S&S is exempt from the payment of federal income taxes. Further, S&S is under the jurisdiction of various Status of Forces Agreements and is exempt from payment of income and other taxes within the foreign countries in which it operates.

Financial Statement Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reported period. Actual results could differ from these estimates.

(Continued)

NOTE 1. OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES (Concluded)

Reclassifications

Certain items in the 2008 financial statements have been reclassified to conform to the 2009 presentation. Such reclassifications have no effect on net operations as previously reported.

NOTE 2. CASH ON DEPOSIT WITH THE UNITED STATES ARMY BANKING AND INVESTMENT FUND (ABIF)

Included in the cash balances of $11,776,838 and $13,556,706 as of September 30, 2009 and 2008, respectively, is $10,389,939 and $12,087,436, respectively, maintained in the United States Army Banking and Investment Fund (ABIF). The ABIF acts as a pooling agent for all Army and certain Department of Defense nonappropriated activities and invests principally in U.S. Treasury Securities, U.S. Government agency securities, and certificates of deposit. The rate of interest paid to depositors is determined periodically by ABIF management, and averaged 2.3 and 4.4 percent during the years ended September 30, 2009 and 2008, respectively.

The S&S maintain a minimum cash balance adequate to fund all planned and projected capital expenditures. Management has determined that $323,960 and $747,269, included in the ABIF balance at September 30, 2009 and 2008, respectively, is restricted for this purpose.

NOTE 3. INVENTORIES

	September 30	
	2009	2008
News print and news ink	**$ 71,138**	$ 64,539
Supplies	**63,781**	55,848
Total Inventories	**$ 134,919**	$ 120,387

As discussed in Note 1 to the financial statements, appropriated fund support is provided for the purchase of newsprint inventory.

NOTE 4. PROPERTY AND EQUIPMENT

Property and equipment is stated at historical cost and consists of the following as of September 30, 2009 and 2008:

	2009	2008
Buildings and improvements	$ 853,394	$ 2,994,735
Furniture, fixtures and equipment	6,066,972	6,173,715
Electronic equipment	11,138,853	11,096,166
Vehicles	1,276,343	1,530,636
Construction in progress	33,141	163,420
	19,368,703	21,958,672
Less accumulated depreciation	(14,023,547)	(16,458,615)
	$ 5,345,156	$ 5,500,057

Depreciation expense totaled $1,434,643 and $1,049,142 for the years ended September 30, 2009 and 2008, respectively. Property and equipment includes fully depreciated assets in the approximate amount of $3,810,000 and $6,643,000 at September 30, 2009 and 2008, respectively.

NOTE 5. GOVERNMENT OF JAPAN COST SHARING AGREEMENT

In 1991, U.S. Forces Japan (USFJ) entered into the Indirect Hire Agreement (Agreement) with the Government of Japan (GOJ), whereby GOJ would reimburse USFJ for labor costs of Japanese local national workers covered under the Agreement, up to a budgeted limit computed based on headcount and average salary. These employees are now paid directly by the GOJ. Furthermore, S&S obtained the services of Japanese local nationals (MLC employees) who were paid directly by the GOJ. The total benefit to S&S, in salary terms, is estimated to be approximately $9,331,000 and $8,496,000 in 2009 and 2008, respectively. These costs are not included in the nonappropriated fund financial statements.

The Japanese local national employees employed under the Agreement are eligible for a Comparative Termination Allowance to be paid upon their separation from employment. The allowance is computed based on a formula stipulated in the Agreement and is subject to reimbursement by the GOJ.

NOTE 6. RETIREMENT AND 401(k) SAVINGS PLANS

S&S participates in the U.S. Army Nonappropriated Fund Employee Defined Benefit Retirement Plan and 401(k) Savings Plan and contributes to the Plans for S&S employees. The employer rate of contribution was 6.5 percent of salary during the years ended September 30, 2009 and 2008. S&S incurred costs related to the Retirement Plan of $912,101 and $843,378 for the years ended September 30, 2009 and 2008, respectively, and incurred costs related to the 401(k) Savings Plan of $319,339 and $308,173 for the years ended September 30, 2009 and 2008, respectively.

The contributions to the U.S. Army Nonappropriated Fund Employee Defined Benefit Retirement Plan have been forecasted to be 7.0 percent of the salaries of eligible employees during the year ending September 30, 2010. The required rate of employer's contribution may be increased in the future periods to make up for a shortfall necessary to maintain the level of defined benefit the Plan is obligated to pay.

NOTE 7. CONCENTRATIONS OF CREDIT RISK

S&S maintains cash deposits with financial and investment institutions in excess of the limit of federal deposit insurance of $250,000 at various times during the year.

NOTE 8. CONTINGENCIES

S&S is involved in legal proceedings arising in the ordinary course of business. In the opinion of management, the outcome of such proceedings will have no material effect on the financial statements.

NOTE 9. SUBSEQUENT EVENT

S&S has evaluated all events subsequent to the balance sheet date of September 30, 2009 through February 12, 2010, which is the date these financial statements are available to be issued. S&S has determined that there are no subsequent events that required disclosure pursuant to the FASB Accounting Standards Codification.

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF COMBINED FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Commander/Publisher of
The Stars and Stripes
Washington, DC

We have audited the accompanying financial statements of the nonappropriated fund (NAF) of The Stars and Stripes, as of and for the year ended September 30, 2009, and have issued our report thereon dated February 12, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered The Stars and Stripes internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Stars and Stripes internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of The Stars and Stripes' internal control over financial reporting.

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether The Stars and Stripes' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

We noted certain matters that we reported to management of The Stars and Stripes, in a separate letter dated February 12, 2010.

This report is intended for the information and use of The Stars and Stripes management and the Office of the Assistant Secretary of Defense for Public Affairs. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Witt Mares, PLC

Fairfax, Virginia
February 12, 2010

(Army) Supplemental Mission Program - Joint Service Stars and Stripes
Balance Sheet
For the Period Ending 30 September 2009 (FY 09)

ASSETS	
Current Assets	
Cash/Investments	$11,777
Receivables	11,228
Inventories	135
Other Current Assets	869
Total Current Assets	$24,009
Noncurrent Assets	
NAFI Owned Fixed Assets	$18,794
Less: Accumulated Depreciation	13,676
Net NAFI Owned Fixed Assets	$5,118
Government Titled Fixed Assets[1]	$0
Less: Accumulated Depreciation	$0
Net Government Titled Fixed Assets	$0
Other	0
Total Noncurrent Assets	$5,118
Total Assets	$29,126
LIABILITIES & NET WORTH	
Current Liabilities	
Accounts Payable	$2,576
Other	4,009
Total Current Liabilities	$6,585
Long Term Liabilities	
Loans Payable	$0
Other	1,028
Total Long Term Liabilities	$1,028
Total Liabilities	$7,613
Net Worth	$21,513
Total Liabilities & Net Worth	$29,126

[1]Real property and other fixed assets financed with Nonappropriated Funds and titled with the U.S. government.

Notes to Balance Sheet:
Stars & Stripes has no Government Titled Assets

(Army) Supplemental Mission Program - Joint Service Stars and Stripe
Reconciliation of Net Worth
For the Period Ending 30 September 2009 (FY 09)

Net Worth, Beginning:	$20,764
Additions to Net Worth:	
Net Income	$749
Grants Received	
Other Increases (specify)[1]	0
Total Additions	$749
Reductions to Net Worth:	
Net Loss	$0
Grants Disbursed	
Other Decreases (specify)[2]	0
Total Reductions	$0
Net Addition/Reduction to Net Worth	749
Net Worth, Ending	$21,513

(Army) Supplemental Mission Program - Joint Service Stars and Stripes
Statement of Income and Expense
For the Period Ending 30 September 2009 (FY 09)

	Current Year (FY 2009)		Prior Year (FY 2008)	
	Amount	Percent of Revenue	Amount	Percent of Revenue
Sales	$24,534	92.6%	$24,466	92.9%
Cost of Goods Sold (% of Sales) (Schedule A)	$8,691	35.4%	$7,947	32.5%
Gross Margin	$15,843	64.6%	$16,519	67.5%
Other Operating Income:				
Participation Fees and Charges		0.0%		0.0%
Dues and Assessments		0.0%		0.0%
Concessionaire Payments		0.0%		0.0%
Other	$0	0.0%	$30	0.1%
Total Other Operating Income	$0	0.0%	$30	0.1%
GROSS OPERATING INCOME	$15,843	59.8%	$16,549	62.8%
Operating Expenses (Schedule A)	$17,067	64.4%	$21,215	80.5%
OPERATING MARGIN	($1,224)	-4.6%	($4,667)	-17.7%
Other Income:				
Dividends		0.0%		0.0%
Grants		0.0%		0.0%
Other	$1,973	7.4%	$1,848	7.0%
Total Non-Operating Income	$1,973	7.4%	$1,848	7.0%
Other Expense (Schedule A)		0.0%		0.0%
NET INCOME BEFORE EXTRAORDINARY ITEMS	$749	2.8%	($2,819)	-10.7%
Extraordinary Income		0.0%		0.0%
Extraordinary Expense Items (Schedule A)		0.0%		0.0%
NET INCOME	$749	2.8%	($2,819)	-10.7%

USA support eliminated from :		
Other Operating Income and Operating Expenses	$ 24,680	$ 21,432
Total Revenue	$ 26,507	$ 26,343
Total Expenses (Schedule A)	$ 25,758	$ 21,215

(Army) Supplemental Mission Program - Joint Service Stars and Stripes
Schedule A to the Income and Expense Statement
For the Period Ending 30 September 2009 (FY 09)

($ in thousands)

Cost Expense Captions	APF	NAF
Military Personnel		n/a
Civilian Personnel (salaries & wages)		$3,769
Civilian Personnel (services & benefits)		2,446
Utilities & Rents	740	126
Communications	75	428
Sustainment, Restoration and Modernization (including APF minor construction)	0	1
Supplies & Equipment	0	308
Contractual Services	24,680	0
Travel of Personnel	7	228
Transportation of Things	0	19
Reimbursed Common Support		
NAF Depreciation		649
All Other Expenses		9,093
TOTAL EXPENSE	$25,503	$17,067
Capital Expenditure Captions		
Construction of Facilities:		
APF (MILCON)		n/a
NAF		
Equipment (investment type)		
TOTAL COSTS (less depreciation)	$25,503	$16,418

- See Cost of Goods Sold Schedule A for details
- MILPER includes both Army & Other Servides.

(Army) Supplemental Mission Program - Joint Service Stars and Stripes
Schedule A to the Income and Expense Statement - COGS
For the Period Ending 30 September 2009 (FY 09)

($ in thousands)

Cost Expense Captions	APF	NAF
Military Personnel		n/a
Civilian Personnel (salaries & wages)		$1,621
Civilian Personnel (services & benefits)		2,009
Utilities & Rents		25
Communications		243
Sustainment, Restoration and		17
Supplies & Equipment		117
Contractual Services		0
Travel of Personnel		85
Transportation of Things		64
Reimbursed Common Support		
NAF Depreciation		566
All Other Expenses		3,945
TOTAL EXPENSE	$0	$8,691
Capital Expenditure Captions		
Construction of Facilities:		
APF (MILCON)		n/a
NAF		$0
Equipment (investment type)		$0
TOTAL COSTS (less depreciation)	$0	$8,125

The above expense items have been included in Cost of Goods Sold

MWR PERSONNEL STRENGTH REPORT

Military Service: Joint Service
Program Group: Supplemental Mission Funds - Stars & Stripes Only
Category: Category B - Basic Community Support Activities
For the Year Ending: 30-Sep-09

CATEGORIES OF PERSONNEL A. NAF EMPLOYEES	Number of Employees
1. U.S. Citizens/Nationals	
a. Regular	
1. Full-Time Dependents	
2. Full-Time Other	223
3. Part-Time Military	
4. Part-Time Dependents	15
5. Part-Time Other	3
b. Temporary	
6. Full-Time Dependents	
7. Full-Time Other	
8. Part-Time Military	
9. Part-Time Dependents	
10. Part-Time Other	3
c. Intermittent	
11. Military	
12. Dependent	
13. Other	
2. FOREIGN NATIONALS	
14. Full-Time	173
15. Part-Time	
16. Temporary	
TOTAL NAF PERSONNEL	**417**
TOTAL ALL PERSONNEL	**431**

CATEGORIES OF PERSONNEL B. APPROPRIATED FUND PERSONN
1. Assigned Military
17. Officers Full-Time
18. Officers Part-Time
19. Enlisted Full-Time
20. Enlisted Part-Time
2. Civil Service
21. G.S. Full-Time
22. G.S. Part-Time
23. Wage Board Full-Time
24. Wage Board Part-Time
3. Foreign Nationals
25. Full-Time
26. Part-Time
27. Temporary
TOTAL APF PERSONNEL

Number of Employees
2
12
14