



AMERICAN BATTLE
MONUMENTS COMMISSION

FISCAL YEAR 2015
ANNUAL REPORT



Chateau-Thierry Monument

Cover: Meuse-Argonne American Cemetery Entrance

Photo credits: Warrick Page (unless noted otherwise)

SECRETARY'S MESSAGE

“Oh the power these dead have over those they left behind.” The words of next-of-kin Arthur Chotin on Memorial Day this year at Netherlands American Cemetery serve as an eloquent reminder to every ABMC employee of the importance of our daily mission.

With this annual report, we present the Commission's financial statements and performance results for the year ending September 30, 2015. Once again, it was a very busy year for our commemorative and public missions. Some of this year's highlights included the construction of a monument on Midway Island, the release of two next-of-kin documentaries, the launching of new education initiatives, the planning of new visitor centers, the expansion of cemetery-level interpretive training, and the birth of a new partnership with Arlington National Cemetery. These initiatives provided ABMC with new methods to honor the war sacrifices of past Americans.

This year ABMC entered a new phase in telling the stories of our fallen overseas with the in-house production of two documentaries, *Never Forgotten* and *The Journey Back*. *Never Forgotten*, a 24-minute World War I documentary, made its public premiere in May at the 2015 GI Film Festival in Washington, D.C. and was made available on our website on Veterans Day 2015. This marked the first time that ABMC participated in a film festival, allowing us to share our stories with new audiences. The film tells the story of doughboy Paul Maynard, buried at Meuse-Argonne American Cemetery, and the efforts of his grand-niece to ensure that his legacy is not forgotten. *The Journey Back*, a 10-minute World War II documentary, was released in September.



Max Cleland

It tells the story of Arthur Chotin as he visits his father's grave at Netherlands American Cemetery and meets the Dutch family that has "adopted" the grave. This short film places a strong emphasis on the emotional connection that millions of our foreign visitors have with our American fallen buried and memorialized overseas.

On August 12, 2015, the Midway Monument was officially erected on Midway Island. Considered one of the most decisive battles of World War II, the U.S. Pacific Fleet turned the tide of the war during this epic battle in June 1942. After the attack on Pearl Harbor in December 1941, the Japanese had been on the offensive,

capturing territory throughout the Pacific. They planned to attack Midway with the goal of destroying the U.S. Pacific Fleet and capturing the atoll. Intercepted messages and code-breaking proved a key component to American success and thanks to this critical intelligence as well as decisive American naval and air attacks, the Japanese fleet lost four large carriers and more than 100 trained pilots.

The Midway Monument, a granite "memory stone," is a lasting tribute to America's armed forces, who in the words of historian Walter Lord, "...had no right to win. Yet they did, and in doing so they changed the course of a war." The monument is the 27th administered worldwide by ABMC. Our 28th monument, currently in design, is targeted for dedication in Wellington, New Zealand in 2017.

In May of this year, National History Day (NHD), in partnership with ABMC and the "Roy Rosenzweig Center for History and New Media" at George Mason University, launched "www.abmceducation.org." This



Brittany American Cemetery Memorial Statue



Normandy American Cemetery Statues



Somme American Cemetery Memorial

website presents an interdisciplinary approach to the war in Northern Europe. The first phase of this website, launched in conjunction with the 70th anniversary of Victory in Europe (V-E) Day, featured profiles on ABMC cemeteries in Northern Europe and the 18 teachers who were part of this project. The purpose of this contract is to develop a “Teacher Institute on the Teaching of World War II in Europe” that will result in sound lesson plans and teaching ideas that use ABMC sites and resources.

After many years of preparation, construction at our newest visitor center began at Meuse-Argonne American Cemetery in France and work at Flanders Field American Cemetery in Belgium will begin soon. These visitor centers will bring a new emphasis to our World War I sites as we head towards the U.S. commemoration of the centennial of World War I. Future visitor centers in the design phase include an interpretive contact station at the Chateau-Thierry Monument in France and visitor centers at Manila American Cemetery in the Philippines and the National Memorial Cemetery of the Pacific in Honolulu.

Also this year, ABMC began an intensive interpretive training program to improve the way that our cemetery staffs share our stories with the visiting public. When completed, 100 percent of our cemetery superintendents, assistant superintendents, associates and guides will be “Certified Interpretive Guides” through the National Association of Interpreters. As the fiscal year ended, half had been certified and the remaining half will become certified in Fiscal Year 2016.

Several new historical initiatives were begun this past fiscal year. For the first time in our history, we now have professional staff working to catalog and archive our priceless historical collections. We also have three full-time historians working for our agency, whose subject matter expertise has proven invaluable to our education and interpretive programs, including creation of a World War I exhibit at Arlington National Cemetery (ANC), scheduled for next year. The exhibit will use text, photos and video to emphasize the shared history of our two organizations. This exhibit will significantly raise the public profile for our agency, as more than four million visitors per year visit Arlington National Cemetery.

The second phase of our partnership with ANC is our participation in the ongoing Cemetery Responsible Official training program. This program brings ABMC and National Cemetery Administration superintendents and management staff to Arlington to work with ANC managers and staff for one week, allowing them to share best business practices. Four ABMC superintendents have participated with more planned in the year ahead.

We are reminded daily of the power that our war dead have over those they left behind. The words of our first Chairman, General of the Armies John J. Pershing, that “time will not dim the glory of their deeds” are much more than a slogan. Through the combined efforts of our overseas and headquarters staffs, and the strong support of the Administration and the Congress, we work to ensure that General Pershing’s promise will always be fulfilled.

Godspeed.
Max Cleland

MISSION AND ORGANIZATION

The American Battle Monuments Commission (the Commission) — guardian of America's overseas commemorative cemeteries and memorials — honors the service, achievements and sacrifice of the United States armed forces. Since 1923, the Commission has executed this mission by (1) commemorating the achievements and sacrifices of America's armed forces through the erection and maintenance of suitable memorial shrines in the U.S. when authorized by Congress and where they have served overseas since April 6, 1917; (2) designing, constructing, operating, and maintaining permanent American military burial grounds in foreign countries; and (3) controlling the design and construction on foreign soil of U.S. military memorials, monuments, and markers by other U.S. citizens and organizations, both public and private, and encouraging their maintenance. The Commission's fiscal year 2015 appropriation supported its continued commitment to the worldwide responsibilities that flow from this mission.

In performance of its mission, the Commission administers, operates, and maintains 25 permanent American military cemeteries; 27 federal memorials, monuments, and markers; and eight non-federal memorials. Four memorials are located in the United States; the remaining memorials and all of the Commission's cemeteries are located in 15 foreign countries, the U.S. Commonwealth of the Northern Mariana Islands, and the British dependency of Gibraltar. The Commission's World War I, World War II, and Mexico City cemeteries are closed to future burials except for the remains of U.S. war dead discovered in World War I and II battle areas.

In addition to grave sites, the World War I and II cemeteries, together with four memorials on U.S. soil, commemorate by name on Tablets of the Missing those U.S. service members who were missing in action or lost or buried at sea during the First and Second World Wars and the Korean and Vietnam Wars.

The Commission also administers trust funds to (1) build memorials authorized by Congress, but financed primarily from private contributions, commemorative coin proceeds, and investment earnings; (2) decorate grave sites with flowers from private contributions; and (3) maintain and repair non-federal war memorials with private contributions.

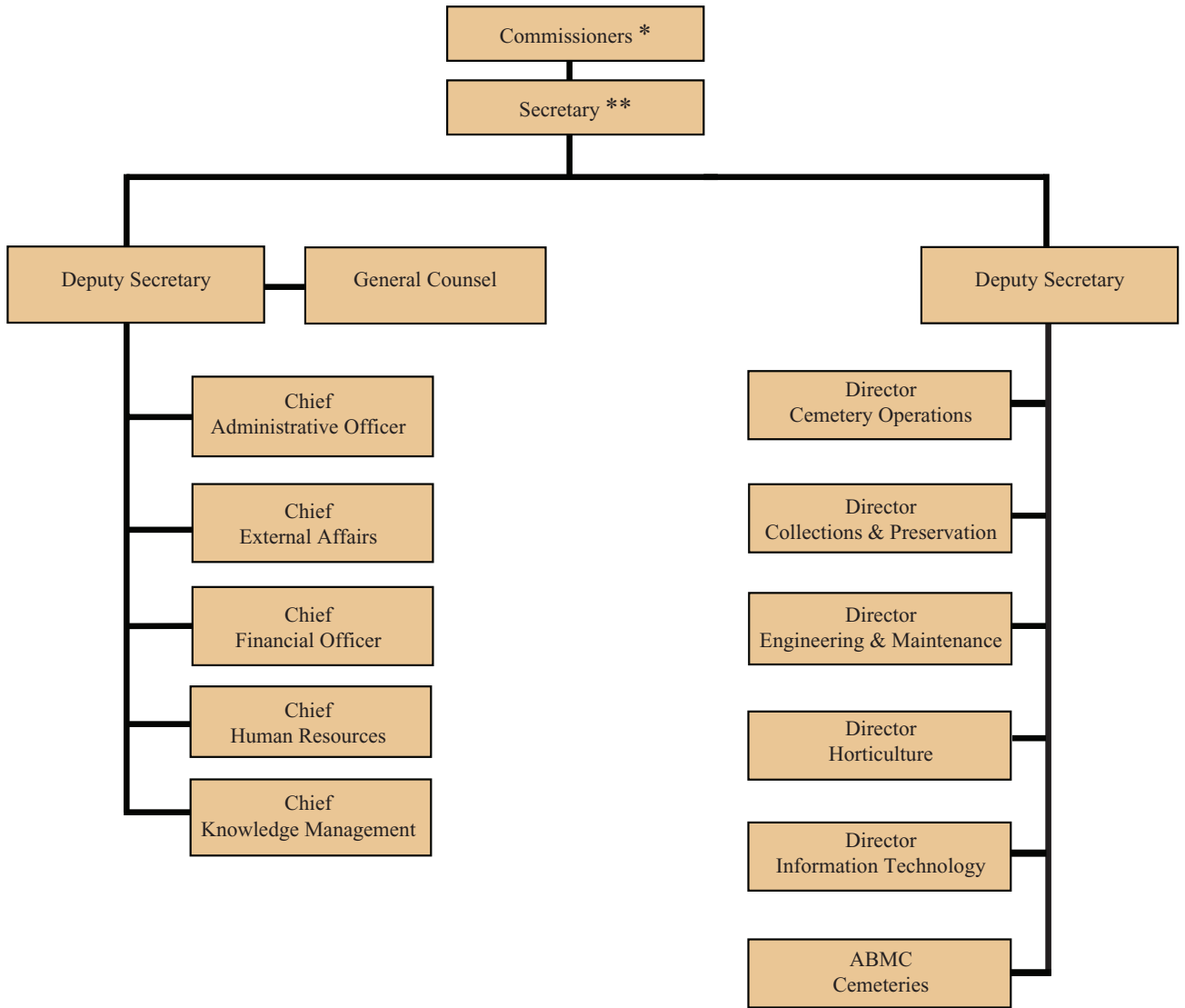
During fiscal year 2015, the Commission continued to ensure that its commemorative cemeteries and memorials remain fitting shrines to those who have served our nation in uniform since America's entry into World War I.

The Commission's mission statement:

The American Battle Monuments Commission—guardian of America's overseas commemorative cemeteries and memorials—honors the competence, courage, and sacrifice of United States armed forces.

The Commission's policy-making body consists of a Board of Commissioners comprised of up to 11 members appointed by the President of the United States for an indefinite term and who serve without pay. However, the members of the Commission may receive reimbursement for actual expenses related to the work and travel of the Commission. The commissioners establish policy and ensure proper staff functioning in carrying out the mission of the Commission. During inspection visits to Commission cemeteries, they observe, inquire about, comment upon, and make recommendations on any and all aspects of Commission operations. The Commission's daily operations are directed by an Executive Level Secretary, who is appointed by the President and assisted by two Deputy Secretaries. The Commission's organizational structure for fiscal year 2015 is shown in figure 1.

The Commission's headquarters is in Arlington, Virginia and an Office of Overseas Operations is located in Garches, France, just outside Paris. For fiscal year 2015, the Commission had a total of 411 full-time equivalent (FTE) positions.



* Chairman and up to 10 Commissioners appointed by the President

** Appointed by the President

Figure 1. The Commission's Organizational Structure

OPERATIONS MANAGEMENT

Operations management activities in fiscal year 2015 focused on funding salaries and benefits, service fees, scheduled maintenance and repairs, supplies, materials, spare parts, replacement of uneconomically repairable equipment, and capital improvements.

For fiscal year 2015, the Commission received \$74,100,000 from appropriations in its Salaries and Expenses account. The Commission's Foreign Currency Fluctuations Account appropriation for fiscal year 2015 contained "such sums as may be necessary" language. For fiscal year 2015, the Commission estimated \$2,000,000 be used to offset currency exchange losses. Figure 2 shows how the Commission obligated funding from its Salaries and Expenses account, by object class.

The Commission has received funding for engineering, maintenance and horticulture programs that make the Commission's facilities among the most beautiful memorials in the world. These shrines to America's war dead require a formidable annual program of maintenance and repair of facilities, equipment, and grounds.

The Commission prioritizes the use of its engineering, maintenance and horticulture funds carefully to ensure the most effective and efficient utilization of its available resources. This care includes upkeep of nearly 140,000 graves and headstones and 73 memorial structures (within and external to the cemeteries) on nearly 1,700 acres of land. Additionally, the Commission maintains 65 visitor facilities and quarters for assigned personnel; 67 miles of roads and paths; and 911 acres of ornamental trees, flowering plants, shrubs and hedges, fine lawns, and meadows.

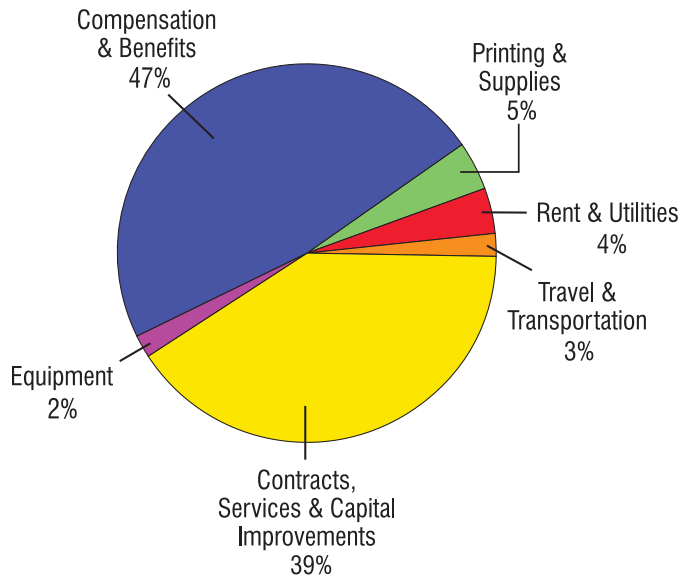


Figure 2. Fiscal Year 2015 Obligations by Object Class

Care and maintenance of these resources requires exceptionally intensive labor at the Commission's cemeteries and memorials. Compensation and benefits consumed approximately 47% of the Commission's fiscal year 2015 spending while the remaining 53% supported engineering, maintenance, horticulture, logistics, interpretation, services, supplies and other administrative costs critical to its operations.

Net Position

The Commission's Consolidated Balance Sheet and Consolidated Statement of Changes in Net Position reflect a Net Position of \$85.3 million at the end of fiscal year 2015, an 11% increase from the \$77.1 million net position in fiscal year 2014. The increase is mainly attributable to the increase in Fund Balance with Treasury and the decrease in liability balances. Net Position is the sum of Unexpended Appropriations and Cumulative Results of Operations.

Net Costs

The Commission's total net cost of operations for fiscal year 2015 was \$68.7 million. This represents a decrease of \$5.5 million from the Commission's net cost of operations of \$74.2 million in fiscal year 2014. The decrease is mainly attributable to the generation of foreign currency gains due to the positive relationship between exchange rates and the budget rates set by the Commission in the fiscal year 2015 budget submission.

Budgetary Resources

The Consolidated Statement of Budgetary Resources provides information on how budgetary resources were made available to the Commission for the year and the status of these resources at fiscal year-end. For the 2015 fiscal year, the Commission had total budgetary resources of \$137.3 million, which represents a 3% increase from fiscal year 2014 levels of \$133.9 million. Gross Budget Authority of \$75.9 million consisted of appropriations received. The Commission incurred obligations totaling \$84.2 million in fiscal year 2015 compared with fiscal year 2014 obligations incurred of \$73.9 million.

Net Outlays reflect the actual cash disbursed against previously established obligations. For fiscal year 2015, the Commission had net outlays of \$69.6 million, compared to \$72.8 million in net outlays in fiscal year 2014, a decrease of 4%.

Heritage Assets

Heritage assets are property, plant and equipment that are unique for one or more of the following reasons: historical or natural significance; cultural, educational, or artistic importance; or significant architectural characteristics.

Heritage assets are significant to the mission of the Commission, which is to design, construct, and maintain historical cemeteries and memorials. The Commission presents its heritage assets in three categories: cemeteries, federal memorials, and non-federal memorials. Through September 30, 2015, the Commission had 25 cemeteries, 27 federal memorials and 8 non-federal memorials. Presently, nearly 140,000 U.S. war dead and others are interred in these cemeteries. Commemorated individually by name on stone tablets at the cemeteries and federal memorials are over 94,000 war dead, whose remains were not recovered. The cemeteries and federal memorials encompass nearly 1,700 acres. This land is provided to the Commission through host nation agreements for permanent use as cemeteries and memorials.

HIGH PRIORITY PERFORMANCE GOALS AND RESULTS

Summarized below are the Commission's performance goals and results.

Goal 1: Provide an inspirational and educational visitor experience through effective outreach and interpretive programs.

Objectives for Goal 1

- Educate the public about the Commission's mission, and the competence, courage, and sacrifice of those honored at the agency's commemorative sites.
- Increase visitation to the Commission's cemeteries, memorials, and website.
- Educate and train all employees who provide visitor services in interpretive skills.
- Leverage international events and relevant anniversary dates to interpret the Commission's cemeteries.
- Satisfy constituents' needs through timely distribution of information and products.

Strategy for Achieving Goal 1

We will develop educational materials and new technology capabilities to improve visitor education programs, both on-site and on our website. We will expand Web marketing and public/media outreach to increase visitation to our website and memorial sites. We will also develop a methodology to count visitors so that we can document both on-site and website visitation. We will expand training and mentoring opportunities to enhance professional and personal development of our employees. We will also create historical reference libraries to assist in the interpretive mission. We will leverage upcoming milestones to increase the public reach of the interpretive initiative, including D-Day, Memorial Day, Veterans Day, the 100th anniversary of World War I, and the 75th anniversary of World War II. We will automate frequently requested services for our constituents in order to improve on-site and website customer service.

Selected Performance Results toward Achieving Goal 1

- Work under a contract to produce 14 educational military campaign interactive programs for the agency website continued to move forward during the fiscal year. Campaign interactives related to the Sicilian Campaign, Entering Italy: The Naples-Foggia Campaign, Liberating Rome: The Anzio and Rome Campaign, The Meuse-Argonne Offensive, Flying Yank: American Airmen in World War I, Ypres-Lys Offensive, and the St. Mihiel Campaign were completed this fiscal year and are available on ABMC.gov. The agency also released smartphone mobile applications for Normandy American Cemetery, Meuse-Argonne American Cemetery, Cambridge American Cemetery, Sicily-Rome American Cemetery and Flanders Field American Cemetery.
- The redesigned agency website, which premiered in the spring of 2014, is consistently being reviewed, evaluated and updated based on user feedback. The accompanying burial register is being revised to provide users with more robust search features and quicker performance. In February 2015 ABMC.gov was named as the #10 best U.S. government website in terms of user satisfaction based on the Foresee Customer Service Satisfaction Survey and the #4 for news and events.
- The World War I education initiative that started in July 2013 with the University of North Carolina/Virginia Tech joint venture is complete. The project involved twelve middle and high-school teachers and seven university mentors to develop curricula for middle and high-school teachers using Commission products. This project developed an iBook filled with teaching resources and lesson ideas that is available at no cost through iTunes or the ABMC website.

- A second education initiative was started in July 2014 with award of a contract to a joint venture between National History Day and George Mason University. Similar to the World War I education initiative, this program focuses on World War II in Northern Europe and involves 18 teachers recruited from across the United States. This program will near completion in November 2015 when lessons and materials will be premiered at the 2015 National Council of Social Studies Conference in New Orleans and announced to the public in conjunction with Veterans Day 2015.
- A third education initiative, also with National History Day and George Mason University, started in July 2015 focused on World War II in the Mediterranean. All three education projects involve more than 40 middle and high school teachers from across the country who develop the curricula, which utilize ABMC resources, for grades 6-12 students across disciplines including social studies, fine arts, language arts, science, mathematics and special education.
- Original ABMC short films and documentaries have been created and produced in-house in order to tell the story of our fallen overseas. *Never Forgotten*, a 24-minute, WWI documentary, made its premiere at the 2015 GI Film Festival in May. This was released publicly in conjunction with Veterans Day 2015. *The Journey Back*, a 10-minute, WWII documentary, was released in September 2015.
- Interest from military units, veterans groups, and local citizens and organizations continued, as they took opportunities to pay tribute to those honored at the Commission's cemeteries by visiting individually or participating in ceremonies and "adopt a grave" programs.

The Commission continued to respond to customer requests for lithographs, digital photos, no-fee passport authorizations, flower placements, and general information about the overseas cemeteries and memorials we administer. Requests for no-fee passports continue to climb, demonstrating a revived interest amongst next of kin to visit America's overseas cemeteries.

Goal 2: Develop, operate, maintain, and improve the Commission's facilities as the world's best commemorative sites.

Objective for Goal 2

- Review and evaluate facilities and execute approved maintenance, repair, and improvements.

Strategy for Achieving Goal 2

We will continue to operate, maintain, and improve the Commission's facilities and infrastructure in like-new condition, and implement our evaluation processes to ensure compliance with our high standards. We will work to reduce the growth of operational and routine maintenance costs and promote more effective long-term planning, operations, and resource management.

Selected Performance Results toward Achieving Goal 2

- The following are examples of the engineering, maintenance and horticulture projects executed in fiscal year 2015:
 - Repoint joints in the tower and esplanade at the Brest Monument. The monument is a rectangular rose granite shaft rising 145 feet above the esplanade. For the execution of the work, the tower is entirely covered with scaffolding. The total cost of the project which also includes redoing the lightning rod is \$224k. The project is expected to be completed in November 2016.
 - Replace, realign and level headstones at Brookwood American Cemetery. This project is for reinforcing the concrete beam and getting the 468 headstones in alignment, leveled and in perfect condition. The cost of the project is \$355k.
 - Improve cemetery office and create external toilets at Brookwood American Cemetery. The cost of the project is \$410k, the expected completion date is April 2016.
 - Resurface path and drain the Wall of Missing at Rhone American Cemetery. The asphalted path had become dangerous causing visitors to trip and fall. We resurfaced the path to eliminate the uneven surface and have redone the drain behind the

Wall of Missing with the pipes now running under the path. The project cost \$233k and was completed in August 2015.

- Service area rehabilitation and renovation at Ardennes American Cemetery. The project will be completed in January 2016 and is valued at \$502k.
- Resurface the panoramic road at Florence American Cemetery. Project is valued at \$915k. The road needs resurfacing, the project started in September 2015 and will continue until April 2016.
- The Commission continued a headstone refurbishing program to keep the headstones in “like new” condition with the purchase of more than 470 Carrara headstones for World War I cemeteries and 355 Lasa headstones for the World War II Manila American Cemetery.

Goal 3: Attract and retain quality employees through personal and professional investment and development.

Objectives for Goal 3

- Establish baseline employee satisfaction through an employee survey.
- Ensure timely and effective employee recognition.
- Implement an enhanced performance management program with annual performance work plans tied to the strategic plan.
- Balance employee personal and professional responsibilities through work/life initiatives.
- Implement a professional development program responsive to agency and employee needs.

Strategy for Achieving Goal 3

We will implement a professional training and development program, clearly map employee roles and responsibilities to the components of our strategic plan, develop a better understanding of employee needs and satisfaction, and make sure that truly outstanding performance is appropriately recognized.

Selected Performance Results toward Achieving Goal 3

- After review of the recognition and awards policy in fiscal year 2015 it was decided that the Commission should establish a system of civilian and public service medals. These medals would provide a well-defined system for recognizing various levels of service to the Commission. These medals are designed to supplement and/or replace, in the case of employees, monetary award recognition. Full implementation in fiscal year 2016.
- The Commission made progress in developing needed Human Resources policies, while streamlining/establishing procedures required for the proper functioning of a good Human Resources program. A policy was issued on teleworking especially to provide for the needs of the service occasioned by inclement weather or other disruptions which make travel to the workplace extremely difficult or impossible. Telework is also seen as a benefit to assisting employees in establishing a proper work-life balance. Completed a 100% revision of the foreign national employee performance management system emphasizing individual goals and performance standards, to be implemented in fiscal year 2016.
- The Commission continues to make progress in providing management and supervisory training to its most visible and important positions—our cemetery superintendents—by the use of carefully crafted individual development plans (IDPs). Development of a policy on the training needs of cemetery superintendents and assistant superintendents was started during fiscal year 2015, and should be implemented in fiscal year 2016. A formal mentorship program has been implemented for new Cemetery Associates to maximize their developmental potential and ensure full integration into ABMC.
- The Commission’s Overseas Support Office staff engaged in collaborative decision-making and problem solving to address employee issues. Through the use of process teams concrete recommendations for improvement of the work environment and employee satisfaction are being implemented with much success.

- In fiscal year 2015 initiated a climate survey focused on EEO with the goal of developing a model program.

Goal 4: Continually improve business and resource management practices.

Objectives for Goal 4

- Effectively manage resources.
- Modernize business processes to utilize new technologies and IT practices.
- Formalize processes for development and promulgation of policies and procedures.
- Modernize the Financial Management System and fully utilize the capabilities of the new system.

Strategy for Achieving Goal 4

We will focus our efforts on standardizing core processes, identifying opportunities to use technology to streamline their execution, improving our organizational standards for site evaluation, and regularly reviewing each site for compliance with standards.

Selected Performance Results toward Achieving Goal 4

- The Commission's allocation processes and procedures annually fully fund its mandatory and operational requirements in order to achieve its mission requirements.
- During fiscal year 2015, the Commission continued an effort to enhance the financial management system reporting functionality.
- The Commission signed an interagency agreement with the Department of Interior's Interior Business Center to implement an eTravel solution. Implementation is expected to be completed in fiscal year 2016.
- The Commission formalized a process for development and distribution of policies and procedures which resulted in the issuance of 26 new policies and procedures.



Midway Monument
Photo Credit: Thomas Sole

STATEMENTS AND CONTROLS

Financial Statements and Limitations

The Commission is required to obtain an independent audit of its financial statements under the Accountability of Tax Dollars Act of 2002. The Commission has selected Harper, Rains, Knight and Company to conduct its FY 2015 financial audit.

The financial statements have been prepared to report the financial position and results of operations of the Commission, pursuant to the requirements of 31 U.S.C. 3515 (b). While the statements have been prepared from the books and records of the Commission in accordance with generally accepted accounting principles for federal entities and the formats prescribed by the Office of Management and Budget, the statements are in addition to the financial reports used to monitor and control budgetary resources, which are prepared from the same books and records. The statements should be read with the understanding that the Commission is a component of the U.S. Government, a sovereign entity.

Management Assurances: Systems, Controls, Legal Compliance

The Commission is cognizant of the importance of, and need for, management accountability and responsibility as the basis for quality and timeliness of program performance, mission accomplishment, productivity, cost-effectiveness, and compliance with applicable laws. It has taken management actions to ensure that the annual evaluation of these controls is performed in a conscientious and thorough manner according to Office of Management and Budget regulations and guidelines and in compliance with 31 U.S.C. 3512 (c), (d), commonly known as the Federal Manager's Financial Integrity Act (FMFIA). The objectives of the Commission's internal management control policies and procedures are to provide reasonable assurance that

- obligations and costs are in compliance with applicable law;

- funds, property, and other assets are safeguarded against waste, loss, unauthorized use, and misappropriation;
- revenue and expenditures applicable to agency operations are promptly recorded and accounted for; and
- programs are efficiently and effectively carried out in accordance with applicable laws and management policy.

Based on its evaluation, the Commission concluded that there is reasonable assurance that its internal control over effectiveness and efficiency of operations as of September 30, 2015 was operating effectively and met the objectives of both Sections 2 and 4 of the FMFIA except for two material weaknesses related to review of financial transactions and the monitoring process over internal control over financial reporting. In addition, the Commission found one instance of noncompliance with applicable laws and regulations. The Commission was not in compliance with the reporting requirements under the Federal Information Security Modernization Act of 2014 (FISMA). In fiscal year 2014 the Commission was not properly charging its Foreign Currency Fluctuation Account (FCFA) for fluctuations in foreign currency exchange rates related to payments made in foreign currencies. The Commission resolved this finding in fiscal year 2015. The material weaknesses and instance of noncompliance were also reported in fiscal year 2014. Senior management, the Chief Financial Officer and the Director of Information Technology have been collaborating and monitoring corrective actions. Although progress was made in fiscal year 2015, the same conditions substantially existed during fiscal year 2015. The reasonable assurance concept recognizes that the cost of internal controls should not exceed the benefits expected to be derived and that the benefits reduce the risk of failing to achieve stated objectives.

Future Effects, Risks, and Uncertainties

Changes in the rate of exchange for foreign currencies have a significant impact on the Commission's day-to-day operations. In order to insulate the Commission's annual appropriation against major changes in its purchasing power, legislation was enacted in 1988 (codified in 36 U.S.C. 2109) to establish a foreign currency fluctuation account in the U.S. Treasury. However, since the summer of 2006, the U.S. dollar has fallen precipitously against the euro. The Commission has been closely monitoring this because its budget is disproportionately affected by foreign currency fluctuation. Legislation was enacted which included "such sums as may be necessary" language for the Commission's fiscal year 2015 FCFA appropriation. This allows the Commission

to preserve its purchasing power against a suddenly falling U.S. dollar against the euro. With this language the Commission will continue to estimate and report its FCFA requirements as it has in the past. However, when a need arises where the amount forecast by the Commission for this account is insufficient, the Commission will submit an adjusted estimate to the Office of Management and Budget, and then to the Congress.

Overall, by maintaining close scrutiny of the Commission's obligation status, as well as monitoring and distributing the Foreign Currency Fluctuation Account balance, the Commission reduces its overall future financial risk to continued operations.



Lorraine American Cemetery Overlook

FISCAL YEAR 2015

FINANCIAL STATEMENTS AND NOTES



HARPER, RAINS, KNIGHT
& COMPANY

Independent Auditors' Report

Chairman and Secretary
American Battle Monuments Commission

Report on the Financial Statements

We have audited the accompanying consolidated balance sheets of the American Battle Monuments Commission (ABMC), as of September 30, 2015 and 2014, and the related consolidated statements of net cost, and changes in net position, and combined statements of budgetary resources, for the fiscal years then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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; the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Bulletin No. 15-02, Audit Requirements for Federal Financial Statements. Those standards and OMB Bulletin No. 15-02 require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Chairman and Secretary
American Battle Monuments Commission - Continued

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion on the Financial Statements

In our opinion, the financial statements including the accompanying notes, present fairly, in all material respects, the financial position of the American Battle Monuments Commission as of September 30, 2015 and 2014, and its net cost of operations, changes in net position, and budgetary resources for the fiscal years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the information in the Management's Discussion and Analysis, and Required Supplementary Information sections be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Federal Accounting Standards Advisory Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The information in the Secretary's Message section is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered ABMC's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of ABMC's internal control. Accordingly, we do not express an opinion on the effectiveness of ABMC's internal control. We did not test all internal controls relevant to operating objectives as broadly defined by the *Federal Managers' Financial Integrity Act of 1982*.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the Exhibit below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in Exhibit I to be a material weakness.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We noted certain additional matters that we will report to management of ABMC in a separate letter.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether ABMC's financial statements are free from 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.

Our tests disclosed one area of noncompliance that is reportable under U.S. generally accepted government auditing standards. ABMC has not complied with reporting requirements required by the Federal Information Security Modernization Act of 2014 (FISMA). Therefore, ABMC is not in compliance FISMA, authorized by section 2521 of title 44, United States Code.

ABMC's Responses to Findings

ABMC's responses to the findings identified in our audit are described in Exhibit I. ABMC's responses were not subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on the responses.

Purpose of the Other Reporting Required by Government Auditing Standards

The purpose of the communication described in the Other Reporting Required by *Government Auditing Standards* section is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of ABMC's internal control or compliance. Accordingly, this communication is not suitable for any other purpose.

Harper, Rainis, Knight & Company, P.A.

1. Review of Financial Transactions

ABMC did not effectively review transactions to ensure that the transactions were accurate, valid, complete, and recorded in the appropriate accounting period.

Management's Response: Although progress was made during FY 2015 in developing policies and standard operating procedures concerning internal control and development of an internal control assessment program, this project is not yet complete. Development and issuance of remaining policies and procedures will occur within FY 2016.

Auditors' Response: FY 2016 audit procedures will determine whether the corrective actions have been implemented and are operating effectively.

2. Ineffective Internal Control over Financial Reporting

During fiscal year 2015, ABMC did not have an adequate process for monitoring the design and operating effectiveness of its internal control to identify, evaluate, and correct internal control deficiencies. For example, ABMC did not:

- consider its internal control environment, which entails such elements as the tone at the top, ethical standards, and personnel management, and which can have a significant effect on how the organization functions and the integrity of its financial accounting and reporting;
- adequately assess the risk of material misstatement to its financial statements;
- document its OMB A-123 approach for assessing its internal control, or provide sufficient, appropriate evidence to support its conclusions on the effectiveness of its internal control activities; or
- establish a corrective action plan or process for addressing deficiencies that have been identified.

In addition to not adequately monitoring its in-house control processes, ABMC did not adequately document and monitor the effectiveness of internal controls at the service organizations that performed significant aspects of its financial transaction processing and reporting, including processing its federal employee payroll transactions, reconciling its fund balance with Treasury, and preparing its annual financial statements. Specifically, ABMC did not evaluate the service organizations' service auditor reports that contained information on the service organizations' controls and the effectiveness of those controls, and did not consider the impact of the findings and conclusions contained in the service auditor reports on the effectiveness of its internal control. Further, ABMC did not design and implement appropriate complementary user entity controls that were identified by the service auditors.

Management's Response: ABMC will continue to implement an enterprise-wide system of controls and monitor and report on those controls in compliance with FMFIA. Implementation is expected to be completed in FY 2016.

Material Weakness
Exhibit I

Auditors' Response: FY 2016 audit procedures will determine whether the corrective actions have been implemented and are operating effectively.

Status of Prior Year Findings
Exhibit II

AMERICAN BATTLE MONUMENTS COMMISSION

Status of Prior Year Findings

Title of Finding from FY14 Audit Report	Prior Year Status	Current Year Status
Review of financial transactions	Material Weakness	Material Weakness
Monitoring process over internal control over financial reporting	Material Weakness	Material Weakness
Foreign Currency Fluctuation Account	Noncompliance with laws and regulations	Finding Resolved
Federal Information Security Management Act of 2002	Noncompliance with laws and regulations	Noncompliance

AMERICAN BATTLE MONUMENTS COMMISSION CONSOLIDATED BALANCE SHEETS

As of September 30, 2015 and 2014

(in dollars)

	2015	2014
Assets:		
Intragovernmental:		
Fund balance with Treasury (Note 2)	\$ 95,388,645	\$ 89,045,631
Total intragovernmental	95,388,645	89,045,631
Cash and other monetary assets (Note 3)	2,978	20,761
General property and equipment, net (Note 5)	1,485,151	1,863,198
Other	2,078	22,209
Total assets	\$ 96,878,852	\$ 90,951,799
Stewardship PP&E (Note 1, I, 6)		
Liabilities:		
Intragovernmental:		
Accounts payable	\$ 228,343	\$ 1,147,815
Other (Note 7)	204,417	277,583
Total intragovernmental	432,760	1,425,398
Accounts payable	8,212,310	8,551,848
Other (Note 7)	2,914,788	3,828,360
Total liabilities	11,559,858	13,805,606
Commitments and contingencies		
Net position:		
Unexpended appropriations-All Other Funds	78,394,718	70,901,503
Cumulative results of operations-Funds from Dedicated Collections	7,009,036	6,833,002
Cumulative results of operations-All Other Funds	(84,760)	(588,312)
Total net position	\$ 85,318,994	\$ 77,146,193
Total liabilities and net position	\$ 96,878,852	\$ 90,951,799

The accompanying notes are an integral part of these statements.

**AMERICAN BATTLE MONUMENTS COMMISSION
CONSOLIDATED STATEMENTS OF NET COST**

For the Years Ended September 30, 2015 and 2014

(in dollars)

	<u>2015</u>	<u>2014</u>
Gross Program costs:		
Operations and Maintenance:		
Gross costs	\$ 73,488,955	\$ 74,324,084
Less: earned revenue	4,751,730	107,558
Net cost of operations (Note 9, 17)	<u>\$ 68,737,225</u>	<u>\$ 74,216,526</u>

The accompanying notes are an integral part of these statements.

AMERICAN BATTLE MONUMENTS COMMISSION

CONSOLIDATED STATEMENTS OF CHANGES IN NET POSITION

For the Years Ended September 30, 2015 and 2014

(in dollars)

	2015	2014
Cumulative Results of Operations:		
Beginning Balance (includes Funds from Dedicated Collections of \$6,833,002 in FY 2015 and \$7,564,545 in FY 2014 (Combined Totals) - See Note 15)	\$ 6,244,690	\$ 7,089,402
Budgetary Financing Sources:		
Appropriations used	66,995,989	71,577,659
Non-exchange revenue	-	(4,747)
Donations and forfeitures of cash and cash equivalents	1,423,309	624,808
Other Financing Sources (Non-Exchange):		
Imputed financing (Note 12)	997,513	1,174,094
Total Financing Sources (includes Funds from Dedicated Collections of \$1,423,308 in FY 2015 and \$598,316 in FY 2014 (Combined Totals) - See Note 15)	69,416,811	73,371,814
Net Cost of Operations (includes Funds from Dedicated Collections of \$1,247,274 in FY 2015 and \$1,329,859 in FY 2014 (Combined Totals) - See Note 15)	(68,737,225)	(74,216,526)
Net Change Other Financing Sources (Non-Exchange)	679,586	(844,712)
Cumulative Results of Operations (includes Funds from Dedicated Collections of \$7,009,036 in FY 2015 and \$6,833,002 in FY 2014 (Combined Totals) - See Note 15)	6,924,276	6,244,690
Unexpended Appropriations:		
Beginning Balance (includes Funds from Dedicated Collections of \$0 in FY 2015 and \$0 in FY 2014 (Combined Totals) - See Note 15)	70,901,503	74,807,949
Budgetary Financing Sources:		
Appropriations received	74,500,000	67,656,800
Appropriations transferred in/out	(10,796)	14,413
Appropriations Used	(66,995,989)	(71,577,659)
Total Budgetary Financing Resources (includes Funds from Dedicated Collections of \$0 for FY 2015 and \$0 in FY 2014 (Combined Totals) - See Note 15)	7,493,215	(3,906,446)
Total Unexpended Appropriations (includes Funds from Dedicated Collections of \$0 in FY 2015 and \$0 in FY 2014 (Combined Totals) - See Note 15)	78,394,718	70,901,503
Net Position	\$ 85,318,994	\$ 77,146,193

The accompanying notes are an integral part of these statements.

AMERICAN BATTLE MONUMENTS COMMISSION COMBINED STATEMENTS OF BUDGETARY RESOURCES

For the Years Ended September 30, 2015 and 2014

(in dollars)

	2015	2014
Budgetary Resources:		
Unobligated balance brought forward, Oct 1	\$ 59,981,601	\$ 62,198,126
Recoveries of prior year unpaid obligations	1,416,045	3,218,376
Unobligated balance from prior year budget authority, net	61,397,646	65,416,502
Appropriations (discretionary and mandatory)	75,923,308	68,255,116
Spending authority from offsetting collections (discret. and mandat.)	7,731	201,632
Total budgetary resources	\$ 137,328,685	\$ 133,873,250
Status of Budgetary Resources:		
Obligations Incurred (Note 13)	\$ 84,150,380	\$ 73,891,649
Unobligated balance, end of year:		
Apportioned	48,549,205	54,254,238
Exempt from apportionment	4,629,100	5,727,363
Total unobligated balance, end of year	53,178,305	59,981,601
Total budgetary resources	\$ 137,328,685	\$ 133,873,250
Change in Obligated Balance:		
Unpaid Obligations:		
Unpaid obligations, brought forward, October 1 (gross)	\$ 29,084,791	\$ 31,457,800
Obligations incurred (Note 13)	84,150,380	73,891,649
Outlays (gross)	(69,605,809)	(73,046,282)
Recoveries of prior year unpaid obligations	(1,416,045)	(3,218,376)
Unpaid obligations, end of year (gross)	42,213,317	29,084,791
Memorandum (non-add) entries:		
Obligated balance, start of year	29,084,791	31,457,800
Obligated balance, end of year	\$ 42,213,317	\$ 29,084,791
Budget Authority and Outlays, Net:		
Budget authority, gross (discretionary and mandatory)	\$ 75,931,039	\$ 68,456,748
Actual offsetting collections (discretionary and mandatory)	(7,731)	(201,632)
Budget authority, net (discretionary and mandatory)	\$ 75,923,308	\$ 68,255,116
Outlays, gross (discretionary and mandatory)	\$ 69,605,809	\$ 73,046,282
Actual offsetting collections (discretionary and mandatory)	(7,731)	(201,632)
Agency outlays, net (discretionary and mandatory)	\$ 69,598,078	\$ 72,844,650

The accompanying notes are an integral part of these statements.

American Battle Monuments Commission

Notes to Consolidated Financial Statements

For the Fiscal Years Ended September 30, 2015 and 2014

(in dollars)

Note 1. Significant Accounting Policies

A. Basis of Presentation

The accompanying consolidated financial statements present the financial position, net cost of operations, changes in net position, and budgetary resources of the American Battle Monuments Commission (the Commission) in conformity with U.S. generally accepted accounting principles as used by the federal government. There are no intra-entity transactions to be eliminated. Certain assets, liabilities, and costs have been classified as intragovernmental throughout the financial statements and notes. Intragovernmental is defined as transactions made between two reporting entities within the federal government.

B. Reporting Entity and Funding Sources

The Commission is an independent agency within the executive branch of the federal government and was created by the Act for creation of the American Battle Monuments Commission, March 4, 1923, 67 P.L. 534; 42 Stat. 1509; 67 Cong. Ch. 283, the current provisions of which are now codified in 36 U.S.C. Chapter 21. The Commission's mission is to commemorate the sacrifices and achievements of U.S. Armed Forces where they have served overseas since April 6, 1917, the date of the United States entry into World War I, and at locations within the United States and North America when directed by the Congress. The Commission designs, administers, constructs, operates, and maintains 25 American military cemeteries and 27 federal memorials, monuments, and markers (herein collectively referred to as memorials). Four of the memorials are located in the United States while all of the cemeteries and the remaining memorials are located on foreign soil in 15 foreign countries, the Marianas, and Gibraltar. The Commission is also responsible for maintaining 8 nonfederal memorials with funds received from the memorials' sponsors. The Commission is headquartered in Arlington, Virginia. Field operations are conducted through offices located near Paris, France and Rome, Italy.

The Commission also had responsibility for designing and constructing the National World War II Memorial located on the Mall in Washington, D.C. In accordance with 40 U.S.C. 8906(b), the Commission deposited funds into a separate Treasury account to offset the memorial's costs of perpetual maintenance. On November 1, 2004, the Commission signed an agreement with the National Park Service to formally transfer the National World War II Memorial to the Service for its future care and maintenance. The Commission is responsible for remaining funds residing in a trust fund in the U.S. Treasury to be used solely to benefit the World War II Memorial for other than routine maintenance expense.

Commission programs are funded primarily through appropriations available without fiscal year limitation (no-year). The Commission also administers several trust funds established to: (1) build memorials authorized by the Congress, but which are funded primarily by private contributions, commemorative coin sales proceeds, and investment earnings; (2) decorate gravesites; and (3) maintain and repair certain nonfederal war memorials.

C. Basis of Accounting

The Commission's proprietary accounts (assets, liabilities, equity, revenue, and expenses) are maintained on the accrual basis, where appropriated funds are accounted for by appropriation year; operating expenses are recorded as incurred; and depreciation is taken on property, and equipment not otherwise classified as heritage assets. Commission budgetary accounts are maintained on a budgetary basis, which facilitates compliance with legal constraints and statutory funds control requirements. The functional budget classification is Veterans' Benefits and Services.

D. Fund Balance with Treasury

The Commission's cash receipts and disbursements are processed by the U.S. Treasury. Fund balances with Treasury are composed of appropriated general funds, appropriated foreign currency fluctuation funds, and trust funds. The Fund balance with Treasury is the aggregate amount for which the Commission is authorized to make expenditures and pay liabilities.

E. Foreign Currency

The Commission's overseas offices maintain accounts of foreign currencies to be used in making payments in foreign countries. Amounts are recorded at a standard budget rate in U.S. dollars and a gain or loss recognized when paid in foreign currency. Appropriated monies are transferred to/from the Commission's Foreign Currency Fluctuation Account to fund net currency gains/losses. Cash accounts in foreign currencies are reported at the U.S. dollar equivalent using the Treasury exchange rate in effect on the last day of the fiscal year.

F. Contributions and Revenue Recognition

The Commission recognizes unrestricted contributions or unconditional promises to give as revenue in the period of the initial pledge when sufficient verifiable evidence of the pledge exists. Conditional promises to give are recorded as revenue when the condition has been met. Unconditional promises to give may be temporarily restricted or permanently restricted. Temporarily restricted promises to give are released from restriction when the conditions have been met. Permanently restricted promises to give are recorded as revenue in the period donated; however, donors generally allow only the earned income to be used for general or specific purposes. In-kind contributions of goods and services are recognized at fair value by the Commission at the time the goods are received or the services are performed. Multiyear contributions due over a period of time are discounted to their present value based upon the short-term Treasury interest rate.

G. Operating Materials and Supplies

The Commission has determined that operating materials and supplies located at its cemeteries are not significant amounts and that it is more cost beneficial to record them on the purchase method of accounting whereby items are expensed as purchased rather than when consumed. Consequently, the Commission reports no operating materials or supplies inventories.

H. General Property and Equipment

General property and equipment is composed of real and personal property. During the current fiscal year, capitalization thresholds were changed. Effective FY 2015, related purchases exceeding \$50,000 are capitalized and depreciated on a straight line basis over the useful life of the item, which for (1) personal property is considered to be 5 years, and (2) real property is considered to be 30 years. Purchases of general property and equipment of \$50,000 or less are expensed in the period of acquisition. ABMC's capitalization threshold was \$25,000 for purchases of real and personal property which were capitalized using the same general property and equipment categories and useful lives.

I. Heritage Assets

Heritage assets are assets possessing significant cultural, architectural, or aesthetic characteristics. The Commission considers its cemeteries, and federal memorials, monuments, and markers acquired through purchase or donation to be noncollection heritage assets. Heritage assets acquired through purchase or donation are accounted for in the Commission's property records, and are not presented in the balance sheet. Withdrawals of heritage assets are recorded upon formal agreement with recipients. Additional disclosure on individual heritage asset cemeteries and memorials are found in the Schedules of Heritage Assets presented as unaudited other information. Cemetery land is owned by the foreign countries in which cemeteries are located and is provided to the United States in perpetuity.

J. Employee Benefits

The Commission's civilian U.S. nationals hired after December 31, 1983 are covered by the Federal Employees' Retirement System (FERS), which was implemented on January 1, 1984. The Commission's civilian U.S. nationals hired on or before December 31, 1983, could elect to transfer to FERS or remain with the Civil Service Retirement System (CSRS). For FERS employees, the Commission withholds .80 percent of base pay and as employer contributes 13.2 percent of base pay to this retirement system. For Federal Insurance Contribution Act (FICA) tax and Medicare, the Commission withholds 6.2 percent from FERS employees' earnings. In addition, the Commission contributes 7.65 percent and remits the total amount to the Social Security Administration. The Commission withholds 7.00 percent of base pay plus 1.45 percent for Medicare from CSRS employees' earnings and as employer contributes 7.00 percent of base pay plus 1.45 percent for Medicare. These deductions are then remitted to the Office of Personnel Management (OPM) and the Social Security Administration. OPM is responsible for government wide reporting of FERS and CSRS assets, accumulated plan benefits, and unfunded liabilities.

On April 1, 1987, the federal government instituted the Thrift Saving Plan (TSP), a retirement savings and investment plan for employees covered by FERS and CSRS. The Commission contributes a minimum of 1 percent of FERS employees' base pay to TSP. For 2015, FERS employees could contribute up to \$18,000 (\$24,000 if at least age 50) on a tax-deferred basis to TSP, which the Commission matches up to 4 percent of base pay. For 2015, CSRS employees may also contribute up to \$18,000 (\$24,000 if at least age 50) on a tax-deferred basis; however, they receive no matching contribution from the Commission. Retirement and other benefits for the Commission's foreign national employees are paid by the Commission in accordance with the provisions of 10 host nation agreements negotiated by the U.S. Department of State.

Annual leave is accrued as earned, and the resulting unfunded liability is reduced as leave is taken. Separation pay is provided in certain countries according to host nation agreements. Separation pay is accrued as earned, and the resulting unfunded liability is reduced when paid to the foreign national leaving the employ of the Commission. Each year balances in the accrued separation pay and annual leave accounts are adjusted to reflect current pay rates. To the extent that current or prior year appropriations are not available to fund annual leave and separation pay, funding will be obtained from future financing resources. Sick leave and other types of unvested leave are expensed when incurred.

K. Program Costs

Program costs are broken out into two categories - "Intragovernmental" and "With the Public". Intragovernmental costs are costs the Commission incurs through contracting with other federal agencies for goods and/or services, such as rent paid to U.S. Department of State, payroll processing services received from the U.S. General Services Administration (GSA), and costs for retirement and other benefits paid by OPM.

With the Public costs are costs the Commission incurs through contracting with the private sector for goods or services, payments for employee salaries, depreciation, annual leave and other non-Federal entity expenses.

L. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, as well as the disclosure of contingent assets and liabilities at the date of the financial statements, and the amount of revenues and expenses reported during the reporting period. Actual results could differ from those estimates.

Note 2. Fund Balance with Treasury

All undisbursed account balances with the U.S. Treasury, as reflected in the Commission's records, as September 30 are available and were as follows:

Fund Balance:	2015	2014
General Fund	\$ 71,363,050	\$ 65,298,540
Foreign Currency Fluctuation Fund	16,837,604	16,837,604
Trust Fund (Note 15)	7,187,991	6,909,487
Total Fund Balance with Treasury	\$ 95,388,645	\$ 89,045,631

Status of Fund Balance with Treasury

Unobligated Balance:		
Available	\$ 53,273,848	\$ 59,960,840
Obligated Balance Not Yet Disbursed	42,114,797	29,084,791
Total Status of Fund Balance with Treasury	\$ 95,388,645	\$ 89,045,631

Note 3. Cash and other Monetary Assets

Outside the United States, the Commission makes payments in U.S. and foreign currencies through imprest cash funds and Treasury-designated depository commercial bank accounts, which as September 30 were as follows:

	2015	2014
Imprest Cash Funds	\$ 928	\$ 20,761
Foreign Bank Accounts	2,050	-
	\$ 2,978	\$ 20,761

Note 4. Contributions Receivable

The Commission has a pledge from a living trust valued at \$125,468 as of September 30, 2015. However, due to the uncertainty of time and amount when the pledge is collected, the contribution will be recognized when received. In comparison, the pledge as of September 30, 2014 was valued at \$140,754.

Note 5. General Property and Equipment

Non-capitalized assets, such as general property and equipment acquisitions with an aggregate cost basis of \$50,000 or less and all acquisitions of heritage assets, totaling \$3,061,292 were expensed by the Commission as of September 30, 2015. In fiscal year 2014, \$2,005,175 was expensed.

Since the 1960s, the Commission's Office of Overseas Operations near Paris, France, has occupied a residential structure owned by the U.S. Department of State. The Commission is responsible for all utilities, maintenance, and repairs.

General property and equipment as of September 30 is as follows:

Category	2015			2014		
	Cost	Accumulated Depreciation	Net	Cost	Accumulated Depreciation	Net
Buildings, Improvements, and Renovations	\$ 923,460	\$ 348,633	\$ 574,827	\$ 923,460	\$ 317,853	\$ 605,607
Equipment	4,834,255	3,923,931	910,324	4,830,986	3,573,395	1,257,591
Info. Tech. Software	384,951	384,951	-	384,951	384,951	-
	<u>\$ 6,142,666</u>	<u>\$ 4,657,515</u>	<u>\$ 1,485,151</u>	<u>\$ 6,139,397</u>	<u>\$ 4,276,199</u>	<u>\$ 1,863,198</u>

Note 6. Heritage Assets

Heritage assets are significant to the mission of the Commission to design, construct, and maintain historical cemeteries and memorials. The Commission presents its heritage assets in three categories; cemeteries, federal memorials, and nonfederal memorials. Changes in heritage assets for fiscal year 2015 were as follows:

	Cemeteries	Federal Memorials	Non-Federal Memorials
Beginning of Year 10-1-14	25	26	8
Number Acquired, Fiscal Year 2015	0	1	0
Number Withdrawn, Fiscal Year 2015	0	0	0
End of Year 9-30-15	<u>25</u>	<u>27</u>	<u>8</u>

Note 7. Other Liabilities

Other liabilities as of September 30 were as follows:

Intragovernmental Liabilities:

	2015	2014
Accrued Salaries and Benefits	\$ 204,417	\$ 277,583
	<u>\$ 204,417</u>	<u>\$ 277,583</u>

Public Liabilities:

	2015	2014
Accrued Salaries and Benefits	\$ 811,066	\$ 1,208,178
Unfunded Separation Pay Liability	740,476	826,494
Unfunded Annual Leave	1,363,246	1,793,688
	<u>\$ 2,914,788</u>	<u>\$ 3,828,360</u>

These liabilities are all classified as current.

Under a host nation agreement, the Commission's Italian employees earn separation pay for each year of service with the Commission. The Commission recognized an unfunded liability for separation pay for these employees of \$740,476 as of September 30, 2015, and \$826,494 as of September 30, 2014.

Note 8. Lease Agreements

The Commission has no capital leases. The Commission's Arlington, Virginia, Headquarters Office is rented under a 5-year operating lease expiring in July 2017. Future minimum payments due on this operating lease as of September 30, 2015, are as follows:

Fiscal Year	
2016	\$ 770,787
2017	630,147
2018	-
2019	-
2020	-
After 5 Years	-
Total	<u>\$ 1,400,934</u>

The Commission's Rome Office moved from commercial leased space to the United States Embassy in Rome. Lease payments for the Rome office space, and for 12 living quarters leases for the benefit of the Commission's Office of Overseas Operations, are made through the International Cooperative Administrative Support Services (ICASS) program with the U.S. State Department. These leases are on a month-to-month basis and the Commission has no obligation for future payments associated with these leases.

Rent expense for all operating leases was \$799,485 as of September 30, 2015. In fiscal year 2014, rent expense for all operating leases was \$729,794.

Note 9. Reconciliation of Net Cost of Operations to Budget

Statement of Federal Financial Accounting Standards (SFFAS) No. 7 requires a reconciliation of proprietary and budgetary information in a way that helps users determine how budget resources obligated for programs relate to net costs of operations. Prior to fiscal year 2007, this reconciliation was accomplished by presenting a Statement of Financing as a basic financial statement. Effective for fiscal year 2007, the Office of Management and Budget in its Circular No. A-136, *Financial Reporting Requirements*, decided that this information for federal entities would be better placed and understood in a note. Consequently, this information is presented as follows:

Reconciliation of Net Cost of Operations (Proprietary) to Budget For the Years Ended September 30, 2015 and 2014

	2015	2014
Resources Used to Finance Activities		
Current Year Gross Obligations Incurred	\$ 84,150,380	\$ 73,891,649
Budgetary Resources from Offsetting Collections		
Spending Authority from Offsetting Collections	(7,731)	(201,632)
Recoveries of Prior Year Unpaid Obligations	(1,416,045)	(3,218,376)
Offsetting Receipts	-	4,747
Other Financing Resources		
Imputed Financing Sources	997,513	1,174,094
Total Resources Used to Finance Activity	\$ 83,724,117	\$ 71,650,482
Resources Used to Finance Items Not Part of the Net Cost of Operations		
Budgetary Obligations and Resources not in the Net Cost of Operations		
Change in Undelivered Orders	(14,852,090)	2,416,719
Current Year Capitalized Purchases	(89,314)	(569,400)
Components of Net Cost which do not Generate or Use Resources in the Reporting Period		
Revenues without Current Year Budgetary Effect		
Change in NonFederal Receivables	-	(4,747)
Resources/Adjustments that do not Affect Net Cost of Operations	3,611	40,904
Other Financing Sources Not in the Budget	(997,513)	(1,174,094)
Costs without Current Year Budgetary Effect		
Accrued Annual Leave-Future Funded Expense	(516,461)	94,808
Disposition of Assets	(17,671)	5,640
Depreciation and Amortization	485,033	582,120
Imputed costs	997,513	1,174,094
Net Cost of Operations	\$ 68,737,225	\$ 74,216,526

Note 10. Fiduciary Activities and Net Assets

Fiduciary activities are the collection or receipt, and the management, protection, accounting, investment and disposition by the Federal Government of cash or other assets in which non-Federal individuals or entities have an ownership interest that the Federal Government must uphold.

Fiduciary cash and other assets are not assets of the Federal Government and accordingly are not recognized on the balance sheet.

The Scottish Widows Defined Benefit Scheme was established by a Trust Deed, which authorized the Commission to collect contributions on behalf of beneficiaries, foreign service national employees of the Commission's two cemeteries in England. Fiduciary assets as of September 30 were as follows:

Schedule of Fiduciary Activity

	2015	2014
Investment earnings	\$ 52,571	\$ 127,429
Increases in fiduciary fund balances	52,571	127,429
Fiduciary net assets, beginning of year	2,284,814	2,157,385
Fiduciary net assets, end of year	<u>\$ 2,337,385</u>	<u>\$ 2,284,814</u>

Fiduciary Net Assets

	2015	2014
Fiduciary Assets		
Investments	\$ 2,337,385	\$ 2,284,814
Total Fiduciary Assets	<u>\$ 2,337,385</u>	<u>\$ 2,284,814</u>

Note 11. Commitments and Contingencies

As of September 30, 2015 the Commission had commitments of \$32.8 million from undelivered orders as a result of open contracts and purchase orders. In comparison, the Commission had commitments of \$17.9 million from undelivered orders as a result of open contracts and purchase orders as of September 30, 2014. Also as of September 30, 2015, the Commission had contingencies related to pending administrative proceedings and personnel actions that will be resolved by future events. The Commission has determined the likelihood of an unfavorable outcome is remote and is not expected to have a material effect on the financial statements.

Note 12. Imputed Financing

The Commission imputes financing for retirement and other benefits paid by OPM, office space rental costs incurred by the U.S. Department of State, and a heritage asset musical carillon generally donated each fiscal year. The Commission recognized these expenses and related imputed financing in its financial statements. For fiscal year 2015, a donation was not received for a musical carillon. In fiscal year 2014, the Commission received a donation from AMVETS for a musical carillon valued at \$26,493.

A portion of pension and other retirement benefits (ORB) expense is funded by an imputed financing source to recognize the amount of pension and ORB unfunded liabilities assumed by OPM. These costs are computed in accordance with cost factors provided by OPM. As of September 30, 2015, the Commission incurred \$1,756,868 of pension and ORB costs, \$426,779 of which was imputed. For fiscal year 2014, the Commission incurred \$1,566,819 of pension and ORB costs, \$476,270 of which was imputed. Total imputed costs of \$997,513 as of September 30, 2015 included office space rental costs incurred by the U.S. Department of State. For fiscal year 2014, total imputed costs of \$1,174,094 included office space rental costs incurred by the U.S. Department of State.

Note 13. Obligations Incurred

All obligations incurred are characterized as category A on the Statement of Budgetary Resources. The Commission does not have any direct and reimbursable obligations incurred against amounts apportioned under category “B” or exempt from apportionment.

Note 14. Budgetary Resource Comparisons to the Budget of the United States Government

Statement of Federal Financial Accounting Standards No. 7, “Accounting for Revenue and Other Financing Sources and Concepts for Reconciling Budgetary and Financial Accounting”, calls for explanations of material differences between amounts reported in the Statement of Budgetary Resources and the actual balances published in the Budget of the United States Government (President’s Budget). Information from the President’s Budget and the Combined Statement of Budgetary Resources for the period ended September 30, 2014 is shown in the following tables. A reconciliation is not presented for the period ended September 30, 2015, since the President’s Budget for this period has not been issued by Congress.

(Dollars in millions)	President’s Budget FY 2014 actual as of 9/30/14	Statement of Budgetary Resources FY 2014 as of 9/30/14
Budgetary resources	\$133	\$134
Total obligations incurred	74	74
Total outlays	72	73

The differences between the President’s 2014 budget and the Combined Statement of Budgetary Resources for 2014 are shown below:

(Dollars in millions)		Budgetary Resources	Obligations	Outlays
As reported on the Combined Statement of Budgetary Resources for FY 2014		\$134	\$74	\$73
Audit adjustments not included in the President’s Budget	(a)	(1)		
Audit adjustments not included in the President’s Budget	(a)			(1)
As reported in the President’s Budget for FY 2014		\$133	\$74	\$72

(a) Audit adjustments included in the Statement of Budgetary Resources were not included in the President’s Budget.

Note 15. Funds from Dedicated Collections

The Commission had responsibility for designing and constructing the National World War II Memorial located on the Mall in Washington, DC. In accordance with 40 U.S.C 8906(b), the Commission deposited \$6.6 million into a separate Treasury account to offset the memorial's costs of perpetual maintenance. On November 1, 2004, the Commission signed an agreement with the National Park Service to formally transfer the National World War II Memorial to the Service for its future care and maintenance. The Commission is responsible for remaining funds residing in a trust fund in the U.S. Treasury to be used solely to benefit the World War II Memorial for other than routine maintenance expense.

Funds from dedicated collections balances as of September 30, 2015, were as follows:

	<u>WWII Memorial Fund</u>	<u>Other</u>	<u>Total</u>
Assets:			
Fund Balance with Treasury	\$ 5,196,619	\$ 1,991,372	\$ 7,187,991
Total Assets	<u>\$ 5,196,619</u>	<u>\$ 1,991,372</u>	<u>\$ 7,187,991</u>
Liabilities:			
Accounts Payable	\$ 38,375	\$ 140,580	\$ 178,955
Total Liabilities	<u>\$ 38,375</u>	<u>\$ 140,580</u>	<u>\$ 178,955</u>
Net Position:			
Cumulative Results of Operations	\$ 5,158,244	\$ 1,850,792	\$ 7,009,036
Total net position	<u>\$ 5,158,244</u>	<u>\$ 1,850,792</u>	<u>\$ 7,009,036</u>
Total liabilities and net position	<u>\$ 5,196,619</u>	<u>\$ 1,991,372</u>	<u>\$ 7,187,991</u>
Cumulative Results of Operations:			
Beginning balances	\$ 5,772,400	\$ 1,060,602	\$ 6,833,002
Total Financing Sources (Non-Exchange)	95,434	1,327,874	1,423,308
Net cost of operations	709,590	537,684	1,247,274
Cumulative Results of Operations:	<u>\$ 5,158,244</u>	<u>\$ 1,850,792</u>	<u>\$ 7,009,036</u>
Unexpended Appropriations:			
Beginning balance	-	-	-
Total Budgetary Financing Resources	-	-	-
Total Unexpended Appropriations	<u>-</u>	<u>-</u>	<u>-</u>
Net Position	<u>\$ 5,158,244</u>	<u>\$ 1,850,792</u>	<u>\$ 7,009,036</u>

Funds from dedicated collections balances as of September 30, 2014, were as follows:

	<u>WWII Memorial Fund</u>	<u>Other</u>	<u>Total</u>
Assets:			
Fund Balance with Treasury	\$ 5,837,442	\$ 1,072,045	\$ 6,909,487
Total Assets	<u>\$ 5,837,442</u>	<u>\$ 1,072,045</u>	<u>\$ 6,909,487</u>
Liabilities:			
Accounts Payable	\$ 65,042	\$ 11,443	\$ 76,485
Total Liabilities	<u>\$ 65,042</u>	<u>\$ 11,443</u>	<u>\$ 76,485</u>
Net Position:			
Cumulative Results of Operations	\$ 5,772,400	\$ 1,060,602	\$ 6,833,002
Total net position	<u>\$ 5,772,400</u>	<u>\$ 1,060,602</u>	<u>\$ 6,833,002</u>
Total liabilities and net position	<u>\$ 5,837,442</u>	<u>\$ 1,072,045</u>	<u>\$ 6,909,487</u>
Cumulative Results of Operations:			
Beginning balances	\$ 6,777,661	\$ 786,884	\$ 7,564,545
Total Financing Sources (Non-Exchange)	88,165	510,151	598,316
Net cost of operations	<u>1,093,426</u>	<u>236,433</u>	<u>1,329,859</u>
Cumulative Results of Operations:	<u>\$ 5,772,400</u>	<u>\$ 1,060,602</u>	<u>\$ 6,833,002</u>
Unexpended Appropriations:			
Beginning balance	-	-	-
Total Budgetary Financing Resources	<u>-</u>	<u>-</u>	<u>-</u>
Total Unexpended Appropriations	<u>-</u>	<u>-</u>	<u>-</u>
Net Position	<u>\$ 5,772,400</u>	<u>\$ 1,060,602</u>	<u>\$ 6,833,002</u>

In addition to the World War II Memorial, the Commission maintains other funds which consists of the following:

1-5 Field Artillery	3rd Division Association	Lafayette Escadrille Memorial
147th Engineer Monument	4th Division Association	National Guard Association of the United States
90th Infantry Division	507th Parachute Infantry Regiment	Pointe Du Hoc
1st Division Memorial Association	5th Division Association	Society of American Military Engineers
1st Engineer Special Brigade	5th Engineer Special Brigade	State of Missouri
29th Infantry Division Association	6th Engineer Special Brigade	State of Tennessee
2nd Division Association	American Overseas Memorial Day	Subsidies Fund
30th Infantry Division Association	Commemorative Fund	Theodore Roosevelt Association
316th Infantry Division Association	Commonwealth of Pennsylvania	Vietnam Veterans Plaque
351st Bomb Group Monument	Flower Fund	
381st Bomb Group Monument	Generic Private Memorials	
398th Bomb Group Monument	Korean War Veterans Fund	

The federal government does not set aside assets to pay future benefits or other expenditures associated with funds from dedicated collections. The dedicated cash receipts collected from the public into the fund are deposited in the U.S. Treasury, which uses the cash for general government purposes. Treasury securities are issued to the Commission as evidence of its receipts. Treasury securities are an asset to the Commission and a liability to the U.S. Treasury. Because the Commission and the U.S. Treasury are both parts of the government, the assets and liabilities offset each other from the standpoint of the government as a whole. For this reason, they do not represent an asset or a liability in the U.S. government-wide financial statements. Treasury securities provide the Commission with authority to draw upon the U. S. Treasury to make future expenditures. When the Commission requires redemption of these securities to make expenditures, the government finances those expenditures out of accumulated cash balances, by raising tax or other receipts, by borrowing from the public or repaying less debt, or by curtailing other expenditures. This is the same way that the government finances all other expenditures.

Note 16. Liabilities not covered by Budgetary Resources

A. Intragovernmental and Public Liabilities

	2015	2014
Public Liabilities:		
Other Unfunded Employment Related Liability	\$ 740,476	\$ 826,494
Unfunded Leave	1,363,246	1,793,688
Total Liabilities Not Covered by Budgetary Resources	\$ 2,103,722	\$ 2,620,182
Total Liabilities Covered by Budgetary Resources	9,456,136	11,185,424
Total Liabilities	\$ 11,559,858	\$ 13,805,606

B. Other Information

Liabilities not covered by Budgetary Resources:

Actuarial FECA Liability-The amount recorded by employer agencies for the actuarial present value of future Federal Employees' Compensation Act benefits provided to Federal employees or their beneficiaries as a result of work-related deaths, disability, or occupational disease.

Liability for Non-Entity Assets-The amount of non-entity assets held in a General Fund receipt account or other Treasury Account Symbol for transfer to other entities.

Other Unfunded Employment Related Liability-Amounts of unfunded employment related liabilities not otherwise classified above that will be funded by future years' budgetary resources. Include the unfunded liability for unemployment for Federal employees in this account.

Unfunded Leave-The amount recorded by an employer agency for unpaid leave earned that the employee is entitled to upon separation and that will be funded by future years' budgetary resources.

Liabilities covered by Budgetary Resources: Liabilities are considered covered by budgetary resources if they are to be funded by permanent indefinite appropriations, which have been enacted and signed into law and are available for use as of the balance sheet date, provided that the resources may be apportioned by OMB without further action by the Congress and without a contingency having to be met first. Examples are Accounts Payable, Disbursements in Transit, Accrued Funded Payroll and Leave, Withholdings Payable, and Employer Contributions and Payroll Taxes Payable.

Note 17. Intragovernmental Costs And Exchange Revenue

Intragovernmental costs represent goods and services exchange transactions made between two reporting entities within the Federal government, and are in contrast to those with non-federal entities (the public). Such costs are summarized as follows:

	2015	2014
Program Costs		
Intragovernmental Costs	\$ 14,962,537	\$ 15,112,860
Public Costs	58,526,418	59,211,224
Total Program Costs	\$ 73,488,955	\$ 74,324,084
Program Revenues		
Intragovernmental Earned Revenue	\$ 209,393	\$ 7,887
Public Earned Revenue	4,542,337	99,671
Total Program Revenues	\$ 4,751,730	\$ 107,558

American Battle Monuments Commission Required Supplementary Information

**September 30, 2015
(Unaudited)**

Required Supplementary Information

Maintenance, Repairs, and Improvements

The following unaudited information is required supplementary information on deferred maintenance and the condition of real property at Commission cemeteries and memorials:

Deferred maintenance is maintenance that was not performed when it should have been or was scheduled to be and that, therefore, is put off or delayed for a future period. Maintenance and repairs performed on real property consisting of land improvements, buildings, and memorials totaled \$7.9 million in fiscal year 2015 and \$6.3 million in fiscal year 2014. For fiscal years 1998 through 2002, the Commission received \$11.3 million of additional appropriations from the Congress that enabled it to entirely eliminate its deferred maintenance backlog as of September 30, 2002. No deferred maintenance backlog existed as of September 30, 2015, and 2014.

In addition to condition assessment surveys, the Commission uses a Project Prioritization Methodology with a “plot area out” focus to identify current and future maintenance and repair projects at cemeteries and memorials in order to maintain real property in an acceptable condition. These surveys are reviewed and updated at least annually by the Commission’s engineering staff. In addition, engineering projects identified improvements in cemetery irrigation, drainage, roads, parking areas, and buildings. As of September 30, 2015, the Commission has identified 35 maintenance, repair, and improvement projects, with an estimated cost of \$8.5 million, scheduled to be performed in fiscal year 2016, subject to available funding.

American Battle Monuments Commission
Statement of Heritage Assets
September 30, 2015
(Unaudited)

25 CEMETERIES

<u>Name</u>	<u>Location</u>	<u>Interred</u>	<u>Memorialized</u>	<u>Acres</u>	<u>War</u>
Aisne-Marne American Cemetery	Belleau (Aisne), France	2,289	1,060	42.5	WW I
Ardennes American Cemetery	Neupre, Belgium	5,323	462	90.5	WW II
Brittany American Cemetery	St. James (Manche), France	4,410	498	27.9	WW II
Brookwood American Cemetery	Brookwood, England	468	563	4.5	WW I
Cambridge American Cemetery	Cambridge, England	3,812	5,127	30.5	WW II
Clark Veterans Cemetery	Angeles City, Philippines	8,600	0	17.3	***
Corozal American Cemetery	Panama City, Panama	5,443	0	16.0	*
Epinal American Cemetery	Epinal (Vosges), France	5,255	424	48.6	WW II
Flanders Field American Cemetery	Waregem, Belgium	368	43	6.2	WW I
Florence American Cemetery	Florence, Italy	4,402	1,409	70.0	WW II
Henri-Chapelle American Cemetery	Henri-Chapelle, Belgium	7,992	450	57.0	WW II
Lorraine American Cemetery	St. Avoild (Moselle), France	10,489	444	113.5	WW II
Luxembourg American Cemetery	Luxembourg City, Luxembourg	5,076	371	50.5	WW II
Manila American Cemetery	Luzon, Philippines	17,202	36,285	152.0	WW II
Meuse-Argonne American Cemetery	Romagne (Meuse), France	14,246	954	130.5	WW I
Mexico City National Cemetery	Mexico City, Mexico	1,563	0	1.0	**
Netherlands American Cemetery	Margraten, Holland	8,301	1,722	65.5	WW II
Normandy American Cemetery	Colleville-sur-Mer, France	9,387	1,557	172.5	WW II
North Africa American Cemetery	Carthage, Tunisia	2,841	3,724	27.0	WW II
Oise-Aisne American Cemetery	Fere-en-Tardenois, France	6,012	241	36.5	WW I
Rhone American Cemetery	Draguignan, Var, France	861	294	12.5	WW II
St. Mihiel American Cemetery	Thiaucourt, Meurthe, France	4,153	284	40.5	WW I
Sicily-Rome American Cemetery	Nettuno, Italy	7,861	3,095	77.0	WW II
Somme American Cemetery	Bony (Aisne), France	1,844	333	14.3	WW I
Suresnes American Cemetery	Suresnes, France	1,565	974	7.5	WW I/II
Subtotal for Cemeteries		139,763	60,314	1,311.8	

*Acquired by Executive Order as a result of the Panama Canal Treaty.

**Acquired by Executive Order from the War Department.

*** Acquired by the Dignified Burial and Other Veterans' Benefits Improvement Act (Public Law 112-260).

American Battle Monuments Commission
Schedule of Heritage Assets
September 30, 2015
(Unaudited)

27 FEDERAL MEMORIALS, MONUMENTS, AND MARKERS

<u>Name</u>	<u>Location</u>	<u>Interred</u>	<u>Memorialized</u>	<u>Acres</u>	<u>War</u>
East Coast Memorial	New York City, NY		4,609	0.8	WW II
Honolulu Memorial	Honolulu, HI		28,800	1.0	WW II/Korea/Vietnam
West Coast Memorial	San Francisco, CA		412	1.3	WW II
Audenarde Monument	Audenarde, Belgium			0.4	WW I
Bellicourt Monument	St. Quentin, France			1.8	WW I
Brest Naval Monument	Brest, France			1.0	WW I
Cabanatuan Memorial	Luzon, Philippines				WW II
Cantigny Monument	Cantigny, France			0.4	WW I
Chateau-Thierry Monument	Chateau-Thierry, France			58.9	WW I
Chaumont Marker	Chaumont, France				WW I
Gibraltar Naval Monument	Gibraltar			0.1	WW I
Guadalcanal Memorial	Guadalcanal			0.5	WW II
Kemmel Monument	Ypres, Belgium			0.2	WW I
Korean War Monument	Busan, Korea				Korea
Marine Monument Belleau Wood	Aisne, France			199.6	WW I
Midway Monument	Midway Island				WW II
Montfaucon Monument	Montfaucon, France			9.6	WW I
Montsec Monument	Thiaucourt, France			47.5	WW I
Papua Marker	Port Moresby, New Guinea				WW II
Pointe du Hoc Ranger Monument	St. Laurent-sur-Mer, France			29.8	WW II
Saipan Monument	Saipan, Northern Mariana Islands				WW II
Santiago Surrender Tree	Santiago, Cuba				Sp American War
Sommepy Monument	Sommepy, France			15.0	WW I
Souilly Marker	Souilly, France				WW I
Tours Monument	Tours, France			0.5	WW I
Utah Beach Monument	Sainte Marie-du-Mont, France			0.5	WW II
Western Naval Task Force Marker	Casablanca, Morocco				WW II
Subtotal for Memorials		0	33,821	368.9	
Subtotal for Cemeteries		139,763	60,314	1,311.8	
Grand Total		139,763	94,135	1,680.7	

American Battle Monuments Commission
Statement of Heritage Assets
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8 NONFEDERAL MEMORIALS

<u>Name</u>	<u>Location</u>	<u>War</u>
29th Infantry Division Memorial	Vierville-sur-Mer, France	WW II
30th Infantry Division Memorial	Mortain, France	WW II
6th Engineering Special Brigade Memorial	Vierville-sur-Mer, France	WW II
351st Bomb Group Memorial	Oundle, England	WW II
147th Engineer Battalion Monument	Englesqueville-la-Percee, France	WW II
507th Parachute Infantry Regiment Memorial	Amfreville, France	WW II
398th Bomb Group Memorial	Herdfordshire, England	WW II
381st Bomb Group Monument	Ridgewell, England	WW II



Bellicourt American Monument



American Battle Monuments Commission

2300 Clarendon Boulevard, Suite 500

Arlington, VA 22201

www.abmc.gov