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PUBLIC-PRIVATE VENTURES
FOR MORALE, WELFARE,
AND RECREATION ACTIVITIES

A Solution to the Loss of Appropriated Funds

Volume 8: Appendices R and S

Report NA705R1

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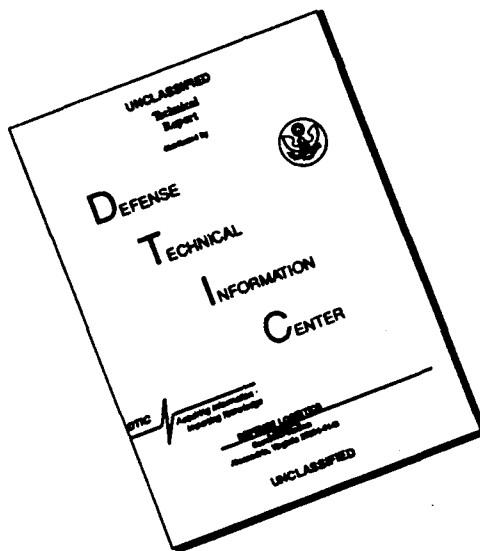
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13. ABSTRACT (Maximum 200 words) In 1967, Congress reduced appropriated funds support for the Services' Morale, Welfare, and Recreation (MWR) programs, causing price increases, reductions in services, and fewer capital improvements. This report studies the feasibility and desirability of public/private ventures (P/PVs) as an alternative to five Government-operated MWR activities: golf courses, bowling centers, clubs, marinas, and theaters. In a P/PV, a private company under contract to an installation would fund and construct capital improvements to one or more MWR activities, and own, operate, and maintain those activities at its own risk of profit or loss, possibly sharing profits with the installation. The study looks at nine test sites and where appropriate offers example requests for proposals. The advantages of P/PVs are access to private capital, freedom from many of the Government's contracting, employment, and operating restrictions, industry expertise and profit-making practices, and the potential of opening MWR activities to the general public. P/PVs can play a major role in MWR although they are not feasible for every MWR activity or all installations. Marinas present the most lucrative P/PV opportunities. Navy theaters are not recommended for P/PVs. Golf, bowling, and club P/PVs are feasible within certain parameters. <i>Keywords: financial management, Finance,</i>				
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PREFACE

This is Volume 8 of an eight-volume report; this volume consists of Appendices R and S. Volume 1 describes the findings, conclusions, and recommendations of our study of public/private ventures in the financing, construction, and operation of Navy morale, welfare, and recreation (MWR) facilities.

Volume 2 presents Appendices A through E; Volume 3, Appendix F; Volume 4, Appendices G, H, and I; Volume 5, Appendices J, K, and L; Volume 6, Appendices M and N; and Volume 7, Appendices O, P, and Q.

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APPENDIX R

**AN APPROACH FOR A PUBLIC-PRIVATE VENTURE
IN NAVY CLUBS: NAS ALAMEDA
AND NAS MOFFETT FIELD**

PREFACE

Appendix R was originally published separately as a temporary LMI report with a restricted distribution. We have reprinted it here with no changes. Thus, material in the original document or appended to it bears the same numbering and designation it did when previously published.

**AN APPROACH FOR A PUBLIC-PRIVATE
VENTURE IN NAVY CLUBS:
NAS ALAMEDA AND NAS MOFFETT FIELD**

Report NA705TR4

October 1988

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AN APPROACH FOR A PUBLIC-PRIVATE VENTURE IN NAVY CLUBS: NAS ALAMEDA AND NAS MOFFETT FIELD

INTRODUCTION AND BACKGROUND

The Military Services are looking to the private sector as a means to improve the efficiency and quality of Morale, Welfare and Recreation (MWR) functions and to compensate for the loss of appropriated fund support. The Logistics Management Institute (LMI) was tasked to study the feasibility of an approach in which contractors would have full responsibility for operating these activities in a public-private venture (PPV). This portion of the study addresses military officers and enlisted clubs and was divided into two phases. The first phase of the study was site-specific and addressed clubs at a single installation, Naval Training Center (NTC) Orlando. This is the second phase of the study and addresses regional approaches for PPVs at Navy clubs.

We selected the clubs at NAS Alameda and NAS Moffett Field for the second phase of our study. We analyzed the feasibility of pursuing a PPV and compared the economics of a PPV with continued in-house operation of the clubs. Briefly, in a PPV, the installation's nonappropriated fund instrumentality (NAFI) at the installation contracts with a private company for the operation, including any capital improvements, of the clubs for a number of years. The NAFI normally does not make any guarantees and does not provide any payment to the contractor, and the contractor operates the center at his own risk of profit or loss, possibly sharing profits with the NAFI. As part of our analysis, we discussed the construction, renovation, financing, and operation of military clubs with a number of industry sources, including representatives of the club, restaurant, and cafeteria segments of the industry, as well as consultants to the industry. We based our financial analyses on data and information from the Navy, industry representatives, and industry consultants.

In the initial pilot study of the club system at NTC Orlando, we focused on the clubs at a single installation. Our conclusion for NTC Orlando was that a PPV for its clubs would be feasible and desirable from both the installation's and a contractor's

perspective. For the second pilot study, we decided to evaluate another alternative approach for club PPVs. A "regional package" PPV club approach was evaluated for NAS Alameda and NAS Moffett Field. There were several reasons for evaluating a regional package. First, the leading companies in the industry tend to operate under a regional approach. The food and beverage service industry is extremely competitive, and geographic regionalization provides companies with managerial and economic efficiencies. Therefore, we believe that the Navy will profit more by offering forms of regional club packaging rather than by entering into PPVs on an installation by installation basis. In other words, overhead and other costs will be lower in a two-installation club PPV than the combined overhead and other costs in two separate club PPVs. Leading companies in the industry will be more interested in bidding due to the greater probability, and size of potential profits. Therefore, the two installations, and the Navy as a whole, will receive lower prices, better quality service, and/or greater profit-sharing payments under a regional package PPV club than with two separate PPVs for the same clubs.

A second reason for pursuing a regional club package is that it exemplifies many of the difficult issues that installations and the Navy must soon address with respect to clubs. Navy clubs, probably more than any of the other MWR revenue generators, are in serious financial jeopardy due to the loss of appropriated fund (APF) support because they have received greater percentages of APF subsidy (typically 15 to 20 percent of revenues and even higher in some cases). And, since the other revenue generators (e.g., bowling, golf, marinas, etc.) are also losing APF support, installations are less able to subsidize financially ailing clubs from other profit centers. Further, the financial strain on the entire MWR system will become more intense as APF subsidies dwindle. There just is not going to be enough money to go around in the MWR arena for making needed capital improvements and adding new facilities in the club system. Regional PPVs may provide an opportunity for assistance in some situations so that the MWR system can become more self-sustaining.

The club system is already having to make changes in order to survive, and more adjustments will likely be necessary. A regional package PPV will provide an important opportunity to address the issues that these changes imply and hopefully provide successful solutions. For example, can a regional package, with its managerial and operational economies, save a club that might otherwise be forced to

close or otherwise change its scope of operations in undesirable ways? Can a regional package provide a larger net revenue to the respective installation's NAF funds than individual installation management of clubs? And, can a regional package successfully coordinate the management and contracting of MWR operations among multiple installations? We believe that these issues must be addressed, and the regional package PPV is an effective means to explore solutions to the questions.

NAS Alameda and NAS Moffett Field, as a pair of geographically colocated installations, were selected for several reasons. The first reason is that each has at least one club that is currently unprofitable. The second reason is that both have an excess of club buildings and some buildings that may soon need significant capital improvements. A PPV can provide outside funding for such projects. The third reason is that both installations are part of the same Navy subclaimant -- Naval Air Force Pacific Fleet (NAVAIRPAC). We think it is wise to address the administrative issues within the same Navy management substructure first.

We believe that a single PPV for all clubs at NAS Alameda and NAS Moffett Field would be economically feasible. We estimate that the PPV could return at least \$250,000 to \$400,000 per year, in total, to the installations' NAF funds. Also, the PPV could provide at least \$100,000 in annual capital improvements to the installations' clubs. The Navy would save an additional \$350,000 per year in employee fringe benefit costs.

We recommend that NAVAIRPAC and the installations work together to contract for a PPV for their clubs. As part of the PPV, we recommend that repairs and maintenance to maintain the "structural integrity" of the club facilities continue to be financed by appropriated funds, since these represent income-in-kind to the local NAFs regardless of whether the center is a PPV or in-house operation.

The remainder of the paper describes the analysis and the reasoning that led to our conclusions and recommendations.

EXISTING NAS ALAMEDA CLUB FACILITIES AND OPERATIONS

NAS Alameda is a relatively large installation. As a naval air station, it is a homeport for carrier-based aircraft, and it supports a naval station as a tenant with

twelve ships assigned, including aircraft carriers. The population of authorized users is 22,463, comprised of:

Active Duty Officers	400
Active Duty Enlisted and CPOs (E1-E9)	1,915
Military (Shipboard)	10,000
Dependents	3,050
DoD, NAF and Contractors	5,098
Retirees (Alameda and Oakland)	1,000

Total	22,463

As can be seen from these figures, the clubs at NAS Alameda have a relatively large market of active duty, dependents, retired and other authorized civilians from which to draw patrons. When any ships are at sea, the active duty numbers can drop significantly (10,000 shipboard personnel). Also, NAS Alameda expects to lose approximately 2,200 in total base population when a carrier is reassigned to a new homeport within 2 years. However, we counted only the retirees in Alameda and Oakland counties. The total retiree population in the Bay area is 17,000 Navy personnel and 42,000 DoD personnel.

NAS Alameda is geographically located on the east side of the San Francisco Bay, less than a mile south of the Bay Bridge (Interstate 80) which connects San Francisco to Alameda. The installation is surrounded on its three land-sides by densely configured private industrial and commercial areas. The surrounding counties of Alameda and Oakland form a relatively large metropolitan area on the east side of the Bay.

The clubs at NAS Alameda face substantial off-base competition from the large number and variety of eating and drinking establishments in the Bay area, including San Francisco. In addition, there are a number of other military installations in the Bay area that may be regarded as competition. However, these other military installations also are part of the potential market for a good PPV contractor. In fact, NAS Alameda club managers stated that they currently receive some patronage from Naval Station Treasure Island which is located midway across the Bay Bridge, and even some patrons from NAS Moffett Field.

There are currently three clubs at NAS Alameda: an officers' club, an enlisted club (E1 – E5) and a "top four" enlisted club (E6 – E9). Table 1 provides a summary of income and expenses for all these clubs.

Officers' Club

The officers' club was built in 1948 and is generally in very good condition. The club has recently undergone major renovations to its interior that were completed in September 1988 from the funds indicated:

- New office space and reception area (NAF)
- Snack bar and ladies restroom renovation (NAF)
- Large dining room/ballroom renovation (APF because damage had been caused by the installation's water system).

The kitchen is large and adequate for the facility, and all the equipment appeared to be new. Appropriated funds were recently used for freezer maintenance and roof repair.

The officers' club has a total of 29,000 square feet, with five dining rooms that range in capacity from 30 to 400 seats, with a total seating capacity of 905 seats. In addition, there is a large 2,700 sq. ft. bar/cocktail lounge and a fast food/snack bar operation. There is also a large patio adjoining the main dining room that can be used either separately or in conjunction with the main dining room. Also, there are two large administrative offices in the facility located close to the main work areas.

The officers' club has two parking areas with 250 total spaces. The facility is conveniently located two blocks from the BOQ, one block from the nearest on-base housing, and 1 1/2 miles from off-base housing.

The club currently has a staff of 55 employees and an annual payroll of about \$600,000. The club does a brisk business, serving about 90,000 meals per year, or about 1,700 meals per week. About 1,200 private parties are also held at the club each year. A relatively large pizza operation, at a separate facility close to the ships, is also operated by the club's management. There is ample seating and kitchen capacity for significant increases in business at the club and the pizza facility.

In FY87, the officers' club had total revenue from all operations of \$1,581,604. Most of this revenue was derived from food operations: \$873,762 from the club's food

operations, and \$340,000 from the pizza facility (included under minor operated departments). Club bar revenues were \$219,411, private parties generated \$33,820, and bingo produced \$45,000. Although the total club operations showed a profit of \$201,473, appropriated fund reimbursement was \$126,844 and consolidated package store (CPS) profit distributions were \$37,680. In addition, utilities will now cost the club about \$90,000 per year. Therefore, the club lost \$71,051 when APF and CPS subsidies are removed, generating little or no internal funds for future major repairs or capital improvements. When central Navy fringe benefits – paid by the Naval Military Personnel Command (NMPC) and estimated at 10 percent of salaries – are also subtracted, the total Navy loss was \$185,695.

Top Four Club

The Top Four Club, formerly the CPO club, is a CPO/enlisted (E6–E9) club. Built in 1976, the facility is in reasonably good condition. The building itself is rather small, with only 10,000 square feet. There is one main dining area which can be sectioned off with flexible partitions into three areas. There is a main bar, a stage, and a dance floor area. Total seating capacity is 390. There is one parking lot with 100 spaces. The Top Four Club is located one block from the BEQ, a block from on-base housing, and 1 1/2 miles from off-base housing.

The facility lacks a storage area, and has no employee areas other than the kitchen. The furniture, fixtures, and carpet are of fair quality and condition. There have been no recent renovations to the facility except for the roof that was replaced 2 years ago. The club serves lunch Tuesday through Friday, averaging 150 patrons per lunch. Dinner is served on Thursday through Saturday evenings, with only 30 persons per meal. Therefore, approximately 690 meals are served per week, or about 36,000 meals per year. The club also hosts about 100 private parties per year. There is more than ample kitchen and seating capacity to expand patronage.

The Top Four Club has 35 employees and shares another seven administrative and janitorial employees with the enlisted club, with a total direct salary expense of about \$215,000 per year.

The club does not charge membership dues. In FY 1987 it had total revenues of \$787,753. Unlike the officers' club, less than half of its revenues were from food. Bar revenues were \$355,681 and a bingo operation generated the remaining \$127,810. Total net profits with subsidies were \$22,397, almost all of which were

attributable to net profits of the bar and bingo operations. The club received very little in the way of APF support other than utilities. Therefore, after APF and CPS subsidies are subtracted, the club lost \$111,196. The total Navy loss is \$133,108 (see Table 1).

Enlisted Club

The third club at NAS Alameda is the enlisted club. Although the structure is 50 years old, it recently underwent a \$400,000 renovation and appears to be in very good condition. \$100,000 of the renovation was spent for a video/light show that has been extremely popular. Plans include an additional \$250,000 for renovations to the interior. The club has no parking, however.

The club is a two-story facility, with 23,465 square feet. The only food service is a small fast food/snack bar that seats 25. The main bar area seats 134 and has a large dance area. Another bar area, with a view of the main bar and dance area, seats 120, and the game room seats 35. The club is conveniently located next door to the BEQ, two blocks from on-base housing, and 1 1/2 miles from off-base housing.

The enlisted club has 20 employees and shares seven administrative and janitorial employees with the Top Four Club. Annual direct salary expenses are only \$101,607. The club does very little food business, amounting to only \$66,000 per year. On the other hand, bar sales were \$565,808 in FY 1987. A deli in the bowling alley is also part of the enlisted club operation and added a significant \$304,000 to food revenues. Miscellaneous revenues were \$22,220. Total enlisted club revenues were therefore \$958,108. Led by the high bar profits, the enlisted club showed a total profit with subsidies of \$250,286 in FY 1987. The enlisted club received virtually no appropriated fund support in 1987 except for \$120,000 in utilities. Therefore, after APF and CPS subsidies are subtracted, the enlisted club still has a profit of \$116,693. Total Navy profits, after subtracting employee fringe benefit costs, are \$99,584 (see Table 1).

The enlisted club packs the sailors in on Friday and Saturday nights, but does little business at other times. Therefore, there is ample capacity for increasing other business at the enlisted club. The enlisted club, like the Top Four and officers' club at NAS Alameda, does not charge dues. However, the enlisted club levies a cover charge on Friday and Saturday nights with no adverse effects.

TABLE 1

NAS ALAMEDA INCOME STATEMENT FOR FISCAL YEAR 1987

	Officer's Club	Top 4 Club	Enlisted Club	Total
Income				
Revenue from operations:				
Food	\$ 873,762	\$ 304,262	\$ 370,080	\$ 1,548,104
Beverage	219,411	355,681	565,808	1,140,900
Minor operated departments	488,431	127,810	22,220	638,461
Total revenue from operations	1,581,604	787,753	958,108	3,327,465
Revenues from subsidies:				
Appropriated fund payments	126,844	0	0	126,844
Consolidated package store dist.	37,680	13,593	13,593	64,865
Total subsidy revenues	164,524	13,593	13,593	191,709
Total income	1,746,128	801,346	971,701	3,519,174
Total expenses	1,544,655	778,949	721,415	3,045,019
Profits:				
Net profit with subsidies	201,473	22,397	250,286	474,155
Less: APF subsidies (including utilities)	234,844	120,000	120,000	474,844
CPS subsidy	37,680	13,593	13,593	64,865
Net profit w/o APF and CPS subsidies	(71,051)	(111,196)	116,693	(65,554)
Less: NMPC fringe subsidy	114,644	21,912	17,109	153,665
Net profit w/o any subsidies, equals total Navy profit (loss)	\$ (185,695)	\$ (133,108)	\$ 99,584	\$ (128,781)

Note: Income Statements for FY 1985 - 87 are in a separate appendix. Extraordinary income and expenses excluded from Table 1.

Source: Logistics Management Institute and NAS Alameda.

The enlisted club, therefore, is the only clearly profitable club, after subtracting APF and CPS subsidies, at NAS Alameda. After NMPC fringe costs are accounted for, the enlisted club profits are the only thing that keeps the total Navy profit positive.

Management of the three clubs was not able to give us a specific figure on the approximate ratio of club prices to off base prices. However, they indicated that the relatively high prices for food off base has allowed them to keep club prices fairly high. (We noted, for example, that the price of beverages at the pizza parlor were the same as off base, although the on-base pizza price was less.) In addition, according to club management, the officers' club recently instituted substantial price increases with no apparent effect on patronage. We conclude from our site visit and our analysis that the clubs are well-patronized, each has some excess capacity (especially the Top Four and enlisted clubs), and there remains further market potential to increase patronage. We also conclude that slight price increases, or the introduction of dues, if combined with increased facilities or services, would not significantly reduce patronage.

The MWR Department of NAS Alameda is not necessarily interested in privatizing the clubs. However, the CO expressed a willingness to consider the concept if it could provide additional benefits to the installation.

EXISTING NAS MOFFETT FIELD CLUB FACILITIES AND OPERATIONS

NAS Moffett Field is also a relatively large installation. It is not only a homeport for patrol aircraft, it hosts part of the National Aeronautics and Space Administration (NASA) with 1,647 employees. Lockheed Company also has large facilities next to the installation and employs 30,000 people, and many of the Lockheed managers use the officers' club, especially for parties. The population of authorized users is approximately 21,910, comprised of:

Active Duty Officers	1,100
Active Duty CPOs	800
Enlisted (E1-E6)	3,000
Dependents	12,250
DoD, NAF and contractors	613
NASA	1,647
Retirees	2,500
Total	21,910

NAS Moffett Field is geographically located at the southern end of San Francisco Bay, surrounded by very nice suburbs and defense-related industries. Both San Francisco and Alameda/Oakland are easily accessible by car in less than an hour.

There are three clubs at NAS Moffett Field: an officers' club, a CPO club, and an enlisted club. As can be seen from the population figures, the clubs at Moffett Field have an excellent market of authorized users from which to draw patrons. The population does not fluctuate significantly since there are no shipboard personnel, and no changes in mission or staffing at the installation are expected in the foreseeable future.

Table 2 provides the FY87 income statements for the clubs at NAS Moffett Field.

Officers' Club

The officers' club, although built in 1933, appeared to be in fairly good condition, with a nice decor. A new roof has just been installed using APF. A \$300,000 renovation project, primarily for carpet, wallcovering, lighting, new bar areas, and other redecorating, is scheduled for this year. The facility is located near the BOQ. There is parking for 150 cars plus overflow when the commissary is closed across the street. There is no room to expand parking, unfortunately.

The kitchen is large, well laid-out, and has all new equipment. An NMPC club representative called it, "the best kitchen I have seen at a Navy installation."

The club is large, but it is divided into a number of different dining and bar areas by fixed partitions. Part of the planned renovations call for more flexible partitions to allow larger groups to be seated together. The largest dining room seats only 125, and there is one large area in the back that is rarely used. The club serves 150 lunches, Tuesday through Friday; 150 dinners, Thursday through Sunday; and 100 breakfasts on Sunday. Reservists are served lunch on alternate Saturdays. Therefore, the club serves about 70,000 meals per year. In addition, the club averages about 50 private parties per month. These figures are well below the facility's capacity and potential market. Club management hopes that the planned

TABLE 2

NAS MOFFETT FIELD INCOME STATEMENT FOR FISCAL YEAR 1987

	Officer's Club	CPO Club	Enlisted Club	Total
Income				
Revenue from operations:				
Food	\$ 953,454	\$ 1,172,193	\$ 449,787	\$ 2,575,434
Beverage	228,304	362,183	489,098	1,079,585
Minor operated departments	50,850	62,606	34,868	148,324
Total revenue from operations	1,232,608	1,596,982	973,753	3,803,343
Revenues from subsidies:				
Appropriated fund payments	199,894	67,670	0	267,564
Consolidated package store dist.	43,586	43,586	43,586	130,758
Total subsidy revenues	243,480	111,256	43,586	398,332
Total income	1,476,088	1,708,238	1,017,339	4,201,665
Total expenses	1,361,117	1,583,565	956,001	3,900,683
Profits:				
Net profit with subsidies	114,971	124,673	61,338	300,982
Less: APF subsidies (including utilities)	244,294	103,670	18,000	365,964
CPS subsidy	37,680	43,586	43,586	124,852
Net profit w/o APF and CPS subsidies	(167,003)	(22,583)	(248)	(189,834)
Less: NMPC fringe subsidy	86,624	67,637	45,554	199,815
Net profit w/o any subsidies, equals total Navy profit (loss)	\$ (253,627)	\$ (90,220)	\$ (45,802)	\$ (389,649)

Note: Income Statements for FY 1985 - 87 are in a separate appendix. Extraordinary income and expenses excluded from Table 2.

Source: Logistics Management Institute and NAS Moffett Field

renovation will significantly boost patronage. Currently, the club's patronage is 10 percent active duty and 90 percent retirees.

The club currently employs about 50 personnel, mostly intermittent, with a total annual payroll of about \$375,000. In 1987, the club's revenue from all operations was \$1,232,608, of which \$953,454 came from food, \$228,304 came from the bar, and \$50,850 came from bingo. Despite these relatively high revenues, the club showed a profit of just \$114,971 before subtracting subsidies. APF direct reimbursement was \$199,894, and APF utility subsidies were an additional \$44,400. In addition, the club's share of CPS distributions was \$43,586. Therefore, after APF and CPS subsidies are eliminated, the officers' club lost \$167,003. The total Navy loss was \$253,627. In a zero-APF environment, this degree of loss will cause a heavy drain on other MWR resources. The club is implementing dues of \$10 per month for members, beginning October 1, 1988, to try to stem the losses.

CPO Club

The CPO club is also housed in a 1933 building but has had several additions over the years, including a large dining room added about 10 years ago. The building currently has about 16,000 square feet. Food and beverages are served in five separate areas with seating for 75, 175, 175, 200, and 250 people. The interior furnishings are in poor condition. The kitchen is much too small for the volume of food prepared: it puts out more than twice the meals that the officers' club does, with only one-third the space. Like the officers' club, a \$400,000 redecorating project is planned for the CPO club this year primarily for interior renovation with some kitchen modernization but not expansion.

The CPO club is actually located off base, at an entrance gate to NAS Moffett Field. The manager would like to open the facility to the general public but he is afraid the chiefs might object. Active duty chiefs comprise one-fourth of the patrons, the remainder are retirees. The chiefs oppose dues; they voted them down once.

The CPO club does a strong and growing business, serving 170,000 meals (many more than any of the clubs at either NAS Alameda or NAS Moffett Field), and catering 4,000 private parties per year. These are impressive numbers considering the size and condition of the facility, and the fact that only five lunches and five dinners are served per week.

In FY87, the CPO club had total sales revenue of \$1,596,982, only 20 percent of which came from bar sales. Still, the club managed only \$124,673 in profits before subtracting subsidies. APF direct payments were \$67,670, CPS profit distributions were \$43,586, and APF utility subsidies were \$36,000. Therefore, after subsidies are subtracted, the CPO club lost \$22,583. The total Navy loss, after subtracting NMPC-paid employee fringes, was \$90,220.

Enlisted Club

The enlisted club is in poor condition, physically and financially. Food and bar sales are both down 50 percent from 3 years ago, partly due to alcohol deglamorization, and partly due to McDonald's. However, the facility and its operations are probably also part of the problem. The wooden facility itself is over 40 years old. The rooms are small and the furniture, fixtures and other decor are in poor condition. Some relatively small NAF renovations are underway.

One of the three bars is being closed. There are three dining rooms/lounges, with total seating capacity of about 250 people. One of the bars is now an "all hands" bar, but this apparently hasn't helped sales significantly. The enlisted persons form a stable shore duty population, and most have cars and are choosing to go off base to eat and socialize. Club management claims that because it is difficult for women to get on base, the enlisted men therefore want to go off base. Given the condition of the club facilities, this is not surprising.

In spite of all of these problems, the enlisted club had sales revenues of \$973,753 in FY87. Only \$208,092 came from food sales at the club, \$120,776 in food sales came from the golf snack bar, and the remaining \$120,919 in food sales was from private parties. Club bar sales accounted for \$360,000 and golf bar sales were \$129,000. Bingo generated \$34,868 in revenues. Food at the club was a losing operation, serving only 60 lunches on weekdays, and no dinners. In total, the club made a small profit of \$61,338 before subtracting subsidies. APF direct payments were zero; however, CPS distributions were \$43,586, and APF utility subsidies were another \$18,000. Therefore, after subtracting subsidies, the enlisted club operations essentially broke even. When NMPC-paid employee fringe benefits are subtracted, the enlisted club had a total Navy loss of \$45,802.

Management of the clubs at NAS Moffett Field indicated that club food prices are about 75 percent, and bar prices are about 50 percent, of average market prices. We observed a lot of competition close by off base and in the Bay area in general.

NAS Moffett Field plans to spend \$400,000 on an officers' club that is losing money and another \$400,000 on a small CPO club that is losing money -- both clubs that already do a healthy business. The enlisted club is breaking even, but needs renovation badly and may need a new building altogether. If the installation had to borrow the money for these renovations, it probably would not be able to justify the loan request. And more renovations, plus repairs and maintenance, will be needed over the next 10 years of operation.

CONSOLIDATED CLUB FINANCIAL RESULTS

On a consolidated basis in FY87, the club system at NAS Alameda had unsubsidized losses of \$65,554 on total revenues from operations of \$3.71 million. Finally, if we subtract employee fringe benefits paid by NMPC, the total loss to the Navy of the NAS Alameda club system is \$219,219 (see Table 1).

At NAS Moffett Field, FY 1987 consolidated unsubsidized losses were \$189,834 on total revenues from operations of \$2.2 million. When we subtract from this figure the employee fringe benefits paid by NMPC, the loss to the Navy of the NAS Moffett Field clubs is \$389,649 (see Table 2).

Therefore, the unsubsidized total Navy losses of these two club systems were \$608,868.

This scenario may be repeating itself at many installations throughout the Navy. Something has to change if the club system is to remain economically viable in a zero-APF environment.

ECONOMIC FEASIBILITY OF A PPV

We have made a thorough analysis of the feasibility of a PPV for the clubs at NAS Alameda and at NAS Moffett Field. We examined typical financial statements on private sector cafeteria, restaurant, and club operations from several companies in the industry. In addition, we received data and analysis from a national CPA/management consulting firm specializing in the hospitality industry. From these data and analyses, we developed pro forma financial statements to represent

the operation of the combined NAS Alameda and NAS Moffett Field clubs under one PPV contract. The results of this analysis are provided in Table 3.

Based on the assumptions that current pricing policies are maintained, no membership dues are charged, and no initial capital improvements are mandated, we estimate that a PPV contract would provide a pool of \$250,000 to \$400,000 in additional profits (FY 1990 dollars) that could be shared between the contractor and the two installations. In addition, the PPV contractor would provide \$100,000 to \$150,000 in annual increments to an escrow fund for capital improvements. In total, the PPV could provide between \$350,000 and \$550,000 in total payments to the club system at these installations under current conditions. This compares to \$255,388 in total unsubsidized local NAF losses for clubs at these two installations combined at the present time. It compares to \$608,868 in total unsubsidized Navy losses for clubs at these two installations at the present time.

Additional profit is the amount of profit over and above the minimum amount necessary to attract a private contractor to enter into a PPV arrangement for the two club systems. The minimum amount is the standard industry percentage of total net profit as a percentage of total gross sales. PPVs for Navy clubs are a new concept; the Navy is restricting the contractor's market to current authorized users, and the Navy is offering no revenue guarantees or other safeguards against monetary losses to the contractor. Therefore, this initial Navy PPV club represents some degree of additional risk to the contractor over and above normal market risk for similar unrestricted ventures in the private sector. Therefore, a contractor may require some amount of additional profit, over and above the minimum percentage, as compensation for bearing this additional entrepreneurial risk of a PPV Navy club system. The specific amount of additional profit required for this risk is uncertain at this time and will vary from contractor to contractor based on each contractor's perception of the risk. The additional profit shown in Table 3 is therefore available to be shared between the PPV contractor and the two installations. The actual amount of NAF payments to the two installations from this pool of additional profits will be determined by the selected PPV contractor's contractual bid, and the actual revenues generated by the club systems at NAS Alameda and NAS Moffett Field.

We would expect the PPV contractor to improve the quality of facilities and services and pursue other policies to increase patronage. The PPV contractor would have the motivation and flexibility to take these actions — that the NAF club system

TABLE 3
SUMMARY PUBLIC/PRIVATE VENTURE INCOME STATEMENT PROJECTION
FOR NAS ALAMEDA AND NAS MOFFET FIELD, FY 1990

	Officer's Club
Revenues	
Food	\$ 4,779,783
Beverage	2,416,905
Minor operated departments	470,367
Total revenues	7,667,055
Expenses	
Direct	4,692,640
Indirect	2,130,469
Total expenses	6,823,109
Profits	
Net profit (before taxes)	843,946
Minimum required by contractor	460,023
Additional profit	\$ 383,923

Notes: Indirect expenses include a 2 percent of gross revenues escrow for capital improvements, or \$152,469

Source: Logistics Management Institute.

does not always have – in order to increase revenues and profits. And, if the contract is written properly (see next section), the NAF can share in the entrepreneur's increased business and profits. For example, a 20 percent increase in revenues, which we consider feasible, could generate an additional \$110,000 in additional profits for the two installations, bringing the potential total to \$650,000 per year. The implementation of dues at the officer's and/or CPO/Top Four clubs would contribute even more to the additional profit pool.

Another factor to be taken into account from the Navy's perspective are hidden subsidies that could be avoided with a PPV. One of these is the fringe benefits paid by NMPC on behalf of all local NAF employees. Such fringe benefits as health and life insurance and retirement are paid for by the Navy and the costs are not seen in the financial statements of the the local NAF. Fringe benefits are estimated at 23 percent of direct salaries and wages. However, since the majority of club workers are intermittents not receiving fringe benefits, we estimate these costs at 10 percent of salaries and wages. This accounts for the \$353,480 difference between unsubsidized local NAF losses and total Navy losses. Another hidden subsidy is the amount of capital improvements needed to keep the facilities in shape or to improve them. Reserves for these amounts are not shown in the local NAF financial statements. A PPV contractor would want to keep up the facilities to attract business and would be required to do so under a PPV contract.

Our analysis was conducted using industry standard expense ratios, given the same sales revenues that the clubs are currently experiencing. There are several reasons why a PPV contractor, according to our estimates, is likely to be able to make these two break-even club systems profitable. The managerial and financial economies that can be realized by a regional package are important. National or regional companies in the industry will be able to include the clubs within existing regional management structure, thereby reducing overhead costs. PPV management will have greater flexibility in employee scheduling and other personnel decisions that may achieve direct salary and fringe benefit savings. PPV supervisory personnel in each club will be given more economic and other incentives to increase the efficiency of operation – incentives that are too often restricted or unused in the military club system.

Another area that a PPV contractor may excel in is cost control. National firms have developed detailed procedures to track and control food costs that they have

implemented successfully at hundreds, sometimes thousands, of restaurants. For example, private companies tend to use computerized cash registers that track the size and type of every item sold, by time of day and day of the week; and they know from studies of all their restaurants the most efficient amount and cost of all inputs to those items. Therefore, they are able to quickly analyze sales and costs of sales (e.g., daily) from their automated files and identify and resolve inefficiencies before they have significant effects on overall costs. In this and other ways, a good PPV contractor will be able to achieve the industry standard expense ratios that we applied to the club data in our analysis.

We conclude that a packaged PPV for the clubs at NAS Alameda and NAS Moffett Field is feasible from the perspective of both the local installations' and the Navy's perspectives. The PPV will definitely prevent out-of-pocket financial losses to the MWR fund, provide a source of outside funds for capital improvements, and eliminate \$353,000 per year in fringe benefit expenses. Further, the PPV has the potential to increase the quality of facilities and services and to provide a larger pool of local NAF profits to be shared by the installations.

We believe that the regional packaging of two or more club systems will be the most effective approach to Navy club privatization. The industry is organized on a regional basis for sound economic and managerial reasons. The Navy should take advantage of these economic and managerial efficiencies in those situations where it decides to privatize clubs. The Navy will obtain better bids, from both an economic and a quality of management standpoint, if it offers several, preferably many club systems in a region in a single request for proposals (RFP). Our discussions with industry representatives corroborate this recommended strategy.

PPVs for clubs should not be viewed as the only solution to increasing the economic viability of the Navy club system in a reduced or zero-APF environment. PPVs are one option that may be used in some, maybe even most, situations. However, continued improvement of in-house funding and operation of clubs, along with other changes in management, training, and operation deemed necessary by NMPC, should combine with the PPV option to provide the Navy with a range of alternatives for providing quality club facilities and services at all installations.

STRUCTURE OF THE REQUEST FOR PROPOSALS

The RFP should be as flexible as possible in order to take maximum advantage of the private sector's expertise in operating clubs and making capital improvements to facilities. At the same time, positive incentives should be built into the contract to motivate the contractor to maintain a military club atmosphere (e.g., esprit de corps, appealing to junior officers and enlisted personnel, etc.). The main aspects of the RFP should include:

- Ten year contract, with two 5-year options
- Option for contractor to cancel contract after 3 years, but by year 5 (i.e., in years 4 or 5) compensation to contractor for unamortized portions of any capital improvements
- Contractor operations of all food and beverage operations at the club facilities and at other facilities operated by the club
- Contractor design, construction, and financing of any capital improvements
- No mandatory initial capital improvements
- Continued APF support for repairs to maintain the structural integrity of facilities
- Two percent of gross food and beverage revenues as capital improvements escrow
- Usage limited to currently authorized users only
- Uncontrolled prices
- All amusement machine revenues and expenses to be part of contractor's operation
- Contractor to give current club employees a first right of refusal on jobs, with no arbitrary dismissal for 180 days
- Proposers to bid schedule of percentage of gross revenues to be paid to local NAF
- Installations to share NAF payments from contractor in proportion to installation gross sales ratio as a percent of total gross sales
- Use award fee contract to provide positive incentive to contractor to provide the maintenance, cleanliness, and quality of operations that are desired by each local installation advisory committee

- Routine maintenance and operations plan to be submitted with proposal.

The criteria for source selection should encompass four primary areas, with weighting factors to be decided by the installations:

- NAF payments
- Capital improvements plan and schedule
- Operations and maintenance plan
- Experience and performance history.

The industry prefers to deal with rather short contract terms, normally in the range of 2 to 5 years with options for extension. Where there is major capital investment required (e.g., extensive renovations or additions), companies require a longer period in order to amortize the investment costs over a period approximately equal to the useful life of the investment. We believe that some major capital improvements may be required at some of the club facilities. Therefore, we recommend a contract period of 10 years with two 5-year options.

The contractor should have an option to cancel the contract after 3 years, but no later than the fifth year. Privatized military clubs are a new concept to the industry, and, without income guarantees by the Navy, there needs to be an experimental period in the contract to test the workability of the concept. This provision will attract more bidders and should not be necessary in later PPV club contracts if things work out well in this first project.

The contractor should be given every opportunity to manage all aspects of the club systems at each installation, including ancillary facilities and services. These would include such things as the bowling center deli and separate pizza facility at NAS Alameda, the golf course snack bar and lounge at NAS Moffett Field, and all amusement and other revenue generating operations at all club facilities. One exception to this area may be telephones.

The contractor would be responsible for the design, financing, construction, and operation of any capital improvements to any club facilities. Local, as opposed to NAVFAC, construction codes and inspections should apply; however, the contractor would have to have design plans approved by the installation for architectural

compatibility with other structures on the base. The Navy would take title to any additions as soon as they are completed.

There would be no mandatory initial capital improvements. A listing of desired capital improvements for each facility would be provided in the RFP, and proposers would be evaluated on proposed capital improvements. The base should not restrict the redesign or consolidation of facilities in the RFP, and, instead, should rely on the private contractor's ingenuity to propose efficient alternative designs. Two percent of gross food and beverage revenues should be placed in an escrow or similarly secured account to be used only for the purpose of capital improvements over the life of the contract. This ensures continued maintenance and upgrading of the physical facilities.

We do not see a need, at this point, to open the club facilities to the general public on a limited or unlimited basis. This should be kept open as an option by NMPC to be discussed at an industry forum or bidders' conference if the industry feels that it is the only way they can be enticed to bid. NMPC should remain aware that opening club facilities to the public, at least on a limited (e.g., membership) basis, may be necessary in some PPV situations.

Prices in clubs should be uncontrolled. It is infeasible to establish an objectively measurable standard of a certain percent of market prices. The food and beverage items, and the clubs or restaurants to be surveyed, are too difficult to define, let alone implement. We believe that local area competitive forces and the contractor's profit motive will function to provide quality products and services at reasonable prices.

The contractor should provide current employees with a first right of refusal to keep their jobs (for those positions that are not eliminated entirely), with no arbitrary dismissal allowed during the first 180 days of the contract. The industry is comfortable with this provision; they deal in this manner now when they take over existing operations in the private sector.

Proposers would bid a schedule of gross revenues that would be shared with the NAFI. This percentage may be fixed or varying, depending on each individual bidder's proposal. Proposers would be evaluated on this bid item. The two installations should share any resulting NAF payments in proportion to gross revenues generated by all club facilities at their respective installations. The

installations may want to agree, before release of the RFP, to vary this arrangement. For example, they may agree that the first one-half of the NAF payment is split equally and the remainder on a percentage of gross basis.

Award fee should be included to allow each installation to influence qualitative aspects of the contractor's operation. For example, the contract may state that up to 20 percent of the monthly NAF payment may be rebated to the contractor for degrees of performance in responding to the desires of the club advisory council. Examples of such club advisory council desires would be: more live entertainment, attracting more junior officers, attracting more active duty as compared to retired, etc. The council can change its desires on a quarterly or semiannual basis. Studies have found that relatively small award fees can bring about significant changes in qualitative aspects of contractor operations.

Routine maintenance and operations plans should be a required submittal and evaluated by the selection committee. The plan would become part of the contract and must be followed by the contractor. Significant deviations from the plan should be called to the attention of the contractor, and if not corrected within a predefined time period, would be fixed by the NAFI and billed to the contractor.

**AN APPROACH FOR A PUBLIC-PRIVATE
VENTURE IN NAVY CLUBS:
NAS ALAMEDA AND
NAS MOFFETT FIELD**

APPENDICES

October 1988

**Jordan W. Cassell
Robert Crosslin
Trevor L. Neve**

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APPENDIX A

**NAS ALAMEDA FINANCIAL STATEMENTS FOR
FY 1985, FY 1986, AND FY 1987**

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*** A01 ***
SUMMARIZED INCOME STATEMENT
PERIOD ENDING 30 SEP 86

RUN DATE 10/27/86

	CURRENT MONTH ACTUAL	%	YTD ACTUAL	%	YTD BUDGET	%
RESALE REVENUE	97,616.23	100.0	1,206,691.64	100.0	1,376,200.00	100.0
COST OF GOODS SOLD	28,438.83	29.1	386,118.02	32.0	476,100.00	36.5
GROSS PROFIT/LOSS	69,195.40	70.9	820,573.62	68.0	900,100.00	65.5
OTHER INCOME :						
PROGRAM REVENUE	3,609.25	100.0	50,506.55	100.0	44,500.00	100.0
CPS PROFITS	8,465.26		9,202.49		26,000.00	
APF REIMBURSEMENT	27,358.92		71,904.62		70,000.00	
OTHER REVENUE	5,803.58		67,031.84			
EXTRAORDINARY INCOME	807.92		8,059.22			
TOTAL OTHER INCOME	46,104.93		206,704.72		140,500.00	
OTHER EXPENSES:						
DIRECT SALARIES AND BENEFITS	41,758.36	41.2	514,903.66	41.0	516,800.00	36.4
GEN AND ADMIN SALARIES AND BENEFITS	6,472.59	6.4	82,270.71	6.3	132,020.00	9.4
DIRECT OTHER	12,878.48	12.7	157,347.55	12.5	158,000.00	11.1
GEN AND ADMIN OTHER	16,511.54	16.3	171,290.21	13.6	160,000.00	11.3
EXTRAORDINARY EXPENSE	17.65	0.0	11,962.93	1.0		
TOTAL OTHER EXPENSE	938.64	77.0	937,775.06	74.6	967,900.00	68.2
NET PROFIT/LOSS	37,361.69	36.9	89,503.28	7.1	72,700.00	5.1

"PERCENTAGES FOR OTHER EXPENSES & NET PROFIT/LOSS ARE EXPRESSED AS A PERCENTAGE OF RESALE & PROGRAM REVENUE."

ANNUAL APPROPRIATED SUPPORT

335,000.00

LIQUIDITY ANALYSIS
BILL PAYING ABILITY AND AVAILABLE FUNDS IN
EXCESS OF CURRENT LIABILITIES/RESTRICTIONS

ACID TEST RATIO	2.2 TO 1	CURRENT RATIO	2.8 TO 1	AVAILABLE FUNDS
UNRESTRICTED CASH PLUS CURRENT RECEIVABLES OVER CURRENT LIABILITIES. GENERALLY 1 TO 1 IS NORM. ANALYZE FURTHER IF LOWER - MAY INDICATE RESTRICTED CASH. DEBTS TOO HIGH; OR IF HIGHER - MAY INDICATE AVAILABLE/UNPROGRAMMED FUNDS, UNCOLLECTED RECEIVABLES.				TOTAL CASH LESS RESTRICTED CASH PLUS CUR RECEIVABLES LESS CUR LIABILITIES EQUALS AVAIL FUNDS
				250,416.30 17,609.27 12,322.18 110,249.99 155,076.22

*** A01 ***

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ASSETS	CUR YEAR	LAST YEAR	LIABILITIES & NET WORTH	CUR YEAR	LAST YEAR
ASSETS			LIABILITIES & NET WORTH		
CASH			CURRENT LIABILITIES		
CONCENTRATION BANK ACCOUNT	221,507.03	92,370.18	20100 ACCOUNTS PAYABLE - TRADE	37,380.44	23,849.95
RESTRICTED CASH-CAP OUTLAYS	1,609.27	19,609.27	20200 ACCOUNTS PAYABLE - OTHER	12,000.00	5,000.00
RESTRICTED CASH-LOCAL NATL			20300 CUSTOMER DEPOSITS		5.00
SUB TOTAL			20400 GRATUITIES DUE EMPLOYEES	62.20	11.13
IMPREST BANK ACCOUNT-LOCAL	239,116.30	109,979.45	20500 SERVICE CHARGES DUE EMPLOYEE	631.83	1,020.52
IMPREST BANK ACCOUNT-PAYROLL			20600 ASSESSMENTS DUE NMPC		
IMPREST BANK ACCT-FOR CURR			20700 CPS SURCHARGE/FGN NATL LIAB		
IMPREST BANK ACCT-CREDIT CARD			21100 ACCRUED WAGES PAYABLE	10,879.34	11,148.90
CHANGE FUNDS	10,500.00	10,000.00	21200 ANNUAL LEAVE PAYABLE	39,028.70	31,165.32
IMPREST/PEITY CASH	300.00	800.00	21300 FEDERAL WITHHOLDING TAX PAY		
TOTAL CASH	250,416.30	120,779.45	21400 SOCIAL SECURITY TAX PAYABLE	777.88	785.99
RECEIVABLES			21500 STATE WITHHOLDING TAX PAY		
ACCOUNTS RECEIVABLE-GENERAL	10,163.55	9,128.90	21600 P/R DEDUCTION SAVINGS BONDS		
ACCOUNTS RECEIVABLE-REY CHKS	1,396.75	55.00	21700 RETIREMENT ANNUITY		
ACCOUNTS RECEIVABLE-OTHER	961.88	7,461.19	21800 GROUP LIFE INSURANCE		
TOTAL RECEIVABLES	12,522.18	16,645.09	21900 GROUP COMP MEDICAL WITHHOLD		
INVENTORY			22000 DISABILITY INSURANCE		
CFPT RESALE INVENTORIES	31,292.32	41,199.01	22100 HEALTH MAINT ORGANIZATION		
CENTRAL STOREROOMS	32,784.16	35,511.33	22200 MILITARY PAY DEDUCTIONS		
TOTAL INVENTORY	64,076.48	76,710.34	22600 FOREIGN NATIONAL WITHHOLDING		
PREPAID EXPENSES			22900 PAYROLL DEDUCTIONS - OTHER		
PREPAID SUPPLIES			25100 UNEARNED INCOME	9,489.60	1,500.00
PREPAID CONTRACTS	712.91	558.34	TOTAL CURRENT LIABILITIES	110,249.99	74,464.53
PREPAID TICKETS			OTHER LIABILITIES		
PREPAID OTHER EXPENSES			27100 LONG TERM LOANS PAYABLE-NMPC		
SUSPENSE ACCOUNT			27200 OTHER LONG TERM LOANS PAY		
TOTAL PREPAID	712.91	558.34	28100 LONG TERM RET AND SEV ALLOW		
TOTAL CURRENT ASSETS	327,727.87	214,693.22	28200 LONG TERM BONUSES PAYABLE		
FIXED ASSETS			TOTAL OTHER LIABILITIES		
VEHICLES	2,377.14	2,377.14	NET WORTH		
FURNITURE FIXTURES & EQUIP	250,545.15	224,966.78	29100 RETAINED EARNINGS BEG OF FY	516,022.14	442,988.97
BUILDINGS AND FACILITIES			ADD ADJUSTMENT CREDITS YTD		
BLGS AND FACILITIES IMPRVMT	106,816.80	88,416.80	LESS YTD PROFIT OR LOSS	1,858.40	
CONSTRUCTION IN PROGRESS	163,540.66	162,740.66	29501 CENTRAL FUNDS-CAPITAL GRANTS	89,503.28	73,033.17
VEHICLES	2,377.14	2,377.14	29502 MAJOR CLAIMANT - CAP GRANTS		
ACCUM DEPR - VEHICLES	104,915.01	90,366.66	29503 CPS PROFITS - CAPITAL GRANTS		
ACCUM DEPR - F & E			29504 APF REIMB - CAPITAL ITEMS		
ACCUM DEPR - RING & FACI			29505 CAPITAL GRANTS - OTHER	13,400.00	
ACCUM DEPR-BLDGS & FACI IMP	14,424.67	10,003.83	29994 CPS PROFIT DISTR - LOCAL		
FIXED ASSET BOOK VALUE	407,962.93	375,793.45	29997 CPS PROFIT DISTR - NMPC		
LOANS RECEIVABLE			29998 CPS PROFIT DISTR - MAJ CLAIM		
TOTAL ASSETS	729,690.80	590,466.67	TOTAL NET WORTH	619,440.81	516,022.14
TOTAL ASSETS			TOTAL LIAB. AND NET WORTH	729,690.80	590,466.67

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*** 001 ***
SUMMARY OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

RUN DATE 10/27/86
PAGE 02

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
---GENERAL & ADMIN EXPENSE---						
601-99 SALARIES AND WAGES	5,600.12	5.53	73,521.10	5.82	76,357.04	6.64
621-99 EMPLOYERS SHARE OF FICA	416.03	.41	5,904.65	.47	39,169.15	3.40
622-99 ANNUAL LEAVE EXPENSE	456.44	.45	2,670.67	.21	2,768.23	.24
623-99 SICK LEAVE EXPENSE			174.29	.01	160.29	.01
641-99 UTILITIES	6,000.00	5.93	65,281.50	5.19	56,656.21	4.92
642-99 BLDG AND EQUIPMENT RENTAL	111.25	.11	1,029.00	.08	1,185.00	.10
661-99 TELEPHONE TELEGRAPH POSTAGE	935.95	.92	4,645.46	.37	4,019.79	.35
681-99 REP & MAINT-BLDG & FACIL			690.49	.05	835.00	.07
682-99 REP & MAINTENANCE - VEHICLES	10.32	.01	725.33	.06	445.26	.04
683-99 REPAIRS & PAINT - F, F & E	469.60	.46	6,484.23	.52	10,111.56	.88
684-99 MINOR PROPERTY			3,240.64	.26		
701-99 SUPPLIES	514.34	.51	10,804.15	.86	8,692.13	.76
703-99 LAUNDRY			9.50		21.50	
721-99 TRAVEL AND PER DIEM	1,310.18	1.29	2,174.27	.17	2,049.96	.18
731-99 FREIGHT & TRANSPORTATION			224.90	.02	133.32	.01
741-99 COMMON SUPP SERVICE EXPENSE	2,634.73	2.60	31,201.95	2.48	25,305.20	2.20
763-99 DEPR EXPENSE - EQUIPMENT	1,593.51	1.57	19,122.18	1.52	15,616.49	1.38
764-99 DEPR EXP - BLDG & FACIL IMP	368.40	.36	4,420.84	.35	1,810.18	.16
781-99 ADVERTISING AND PROMOTION	2,032.97	2.03	14,262.26	1.13	12,872.33	1.12
782-99 CONFERENCES AND TRAINING			708.95	.06	654.70	.06
784-99 CREDIT CARD SALES EXPENSE	158.21	.16	1,686.90	.13	1,240.11	.11
791-99 CENTRAL STORES SHORTAGE	332.10	.33	601.57	.05	599.79	.05
799-99 MISCELLANEOUS EXPENSE	22,984.15	22.78	3,916.09	.31	3,073.38	.27
			253,560.92	20.17	262,906.32	22.83
NET OPERATING PROFIT/LOSS	36,871.42	36.42	93,406.99	7.43	71,559.08	6.22
-----OTHER INCOME-----						
812-00 CASH OVERAGE	290.86	.29	3,187.63	.25	1,335.73	.12
814-00 PRIOR FY INCOME ADJUSTMENT	41.61	.04	41.61		167.21	.01
891-00 MISC INCOME - EXTRAORDINARY	475.45	.47	4,829.98	.38	519.35	.05
	807.92	.80	8,059.22	.64	2,022.29	.18
-----OTHER EXPENSE-----						
912-00 CASH SHORTAGE	127.43	.13	2,789.59	.22	1,087.50	.09
913-00 LOSS ON DISP OF FIXED ASSETS	190.22	.19	833.50	.07	309.11	.03
914-00 PRIOR FY EXPENSE ADJUSTMENT			364.43	.03	1,022.00	.09
915-00 BAD CHECK EXPENSE			55.00		159.23	.01
916-00 OTHER BAD DEBT EXPENSE			7,900.59	.63		
940-00 INTEREST EXPENSE-LATE PYMT	317.65	.31	11,962.93	.95	14.34	.00
					548.20	.05
NET PROFIT/LOSS	37,361.69	36.90	89,503.28	7.12	73,033.17	6.35

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COM MAS ALAMEDA CA

*** (01) ***

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

PAGE 1

RUN DATE 10/27/86

*** 01 - FOOD DEPARTMENT	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES	LAST YTD	% OF SALES
301-01 RESALE REVENUE	70,954.45	100.00	851,454.97	100.00	883,000.87	100.00
401-01 COST OF GOODS SOLD	20,697.46	29.17	283,902.43	33.34	304,956.80	34.54
GROSS PROFIT/LOSS	50,256.99	70.83	567,552.54	66.66	578,044.07	65.46
501-01 PROGRAM REVENUE	6,070.27		50,615.97		50,772.08	100.00
551-01 APF REIMBURSEMENT						
581-01 CENTRAL STORES OVERAGE						
591-01 VENDING MACHINE COMMISSIONS						
592-01 AMUSEMENT MACHINE COMM						
593-01 OTHER COMMISSIONS						
TOTAL OTHER REVENUE	6,070.27		50,615.97		50,772.08	
601-01 SALARIES AND WAGES	27,000.25	38.05	334,503.44	39.29	336,495.45	38.11
602-01 SALARIES & WAGES-LOCAL MATL						
621-01 EMPLOYERS SHARE OF FICA	2,196.72	3.10	26,668.31	3.13		
622-01 ANNUAL LEAVE EXPENSE	2,205.80	3.11	24,224.80	2.85	24,023.58	2.72
623-01 SICK LEAVE EXPENSE	453.90	.64	1,690.56	.20	2,723.36	.31
624-01 EMPLOYEE MEALS						
625-01 EMPLOYEE BENEFITS-LOCAL MATL						
626-01 EMPLOYEE BENEFITS - OTHER						
641-01 UTILITIES						
642-01 BLDG AND EQUIPMENT RENTAL						
643-01 TELEPHONE TELEGRAPH POSTAGE						
681-01 REP & MAINT-BLDG & FACIL						
682-01 REP & MAINTENANCE - VEHICLES						
683-01 REPAIRS & MAINT - F, F & F	51.32	.07	178.32	.02	229.00	.03
684-01 MINOR PROPERTY						
701-01 SUPPLIES	2,864.79	4.04	1,089.50	.13	25,281.63	2.86
703-01 LAUNDRY	1,591.52	2.24	23,633.99	2.78	25,181.99	2.92
721-01 TRAVEL AND PER DIEM	3.64	.01	105.37	.01	44.10	
731-01 FREIGHT & TRANSPORTATION						
741-01 DEPR EXPENSE - VEHICLES						
762-01 DEPR EXPENSE - EQUIPMENT						
763-01 DEPR EXPENSE - BLDG & FACIL						
764-01 DEPR EXP - BLDG & FACIL IMP						
781-01 ADVERTISING AND PROMOTION	252.37	.36	1,942.28	.23	81.90	.01
782-01 CONFERENCES AND TRAINING						
783-01 INSTRUCTIONAL FEES						
785-01 AWARDS & PRIZES						
787-01 ENTERTAINMENT	2,200.00	3.10	37,185.00	4.37	40,902.00	4.63
789-01 ASSESSMENTS DUE NMPC						
791-01 CENTRAL STORES SHORTAGE	43.25	.06	160.63	.02	175.00	.02
799-01 MISCELLANEOUS EXPENSE	38,863.62	54.77	474,749.08	55.96	455,737.01	51.81
TOTAL DIRECT EXPENSE	17,463.64	24.61	143,419.43	16.84	173,079.14	19.60
DEPARTMENTAL PROFIT/LOSS	25,565.00					
EQM INVENTORY (+ CEN STORES) BALANCE						
INVENTORY (+ CEN STORES) TURNS	1.9 MONTHS		1.8 MONTHS			
INVENTORY (+ CEN STORES) ON HAND	1.1 MONTHS		1.2 MONTHS			

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COM NAS ALAMEDA CA

*** F01 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD END'NG 30 SEP 1986

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*** 02 - BAR DEPARTMENT

	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
301-02 RESALE REVENUE	16,677.33	100.00	195,866.40	100.00
401-02 COST OF GOODS SOLD	3,739.70	22.42	43,636.29	22.28
GROSS PROFIT/LOSS	12,937.63	77.58	152,230.11	77.72

PROGRAM REVENUE

501-02 APF REIMBURSEMENT
501-02 CENTRAL STORES OVERAGE
501-02 VENDING MACHINE COMMISSIONS
502-02 AMUSEMENT MACHINE COMMISSIONS
503-02 OTHER COMMISSIONS

2,136.87

611.56

100.00

TOTAL OTHER REVENUE

2,136.87

611.56

35.61

601-02 SALARIES AND WAGES
602-02 SALARIES & WAGES-LOCAL MATL
621-02 EMPLOYERS SHARE OF FICA
622-02 ANNUAL LEAVE EXPENSE
623-02 SICK LEAVE EXPENSE
624-02 EMPLOYEE MEALS
625-02 EMPLOYEE BENEFITS-LOCAL MATL
626-02 EMPLOYEE BENEFITS - OTHER
641-02 UTILITIES
642-02 BLDG AND EQUIPMENT RENTAL
661-02 TELEPHONE, TELEGRAPH, POSTAGE
681-02 REP & MAINT-BLDG & FACIL
682-02 REP & MAINTENANCE - VEHICLES
683-02 REPAIRS & MAINT - F, F & E
684-02 MINOR PROPERTY
701-02 SUPPLIES
703-02 LAUNDRY
721-02 TRAVEL AND PER DIEM
731-02 FREIGHT & TRANSPORTATION
761-02 DEPR EXPENSE - VEHICLES
762-02 DEPR EXPENSE - EQUIPMENT
763-02 DEPR EXPENSE - BLDG & FACIL
764-02 DEPR EXP - BLDG & FACIL IMP
781-02 ADVERTISING AND PROMOTION
782-02 CONFERENCES AND TRAINING
783-02 INSTRUCTIONAL FEES
785-02 AWARDS & PRIZES
787-02 ENTERTAINMENT
789-02 ASSESSMENTS DUE NMPC
791-02 CENTRAL STORES SHORTAGE
799-02 MISCELLANEOUS EXPENSE

5,284.26
407.51
185.40
133.80
50.00
70.00
305.02
104.00

31.69
2.44
1.11
.80
.30
.42
1.83
.62

65,973.04
4,998.50
1,955.96
1,920.26
600.00
980.00
1,962.90
1,229.80

67,513.28
1,850.13
470.89
600.00
579.00
1,400.87
1,580.30
1,264.90

33.68
2.55
1.00
.98
.31
.50
1.00
.6

TOTAL DIRECT EXPENSE
DEPARTMENTAL PROFIT/LOSS
EOM INVENTORY (+ CEN STORES) BALANCE
INVENTORY (+ CEN STORES) TURNS
INVENTORY (+ CEN STORES) ON HAND

2,400.00
7.20
60.00
9,007.19
1,730.44
9,732.77

14.39
.04
.36
54.01
23.57

22,440.00
1,291.43
774.00
104,125.91
50,241.07

31,710.00
387.24
264.00
108,003.03
39,731.73

16.73
.20
.64
56.67
20.96

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COM NAS ALAMEDA CA

*** GO1 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

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*** 03 - SUNDRIES

301-03 RESALE REVENUE

401-03 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-03 PROGRAM REVENUE
551-03 APF REIMBURSEMENT
581-03 CENTRAL STORES COVERAGE
591-03 VENDING MACHINE COMMISSIONS
592-03 AMUSEMENT MACHINE COMP
593-03 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-03 SALARIES AND WAGES
602-03 SALARIES & WAGES-LOCAL NATL
621-03 EMPLOYERS SHARE OF FICA
622-03 ANNUAL LEAVE EXPENSE
623-03 SICK LEAVE EXPENSE
624-03 EMPLOYEE MEALS
625-03 EMPLOYEE BENEFITS-LOCAL NATL
626-03 EMPLOYEE BENEFITS - OTHER
641-03 UTILITIES
642-03 BLDG AND EQUIPMENT RENTAL
661-03 TELEPHONE, TELEGRAPH, POSTAGE
681-03 REP & MAINT-BLDG & FACIL
682-03 REP & MAINTENANCE - VEHICLES
683-03 REPAIRS & MAINT - I, F & E
684-03 MINOR PROPERTY
701-03 SUPPLIES
703-03 LAUNDRY
721-03 TRAVEL AND PER DIEM
731-03 FREIGHT & TRANSPORTATION
761-03 DEPR EXPENSE - VEHICLES
762-03 DEPR EXPENSE - EQUIPMENT
763-03 DEPR EXPENSE - BLDG & FACIL
764-03 DEPR EXP - BLDG & FACIL IMP
781-03 ADVERTISING AND PROMOTION
782-03 CONFERENCES AND TRAINING
783-03 INSTRUCTIONAL FEES
785-03 AWARDS & PRIZES
787-03 ENTERTAINMENT
789-03 ASSESSMENTS DUE NMPC
791-03 CENTRAL STORES SHORTAGE
799-03 MISCELLANEOUS EXPENSE
TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS
INVENTORY (+ CEN STORES) ON HAND

CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
203.25	100.00	2,064.90	100.00
152.72	75.14	1,707.78	82.71
50.53	24.86	357.12	17.29

842.96 44.77

357.12 17.29

499.59

2.6 MONTHS
3.3 MONTHS

*** GO1 ***

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ALAMEDA CA

(Private Parties)

*** 04 - OTHER RESALE DEPARTMENT

301-04 RESALE REVENUE

401-04 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-04 PROGRAM REVENUE

551-04 APF REIMBURSEMENT

581-04 CENTRAL STORES COVERAGE

591-04 VENDING MACHINE COMMISSIONS

592-04 AMUSEMENT MACHINE COMM

593-04 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-04 SALARIES AND WAGES

602-04 SALARIES & WAGES-LOCAL MATL

621-04 EMPLOYERS SHARE OF FICA

622-04 ANNUAL LEAVE EXPENSE

623-04 SICK LEAVE EXPENSE

624-04 EMPLOYEE MEALS

625-04 EMPLOYEE BENEFITS-LOCAL MATL

626-04 EMPLOYEE BENEFITS - OTHER

641-04 UTILITIES

642-04 BLDG AND EQUIPMENT RENTAL

661-04 TELEPHONE, TELEGRAPH, POSTAGE

681-04 REP & MAINT-BLDG & FACIL

682-04 REP & MAINTENANCE - VEHICLES

683-04 REPAIRS & MAINT - F, F & E

684-04 MINOR PROPERTY

701-04 SUPPLIES

703-04 LAUNDRY

721-04 TRAVEL - O FFER DIEM

731-04 FREIGHT & TRANSPORTATION

761-04 DEPR EXPENSE - VEHICLES

762-04 DEPR EXPENSE - EQUIPMENT

763-04 DEPR EXPENSE - BLDG & FACIL

764-04 DEPR EXP - BLDG & FACIL IMP

781-04 ADVERTISING AND PROMOTION

782-04 CONFERENCES AND TRAINING

783-04 INSTRUCTIONAL FEES

785-04 AWARDS & PRIZES

787-04 ENTERTAINMENT

789-04 ASSESSMENTS DUE NMPC

791-04 CENTRAL STORES SHORTAGE

799-04 MISCELLANEOUS EXPENSE

TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS

INVENTORY (+ CEN STORES) ON HAND

*** M01 ***

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

CURRENT MONTH

3,364.05

311.00

3,053.05

1,691.35

120.93

162.89

17,812.82

1,363.79

1,938.43

410.92

50.28

3.59

4.84

65.45

5.01

7.12

1.51

100.00

9.24

90.76

27,214.88

5,618.54

21,596.34

100.00

20.65

79.35

16,661.34

1,033.19

330.65

55.25

3.43

1.10

100.00

100.00

100.00

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*** M01 ***

3.5 MONTHS
3.5 MONTHS

2.3 MONTHS
2.4 MONTHS

2.3 MONTHS
2.4 MONTHS

2.3 MONTHS
2.4 MONTHS

2.3 MONTHS
2.4 MONTHS

PAGE 4
RUN DATE 10/27/86

LAST YTD

30,153.75

7,313.63

22,840.12

100.00

100.00

100.00

100.00

100.00

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DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

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RUN DATE 10/27/86

LAST YTD % OF
SALES

% OF
SALES

CURRENT
YTD

CURRENT
MONTH

% OF
SALES

07 - Pizza Operation

301-07 RESALE REVENUE

401-07 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-07 PROGRAM REVENUE

551-07 APF REIMBURSEMENT

561-07 CENTRAL STORES OVERAGE

591-07 VENDING MACHINE COMMISSIONS

592-07 AMUSEMENT MACHINE COMM

593-07 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-07 SALARIES AND WAGES

602-07 SALARIES & WAGES-LOCAL MATL

621-07 EMPLOYERS SHARE OF FICA

622-07 ANNUAL LEAVE EXPENSE

623-07 SICK LEAVE EXPENSE

624-07 EMPLOYEE MEALS

625-07 EMPLOYEE BENEFITS-LOCAL MATL

626-07 EMPLOYEE BENEFITS -- OTHER

641-07 UTILITIES

642-07 BLDG AND EQUIPMENT RENTAL

643-07 TELEPHONE TELEGRAPH POSTAGE

644-07 REP & MAINT-BLDG & FACIL

645-07 REP & MAINT-VEHICLES

646-07 REPAIRS & MAINT - F, F & E

647-07 MINOR PROPERTY

648-07 SUPPLIES

649-07 LAUNDRY

650-07 TRAVEL AND PER DIEM

651-07 FREIGHT & TRANSPORTATION

652-07 DEPR EXPENSE - VEHICLES

653-07 DEPR EXPENSE - EQUIPMENT

654-07 DEPR EXPENSE - BLDG & FACIL

655-07 DEPR EXP - BLDG & FACIL IMP

656-07 ADVERTISING AND PROMOTION

657-07 CONFERENCES AND TRAINING

658-07 INSTRUCTIONAL FEES

659-07 AWARDS & PRIZES

660-07 ENTERTAINMENT

661-07 ASSESSMENTS DUE NMPC

662-07 CENTRAL STORES SHORTAGE

663-07 MISCELLANEOUS EXPENSE

664-07 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

% OF
SALES

CURRENT
YTD

% OF
SALES

CURRENT
MONTH

07 - Pizza Operation

301-07 RESALE REVENUE

401-07 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-07 PROGRAM REVENUE

551-07 APF REIMBURSEMENT

561-07 CENTRAL STORES OVERAGE

591-07 VENDING MACHINE COMMISSIONS

592-07 AMUSEMENT MACHINE COMM

593-07 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-07 SALARIES AND WAGES

602-07 SALARIES & WAGES-LOCAL MATL

621-07 EMPLOYERS SHARE OF FICA

622-07 ANNUAL LEAVE EXPENSE

623-07 SICK LEAVE EXPENSE

624-07 EMPLOYEE MEALS

625-07 EMPLOYEE BENEFITS-LOCAL MATL

626-07 EMPLOYEE BENEFITS -- OTHER

641-07 UTILITIES

642-07 BLDG AND EQUIPMENT RENTAL

643-07 TELEPHONE TELEGRAPH POSTAGE

644-07 REP & MAINT-BLDG & FACIL

645-07 REP & MAINT-VEHICLES

646-07 REPAIRS & MAINT - F, F & E

647-07 MINOR PROPERTY

648-07 SUPPLIES

649-07 LAUNDRY

650-07 TRAVEL AND PER DIEM

651-07 FREIGHT & TRANSPORTATION

652-07 DEPR EXPENSE - VEHICLES

653-07 DEPR EXPENSE - EQUIPMENT

654-07 DEPR EXPENSE - BLDG & FACIL

655-07 DEPR EXP - BLDG & FACIL IMP

656-07 ADVERTISING AND PROMOTION

657-07 CONFERENCES AND TRAINING

658-07 INSTRUCTIONAL FEES

659-07 AWARDS & PRIZES

660-07 ENTERTAINMENT

661-07 ASSESSMENTS DUE NMPC

662-07 CENTRAL STORES SHORTAGE

663-07 MISCELLANEOUS EXPENSE

664-07 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

% OF
SALES

CURRENT
YTD

% OF
SALES

CURRENT
MONTH

07 - Pizza Operation

301-07 RESALE REVENUE

401-07 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-07 PROGRAM REVENUE

551-07 APF REIMBURSEMENT

561-07 CENTRAL STORES OVERAGE

591-07 VENDING MACHINE COMMISSIONS

592-07 AMUSEMENT MACHINE COMM

593-07 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-07 SALARIES AND WAGES

602-07 SALARIES & WAGES-LOCAL MATL

621-07 EMPLOYERS SHARE OF FICA

622-07 ANNUAL LEAVE EXPENSE

623-07 SICK LEAVE EXPENSE

624-07 EMPLOYEE MEALS

625-07 EMPLOYEE BENEFITS-LOCAL MATL

626-07 EMPLOYEE BENEFITS -- OTHER

641-07 UTILITIES

642-07 BLDG AND EQUIPMENT RENTAL

643-07 TELEPHONE TELEGRAPH POSTAGE

644-07 REP & MAINT-BLDG & FACIL

645-07 REP & MAINT-VEHICLES

646-07 REPAIRS & MAINT - F, F & E

647-07 MINOR PROPERTY

648-07 SUPPLIES

649-07 LAUNDRY

650-07 TRAVEL AND PER DIEM

651-07 FREIGHT & TRANSPORTATION

652-07 DEPR EXPENSE - VEHICLES

653-07 DEPR EXPENSE - EQUIPMENT

654-07 DEPR EXPENSE - BLDG & FACIL

655-07 DEPR EXP - BLDG & FACIL IMP

656-07 ADVERTISING AND PROMOTION

657-07 CONFERENCES AND TRAINING

658-07 INSTRUCTIONAL FEES

659-07 AWARDS & PRIZES

660-07 ENTERTAINMENT

661-07 ASSESSMENTS DUE NMPC

662-07 CENTRAL STORES SHORTAGE

663-07 MISCELLANEOUS EXPENSE

664-07 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

% OF
SALES

CURRENT
YTD

% OF
SALES

CURRENT
MONTH

07 - Pizza Operation

301-07 RESALE REVENUE

401-07 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-07 PROGRAM REVENUE

551-07 APF REIMBURSEMENT

561-07 CENTRAL STORES OVERAGE

591-07 VENDING MACHINE COMMISSIONS

592-07 AMUSEMENT MACHINE COMM

593-07 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-07 SALARIES AND WAGES

602-07 SALARIES & WAGES-LOCAL MATL

621-07 EMPLOYERS SHARE OF FICA

622-07 ANNUAL LEAVE EXPENSE

623-07 SICK LEAVE EXPENSE

624-07 EMPLOYEE MEALS

625-07 EMPLOYEE BENEFITS-LOCAL MATL

626-07 EMPLOYEE BENEFITS -- OTHER

641-07 UTILITIES

642-07 BLDG AND EQUIPMENT RENTAL

643-07 TELEPHONE TELEGRAPH POSTAGE

644-07 REP & MAINT-BLDG & FACIL

645-07 REP & MAINT-VEHICLES

646-07 REPAIRS & MAINT - F, F & E

647-07 MINOR PROPERTY

648-07 SUPPLIES

649-07 LAUNDRY

650-07 TRAVEL AND PER DIEM

651-07 FREIGHT & TRANSPORTATION

652-07 DEPR EXPENSE - VEHICLES

653-07 DEPR EXPENSE - EQUIPMENT

654-07 DEPR EXPENSE - BLDG & FACIL

655-07 DEPR EXP - BLDG & FACIL IMP

656-07 ADVERTISING AND PROMOTION

657-07 CONFERENCES AND TRAINING

658-07 INSTRUCTIONAL FEES

659-07 AWARDS & PRIZES

660-07 ENTERTAINMENT

661-07 ASSESSMENTS DUE NMPC

662-07 CENTRAL STORES SHORTAGE

663-07 MISCELLANEOUS EXPENSE

664-07 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

% OF
SALES

CURRENT
YTD

% OF
SALES

CURRENT
MONTH

07 - Pizza Operation

301-07 RESALE REVENUE

401-07 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-07 PROGRAM REVENUE

551-07 APF REIMBURSEMENT

561-07 CENTRAL STORES OVERAGE

591-07 VENDING MACHINE COMMISSIONS

592-07 AMUSEMENT MACHINE COMM

593-07 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-07 SALARIES AND WAGES

602-07 SALARIES & WAGES-LOCAL MATL

621-07 EMPLOYERS SHARE OF FICA

622-07 ANNUAL LEAVE EXPENSE

623-07 SICK LEAVE EXPENSE

624-07 EMPLOYEE MEALS

625-07 EMPLOYEE BENEFITS-LOCAL MATL

626-07 EMPLOYEE BENEFITS -- OTHER

641-07 UTILITIES

642-07 BLDG AND EQUIPMENT RENTAL

643-07 TELEPHONE TELEGRAPH POSTAGE

644-07 REP & MAINT-BLDG & FACIL

645-07 REP & MAINT-VEHICLES

646-07 REPAIRS & MAINT - F, F & E

647-07 MINOR PROPERTY

648-07 SUPPLIES

649-07 LAUNDRY

650-07 TRAVEL AND PER DIEM

651-07 FREIGHT & TRANSPORTATION

652-07 DEPR EXPENSE - VEHICLES

653-07 DEPR EXPENSE - EQUIPMENT

654-07 DEPR EXPENSE - BLDG & FACIL

655-07 DEPR EXP - BLDG & FACIL IMP

656-07 ADVERTISING AND PROMOTION

657-07 CONFERENCES AND TRAINING

658-07 INSTRUCTIONAL FEES

659-07 AWARDS & PRIZES

660-07 ENTERTAINMENT

661-07 ASSESSMENTS DUE NMPC

662-07 CENTRAL STORES SHORTAGE

663-07 MISCELLANEOUS EXPENSE

664-07 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

% OF
SALES

CURRENT
YTD

% OF
SALES

CURRENT
MONTH

07 - Pizza Operation

301-07 RESALE REVENUE

401-07 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-07 PROGRAM REVENUE

551-07 APF REIMBURSEMENT

561-07 CENTRAL STORES OVERAGE

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COM NAS ALAMEDA CA

*** J01 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD END'NG 30 SEP 1986

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RUN DATE '9/27/86

[illegible]

	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
1. Sales	100.00	100.00	100.00	100.00
2. Cost of Sales	60.00	60.00	60.00	60.00
3. Gross Profit	40.00	40.00	40.00	40.00
4. Operating Expenses	20.00	20.00	20.00	20.00
5. Operating Income	20.00	20.00	20.00	20.00
6. Interest Expense	5.00	5.00	5.00	5.00
7. Income Before Taxes	15.00	15.00	15.00	15.00
8. Income Taxes	3.00	3.00	3.00	3.00
9. Net Income	12.00	12.00	12.00	12.00

	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
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18				
19				
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3,559.68	48.83
1,003.47	13.71

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... J01 ...

01151
COM N/S ALAMEDA CA

*** K01 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD END'NG 30 SEP 1986

PAGE 7
RUN DATE 10/27/86

*** 47 - BINGO	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES	LAST YTD	% OF SALES
501-47 PROGRAM REVENUE	3,609.25	100.00	50,506.55	100.00	45,917.00	
551-47 APF REIMBURSEMENT						
581-47 CENTRAL STORES OVERAGE						
591-47 VENDING MACHINE COMMISSIONS						
592-47 AMUSEMENT MACHINE COMM						
593-47 OTHER COMMISSIONS						
TOTAL OTHER REVENUE	3,609.25		50,506.55		45,917.00	
601-47 SALARIES AND WAGES	139.78	3.87	2,773.80	5.49	1,621.57	3.53
602-47 SALARIES & WAGES-LOCAL MATL						
621-47 EMPLOYERS SHARE OF FICA						
622-47 ANNUAL LEAVE EXPENSE	10.01	.28	195.61	.39		
623-47 SICK LEAVE EXPENSE						
624-47 EMPLOYEE MEALS						
625-47 EMPLOYEE BENEFITS-LOCAL MATL						
626-47 EMPLOYEE BENEFITS - OTHER						
641-47 UTILITIES						
642-47 BLDG AND EQUIPMENT RENTAL						
661-47 TELEPHONE TELEGRAPH POSTAGE						
681-47 REP & MAINT-BLDG & FACIL						
682-47 REP & MAINTENANCE - VEHICLES						
683-47 REPAIRS & MAINT - F, F & E						
684-47 MINOR PROPERTY						
701-47 SUPPLIES						
703-47 LAUNDRY			700.00	1.39	716.00	1.56
721-47 TRAVEL AND PER DIEM						
731-47 FREIGHT & TRANSPORTATION						
761-47 DEPR EXPENSE - VEHICLES						
762-47 DEPR EXPENSE - EQUIPMENT						
763-47 DEPR EXPENSE - BLDG & FACIL						
764-47 DEPR EXP - BLDG & FACIL IMP						
781-47 ADVERTISING AND PROMOTION						
782-47 CONFERENCES AND TRAINING						
783-47 INSTRUCTIONAL FEES						
785-47 AWARDS & PRIZES						
787-47 ENTERTAINMENT						
789-47 ASSESSMENTS DUE NMPC						
791-47 CENTRAL STORES SHORTAGE						
799-47 MISCELLANEOUS EX-PENSE						
TOTAL DIRECT EXPENSE	2,675.00	74.12	36,637.00	72.54	33,443.00	72.83
DEPARTMENTAL PROFIT/LOSS	2,824.79	78.27	40,306.41	79.80	35,780.57	77.92
	784.46	21.73	10,200.14	20.20	10,136.43	22.08

*** K01 ***

ACTIVITY 01191
COM NAS ALAMEDA CA

OPERATING EXPENSES
CIVILIAN PERSONNEL (CIVIL SERVICE)
MILITARY PERSONNEL
UTILITIES AND RENTS
SUPPLIES AND EQUIPMENT (ALL TYPES)
MAINTENANCE, REPAIR, MAJOR CONST. (ALL TYPES)
ALL OTHER
TOTAL

*** LUT ***
STATEMENT OF
APPROPRIATED FUND SUPPORT

RUN DATE 10/27/84

BUDGET
FY-86
40,000.00
30,000.00
265,000.00
335,000.00

ACTUAL FY-84	ACTUAL FY-85	BUDGET FY-86	BUDGET FY-87	BUDGET FY-88
89,000.00	5,000.00	335,000.00	352,000.00	370,000.00
48,000.00	139,000.00	168,000.00	176,000.00	184,000.00
9.34	.56	25.97	26.00	26.02

SUMMARY OF ANNUAL TOTALS

APF SUPPORT - OPERATIONS
SHORTFALL
APF AS % OF TOTAL EXPENSES

	CURRENT MONTH ACTUAL	%	YTD ACTUAL	%	YTD BUDGET	%
RESALE REVENUE	129,285.38	100.0	1,471,763.84	100.0	1,336,800.00	100.0
COST OF GOODS SOLD	36,988.63	28.6	443,318.85	30.9	1,336,800.00	100.0
GROSS PROFIT/LOSS	92,296.65	71.4	1,028,443.99	69.9	892,000.00	67.2
OTHER INCOME:						
PROGRAM REVENUE	3,819.65	100.0	45,154.40	100.0	49,300.00	100.0
CPS PROFITS	23,849.93		137,860.34		137,860.00	
APF REIMBURSEMENT	89,077.36		129,844.33		137,860.00	
OTHER REVENUE	5,211.98		8,133.33		20,000.00	
EXTRAORDINARY INCOME	2,248.18		6,267.24		20,000.00	
TOTAL OTHER INCOME	121,619.53		284,082.57		181,900.00	
OTHER EXPENSES:						
DIRECT SALARIES AND BENEFITS	49,527.75	37.3	613,021.17	40.4	520,000.00	37.0
GEN AND ADMIN SALARIES AND BENEFITS	6,288.33	5.0	85,251.93	5.4	18,000.00	5.3
DIRECT OTHER	18,203.41	14.1	219,926.54	14.7	188,000.00	13.3
GEN AND ADMIN OTHER	19,078.41	14.8	237,766.65	15.7	188,000.00	13.3
EXTRAORDINARY EXPENSE	2,053.93	1.6	6,161.85	0.4	960,800.00	69.8
TOTAL OTHER EXPENSE	90,093.93	67.7	1,108,098.24	73.0	960,800.00	69.8
NET PROFIT/LOSS	123,822.45	93.0	204,428.32	13.5	113,100.00	8.2

PERCENTAGES FOR OTHER EXPENSES & NET PROFIT/LOSS ARE EXPRESSED AS A PERCENTAGE OF RESALE & PROGRAM REVENUE.

ANNUAL BUDGETED APPROPRIATED FUND SUPPORT

202,000.00

LIQUIDITY ANALYSIS
BILL PAYING ABILITY AND AVAILABLE FUNDS IN
EXCESS OF CURRENT LIABILITIES/RESTRICTIONS

ACID TEST RATIO	2.6 TO 1	CURRENT RATIO	3.1 TO 1	AVAILABLE FUNDS
UNRESTRICTED CASH PLUS CURRENT RECEIVABLES OVER CURRENT LIABILITIES	1 TO 1	CURRENT ASSETS LESS RESTRICTED CASH OVER CURRENT LIABILITIES		TOTAL CASH
IS NORM. ANALYZE FURTHER IF LOWER		GENERALLY 2 TO 1 IS NORM. ANALYZE FURTHER IF LOWER - MAY INDICATE SAME AS LOW ACID TEST. OR IF HIGHER - MAY INDICATE SAME AS HIGH ACID TEST, OR TOO MUCH/OVERAGED INVENTORY.		LESS RESTRICTED CASH
RESTRICTED CASH DEBITS TOO HIGH; 0: IF HIGHER - MAY INDICATE AVAILABLE/UNPROGRAMMED FUNDS, UNCOLLECTED RECEIVABLES.				PLUS CURRENT RECEIVABLES
				LESS CURRENT LIABILITIES
				EQUALS AVAIL FUNDS

Q1191

COM HAS ALAMEDA CA

*** 801 ***
BALANCE SHEET
AS OF SEP 30, 1987

ASSETS		LIABILITIES & NET WORTH		LAST YEAR		CUR YEAR		LAST YEAR		CUR YEAR	
CASH		CURRENT LIABILITIES									
10100	CONCENTRATION BANK ACCOUNT	10100	ACCOUNTS PAYABLE - TRADE	221,507.93	221,507.93	20100	ACCOUNTS PAYABLE - TRADE	221,507.93	221,507.93	20100	ACCOUNTS PAYABLE - TRADE
10200	RESTRICTED CASH-CAP OUTLAYS	10200	ACCOUNTS PAYABLE - OTHER	145,000.00	145,000.00	10200	CUSTOMER DEPOSITS	145,000.00	145,000.00	10200	CUSTOMER DEPOSITS
10300	RESTRICTED CASH-LOCAL MAIL	10300	GRATUITIES DUE EMPLOYEES	366,360.10	366,360.10	10300	SERVICE CHARGES DUE EMPLOYEE	366,360.10	366,360.10	10300	SERVICE CHARGES DUE EMPLOYEE
10400	IMPREST BANK ACCOUNT-LOCAL	10400	ASSESSMENTS DUE NMPC	10,500.00	10,500.00	10400	CPS SURCHARGE	10,500.00	10,500.00	10400	CPS SURCHARGE
10500	IMPREST BANK ACCOUNT-PAYROLL	10500	ACCUMULATED LEAVE PAYABLE	379,660.10	379,660.10	10500	ANNUAL LEAVE PAYABLE	379,660.10	379,660.10	10500	ANNUAL LEAVE PAYABLE
10600	IMPREST BANK ACCT-FOR CURR	10600	FEDERAL WITHHOLDING TAX PAY	12,000.00	12,000.00	10600	FEDERAL WITHHOLDING TAX PAY	12,000.00	12,000.00	10600	FEDERAL WITHHOLDING TAX PAY
10700	IMPREST BANK ACCT-CREDIT CARD	10700	SOCIAL SECURITY TAX PAY	250,416.30	250,416.30	10700	SOCIAL SECURITY TAX PAY	250,416.30	250,416.30	10700	SOCIAL SECURITY TAX PAY
10800	CHANGE FUNDS	10800	STATE WITHHOLDING TAX PAY	10,500.00	10,500.00	10800	STATE WITHHOLDING TAX PAY	10,500.00	10,500.00	10800	STATE WITHHOLDING TAX PAY
10900	IMPREST/PETTY CASH	10900	P/R DEDUCTION SAVINGS BONDS	8,402.92	8,402.92	10900	P/R DEDUCTION SAVINGS BONDS	8,402.92	8,402.92	10900	P/R DEDUCTION SAVINGS BONDS
			RETIREMENT ANNUITY	1,243.35	1,243.35		RETIREMENT ANNUITY	1,243.35	1,243.35		RETIREMENT ANNUITY
			GROUP LIFE INSURANCE	1,243.35	1,243.35		GROUP LIFE INSURANCE	1,243.35	1,243.35		GROUP LIFE INSURANCE
			GROUP COMP MEDICAL WITHHOLD	86,427.04	86,427.04		GROUP COMP MEDICAL WITHHOLD	86,427.04	86,427.04		GROUP COMP MEDICAL WITHHOLD
			DISABILITY INSURANCE	12,522.18	12,522.18		DISABILITY INSURANCE	12,522.18	12,522.18		DISABILITY INSURANCE
			HEALTH MAINT ORGANIZATION	31,292.32	31,292.32		HEALTH MAINT ORGANIZATION	31,292.32	31,292.32		HEALTH MAINT ORGANIZATION
			MILITARY PAY DEDUCTIONS	32,584.18	32,584.18		MILITARY PAY DEDUCTIONS	32,584.18	32,584.18		MILITARY PAY DEDUCTIONS
			FOREIGN NATIONAL WITHHOLDING	64,076.48	64,076.48		FOREIGN NATIONAL WITHHOLDING	64,076.48	64,076.48		FOREIGN NATIONAL WITHHOLDING
			PAYROLL DEDUCTIONS - OTHER	535,512.81	535,512.81		PAYROLL DEDUCTIONS - OTHER	535,512.81	535,512.81		PAYROLL DEDUCTIONS - OTHER
			UNEARNED INCOME LIABILITIES	327,323.81	327,323.81		UNEARNED INCOME LIABILITIES	327,323.81	327,323.81		UNEARNED INCOME LIABILITIES
			TOTAL CURRENT LIABILITIES	327,323.81	327,323.81		*TOTAL CURRENT LIABILITIES*	327,323.81	327,323.81		*TOTAL CURRENT LIABILITIES*
			OTHER LIABILITIES	712.91	712.91		OTHER LIABILITIES	712.91	712.91		OTHER LIABILITIES
			LONG TERM LOANS PAYABLE-NMPC	1,482.38	1,482.38		LONG TERM LOANS PAYABLE-NMPC	1,482.38	1,482.38		LONG TERM LOANS PAYABLE-NMPC
			OTHER LONG TERM LOANS PAY	297.00	297.00		OTHER LONG TERM LOANS PAY	297.00	297.00		OTHER LONG TERM LOANS PAY
			LONG TERM RET AND REV ALLOW	1,779.38	1,779.38		LONG TERM RET AND REV ALLOW	1,779.38	1,779.38		LONG TERM RET AND REV ALLOW
			LONG TERM BONUSES PAYABLE	535,512.81	535,512.81		LONG TERM BONUSES PAYABLE	535,512.81	535,512.81		LONG TERM BONUSES PAYABLE
			TOTAL OTHER LIABILITIES	535,512.81	535,512.81		*TOTAL OTHER LIABILITIES*	535,512.81	535,512.81		*TOTAL OTHER LIABILITIES*
			NET WORTH	2,377.14	2,377.14		NET WORTH	2,377.14	2,377.14		NET WORTH
			RETAINED EARNINGS BEG OF FY	269,676.01	269,676.01		RETAINED EARNINGS BEG OF FY	269,676.01	269,676.01		RETAINED EARNINGS BEG OF FY
			ADJUSTMENT CREDITS YTD	106,816.80	106,816.80		ADJUSTMENT CREDITS YTD	106,816.80	106,816.80		ADJUSTMENT CREDITS YTD
			ADJUSTMENT DEBITS YTD	182,343.00	182,343.00		ADJUSTMENT DEBITS YTD	182,343.00	182,343.00		ADJUSTMENT DEBITS YTD
			PROFIT OR LOSS	116,604.76	116,604.76		PROFIT OR LOSS	116,604.76	116,604.76		PROFIT OR LOSS
			CENTRAL FUND-CAPITAL GRANTS	30,685.34	30,685.34		CENTRAL FUND-CAPITAL GRANTS	30,685.34	30,685.34		CENTRAL FUND-CAPITAL GRANTS
			MAJOR CLAIMANT - CAP GRANTS	415,628.32	415,628.32		MAJOR CLAIMANT - CAP GRANTS	415,628.32	415,628.32		MAJOR CLAIMANT - CAP GRANTS
			CPS DEPR - CAPITAL GRANTS	106,816.80	106,816.80		CPS DEPR - CAPITAL GRANTS	106,816.80	106,816.80		CPS DEPR - CAPITAL GRANTS
			APF DEPR - CAPITAL GRANTS	116,604.76	116,604.76		APF DEPR - CAPITAL GRANTS	116,604.76	116,604.76		APF DEPR - CAPITAL GRANTS
			CAPITAL GRANTS - OTHER NAFL	30,685.34	30,685.34		CAPITAL GRANTS - OTHER NAFL	30,685.34	30,685.34		CAPITAL GRANTS - OTHER NAFL
			CASH TRANSFER TO OTHER NAFL	415,628.32	415,628.32		CASH TRANSFER TO OTHER NAFL	415,628.32	415,628.32		CASH TRANSFER TO OTHER NAFL
			FIXED ASSET DISTRIBUTION - LOCAL	106,816.80	106,816.80		FIXED ASSET DISTRIBUTION - LOCAL	106,816.80	106,816.80		FIXED ASSET DISTRIBUTION - LOCAL
			CPS DISTRIBUTION - NMPC	116,604.76	116,604.76		CPS DISTRIBUTION - NMPC	116,604.76	116,604.76		CPS DISTRIBUTION - NMPC
			CPS DISTRIBUTION - MAJ CLAIM	30,685.34	30,685.34		CPS DISTRIBUTION - MAJ CLAIM	30,685.34	30,685.34		CPS DISTRIBUTION - MAJ CLAIM
			TOTAL NET WORTH	415,628.32	415,628.32		*TOTAL NET WORTH*	415,628.32	415,628.32		*TOTAL NET WORTH*
			*** TOTAL LIAB. AND NET WORTH ***	951,141.12	951,141.12		*** TOTAL LIAB. AND NET WORTH ***	951,141.12	951,141.12		*** TOTAL LIAB. AND NET WORTH ***
				729,690.80	729,690.80			729,690.80	729,690.80		
				13,600.00	13,600.00			13,600.00	13,600.00		
				619,440.81	619,440.81			619,440.81	619,440.81		
				204,428.32	204,428.32			204,428.32	204,428.32		
				516,022.14	516,022.14			516,022.14	516,022.14		
				619,440.81	619,440.81			619,440.81	619,440.81		
				2,193.79	2,193.79			2,193.79	2,193.79		
				13,600.00	13,600.00			13,600.00	13,600.00		
				619,440.81	619,440.81			619,440.81	619,440.81		
				729,690.80	729,690.80			729,690.80	729,690.80		

*** 801 ***

0119;
COM WAS ALAMEDA CA

SUMMARY OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

RUN DATE 10/27/87

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
301-XX RESALE REVENUE	129,285.28	100.00	1,471,743.88	100.00	1,306,491.88	100.00
301-XX COST OF GOODS SOLD	36,988.63	29.63	1,028,443.88	89.18	820,513.88	88.00
301-XX GROSS PROFIT/LOSS	92,296.65	71.36	443,299.99	30.82	485,978.00	37.00
501-XX PROGRAM REVENUE	3,819.45	100.00	45,154.10	100.00	50,504.55	100.00
501-XX APF REIMB - OPERATIONS			40,786.98		50,613.97	
501-XX CENTRAL STORES OVERAGE			1,478.12		1,890.58	
501-XX TOTAL OTHER DIRECT REVENUE	3,819.45		46,635.20		52,394.13	
601-XX DIRECT EXPENSE						
601-XX SALARIES AND WAGES	43,614.93	32.77	536,019.77	35.74	446,591.28	35.52
601-XX EMPLOYERS SHARE OF FICA	2,482.95	1.86	27,782.06	1.86	26,031.38	2.00
601-XX ANNUAL LEAVE EXPENSE	2,185.34	1.63	6,333.04	0.42	6,000.00	0.46
601-XX SICK LEAVE EXPENSE	35.00	.03	2,512.00	.17	1,000.00	.08
601-XX BLOG AND EQUIPMENT RENTAL	156.00	.12	1,076.47	.07	1,000.00	.08
601-XX REP & MAINT-BLOG & FACIL						
601-XX REP & MAINTENANCE - VEHICLES	147.20	.11	1,076.47	.07	1,000.00	.08
601-XX REPAIRS & MAINT - F, F & E						
601-XX MINOR PROPERTY	330.00	.25	2,512.00	.17	1,000.00	.08
601-XX SUPPLIES	3,134.88	2.38	28,831.09	1.95	26,000.00	2.00
601-XX LAUNDRY	2,241.29	1.68	28,831.09	1.95	26,000.00	2.00
601-XX FREIGHT & TRANSPORTATION						
601-XX ADVERTISING AND PROMOTION	987.92	.73	18,128.73	1.19	18,000.00	1.39
601-XX INSTRUCTORS FEES	1,330.00	1.00	37,302.00	2.49	36,000.00	2.75
601-XX AWARDS & PRIZES	2,560.00	1.93	21,600.00	1.44	1,500.00	1.15
601-XX ENTERTAINMENT						
601-XX CENTRAL STORES SHORTAGES						
601-XX MISCELLANEOUS EXPENSE	64,139.95	48.09	1,000.00	.07	1,500.00	1.15
601-XX TOTAL DIRECT EXPENSE	64,139.95	48.09	826,703.71	54.26	672,531.21	53.07
700-XX DEPARTMENTAL PROFIT/LOSS	32,085.14	24.11	289,131.76	19.06	251,581.80	20.01
801-XX OTHER GENERAL REVENUE						
801-XX APF REIMBURSEMENT	99,077.36		99,077.36		21,200.00	1.65
801-XX CPS DISTR - OPERATING INCOME	25,844.63		99,077.36		21,200.00	1.65
801-XX CPS DISTR - AUTH ADMIN COSTS						
801-XX OTHER REVENUE	5,403.01		64,986.52		43,119.07	3.33
801-XX CENTRAL STORES OVERAGE	228.88		228.88		1,100.00	.08
801-XX AMUSEMENT MACHINE COMM			190,119.16		95,386.11	7.30
801-XX TOTAL OTHER GENERAL REVENUE	117,553.70		264,401.92		160,605.18	12.43

... C01 ...

SUMMARY OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

*** 001 ***
RUN DATE 10/29/87

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
---GENERAL & ADMIN EXPENSE---						
001-00 SALARIES AND WAGES	5,017.58	4.37	74,395.73	4.90	73,521.10	5.05
002-00 EMPLOYERS SHARE OF FICA	400.00	.33	1,000.00	.33	2,000.00	.33
003-00 ANNUAL LEAVE EXPENSE	400.00	.33	1,000.00	.33	2,000.00	.33
004-00 SICK LEAVE EXPENSE	6,703.73	5.04	61,000.00	4.00	65,000.00	5.00
005-00 UTILITIES	720.00	.54	6,000.00	.39	1,000.00	.39
006-00 BLDG AND EQUIPMENT RENTAL	18.48	.01	1,000.00	.01	1,000.00	.01
007-00 TELEPHONE, TELEGRAPH, POSTAGE	650.00	.49	6,000.00	.39	1,000.00	.39
008-00 REP & MAINT-BLDG & FACIL	797.70	.60	8,000.00	.53	10,000.00	.60
009-00 REP & MAINTENANCE - VEHICLES						
010-00 REPAIRS & MAINT - F, F & E						
011-00 MINOR PROPERTY						
012-00 SUPPLIES						
013-00 LAUNDRY						
014-00 TRAVEL AND PER DIEM						
015-00 FREIGHT & TRANSPORTATION						
016-00 COMMON SUPP SERVICE EXPENSE						
017-00 DEPR EXP - BLDG & FACIL	4,530.67	3.40	49,976.09	3.29	51,000.00	3.40
018-00 DEPR EXP - BLDG & FACIL IMP	1,000.00	.36	10,000.00	.36	10,000.00	.36
019-00 ADVERTISING AND PROMOTION	651.03	.49	3,000.00	.39	1,000.00	.39
020-00 CONFERENCES AND TRAINING						
021-00 INSTRUCTIONAL FEES						
022-00 CREDIT CARD SALES EXPENSE	307.89	.23	2,000.00	.13	1,000.00	.13
023-00 AWARDS & PRIZES						
024-00 CREDIT CARD SALES						
025-00 MISCELLANEOUS EXPENSE						
026-00 TOTAL G & A EXPENSE	23,371.72	16.36	274,628.58	18.10	253,500.00	20.17
NET OPERATING PROFIT/LOSS	123,071.00	93.06	204,622.34	13.49	93,406.99	7.43
-----OTHER INCOME-----						
012-00 CASH OVERAGE	126.18	.09	3,034.02	.25	3,107.03	.25
013-00 PRIOR FY INCOME ADJUSTMENT						
014-00 MISC INCOME - EXTRAORDINARY	130.00	.08	3,300.00	.23	4,000.00	.30
015-00 TOTAL OTHER INCOME	256.18	.18	6,334.02	.23	7,107.03	.25
-----OTHER EXPENSE-----						
012-00 CASH SHORTAGE	295.61	.22	5,238.52	.34	2,709.59	.22
013-00 LOSS ON DISP OF FIXED ASSETS						
014-00 PRIOR FY EXPENSE ADJUSTMENT						
015-00 BAD CHECK EXPENSE						
016-00 OTHER BAD DEBT EXPENSE						
017-00 INTEREST - LATE PYMT						
018-00 TOTAL OTHER EXPENSE	295.61	.22	5,238.52	.34	2,709.59	.22
NET PROFIT/LOSS	123,022.45	93.03	204,420.32	13.48	89,503.20	7.12

01191
COM WAS ALAMEDA CA

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

PAGE 10/27/87
RUN DATE

*** 01 - FOOD DEPARTMENT	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
301-01 RESALE REVENUE	71,392.70	100.00	873,762.18	100.00
401-01 COST OF GOODS SOLD	22,222.17	31.13	285,073.08	32.63
GROSS PROFIT/LOSS	49,170.53	68.87	588,689.10	67.37
PROGRAM REVENUE			40,766.96	
501-01 APF REIMB - OPERATIONS				
501-01 CENTRAL STORES OVERAGE				
501-01 VENDING MACHINE COMMISSIONS				
501-01 AMUSEMENT MACHINE COM				
501-01 OTHER COMMISSIONS				
501-01 PAY TELEPHONE COMMISSIONS				
TOTAL OTHER REVENUE	29,238.20	40.95	40,766.96	
SALARIES AND WAGES				
601-01 SALARIES & WAGES - LOCAL NATL				
601-01 EMPLOYERS SHARE OF FICA				
601-01 ANNUAL LEAVE EXPENSE				
601-01 SICK LEAVE EXPENSE				
601-01 EMPLOYEE MEALS				
601-01 EMPLOYEE BENEFITS - LOCAL NATL				
601-01 EMPLOYEE BENEFITS - OTHER				
601-01 UTILITIES				
601-01 BLDG AND EQUIPMENT RENTAL				
601-01 TELEPHONE TELEGRAPH POSTAGE				
601-01 REP & MAINT - BLDG & FACIL				
601-01 REP & MAINTENANCE - VEHICLES				
601-01 REPAIRS & MAINT - F, F & E				
601-01 MINOR PROPERTY				
601-01 SUPPLIES				
601-01 LAUNDRY				
601-01 TRAVEL AND PER DIEM				
601-01 FREIGHT & TRANSPORTATION				
601-01 DEPR EXPENSE - VEHICLES				
601-01 DEPR EXPENSE - EQUIPMENT				
601-01 DEPR EXPENSE - BLDG & FACIL				
601-01 DEPR EXP - BLDG & FACIL IMP				
601-01 ADVERTISING AND PROMOTION				
601-01 CONFERENCES AND TRAINING				
601-01 INSTRUCTIONAL FEES				
601-01 AWARDS & PRIZES				
601-01 ENTERTAINMENT DUE NMPC				
601-01 ASSESSMENTS				
601-01 CENTRAL STORES SHORTAGE				
601-01 MISCELLANEOUS EXPENSE				
TOTAL DIRECT EXPENSE	40,086.07	56.15	496,820.88	56.81
DEPARTMENTAL PROFIT/LOSS	9,084.46	12.72	132,635.46	15.18
EOM INVENTORY (+ CEN STORES) BALANCE	20,639.60			
INVENTORY (+ CEN STORES) TURNS	1.1 MONTHS		1.8 MONTHS	
INVENTORY (+ CEN STORES) ON HAND				

*** E01 ***

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CON NAS ALAMEDA CA

*** F01 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

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RUN DATE 10/27/87

*** 02 - BAR DEPARTMENT	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
301-02 RESALE REVENUE	16,905.30	100.00	219,411.05	100.00
401-02 COST OF GOODS SOLD	3,287.45	19.45	50,391.13	22.97
GROSS PROFIT/LOSS	13,617.85	80.55	169,019.92	77.03
501-02 PROGRAM REVENUE				
501-02 AFF RE-MU - OPERATIONS			1,474.12	
501-02 CENTRAL STORES COVERAGE				
501-02 VENDING MACHINE COMMISSIONS				
501-02 AMUSEMENT MACHINE COMM				
501-02 OTHER COMMISSIONS				
501-02 PAY TELEPHONE COMMISSIONS				
TOTAL OTHER REVENUE	5,065.02	29.96	1,474.12	29.02
601-02 SALARIES AND WAGES				
601-02 SALARIES & WAGES-LOCAL NATL				
601-02 EMPLOYERS SHARE OF FICA				
601-02 ANNUAL LEAVE EXPENSE	410.77	2.43	5,065.71	2.31
601-02 SICK LEAVE EXPENSE	89.10	.53	1,316.10	.63
601-02 EMPLOYEE MEALS				
601-02 EMPLOYEE BENEFITS-LOCAL NATL				
601-02 EMPLOYEE BENEFITS - OTHER				
601-02 UTILITIES				
601-02 BLDG AND EQUIPMENT RENTAL			300.00	.14
601-02 TELEPHONE TELEGRAPH POSTAGE				
601-02 REP & MAINT-BLDG & FACIL	156.00	.92	982.00	.45
601-02 REP & MAINTENANCE - VEHICLES				
601-02 REPAIRS & MAINT - F, F & E				
601-02 MINOR PROPERTY				
601-02 SUPPLIES	265.00	1.57	3,335.61	1.59
601-02 LAUNDRY	104.00	.62		
601-02 TRAVEL AND PER DIEM				
601-02 FREIGHT & TRANSPORTATION				
601-02 DEPR EXPENSE - VEHICLES				
601-02 DEPR EXPENSE - EQUIPMENT				
601-02 DEPR EXPENSE - BLDG & FACIL			404.94	.18
601-02 DEPR EXP - BLDG & FACIL IMP				
601-02 ADVERTISING AND PROMOTION				
601-02 CONFERENCES AND TRAINING				
601-02 INSTRUCTIONAL FEES				
601-02 AWARDS & PRIZES				
601-02 ENTERTAINMENT				
601-02 ASSESSMENTS DUE NMPC				
601-02 CENTRAL STORES SHORTAGE				
601-02 MISCELLANEOUS EXPENSE				
TOTAL DIRECT EXPENSE	1,700.00	10.06	19,275.00	8.78
DEPARTMENTAL PROFIT/LOSS	7,529.88	44.33	97,063.91	44.33
EOM INVENTORY (+ CEN STORES) BALANCE	6,089.99	36.02	73,430.33	33.47
INVENTORY (+ CEN STORES) TURNS	11,774.61			
INVENTORY (+ CEN STORES) ON HAND	3.3 MONTHS		2.3 MONTHS	

*** F01 ***

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COM WAS ALAMEDA CA

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987PAGE 3
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*** 03 - SUNDRIES

301-03 RESALE REVENUE

401-03 COST OF GOODS SOLD

GROSS PROFIT/LOSS

511-03 PROGRAM REVENUE
512-03 APP REIMB - OPERATIONS
513-03 CENTRAL STORES OVERAGE
501-03 VENDING MACHINE COMMISSIONS
502-03 AMUSEMENT MACHINE COMM
503-03 OTHER COMMISSIONS
504-03 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-03 SALARIES AND WAGES
602-03 SALARIES & WAGES-LOCAL NATL
603-03 EMPLOYERS SHARE OF FICA
604-03 ANNUAL LEAVE EXPENSE
605-03 SICK LEAVE EXPENSE
606-03 EMPLOYEE MEALS
607-03 EMPLOYEE BENEFITS-LOCAL NATL
608-03 EMPLOYEE BENEFITS - OTHER
609-03 UTILITIES
610-03 LOG AND EQUIPMENT RENTAL
611-03 TELEPHONE TELEGRAPH POSTAGE
612-03 REP & MAINT-BLDG & FACIL
613-03 REP & MAINTENANCE - VEHICLES
614-03 REPAIRS & MAINT - F, F & E
615-03 MINOR PROPERTY
616-03 SUPPLIES
617-03 LAUNDRY
618-03 TRAVEL AND PER DIEM
619-03 FREIGHT & TRANSPORTATION
620-03 DEPR EXPENSE - VEHICLES
621-03 DEPR EXPENSE - EQUIPMENT
622-03 DEPR EXPENSE - BLDG & FACIL
623-03 DEPR EXP - LOG & FACIL IMP
624-03 ADVERTISING AND PROMOTION
625-03 CONFERENCES AND TRAINING
626-03 INSTRUCTIONAL FEES
627-03 AWARDS & PRIZES
628-03 ENTERTAINMENT
629-03 ASSESSMENTS DUE NMPC
630-03 CENTRAL STORES SHORTAGE
631-03 MISCELLANEOUS EXPENSE
632-03 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS
INVENTORY (+ CEN STORES) ON HAND

CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
292.50	100.00	3,039.66	100.00
172.27	58.90	2,069.30	68.08
120.23	41.10	970.36	31.92

357.12 17.29

3.2 MONTHS	2.8 MONTHS
466.93	

*** 601 ***

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COM MAS

ALAMEDA CA

(Private Parties)

*** 04 - OTHER RESALE DEPARTMENT

301-04 RESALE REVENUE

401-04 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-04 PROGRAM REVENUE

501-04 APF REIMB - OPERATIONS

501-04 CENTRAL STORES OVERAGE

501-04 VENDING MACHINE COMMISSIONS

501-04 AMUSEMENT MACHINE COMMISSIONS

501-04 OTHER COMMISSIONS

504-04 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-04 SALARIES AND WAGES

601-04 SALARIES & WAGES-LOCAL NATL

601-04 EMPLOYERS SHARE OF FICA

601-04 ANNUAL LEAVE EXPENSE

601-04 SICK LEAVE EXPENSE

601-04 EMPLOYEE MEALS

601-04 EMPLOYEE BENEFITS-LOCAL NATL

601-04 EMPLOYEE BENEFITS - OTHER

601-04 UTILITIES

601-04 BLDG AND EQUIPMENT RENTAL

601-04 TELEPHONE & TELEGRAPH POSTAGE

601-04 REP & MAINT-BLDG & FACIL

601-04 REP & MAINTENANCE - VEHICLES

601-04 REPAIRS & MAINT - F, F & E

601-04 MINOR PROPERTY

601-04 SUPPLIES

601-04 LAUNDRY

601-04 TRAVEL AND PER DIEM

601-04 FREIGHT & TRANSPORTATION

601-04 DEPR EXPENSE - VEHICLES

601-04 DEPR EXPENSE - EQUIPMENT

601-04 DEPR EXPENSE - BLDG & FACIL

601-04 DEPR EXP - BLDG & FACIL IMP

601-04 ADVERTISING AND PROMOTION

601-04 CONFERENCES AND TRAINING

601-04 INSTRUCTIONAL FEES

601-04 AWARDS & PRIZES

601-04 ENTERTAINMENT

601-04 ASSESSMENTS DUE NMPC

601-04 CENTRAL STORES SHORTAGE

601-04 MISCELLANEOUS EXPENSE

601-04 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS

INVENTORY (+ CEN STORES) ON HAND

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

*** H01 ***

CURRENT MONTH

3,627.90

413.93

3,213.97

1,195.98

124.59

170.58

32.97

3.43

4.93

18,430.63

17,812.82

1,434.40

1,434.40

1,434.40

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PAGE 1
RUN DATE 10/27/87

LAST YTD

27,214.88

5,618.54

21,596.34

17,812.82

1,434.40

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% OF SALES

100.00

14.33

85.67

54.50

4.34

3.33

3.43

4.93

21.41

21.41

21.41

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CURRENT YTD

33,819.50

4,846.62

28,972.88

18,430.63

1,434.40

1,434.40

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% OF SALES

100.00

14.33

85.67

54.50

4.34

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21.41

% OF SALES

100.00

14.33

85.67

54.50

4.34

3.33

3.43

01191
COM NAS ALAMEDA CA

*** 07 - Pizza Operation

301-07 RESALE REVENUE

401-07 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-07 PROGRAM REVENUE
501-07 APP RETIME - OPERATIONS
501-07 CENTRAL STORES COVERAGE
501-07 VENDING MACHINE COMMISSIONS
501-07 AMUSEMENT MACHINE COMM
501-07 OTHER COMMISSIONS
501-07 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-07 SALARIES AND WAGES
601-07 SALARIES & WAGES-LOCAL MATL
601-07 EMPLOYERS SHARE OF FICA
601-07 ANNUAL LEAVE EXPENSE
601-07 SICK LEAVE EXPENSE
601-07 EMPLOYEE MEALS
601-07 EMPLOYEE BENEFITS-LOCAL NATL
601-07 EMPLOYEE BENEFITS - OTHER
601-07 UTILITIES
601-07 BLDG AND EQUIPMENT RENTAL
601-07 TELEPHONE TELEGRAPH POSTAGE
601-07 REP & MAINT-BLDG & FACIL
601-07 REP & MAINTENANCE - VEHICLES
601-07 REPAIRS & MAINT - F, F & E
601-07 MINOR PROPERTY
601-07 SUPPLIES
601-07 LAUNDRY
601-07 TRAVEL AND PER DIEM
601-07 FREIGHT & TRANSPORTATION
601-07 DEPR EXPENSE - VEHICLES
601-07 DEPR EXPENSE - EQUIPMENT
601-07 DEPR EXP - BLDG & FACIL
601-07 DEPR EXP - BLDG & FACIL IMP
601-07 ADVERTISING AND PROMOTION
601-07 CONFERENCES AND TRAINING
601-07 INSTRUCTIONAL FEES
601-07 AWARDS & PRIZES
601-07 ENTERTAINMENT
601-07 ASSESSMENTS DUE NMPC
601-07 CENTRAL STORES SHORTAGE
601-07 MISCELLANEOUS EXPENSE
601-07 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS
INVENTORY (+ CEN STORES) ON HAND

*** 101 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
37,066.88	100.00	341,730.45	100.00
10,892.81	29.39	100,938.72	29.54
26,174.07	70.61	240,791.73	70.46

22,350.42	18.20
1,748.98	1.42
26.80	.02

158.23	.13
188.84	.06
830.43	

150.00	.12
27,391.23	22.49
46,140.19	38.07

2.0 MONTHS
.5 MONTHS

*** 101 ***

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CON NAS ALAMEDA CA

*** 47 - BINGO

501-47 PROGRAM REVENUE
501-47 APF REIMB - OPERAT-ONS
501-47 CENTRAL STORES OVERPAGE
501-47 VENDING MACHINE COMMISSIONS
501-47 AMUSEMENT MACHINE COMM
501-47 OTHER COMMISSIONS
501-47 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-47 SALARIES AND WAGES
601-47 SALARIES & WAGES-LOCAL NATL
601-47 EMPLOYERS SHARE OF FICA
601-47 ANNUAL LEAVE EXPENSE
601-47 SICK LEAVE EXPENSE
601-47 EMPLOYEE MEALS
601-47 EMPLOYEE BENEFITS-LOCAL NATL
601-47 EMPLOYEE BENEFITS - OTHER
601-47 UTILITIES
601-47 BLDG AND EQUIPMENT RENTAL
601-47 TELEPHONE TELEGRAPH POSTAGE
601-47 REP & MAINT-BLDG & FACIL
601-47 REP & MAINTENANCE - VEHICLES
601-47 REPAIRS & MAINT - F, F & E
601-47 MINOR PROPERTY
601-47 SUPPLIES
601-47 LAUNDRY
601-47 TRAVEL AND PER DIEM
601-47 FREIGHT & TRANSPORTATION
601-47 DEPR EXPENSE - VEHICLES
601-47 DEPR EXPENSE - EQUIPMENT
601-47 DEPR EXPENSE - BLDG & FACIL
601-47 DEPR EXP - BLDG & FACIL IMP
601-47 ADVERTISING AND PROMOTION
601-47 CONFERENCES AND TRAINING
601-47 INSTRUCTIONAL FEES
601-47 AWARDS & PRIZES
601-47 ENTERTAINMENT
601-47 ASSESSMENTS DUE NMPC
601-47 CENTRAL STORES SHORTAGE
601-47 MISCELLANEOUS EXPENSE
601-47 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
3,819.65	100.00	45,154.40	100.00
3,819.65		45,154.40	
74.47	1.95	1,710.57	3.81
5.31	.14	122.89	.27
3,819.65		45,154.40	
2,670.00	69.90	37,303.88	82.61
2,749.78	71.99	40,160.46	88.94
1,069.87	28.01	4,993.94	11.06

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LAST YTD
50,506.55

% OF SALES

50,506.55
2,773.80
195.61

5.49
.39

700.00

1.14

1.39

36,637.00

82.54

72.54

40,306.4

88.94

79.80

10,200.14

22.61

20.20

*** K01 ***

ACTIVITY 01191
COM NAS ALAMEDA CA

*** L01 ***
STATEMENT OF
APPROPRIATED FUND SUPPORT

RUN DATE 10/27/87

OPERATING EXPENSES
CIVILIAN PERSONNEL (CIVIL SERVICE)
MILITARY PERSONNEL
UTILITIES AND RENTS
SUPPLIES AND EQUIPMENT (ALL TYPES)
MAINTENANCE, REPAIR, MAJOR CONST. (ALL TYPES)
ALL OTHER
TOTAL

BUDGET
FY-85
57,000.00
78,000.00
62,000.00
5,000.00
202,000.00

ACTUAL
FY-85

ACTUAL
FY-86

BUDGET
FY-87

SUMMARY OF ANNUAL TOTALS

APF SUPPORT - OPERATIONS
SHORTFALL
APF AS % OF TOTAL EXPENSES

169,100.00
107,900.00
15.46

187,500.00
121,500.00
17.18

202,920.00
128,920.00
17.28

*** L01 ***

SUMMARY INCOME STATEMENT
 PERIOD ENDING 30 SEP 86

RUN DATE 10/27/86

Consolidated EM & Top Four

	CURRENT MONTH ACTUAL	%	YTD ACTUAL	%	YTD BUDGET	%
RESALE REVENUE	118,113.19	100.0	1,249,973.53	100.0	850,300.00	100.0
COST OF GOODS SOLD	33,763.06	28.6	391,581.59	31.3	272,530.00	32.9
GROSS PROFIT/LOSS	84,346.13	71.4	858,391.94	68.7	577,770.00	67.9
OTHER INCOME:						
PROGRAM REVENUE	4,045.50		89,162.90			
CPS PROFITS	11,001.27		11,738.50		74,440.00	100.0
AFF REIMBURSEMENT	35,768.65		42,210.65			
OTHER REVENUE	2,412.58		29,374.66		50,000.00	
EXTRAORDINARY INCOME	478.75		4,775.11		11,000.00	
TOTAL OTHER INCOME	53,706.75		177,261.82		135,440.00	
OTHER EXPENSES:						
DIRECT SALARIES AND BENEFITS	31,323.67	25.6	382,439.08	28.6	256,420.00	27.7
GEN AND ADMIN SALARIES AND BENEFITS	12,855.04	10.5	149,299.44	11.1	156,890.00	17.0
DIRECT OTHER	20,177.51	16.5	189,774.22	14.2	146,110.00	15.8
GEN AND ADMIN OTHER	12,390.74	10.1	113,867.34	8.3	85,040.00	9.2
EXTRAORDINARY EXPENSE	435.36	0.4	23,341.48	1.7		
TOTAL OTHER EXPENSE	77,162.32	63.2	858,711.56	64.1	644,460.00	69.7
NET PROFIT/LOSS	60,890.56	49.8	176,942.20	13.2	68,750.00	7.4

"PERCENTAGES FOR OTHER EXPENSES & NET PROFIT/LOSS ARE EXPRESSED AS A PERCENTAGE OF RESALE & PROGRAM REVENUE."

ANNUAL APPROPRIATED SUPPORT

250,000.00

LIQUIDITY ANALYSIS
 BILL PAYING ABILITY AND AVAILABLE FUNDS IN
 EXCESS OF CURRENT LIABILITIES/RESTRICTIONS

ACID TEST RATIO	3.8 TO 1	CURRENT RATIO	4.4 TO 1	AVAILABLE FUNDS
UNRESTRICTED CASH PLUS CURRENT RECEIVABLES OVER CURRENT LIABILITIES. GENERALLY 1 TO 1 IS NORM. ANALYZE FURTHER IF LOWER - MAY INDICATE TOO MUCH RESTRICTED CASH, DEBITS TOO HIGH; OR IF HIGHER - MAY INDICATE AVAILABLE/UNPROGRAMMED FUNDS, UNCOLLECTED RECEIVABLES.				TOTAL CASH LESS RESTRICTED CASH PLUS CUR RECEIVABLES LESS CUR LIABILITIES EQUALS AVAIL FUNDS
				402,086.25 330.40 105,471.69 296,946.96

*** C04 ***

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EM WAS ALAMEDA CA

Consolidated EM & Top Four

		SUMMARY OPERATIONS STATEMENT PERIOD ENDING 30 SEP 1986			RUN DATE 10/25/86		PAGE 01	
		CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	LAST YTD AMOUNT	% OF SALES		
301-YX	REVENUE	118,133.19	100.00	1,249,973.53	1,043,816.42	100.00		
401-YX	COST OF GOODS SOLD	33,767.06	28.59	391,581.59	337,052.07	32.29		
	GROSS PROFIT/LOSS	84,366.13	71.41	858,391.94	706,764.35	67.71		
501-YX	OTHER DIRECT REVENUE----							
	PROGRAM REVENUE	4,045.50	100.00	89,162.90	70,959.15	100.00		
	TOTAL OTHER DIRECT REVENUE	4,045.50		89,162.90	70,959.15			
601-YX	-----DIRECT EXPENSE-----							
621-YX	SALARIES AND WAGES	27,969.38	22.90	337,641.55	279,306.81	25.05		
622-YX	EMPLOYERS SHARE OF FICA	2,102.94	1.72	24,991.30	9,893.78	.89		
623-YX	ANNUAL LEAVE EXPENSE	1,226.90	1.00	15,846.44	3,618.72	.33		
642-YX	SICK LEAVE EXPENSE	24.45	.02	1,949.79	1,567.50	.14		
681-YX	BLDG AND EQUIPMENT RENTAL	197.50	.16	1,600.00	1,339.90	.12		
683-YX	REP & MAINT-BLDG & FACIL	225.00	.18	4,011.36	4,468.92	.40		
684-YX	REPAIRS & MAINT - F, F & E	480.00	.39	5,057.75	25,818.42	2.32		
701-YX	INSTR PROPERTY	802.20	.66	2,089.55	5,779.57	.52		
703-YX	SUPPLIES	7,445.81	6.10	36,238.66	25,779.57	2.32		
731-YX	LAUNDRY	7,941.04	.77	8,433.31	5,283.99	.48		
781-YX	FREIGHT & TRANSPORTATION	1,285.96	1.05	8,720.35	5,213.26	.48		
785-YX	ADVERTISING AND PROMOTION	3,100.00	2.54	41,359.40	43,213.35	3.98		
787-YX	AWARDS & PRIZES	5,700.00	4.67	82,381.25	97,400.00	8.74		
799-YX	ENTERTAINMENT							
	MISCELLANEOUS EXPENSE							
	TOTAL DIRECT EXPENSE	51,501.18	42.16	572,203.30	479,367.63	43.07		
	DEPARTMENTAL PROFIT/LOSS	36,890.45	30.20	375,351.54	298,375.57	26.11		
551-00	-----OTHER GENERAL REVENUE----							
566-00	APP REIMBURSEMENT	35,768.65		42,210.65	35,654.00			
567-00	CPS PROFITS-OPERATING INCOME	11,001.27		11,001.27				
569-00	CPS PROFITS-AUTH ADMIN COSTS			9,422.49	5,291.48			
581-00	OTHER REVENUE	985.33		9,422.49	660.41			
592-00	CENTRAL STORES OVERAGE	1,427.11		19,532.93	25,912.61			
593-00	AMUSEMENT MACHINE COMM				2,157.90			
	OTHER COMMISSIONS				69,876.40			
	TOTAL OTHER GENERAL REVENUE	49,182.50		83,323.81				

*** E04 ***

Consolidated EM & Top Four

---GENERAL & ADMIN EXPENSE---

601-99 SALARIES AND WAGES
621-99 EMPLOYERS SHARE OF FICA
622-99 ANNUAL LEAVE EXPENSE
623-99 SICK LEAVE EXPENSE
642-99 BLDG AND EQUIPMENT REPAIRS
661-99 TELEPHONE, TELEGRAPH, POSTAGE
681-99 REP & MAINT-BLDG & FACIL
682-99 REP & MAINTENANCE - VEHICLES
683-99 REPAIRS & MAINT - F, F & E
684-99 MINOR PROPERTY
701-99 SUPPLIES
703-99 LAUNDRY
721-99 TRAVEL AND PER DIEM
731-99 FREIGHT & TRANSPORTATION
741-99 COMMON SUPP SERVICE EXPENSE
761-99 DEPR EXPENSE - VEHICLES
763-99 DEPR EXPENSE - EQUIPMENT
763-99 DEPR EXPENSE - BLDG & FACIL
764-99 DEPR EXP - BLDG & FACIL IMP
781-99 ADVERTISING AND PROMOTION
782-99 CONFERENCES AND TRAINING
784-99 CREDIT CARD SALES EXPENSE
785-99 AWARDS & PRIZES
791-99 CENTRAL STORES SHORTAGE
799-99 MISCELLANEOUS EXPENSE
TOTAL G & A EXPENSE

NET OPERATING PROFIT/LOSS

-----OTHER INCOME-----

812-00 CASH OVERAGE
813-00 GAIN ON DISP OF FIXED ASSETS
814-00 PRIOR FY INCOME ADJUSTMENT
891-00 MISC INCOME - EXTRAORDINARY
TOTAL OTHER INCOME

-----OTHER EXPENSE-----

912-00 CASH SHORTAGE
913-00 LOSS ON DISP OF FIXED ASSETS
914-00 PRIOR FY EXPENSE ADJUSTMENT
915-00 BAD CHECK EXPENSE
TOTAL OTHER EXPENSE

NET PROFIT/LC55

EXCLUDE:

763-XX DEPR EXPENSE - BLDG & FACIL

ADJUSTED NET PROFIT/LOSS

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
10,822.85	8.90	127,367.79	9.51	139,568.01	12.52	
857.02	.61	10,321.95	.77	31,071.67	2.79	
1,033.48	.04	8,603.85	.64	7,035.73	.63	
51.68	.04	3,003.84	.22	2,385.33	.21	
3.95	.01	29.75	.01	7.37	.01	
7.75	.01	48.14	.01	13,288.17	1.19	
250.00	.20	12,243.81	.91	666.05	.06	
1,544.20	1.26	4,667.05	.35	3,237.63	.29	
408.16	.33	3,869.18	.29	4,020.49	.36	
2,319.83	1.90	5,419.18	.41	2,559.91	.23	
37.25	.03	1,179.79	.01	149.91	.01	
3,405.42	.79	40,012.54	2.99	1,875.82	2.86	
266.67	.19	2,720.00	.20	13,803.48	1.24	
2,172.41	.78	26,068.92	.95	19,640.70	1.76	
90.34	.15	2,164.09	.16	1,433.12	.13	
1,368.32	1.38	11,681.05	.87	12,443.08	1.12	
11.70	.01	250.00	.02	1,213.00	.11	
150.00	.12	115.40	.01	102.85	.01	
25,225.78	20.65	250.00	.04	108.00	.01	
60,847.17	49.81	2,096.00	.16	2,432.57	.21	
312.67	.26	263,166.78	19.65	287,979.53	25.83	
75.00	.06	195,508.57	14.60	80,072.44	7.18	
41.08	.03	3,801.04	.28	3,638.62	.33	
50.00	.04	130.00	.01	126.36	.01	
478.75	.39	41.08	.06	731.22	.07	
435.36	.36	802.99	.36	4,516.53	.41	
435.36	.36	4,775.11	.36	4,499.36	.40	
60,890.56	49.85	4,745.30	.35	4,342.32	.39	
60,890.56	49.85	1,238.05	.09	1,478.12	.13	
60,890.56	49.85	16,658.13	1.24	1,478.12	.13	
60,890.56	49.85	700.00	.05	492.50	.04	
60,890.56	49.85	23,341.48	1.74	10,832.70	.97	
60,890.56	49.85	176,942.20	13.21	73,756.27	6.62	
60,890.56	49.85	176,942.20	13.21	19,640.70	1.76	
60,890.56	49.85	176,942.20	13.21	93,396.97	8.58	

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Consolidated EM & Top Four

*** 01 - FOOD DEPARTMENT

301-01 RESALE REVENUE

401-01 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-01 PROGRAM REVENUE

511-01 AFF REIMBURSEMENT

581-01 CENTRAL STORES OVERAGE

591-01 VENDING MACHINE COMMISSIONS

592-01 AMUSEMENT MACHINE COMM

593-01 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-01

602-01 SALARIES AND WAGES

621-01 SALARIES & WAGES-LOCAL NATL

622-01 EMPLOYERS SHARE OF FICA

623-01 ANNUAL LEAVE EXPENSE

624-01 SICK LEAVE EXPENSE

625-01 EMPLOYEE MEALS

626-01 EMPLOYEE BENEFITS-LOCAL NATL

641-01 EMPLOYEE BENEFITS - OTHER

642-01 UTILITIES

643-01 BLDG AND EQUIPMENT RENTAL

661-01 TELEPHONE, TELEGRAPH, POSTAGE

681-01 REP & MAINT-BLDG & FACIL

682-01 REP & MAINTENANCE - VEHICLES

683-01 REPAIRS & MAINT - F, F & E

684-01 MINOR PROPERTY

701-01 SUPPLIES

703-01 LAUNDRY

731-01 TRAVEL AND PER DIEM

732-01 FREIGHT & TRANSPORTATION

761-01 DEPR EXPENSE - VEHICLES

762-01 DEPR EXPENSE - EQUIPMENT

763-01 DEPR EXPENSE - BLDG & FACIL

764-01 DEPR EXP - BLDG & FACIL IMP

781-01 ADVERTISING AND PROMOTION

782-01 CONFERENCES AND TRAINING

783-01 INSTRUCTIONAL FEES

785-01 AWARDS & PRIZES

787-01 ENTERTAINMENT

789-01 ASSESSMENTS DUE NMPC

791-01 CENTRAL STORES SHORTAGE

799-01 MISCELLANEOUS EXPENSE

TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BAL/100 F

INVENTORY (+ CEN STORES) TURNS

INVENTORY (+ CEN STORES) ON HAND

*** G04 ***

DEPARTMENTAL OPERATIONS STATEMENT

PERIOD ENDING 30 SEP 1986

CURRENT MONTH

X OF SALES

CURRENT YTD

X OF SALES

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LAST YTD

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*** G04 ***

DA191 EM NAS	ALAMEDA CA Consolidated EM & Top Four	*** MOA *** DEPARTMENTAL OPERATIONS STATEMENT PERIOD ENDING 30 SEP 1986				PAGE 2 RUN DATE 10/27/86	
		CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES	LAST YTD	% OF SALES
*** 02 - BAR DEPARTMENT							
301-02	RESALE REVENUE	69,961.12	100.00	769,969.31	100.00	723,952.23	100.00
401-02	COST OF GOODS SOLD	13,368.68	19.11	178,827.18	23.23	182,003.37	25.14
	GROSS PROFIT/LOSS	56,592.44	80.89	591,142.13	76.77	541,948.86	74.86
501-02	PROGRAM REVENUE						100.00
511-02	APF REIMBURSEMENT						
581-02	CENTRAL STORES OVERAGE						
591-02	VENDING MACHINE COMMISSIONS						
592-02	AMUSEMENT MACHINE COMMISSIONS						
593-02	OTHER COMMISSIONS						
	TOTAL OTHER REVENUE						
601-02	SALARIES AND WAGES	13,473.00	19.26	158,413.72	20.57	153,384.44	21.19
602-02	SALARIES & WAGES-LOCAL NATL						
621-02	EMPLOYERS SHARE OF FICA	1,035.39	1.48	11,675.51	1.52	4,991.72	.69
622-02	ANNUAL LEAVE EXPENSE	634.46	.91	6,635.11	.86	1,350.78	.19
623-02	SICK LEAVE EXPENSE			1,911.75	.25		
624-02	EMPLOYEE MEALS						
625-02	EMPLOYEE BENEFITS-LOCAL NATL						
626-02	EMPLOYEE BENEFITS - OTHER						
641-02	UTILITIES	169.50	.24	1,558.00	.20	1,567.50	.22
642-02	BLDG AND EQUIPMENT RENTAL						
661-02	TELEPHONE TELEGRAPH POSTAGE			786.36	.11	571.90	.08
681-02	REP & MAINT-BLDG & FACIL						
682-02	REP & MAINT-VEHICLES	180.00	.26	2,326.91	.30	3,164.31	.44
683-02	REPAIRS & MAINT - F, F & E						
684-02	MINOR PROPERTY						
701-02	SUPPLIES	984.76	1.41	7,726.35	1.00	7,475.26	1.03
703-02	LAUNDRY	64.79	.09	501.14	.07	608.47	.08
721-02	TRAVEL AND PER DIEM			201.50	.03	211.18	.03
731-02	FREIGHT & TRANSPORTATION						
761-02	DEPR EXPENSE - VEHICLES						
762-02	DEPR EXPENSE - EQUIPMENT						
763-02	DEPR EXPENSE - BLDG & FACIL						
764-02	DEPR EXP - BLDG & FACIL IMP						
781-02	ADVERTISING AND PROMOTION	1,045.35	1.49	6,166.01	.80	4,772.62	.66
782-02	CONFERENCES AND TRAINING						
783-02	INSTRUCTIONAL FEES						
785-02	AWARDS & PRIZES						
787-02	ENTERTAINMENT	200.00	.29	200.00	.03		
789-02	ASSESSMENTS DUE NMPC	5,700.00	8.15	79,381.25	10.31	95,830.00	13.24
791-02	CENTRAL STORES SHORTAGE						
799-02	MISCELLANEOUS EXPENSE						
	TOTAL DIRECT EXPENSE	23,487.25	33.57	586.40	.08	155.91	.02
	DEPARTMENTAL PROFIT/LOSS	33,105.19	47.32	278,070.01	36.11	274,084.09	37.86
	EOM INVENTORY (+ CEN STORES) BALANCE	26,046.64		313,072.12	40.66	267,864.77	37.67
	INVENTORY (+ CEN STORES) TURNS		1.6 MONTHS		1.6 MONTHS		
	INVENTORY (+ CEN STORES) ON HAND						

*** MOA ***

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

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FM NAS ALAMEDA CA

*** 03 - SUMMARIES

	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
301-03 RESALE REVENUE	3,712.65	100.00	42,183.84	100.00
401-03 COST OF GOODS SOLD	2,257.09	60.79	26,604.41	63.06
GROSS PROFIT/LOSS	1,455.56	39.21	15,582.43	36.94

501-03 PROGRAM REVENUE
521-03 APF REIMBURSEMENT
581-03 CENTRAL STORES OVERAGE
591-03 VENDING MACHINE COMMISSIONS
592-03 AMUSEMENT MACHINE COMMISSIONS
593-03 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-03 SALARIES AND WAGES	292.35	7.87	2,725.58	6.46
602-03 SALARIES & WAGES-LOCAL NATL				
621-03 EMPLOYERS SHARE OF FICA	20.91	.56	194.70	.46
622-03 ANNUAL LEAVE EXPENSE				
623-03 SICK LEAVE EXPENSE				
624-03 EMPLOYEE MEALS				
625-03 EMPLOYEE BENEFITS-LOCAL NATL				
626-03 EMPLOYEE BENEFITS - OTHER				
641-03 UTILITIES				
642-03 BLDG AND EQUIPMENT RENTAL				
661-03 TELEPHONE TELEGRAPH POSTAGE				
681-03 REP & MAINT-BLDG & FACIL				
682-03 REP & MAINTENANCE - VEHICLES				
683-03 REPAIRS & MAINT - F, F & E				
694-03 MINOR PROPERTY				
701-03 SUPPLIES				
703-03 LAUNDRY				
721-03 TRAVEL AND PER DIEM				
731-03 FREIGHT & TRANSPORTATION				
761-03 DEPR EXPENSE - VEHICLES				
762-03 DEPR EXPENSE - EQUIPMENT				
763-03 DEPR EXPENSE - BLDG & FACIL				
764-03 DEPR EXP - BLDG & FACIL IMP				
781-03 ADVERTISING AND PROMOTION				
782-03 CONFERENCES AND TRAINING				
783-03 INSTRUCTIONAL FEES				
785-03 AWARDS & PRIZES				
787-03 ENTERTAINMENT				
789-03 ASSESSMENTS DUE MPC				
791-03 CENTRAL STORES SHORTAGE				
799-03 MISCELLANEOUS EXPENSE				
TOTAL DIRECT EXPENSE	313.26	8.44	2,920.28	6.92

2.00

17,634.09 40.94

2,920.28 6.92

1,142.30 30.77

8,956.71

4.3 MONTHS

4.3 MONTHS

DEPARTMENTAL PROFIT/LOSS
EOM INVENTORY (+ CEN STORES) BALANCE
INVENTORY (+ CEN STORES) TURNS
INVENTORY (+ CEN STORES) ON HAND

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*** J04 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

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*** J04 - OTHER RESALE DEPARTMENT	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES	LAST YTD	% OF SALES
301-04 RESALE REVENUE	295.00	100.00	1,970.25	100.00	2,509.75	100.00
401-04 COST OF GOODS SOLD						
GROSS PROFIT/LOSS	295.00	100.00	1,970.25	100.00	2,509.75	100.00
501-04 PROGRAM REVENUE						
551-04 APF REIMBURSEMENT						
581-04 CENTRAL STORES OVERAGE						
591-04 VENDING MACHINE COMMISSIONS						
592-04 AMUSEMENT MACHINE COMM						
593-04 OTHER COMMISSIONS						
TOTAL OTHER REVENUE						
601-04 SALARIES AND WAGES						
602-04 SALARIES & WAGES-LOCAL NATL						
621-04 EMPLOYERS SHARE OF FICA						
622-04 ANNUAL LEAVE EXPENSE						
623-04 SICK LEAVE EXPENSE						
624-04 EMPLOYEE MEALS						
625-04 EMPLOYEE BENEFITS-LOCAL NATL						
626-04 EMPLOYEE BENEFITS - OTHER						
641-04 UTILITIES						
642-04 BLDG AND EQUIPMENT RENTAL						
661-04 TELEPHONE TELEGRAPH POSTAGE						
681-04 REP & MAINT-BLDG & FACIL						
682-04 REP & MAINTENANCE - VEHICLES						
683-04 REPAIRS & MAINT - F, F & E						
684-04 MINOR PROPERTY						
701-04 SUPPLIES						
703-04 LAUNDRY						
721-04 TRAVEL AND PER DIEM						
731-04 FREIGHT & TRANSPORTATION						
761-04 DEPR EXPENSE - VEHICLES						
762-04 DEPR EXPENSE - EQUIPMENT						
763-04 DEPR EXPENSE - BLDG & FACIL						
764-04 DEPR EXP - BLDG & FACIL IMP						
781-04 ADVERTISING AND PROMOTION						
782-04 CONFERENCES AND TRAINING						
783-04 INSTRUCTIONAL FEES						
785-04 AWARDS & PRIZES						
787-04 ENTERTAINMENT						
789-04 ASSESSMENTS DUE NMPC						
791-04 CENTRAL STORES SHORTAGE						
792-04 MISCELLANEOUS EXPENSE						
799-04 TOTAL DIRECT EXPENSE						
DEPARTMENTAL PROFIT/LOSS	295.00	100.00	1,970.25	100.00	2,368.00	94.35

141.75 3.63
141.75 3.63

*** J04 ***

04191
EM NAS

ALAMEDA CA

*** 07 - BOWLING FOOD

301-07 RESALE REVENUE

401-07 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-07 PROGRAM REVENUE

551-07 APF REIMBURSEMENT

581-07 CENTRAL STORES OVERAGE

591-07 VENDING MACHINE COMMISSIONS

592-07 AMUSEMENT MACHINE COMM

593-07 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-07 SALARIES AND WAGES

602-07 SALARIES & WAGES-LOCAL NATL

621-07 EMPLOYERS SHARE OF FICA

622-07 ANNUAL LEAVE EXPENSE

623-07 SICK LEAVE EXPENSE

624-07 EMPLOYEE MEALS

625-07 EMPLOYEE BENEFITS-LOCAL NATL

626-07 EMPLOYEE BENEFITS - OTHER

641-07 UTILITIES

642-07 BLDG AND EQUIPMENT RENTAL

661-07 TELEPHONE TELGRAPH POSTAGE

681-07 REP & MAINT - BLDG & FACIL

682-07 REP & MAINTENANCE - VEHICLES

683-07 REPAIRS & MAINT - F, F & E

684-07 MINOR PROPERTY

701-07 SUPPLIES

703-07 LAUNDRY

721-07 TRAVEL AND PER DIEM

731-07 FREIGHT & TRANSPORTATION

761-07 DEPR EXPENSE - VEHICLES

762-07 DEPR EXPENSE - EQUIPMENT

763-07 DEPR EXPENSE - BLDG & FACIL

764-07 DEPR EXP - BLDG & FAC - IMP

781-07 ADVERTISING AND PROMOTION

782-07 CONFERENCES AND TRAINING

783-07 INSTRUCTIONAL FEES

785-07 AWARDS & PRIZES

787-07 ENTERTAINMENT

789-07 ASSESSMENTS DUE NMPC

791-07 CENTRAL STORES SHORTAGE

799-07 MISCELLANEOUS EXPENSE

TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

*** Y04 ***

DEPARTMENTAL OPERATIONS STATEMENT

PERIOD END'ING 30 SEP 1986

CURRENT MONTH

% OF SALES

CURRENT YTD

% OF SALES

LAST YTD

% OF SALES

13,766.35

100.00

110,060.74

100.00

5,202.09

37.79

44,384.48

40.33

8,564.26

62.21

65,676.26

59.67

36,231.49

32.92

227.62

1.65

3,670.01

3.33

166.69

1.21

6.74

42.00

-.04

225.00

2.93

300.00

2.18

802.20

5.83

1,698.53

12.34

41.00

.30

191.00

.17

6,649.40

48.30

53,750.48

48.84

1,914.86

13.91

11,925.78

10.84

100.00

*** Y04 ***

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EM NAS

ALAMEDA CA

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

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*** 47 - BINGO

501-47 PROGRAM REVENUE
551-47 APF REIMBURSEMENT
581-47 CENTRAL STORES OVERAGE
591-47 VENDING MACHINE COMMISSIONS
592-47 AMUSEMENT MACHINE COMM
593-47 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-47 SALARIES AND WAGES
602-47 SALARIES & WAGES-LOCAL NATL
621-47 EMPLOYERS SHARE OF FICA
622-47 ANNUAL LEAVE EXPENSE
623-47 SICK LEAVE EXPENSE
624-47 EMPLOYEE MEALS
625-47 EMPLOYEE BENEFITS-LOCAL NATL
626-47 EMPLOYEE BENEFITS - OTHER
641-47 UTILITIES
642-47 BLDG AND EQUIPMENT RENTAL
661-47 TELEPHONE, TELEGRAPH POSTAGE
681-47 REP & MAINT-BLDG & FACIL
682-47 REP & MAINTENANCE - VEHICLES
683-47 REPAIRS & MAINT - F, F & E
684-47 MINOR PROPERTY
701-47 SUPPLIES
703-47 LAUNDRY
721-47 TRAVEL AND PER DIEM
731-47 FREIGHT & TRANSPORTATION
761-47 DEPR EXPENSE - VEHICLES
762-47 DEPR EXPENSE - EQUIPMENT
763-47 DEPR EXPENSE - BLDG & FACIL
764-47 DEPR EXP - BLDG & FACIL IMP
781-47 ADVERTISING AND PROMOTION
782-47 CONFERENCES AND TRAINING
783-47 INSTRUCTIONAL FEES
785-47 AWARDS & PRIZES
787-47 ENTERTAINMENT
789-47 ASSESSMENTS DUE NMPC
791-47 CENTRAL STORES SPURTAG
799-47 MISCELLANEOUS EXPENSE

TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

CURRENT MONTH

% OF SALES

% OF SALES

CURRENT YTD

LAST YTD

% OF SPIES

70,959.15

100.00

89,162.90

70,959.15

100.00

89,162.90

70,959.15

6.87

6,125.58

5,669.89

.49

432.46

234.02

.27

242.48

7.99

2.09

1,862.65

1,615.20

.01

12.05

2.28

.94

834.77

670.00

46.16

41,159.40

43,213.35

.56

500.00

60.90

57.39

51,169.59

52,022.46

42.61

37,993.31

18,936.69

26.69

*** 104 ***

ACTIVITY 04191
EM WAS ALAMEDA CA

OPERATING EXPENSES
CIVILIAN PERSONNEL (CIVIL SERVICE)
MILITARY PERSONNEL
UTILITIES AND RENTS
SUPPLIES AND EQUIPMENT (ALL TYPES)
MAINTENANCE, REPAIR, MAJOR CONST. (ALL TYPES)
ALL OTHER
TOTAL

SUMMARY OF ANNUAL TOTALS

APF SUPPORT - OPERATIONS
SHORTFALL
APF AS % OF TOTAL EXPENSES

*** MOA ***
STATEMENT OF
APPROPRIATED FUND SUPPORT

RUN DATE 10/77/86

BUDGET
FY-86
50,000.00
100,000.00
100,000.00
250,000.00

ACTUAL
FY-84
66,000.00

ACTUAL
FY-85
1,000.00
69,000.00
.13

BUDGET
FY-86
250,000.00
156,000.00
27.81

BUDGET
FY-87
262,000.00
143,000.00
27.78

BUDGET
FY-88
275,000.00
150,000.00
27.78

*** MOA ***

04191
EM NAS

76014 77901
ALAMEDA CA

SUMMARIZED INCOME STATEMENT
PERIOD ENDING 30 SEP 87

RUN DATE 10/27/87

Consolidated EM & Top Four

	CURRENT MONTH ACTUAL	%	YTD ACTUAL	%	YTD BUDGET	%
RESALE REVENUE	139,057.98	100.0	1,442,394.73	100.0	1,188,600.00	100.0
COST OF GOODS SOLD	42,895.94	30.9	516,363.26	35.8	395,000.00	33.3
GROSS PROFIT/LOSS	96,363.94	69.3	1,126,029.49	60.6	792,700.00	66.7
OTHER INCOME						
PROGRAM REVENUE	7,928.99	100.0	103,245.52	100.0	79,500.00	100.0
CPS PROFITS	18,648.99		27,184.98		17,500.00	
APF REIMBURSEMENT					30,000.00	
OTHER REVENUE	2,230.97		32,725.94		35,000.00	
EXTRAORDINARY INCOME	3,111.46		8,635.93			
TOTAL OTHER INCOME	29,911.14		170,087.95		174,500.00	
OTHER EXPENSES:						
DIRECT SALARIES AND BENEFITS	36,417.49	24.9	438,148.95	33.1	415,700.00	32.9
GEN AND ADMIN SALARIES AND BENEFITS	10,839.82	11.3	119,188.07	13.0	120,500.00	13.0
DIRECT OTHER	18,804.01	13.5	190,108.05	13.9	190,500.00	13.9
GEN AND ADMIN OTHER	11,083.28	8.0	138,398.58	9.6	117,100.00	9.2
EXTRAORDINARY EXPENSE	1,333.49	1.0	13,046.10	1.0		
TOTAL OTHER EXPENSE	84,780.00	57.3	982,796.46	56.3	865,400.00	68.3
NET PROFIT/LOSS	41,501.08	28.2	313,337.82	17.9	102,100.00	8.1

"PERCENTAGES FOR OTHER EXPENSES & NET PROFIT/LOSS ARE EXPRESSED AS A PERCENTAGE OF RESALE & PROGRAM REVENUE."

ANNUAL BUDGETED APPROPRIATED FUND SUPPORT

275,700.00

LIQUIDITY ANALYSIS
BILL PAYING ABILITY AND AVAILABLE FUNDS IN
EXCESS OF CURRENT LIABILITIES/RESTRICTIONS

ACID TEST RATIO	2.0 TO 1	CURRENT RATIO	2.9 TO 1	AVAILABLE FUNDS
UNRESTRICTED CASH PLUS CURRENT RECEIVABLES OVER CURRENT LIABILITIES - GENERALLY 1 TO 1 IS NORM. ANALYZE FURTHER IF LOWER - MAY INDICATE TOO MUCH RESTRICTED CASH. DEBTS TOO HIGH; OR IF HIGHER - MAY INDICATE AVAILABLE/UNPROGRAMMED FUNDS, UNCOLLECTED RECEIVABLES.				TOTAL CASH LESS RESTRICTED CASH PLUS CUR RECEIVABLES LESS CUR LIABILITIES EQUALS AVAIL FUNDS
				419,510.42
				236,401.43
				183,108.99
				94,666.60

... 604 ...

04191
EM NAS ALAMEDA CA

** HQ ***
 BALANCE SHEET
 AS OF SEP 30, 1987

ASSETS

Consolidated EM & Top Four

Consolidated EM & Top Four		ASSETS		LIABILITIES & NET WORTH	
	CUR YEAR	LAST YEAR		CUR YEAR	LAST YEAR
ASSETS					
CASH					
10100 CONCENTRATION BANK ACCOUNT	168,506.99	388,486.25	20100 CURRENT LIABILITIES-----		
10200 RESTRICTED CASH-CAP OUTLAYS	236,403.43		20100 ACCOUNTS PAYABLE - TRADE	41,090.29	60,787.17
10300 RESTRICTED CASH-LOCAL MAIL			20100 ACCOUNTS PAYABLE - OTHER	2,815.50	2,886.63
10400 IMPREST BANK ACCOUNT-LOCAL	404,910.42	388,486.25	20100 CUSTOMER DEPOSITS	2,886.63	
10500 IMPREST BANK ACCOUNT-PAYROLL			20100 GRATUITIES DUE EMPLOYEES	196.73	52.67
10600 IMPREST BANK ACCT-FOR CURR			20100 SERVICE CHARGES DUE EMPLOYEE		
10700 IMPREST BANK ACCT-CREDIT CARD			20100 ASSESSMENTS		
10800 CHANGE FUNDS			20100 CPS SURCHARGE		
10900 IMPREST/PETTY CASH	13,000.00	13,000.00	20100 ACCRUED WAGES PAYABLE		
11000 TOTAL CASH	419,510.42	402,886.25	20100 ANNUAL LEAVE PAYABLE	17,615.94	12,421.13
RECEIVABLES					
13100 ACCOUNTS RECEIVABLE-GENERAL	3,503.12		20100 FEDERAL WITHHOLDING TAX PAY	1,257.67	888.12
13200 ACOUNTS RECEIVABLE-RET CHKS	982.93		20100 SOCIAL SECURITY TAX PAYABLE		
13300 ACOUNTS RECEIVABLE-OTHER	102.10		20100 STATE WITHHOLDING TAX PAY		
13400 TOTAL RECEIVABLES	4,588.15	330.40	20100 P/R DEDUCTION SAVINGS BONDS		
INVENTORY					
15100 DEPT RESALE INVENTORIES	66,959.49	49,742.58	20100 RETIREMENT ANNUITY		
15200 CENTRAL STOREHOUSES	16,420.83	11,493.91	20100 GROUP LIFE INSURANCE		
15300 TOTAL INVENTORY	83,380.32	61,236.49	20100 DISABILITY INSURANCE		
PREPAID EXPENSES					
16100 PREPAID SUPPLIES			20100 HEALTH MAINT ORGANIZATIONS		
16200 PREPAID CONTRACTS	2,271.05	1,438.53	20100 MILITARY PAY DEDUCTIONS		
16300 PREPAID TICKETS			20100 FOREIGN NATIONAL WITHHOLDING		
16400 PREPAID OTHER EXPENSES	447.00		20100 PAYROLL DEDUCTIONS - OTHER		
16500 SUSPENSE ACCOUNT			20100 UNPAID INCOME		
16600 TOTAL PREPAID	2,718.05	1,438.53	20100 TOTAL CURRENT LIABILITIES	93,628.98	103,491.88
16700 TOTAL CURRENT ASSETS	506,198.98	463,093.37			
FIXED ASSETS					
17100 VEHICLES	13,600.00	33,688.08	20100 OTHER LIABILITIES-----		
17200 FURNITURE	361,141.29		20100 LONG TERM LOANS PAYABLE-NMPC		
17300 BUILDINGS AND FACILITIES IMPRMT			20100 OTHER LONG TERM LOANS PAY		
17400 BLDGS AND FACILITIES IN PROGRESS	58,578.87	51,071.87	20100 LONG TERM RET AND SEV ALLOW		
17500 CONSTRUCTION IN VEHICLES	25,504.54		20100 LONG TERM BONUSES PAYABLE		
17600 ACCUM DEPR - VEHICLES	101,190.13	96,885.22	20100 TOTAL OTHER LIABILITIES		
17700 ACCUM DEPR - FURNITURE			20100 RETAINED EARNINGS OF FY	651,522.67	1,110,449.29
17800 ACCUM DEPR - BLDGS & FACIL			20100 ADD ADJUSTMENT CREDITS YTD		
17900 ACCUM DEPR-BLDGS & FACIL IMP	13,089.99	291,900.96	20100 LESS ADJUSTMENT DEBITS YTD	313,337.82	1,110,449.29
18000 TOTAL FIXED ASSET BOOK VALUE	551,691.97	968,885.22	20100 PROFIT OR LOSS		
18100 LOANS RECEIVABLE			20100 CENTRAL FUNDS-CAPITAL GRANTS		
18200 MAJOR CLAIMANT - CAP GRANTS			20100 CPS CLAIM - CAP GRANTS		
18300 CPS CLAIM - CAPITAL ITEMS			20100 CPS RETIR - CAPITAL ITEMS		
18400 CAPITAL GRANTS - OTHER NAFL			20100 CASH TRANSFER TO OTHER NAFL		
18500 FIXED ASSET TRANSFER - LOCAL			20100 FIXED ASSET TRANSFER - LOCAL		
18600 CPS DISTRIBUTION - NMPC			20100 CPS DISTRIBUTION - NMPC		
18700 CPS DISTRIBUTION - MAJ CLAIM			20100 CPS DISTRIBUTION - MAJ CLAIM		
18800 TOTAL NET WORTH	1,057,888.75	968,885.22	20100 TOTAL NET WORTH	651,522.67	1,110,449.29
TOTAL ASSETS					
19100 TOTAL ASSETS	1,057,888.75	756,994.36	20100 TOTAL LIAB. AND NET WORTH	1,057,888.75	756,994.36

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UNIT
EM NAS ALAMEDA CA

SUMMARY OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

RUN DATE 10/25/87
PAGE 01

	Consolidated EM & Top Four	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
301-XX	RESALE REVENUE	139,057.68	100.00	1,642,594.75	100.00	1,249,973.53	100.00
401-XX	COST OF GOODS SOLD	43,383.74	30.50	1,126,029.39	68.33	858,301.64	68.67
	-----GROSS PROFIT/LOSS	95,673.94	69.50				
501-XX	-----OTHER DIRECT REVENUE-----						
	PROGRAM REVENUE	7,929.00	100.00	103,243.32	100.00	88,183.80	100.00
	TOTAL OTHER DIRECT REVENUE	7,929.00		103,243.32		88,183.80	
601-XX	-----DIRECT EXPENSE-----						
601-XX	SALARIES AND WAGES	32,813.17	27.33	390,211.14	27.33	337,491.53	27.31
601-XX	EMPLOYERS SHARE OF FICA	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
602-XX	ANNUAL LEAVE EXPENSE	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
603-XX	STICK LEAVE EXPENSE	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
604-XX	BLDG AND EQUIPMENT RENTAL	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
605-XX	REP & MAINT-BLDG & FACIL	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
606-XX	REPAIRS & MAINT - F, F & E	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
607-XX	MINOR PROPERTY	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
608-XX	SUPPLIES	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
609-XX	LAUNDRY	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
610-XX	FREIGHT & TRANSPORTATION	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
611-XX	ADVERTISING AND PROMOTION	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
612-XX	CONFERENCES AND TRAINING	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
613-XX	AWARDS & PRIZES	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
614-XX	ENTERTAINMENT	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
615-XX	MISCELLANEOUS EXPENSE	1,193.16	1.00	14,601.00	1.00	12,449.00	1.00
616-XX	TOTAL DIRECT EXPENSE	4,903.60	3.27	47,418.00	3.27	41,358.40	3.09
701-XX	DEPARTMENTAL PROFIT/LOSS	6,160.00	4.23	65,823.00	4.23	57,203.50	4.23
702-XX		55,541.41	37.79	571,024.01	37.79	375,351.54	28.03
703-XX		40,751.53	33.17				
801-XX	-----OTHER GENERAL REVENUE-----						
801-XX	APF REIMBURSEMENT	18,645.77		27,184.96		47,710.43	
802-XX	CPS DISTR - OPERATING INCOME						
803-XX	CPS DISTR - AUTH ADMIN COSTS	750.23		12,942.30		9,422.40	
804-XX	OTHER REVENUE						
805-XX	CENTRAL STORES OVERAGE						
806-XX	AMUSEMENT MACHINE COMM	20,480.74		19,810.00		19,810.00	
807-XX	TOTAL OTHER GENERAL REVENUE	20,480.74		19,810.00		19,810.00	

Self

04191
EM MAS ALAMEDA CA

SUMMARY OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

RUN DATE 10/25/87
PAGE 03

Consolidated EM & Top Four

--GENERAL & ADMIN EXPENSE--

SALARIES AND WAGES
EMPLOYERS SHARE OF FICA
ANNUAL LEAVE EXPENSE
SICK LEAVE EXPENSE
BLDG AND EQUIPMENT RENTAL
TELEPHONE TELEGRAPH POSTAGE
REP & MAINT-BLDG & FACIL
REP & MAINTANCE - VEHICLES
REPAIRS & MAINT - F, F & E
MINOR PROPERTY
SUPPLIES
TRAVEL AND PER DIEM
FREIGHT & TRANSPORTATION
COMMON SUPP SERVICE EXPENSE
DEPR EXPENSE - VEHICLES
DEPR EXPENSE - EQUIPMENT
DEPR EXP - BLDG & FACIL IMP
ADVERTISING AND PROMOTION
CONFERENCES AND TRAINING
CREDIT CARD SALES EXPENSE
AWARDS & PRIZES
CENTRAL STORES SHORTAGE
MISCELLANEOUS EXPENSE
TOTAL G & A EXPENSE

NET OPERATING PROFIT/LOSS

-----OTHER INCOME-----

CASH OVERAGE
GAIN ON DISP OF FIXED ASSETS
PRIOR FY INCOME ADJUSTMENT
MISC INCOME - EXTRAORDINARY
TOTAL OTHER INCOME

-----OTHER EXPENSE-----

CASH SHORTAGE
LOSS ON DISP OF FIXED ASSETS
PRIOR FY EXPENSE ADJUSTMENT
BAD CHECK EXPENSE
MISC EXPENSE - EXTRAORDINARY
TOTAL OTHER EXPENSE

NET PROFIT/LOSS

CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
14,603.93	9.94	137,332.49	8.79	127,367.79	9.51
1,126.84	.75	5,780.99	.36	5,000.00	.38
1,106.84	.75	5,780.99	.36	5,000.00	.38
7.90	.01	3,730.00	.01	3,000.00	.02
1,130.00	.77	12,470.00	.71	12,300.00	.91
90.73	.06	5,010.00	.31	4,000.00	.30
289.39	.20	5,010.00	.31	4,000.00	.30
364.76	.25	5,010.00	.31	4,000.00	.30
16.53	.01	5,010.00	.31	4,000.00	.30
4,530.68	3.04	49,770.00	2.85	40,000.00	2.99
2,249.89	1.50	31,770.00	1.93	29,000.00	2.19
2,128.81	1.43	11,770.00	.70	11,000.00	.83
165.40	.11	1,770.00	.10	1,000.00	.07
17.47	.01	1,770.00	.10	1,000.00	.07
538.07	.34	31,770.00	1.93	29,000.00	2.19
27,905.10	18.68	311,486.38	17.81	263,100.00	19.83
41,723.17	28.39	319,447.65	18.30	195,508.57	14.60
1,066.40	.73	5,976.86	.34	3,401.04	.26
45.00	.03	6,933.27	.03	4,000.00	.03
1,111.40	.96	6,933.27	.03	4,000.00	.03
1,333.49	.91	8,014.29	.48	4,745.30	.35
1,333.49	.91	2,330.00	.13	1,000.00	.08
1,333.49	.91	1,000.00	.06	1,000.00	.08
41,501.08	28.23	313,337.82	17.95	23,341.48	1.74
				176,942.20	13.21

To split out, use 50/50 split.

... J04 ...

04191
EM MAS

ALAMEDA CA

Enlisted

*** 01 - FOOD DEPARTMENT

301-01 RESALE REVENUE

401-01 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-01 PROGRAM REVENUE

521-01 APP REIMB - OPERATIONS

531-01 CENTRAL STORES OVERAGE

541-01 VENDING MACHINE COMMISSIONS

551-01 AMUSEMENT MACHINE COMM

561-01 OTHER COMMISSIONS

562-01 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-01 SALARIES AND WAGES

602-01 SALARIES & WAGES-LOCAL NATL

603-01 EMPLOYERS SHARE OF FICA

604-01 ANNUAL LEAVE EXPENSE

605-01 SICK LEAVE EXPENSE

606-01 EMPLOYEE MEALS

607-01 EMPLOYEE BENEFITS-LOCAL NATL

608-01 EMPLOYEE BENEFITS - OTHER

609-01 UTILITIES

610-01 BLDG AND EQUIPMENT RENTAL

611-01 TELEPHONE, TELEGRAPH, POSTAGE

612-01 REP & MAINT-BLDG & FACIL

613-01 REP & MAINTENANCE - VEHICLES

614-01 REPAIRS & MAINT - F, F & E

615-01 MINOR PROPERTY

616-01 SUPPLIES

617-01 LAUNDRY

618-01 TRAVEL AND PER DIEM

619-01 FREIGHT & TRANSPORTATION

620-01 DEPR EXPENSE - VEHICLES

621-01 DEPR EXPENSE - EQUIPMENT

622-01 DEPR EXPENSE - BLDG & FACIL

623-01 DEPR EXP - BLDG & FACIL IMP

624-01 ADVERTISING AND PROMOTION

625-01 CONFERENCES AND TRAINING

626-01 INSTRUCTIONAL FEES

627-01 AWARDS & PRIZES

628-01 ENTERTAINMENT

629-01 ASSESSMENTS DUE NMPC

630-01 CENTRAL STORES SHORTAGE

631-01 MISCELLANEOUS EXPENSE

632-01 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS

INVENTORY (+ CEN STORES) ON HAND

*** K04 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

Consolidated EM & Top Four

PAGE 1
SUM DATE 10/27/87

LAST YTD

SALES

325,786.39

100.00

141,765.52

43.51

184,020.87

56.49

100.00

134,145.18

41.18

19,929.81

3.08

2,631.30

1.82

2,244.61

.68

21,332.11

6.33

37.46

.01

1,528.57

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900.00

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186,282.81

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17,812.05

1,333.97

293.74

886.71

39.00

516.31

592.30

22,914.93

16,256.11

1,579.80

75.34

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X OF

SALES

100.00

53.49

46.51

39.47

2.83

1.83

21.65

9.43

715.15

278.08

04191

EM NAS

ALAMEDA CA

Enlisted

*** 02 - BAR DEPARTMENT

301-02 RESALE REVENUE

401-02 COST OF GOODS SOLD

GROSS PROFIT/LOSS

PROGRAM REVENUE

501-02 APF REIMB - OPERATIONS

581-02 CENTRAL STORES OVERAGE

591-02 VENDING MACHINE COMMISSIONS

592-02 AMUSEMENT MACHINE COMM

593-02 OTHER COMMISSIONS

594-02 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-02 SALARIES AND WAGES

602-02 SALARIES & WAGES-LOCAL NATL

603-02 EMPLOYERS SHARE OF FICA

604-02 ANNUAL LEAVE EXPENSE

605-02 SICK LEAVE EXPENSE

606-02 EMPLOYEE MEALS

607-02 EMPLOYEE BENEFITS-LOCAL NATL

608-02 EMPLOYEE BENEFITS - OTHER

609-02 UTILITIES

610-02 BLDG AND EQUIPMENT RENTAL

611-02 TELEPHONE TELEGRAPH POSTAGE

612-02 REP & MAINT-BLDG & FACIL

613-02 REPAIRS & MAINT - VEHICLES

614-02 MINOR PROPERTY

615-02 SUPPLIES

616-02 LAUNDRY

617-02 TRAVEL AND PER DIEM

618-02 FREIGHT & TRANSPORTATION

619-02 DEPR EXPENSE - VEHICLES

620-02 DEPR EXPENSE - EQUIPMENT

621-02 DEPR EXPENSE - BLDG & FACIL

622-02 DEPR EXP - BLDG & FACIL IMP

623-02 ADVERTISING AND PROMOTION

624-02 CONFERENCES AND TRAINING

625-02 INSTRUCTIONAL FEES

626-02 AWARDS & PRIZES

627-02 ENTERTAINMENT

628-02 ASSESSMENTS DUE NMPC

629-02 CENTRAL STORES SHORTAGE

630-02 MISCELLANEOUS EXPENSE

631-02 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EON INVENTORY (+ GEN STORES) BALANCE

INVENTORY (+ GEN STORES) TURNS

INVENTORY (+ GEN STORES) ON HAND

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

*** L04 ***

CURRENT MONTH % OF SALES

CURRENT YTD % OF SALES

46,203.25 100.00 565,807.94 100.00

9,266.08 20.06 130,395.98 23.05

36,937.17 79.94 435,411.96 76.95

6,910.29 14.96 83,795.33 14.81

500.83 1.08 9,204.99 1.70

161.83 0.41 9,888.37 1.77

152.50 0.33 1,229.50 0.22

195.68 0.42 3,498.31 0.62

1,170.50 2.53 7,275.55 1.29

63.00 0.14 246.83 0.04

3,300.00 7.14 44,388.88 7.83

12,598.41 27.27 151,198.98 26.83

24,338.76 52.68 283,512.72 50.11

35,650.97 76.95 435,411.96 76.95

TOTAL OTHER REVENUE

SALARIES AND WAGES

SALARIES & WAGES-LOCAL NATL

EMPLOYERS SHARE OF FICA

ANNUAL LEAVE EXPENSE

SICK LEAVE EXPENSE

EMPLOYEE MEALS

EMPLOYEE BENEFITS-LOCAL NATL

EMPLOYEE BENEFITS - OTHER

UTILITIES

BLDG AND EQUIPMENT RENTAL

TELEPHONE TELEGRAPH POSTAGE

REP & MAINT-BLDG & FACIL

REPAIRS & MAINT - VEHICLES

MINOR PROPERTY

SUPPLIES

LAUNDRY

TRAVEL AND PER DIEM

FREIGHT & TRANSPORTATION

DEPR EXPENSE - VEHICLES

DEPR EXPENSE - EQUIPMENT

DEPR EXPENSE - BLDG & FACIL

DEPR EXP - BLDG & FACIL IMP

ADVERTISING AND PROMOTION

CONFERENCES AND TRAINING

INSTRUCTIONAL FEES

AWARDS & PRIZES

ENTERTAINMENT

ASSESSMENTS DUE NMPC

CENTRAL STORES SHORTAGE

MISCELLANEOUS EXPENSE

TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EON INVENTORY (+ GEN STORES) BALANCE

INVENTORY (+ GEN STORES) TURNS

INVENTORY (+ GEN STORES) ON HAND

PAGE 2
RUN DATE 10/27/87
Consolidated EM & Top Four

LAST YTD SALES

769,969.31 100.00

178,827.18 23.23

591,142.13 76.77

158,413.72 20.57

11,675.51 1.52

9,888.37 1.29

1,558.00 0.20

786.36 0.10

2,326.91 0.30

7,275.55 0.99

201.50 0.03

6,166.01 0.80

79,389.99 10.31

278,898.89 36.99

313,072.12 40.66

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EM MAS ALAMEDA CA
Consolidated EM & Top Four

*** 03 - SUNDRIES

301-03 RESALE REVENUE

401-03 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-03 PROGRAM REVENUE
501-03 APF REIMB - OPERATIONS
501-03 CENTRAL STORES OVERAGE
501-03 VENDING MACHINE COMMISSIONS
501-03 AMUSEMENT MACHINE COMM
501-03 OTHER COMMISSIONS
501-03 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-03 SALARIES AND WAGES
601-03 SALARIES & WAGES-LOCAL MATL
601-03 EMPLOYERS SHARE OF FICA
601-03 ANNUAL LEAVE EXPENSE
601-03 SICK LEAVE EXPENSE
601-03 EMPLOYEE MEALS
601-03 EMPLOYEE BENEFITS-LOCAL MATL
601-03 UTILITIES
601-03 BLDG AND EQUIPMENT RENTAL
601-03 TELEPHONE
601-03 TELEGRAPH POSTAGE
601-03 REP & MAINT-BLDG & FACIL
601-03 REP & MAINTENANCE - VEHICLES
601-03 REPAIRS & MAINT - F, F & E
601-03 H.MOR PROPERTY
601-03 SUPPLIES
601-03 LAUNDRY
601-03 TRAVEL AND PER DIEM
601-03 FREIGHT & TRANSPORTATION
601-03 DEPR EXPENSE - VEHICLES
601-03 DEPR EXPENSE - EQUIPMENT
601-03 DEPR EXP - BLDG & FACIL
601-03 DEPR EXP - BLDG & FACIL IMP
601-03 ADVERTISING AND PROMOTION
601-03 CONFERENCES AND TRAINING
601-03 INSTRUCTIONAL FEES
601-03 AWARDS & PRIZES
601-03 ENTERTAINMENT
601-03 ASSESSMENTS DUE NMPC
601-03 CENTRAL STORES SHORTAGE
601-03 MISCELLANEOUS EXPENSE
601-03 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS
INVENTORY (+ CEN STORES) ON HAND

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

CURRENT MONTH
3,461.63
2,237.26
1,224.37

% OF
SALES

CURRENT
YTD

% OF
SALES

100.00
64.63
35.37

44,419.74
28,129.11
16,290.63

100.00
63.33
36.67

LAST YTD
42,186.84
26,604.41
15,582.43

% OF
SALES

100.00
63.06
36.94

100.00

2,725.58
194.70

1.42
.10

631.96
45.19

6.46
.46

2,920.28
12,662.15

1.52
35.15

677.15
15,613.48

35.37
9,351.42

4.3 MONTHS
4.6 MONTHS

*** NO4 ***

PAGE 3
RUN DATE 10/27/87

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EM MAS ALAMEDA CA

Enlisted

*** 04 - OTHER RESALE DEPARTMENT

301-04 RESALE REVENUE

401-04 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-04 PROGRAM REVENUE
501-04 APP REVENUE - OPERATIONS
501-04 CENTRAL STORES OVERAGE
501-04 VENDING MACHINE COMMISSIONS
501-04 AMUSEMENT MACHINE COMM
501-04 OTHER COMMISSIONS
501-04 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-04 SALARIES AND WAGES
601-04 SALARIES & WAGES-LOCAL MATL
601-04 EMPLOYERS SHARE OF FICA
601-04 ANNUAL LEAVE EXPENSE
601-04 SICK LEAVE EXPENSE
601-04 EMPLOYEE MEALS
601-04 EMPLOYEE BENEFITS-LOCAL MATL
601-04 EMPLOYEE BENEFITS - OTHER
601-04 UTILITIES
601-04 BLDG AND EQUIPMENT RENTAL
601-04 TELEPHONE TELEGRAPH POSTAGE
601-04 REP & MAINT-BLDG & FACIL
601-04 REP & MAINTENANCE - VEHICLES
601-04 REPAIRS & MAINT - F, F & E
601-04 MINOR PROPERTY
601-04 SUPPLIES
601-04 LAUNDRY
601-04 TRAVEL AND PER DIEM
601-04 FREIGHT & TRANSPORTATION
601-04 DEPR EXPENSE - VEHICLES
601-04 DEPR EXPENSE - EQUIPMENT
601-04 DEPR EXP - BLDG & FACIL
601-04 DEPR EXP - BLDG & FACIL IMP
601-04 ADVERTISING AND PROMOTION
601-04 CONFERENCES AND TRAINING
601-04 INSTRUCTIONAL FEES
601-04 AWARDS & PRIZES
601-04 ENTERTAINMENT
601-04 ASSESSMENTS CUE NMPC
601-04 CENTRAL STORES SHORTAGE
601-04 MISCELLANEOUS EXPENSE
601-04 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS
EOM INVENTORY (+ CEN STORES) BALANCE

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

*** NOA ***

PAGE 1
RUN DATE 10/27/87

LAST YTD X OF
SALES

1,970.25 100.00

1,970.25 100.00

100.00

CURRENT MONTH X OF
SALES

2,343.75 100.00

2,343.75 100.00

400.00 17.07

400.00 17.07

1,943.75 82.93

315.23

*** NOA ***

0-151
EN WAS ALAMEDA CA

Enlisted

--- 07 - BOWLING FOOD

301-07 RESALE REVENUE

401-07 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-07 PROGRAM REVENUE

APP RETING - OPERATIONS

301-07 CENTRAL STORES COVERAGE

501-07 VENDING MACHINE COMMISSIONS

301-07 AROUSEMENT MACHINE C/MP

501-07 OTHER COMMISSIONS

501-07 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-07 SALARIES AND WAGES

601-07 SALARIES & WAGES-LOCAL NATL

601-07 EMPLOYERS SHARE OF FICA

601-07 ANNUAL LEAVE EXPENSE

601-07 SICK LEAVE EXPENSE

601-07 EMPLOYEE MEALS

601-07 EMPLOYEE BENEFITS-LOCAL NATL

601-07 EMPLOYEE BENEFITS - OTHER

601-07 UTILITIES

601-07 BLDG AND EQUIPMENT RENTAL

601-07 TELEPHONE & TELEGRAPH POSTAGE

601-07 REP & MAINT-BLDG & FACIL

601-07 REP & MAINTENANCE - VEHICLES

601-07 REPAIRS & MAINT - F, F & E

601-07 MINOR PROPERTY

601-07 SUPPLIES

601-07 LAUNDRY

601-07 TRAVEL AND PER DIEM

601-07 FREIGHT & TRANSPORTATION

601-07 DEPR EXPENSE - VEHICLES

601-07 DEPR EXPENSE - EQUIPMENT

601-07 DEPR EXPENSE - BLDG & FACIL

601-07 DEPR EXP - BLDG & FACIL IMP

601-07 ADVERTISING AND PROMOTION

601-07 CONFERENCES AND TRAINING

601-07 INSURANCE FEES

601-07 AWARDS & PRIZES

601-07 ENTERTAINMENT DUE AMPC

601-07 ASSESSMENTS DUE AMPC

601-07 CENTRAL STORES SHORTAGE

601-07 MISCELLANEOUS EXPENSE

601-07 TOTAL DIRECT EXPENSE

601-07

601-07

601-07

601-07

601-07

601-07

601-07

601-07

601-07

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1967

CURRENT MONTH X OF SALES

32,769.10 100.00

10,952.64 33.42

21,816.46 66.58

GROSS PROFIT/LOSS

501-07 PROGRAM REVENUE

APP RETING - OPERATIONS

301-07 CENTRAL STORES COVERAGE

501-07 VENDING MACHINE COMMISSIONS

301-07 AROUSEMENT MACHINE C/MP

501-07 OTHER COMMISSIONS

501-07 PAY TELEPHONE COMMISSIONS

601-07 SALARIES AND WAGES

601-07 SALARIES & WAGES-LOCAL NATL

601-07 EMPLOYERS SHARE OF FICA

601-07 ANNUAL LEAVE EXPENSE

601-07 SICK LEAVE EXPENSE

601-07 EMPLOYEE MEALS

601-07 EMPLOYEE BENEFITS-LOCAL NATL

601-07 EMPLOYEE BENEFITS - OTHER

601-07 UTILITIES

601-07 BLDG AND EQUIPMENT RENTAL

601-07 TELEPHONE & TELEGRAPH POSTAGE

601-07 REP & MAINT-BLDG & FACIL

601-07 REP & MAINTENANCE - VEHICLES

601-07 REPAIRS & MAINT - F, F & E

601-07 MINOR PROPERTY

601-07 SUPPLIES

601-07 LAUNDRY

601-07 TRAVEL AND PER DIEM

601-07 FREIGHT & TRANSPORTATION

601-07 DEPR EXPENSE - VEHICLES

601-07 DEPR EXPENSE - EQUIPMENT

601-07 DEPR EXPENSE - BLDG & FACIL

601-07 DEPR EXP - BLDG & FACIL IMP

601-07 ADVERTISING AND PROMOTION

601-07 CONFERENCES AND TRAINING

601-07 INSURANCE FEES

601-07 AWARDS & PRIZES

601-07 ENTERTAINMENT DUE AMPC

601-07 ASSESSMENTS DUE AMPC

601-07 CENTRAL STORES SHORTAGE

601-07 MISCELLANEOUS EXPENSE

601-07 TOTAL DIRECT EXPENSE

601-07

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601-07

601-07

601-07

601-07

601-07

RUN DATE 10/27/67

LAST YTD X OF SALES

110,060.74 100.00

44,384.48 40.33

65,676.26 59.67

100.00

36,231.49 32.92

3,838.82 3.43

3,838.82 3.43

42.00 .04

3,225.00 2.93

3,225.00 2.93

191.00 .17

53,750.48 48.84

11,925.78 10.84

3.3 MONTHS

3.3 MONTHS

3.3 MONTHS

3.3 MONTHS

3.3 MONTHS

3.3 MONTHS

3.3 MONTHS

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3.3 MONTHS

3.3 MONTHS

3.3 MONTHS

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*** AOS ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

PAGE 6
RUN DATE 10/27/87

*** Top Four FOOD

301-09 RESALE REVENUE

401-09 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-09 PROGRAM REVENUE
501-09 APF REIMB - OPERATIONS
501-09 CENTRAL STORES OVERAGE
501-09 VENDING MACHINE COMMISSIONS
501-09 AMUSEMENT MACHINE COMM
501-09 OTHER COMMISSIONS
501-09 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-09 SALARIES AND WAGES
601-09 SALARIES & WAGES-LOCAL NATL
601-09 EMPLOYERS SHARE OF FICA
601-09 ANNUAL LEAVE EXPENSE
601-09 SICK LEAVE EXPENSE
601-09 EMPLOYEE MEALS
601-09 EMPLOYEE BENEFITS-LOCAL NATL
601-09 EMPLOYEE BENEFITS - OTHER
601-09 UTILITIES
601-09 BLDG AND EQUIPMENT RENTAL
601-09 TELEPHONE TELEGRAPH POSTAGE
601-09 REPAIRS & MAINT - BLDG & FACIL
601-09 REPAIRS & MAINT - VEHICLES
601-09 REPAIRS & MAINT - F, F & E
601-09 MINOR PROPERTY
601-09 SUPPLIES
601-09 LAUNDRY
601-09 TRAVEL AND PER DIEM
601-09 FREIGHT & TRANSPORTATION
601-09 DEPR EXPENSE - VEHICLES
601-09 DEPR EXPENSE - EQUIPMENT
601-09 DEPR EXPENSE - BLDG & FACIL
601-09 DEPR EXP - BLDG & FACIL IMP
601-09 ADVERTISING AND PROMOTION
601-09 CONFERENCES AND TRAINING
601-09 INSTRUCTIONAL FEES
601-09 AWARDS & PRIZES
601-09 ENTERTAINMENT
601-09 ASSESSMENTS DUE NMPC
601-09 CENTRAL STORES SHORTAGE
601-09 MISCELLANEOUS EXPENSE
601-09 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS
INVENTORY (+ CEN STORES) ON HAND

CURRENT MONTH

% OF SALES

CURRENT YTD

% OF SALES

22,776.07 100.00 304,262.00 100.00
11,341.98 49.80 135,833.15 44.64
11,434.09 50.20 168,428.85 55.36

100.00

9,550.30 41.93 114,880.14 37.76
694.90 3.05 8,729.84 2.87
418.97 1.84 4,501.63 1.48
20.37 .09 2,364.01 .19

73.03 .32 1,778.83 .58
1,167.28 5.11 15,913.63 5.23
367.22 1.60 8,743.86 2.87

79.43 .35 2,418.90 .80

12,568.20 55.18 157,728.99 51.84
1,134.11- 4.98- 10,699.86 3.52
12,134.08

1.0 MONTHS
1.0 MONTHS

*** AOS ***

04191
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*** Top Four ***

301-10 RESALE REVENUE

401-10 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-10 PROGRAM REVENUE
511-10 APF REIMB - OPERATIONS
521-10 CENTRAL STORES OVERAGE
531-10 VENDING MACHINE COMMISSIONS
541-10 AMUSEMENT MACHINE COM
551-10 OTHER COMMISSIONS
561-10 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-10 SALARIES AND WAGES
611-10 SALARIES & WAGES-LOCAL MATL
621-10 EMPLOYER'S SHARE OF FICA
631-10 ANNUAL LEAVE EXPENSE
641-10 SICK LEAVE EXPENSE
651-10 EMPLOYEE MEALS
661-10 EMPLOYEE BENEFITS-LOCAL MATL
671-10 EMPLOYEE BENEFITS - OTHER
681-10 UTILITIES
691-10 BLDG AND EQUIPMENT RENTAL
701-10 TELEPHONE TELEGRAPH POSTAGE
711-10 REPAIR & MAINT-BLDG & FACIL
721-10 REPAIR & MAINTENANCE - VEHICLES
731-10 REPAIRS & MAINT - F, F & E
741-10 MINOR PROPERTY
751-10 SUPPLIES
761-10 LAUNDRY
771-10 TRAVEL AND PER DIEM
781-10 FREIGHT & TRANSPORTATION
791-10 DEPR EXPENSE - VEHICLES
801-10 DEPR EXPENSE - EQUIPMENT
811-10 DEPR EXPENSE - BLDG & FACIL
821-10 DEPR EXP - BLDG & FACIL IMP
831-10 ADVERTISING AND PROMOTION
841-10 CONFERENCES AND TRAINING
851-10 INSTRUCTIONAL FEES
861-10 AWARDS & PRIZES
871-10 ENTERTAINMENT
881-10 ENTERTAINMENT DUE NMPC
891-10 ASSESSMENTS - CENTRAL STORES
901-10 CENTRAL STORES SHORTAGE
911-10 MISCELLANEOUS EXPENSE
921-10 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS
INVENTORY (+ CEN STORES) ON HAND

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

CURRENT MONTH
30,543.83
7,128.55
23,415.28

% OF SALES
100.00
23.34
76.66

CURRENT YTD
355,680.87
87,187.51
268,493.36

% OF SALES
100.00
24.51
75.49

100.00

7,638.49
576.03
342.06

25.01
1.89
1.12

97,454.70
7,329.38
4,308.68

27.40
7.99
4.53

.10

352.00

.09

27.50

.36

1,270.57

.31

94.07

1.31

4,308.68

1.13

348.34

.06

210.00

.15

46.00

2.08

7,380.75

2.43

742.18

9.56

33,990.00

9.46

2,890.00

44.42

157,994.51

41.65

12,722.00

31.07

110,498.85

35.01

10,693.28

4,846.51

1.4 MONTHS
.7 MONTHS

1.4 MONTHS
.7 MONTHS

INVENTORY (+ CEN STORES) TURNS
INVENTORY (+ CEN STORES) ON HAND

*** 805 ***

PAGE 7
RUN DATE 10/27/87

LAST YTD
% OF SALES

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ALAMEDA CA

Top Four

*** 47 - BINGO

501-47 PROGRAM REVENUE
502-47 APE REIMS - OPERATIONS
503-47 CENTRAL STORES OVERAGE
504-47 VENDING MACHINE COMMISSIONS
505-47 AMUSEMENT MACHINE COMM
506-47 OTHER COMMISSIONS
507-47 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-47 SALARIES AND WAGES
602-47 EMPLOYERS SHARE OF FICA
603-47 ANNUAL LEAVE EXPENSE
604-47 SICK LEAVE EXPENSE
605-47 EMPLOYEE MEALS
606-47 EMPLOYEE BENEFITS-LOCAL MATL
607-47 EMPLOYEE BENEFITS - OTHER
608-47 UTILITIES
609-47 BLDG AND EQUIPMENT RENTAL
610-47 TELEPHONE TELEGRAPH POSTAGE
611-47 REP & MAINT-BLDG & FACIL
612-47 REP & MAINTENANCE - VEHICLES
613-47 REPAIRS & MAINT - F, P, E
614-47 ALIEN PROPERTY
615-47 SUPPLIES
616-47 LAUNDRY
617-47 TRAVEL AND PER DIEM
618-47 FREIGHT & TRANSPORTATION
619-47 DEPR EXP - VEHICLES
620-47 DEPR EXP - EQUIPMENT
621-47 DEPR EXP - BLDG & FACIL
622-47 DEPR EXP - BLDG & FACIL IMP
623-47 ADVERTISING AND PROMOTION
624-47 CONFERENCES AND TRAINING
625-47 INSTRUCTIONAL FEES
626-47 AWARDS & PRIZES
627-47 ENTERTAINMENT
628-47 ASSESSMENTS DUE NMPC
629-47 CENTRAL STORES SHORTAGE
630-47 MISCELLANEOUS EXPENSE
631-47 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

CURRENT MONTH

7,929.00

100.00

103,245.52

100.00

103,245.52

6.26

509.34

202.52

53

7.42

42.05

508.15

327.76

1,458.14

92.75

4.12

1.41

1.09

45.40

53.85

46.15

46.15

46.15

46.15

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46.15

46.15

46.15

PAGE 10/27/87

LAST YTD

89,162.90

89,162.90

89,162.90

89,162.90

89,162.90

89,162.90

89,162.90

89,162.90

89,162.90

89,162.90

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ACTIVITY 04191
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*** DOS ***
STATEMENT OF
APPROPRIATED FUND SUPPORT

RUN DATE 10/27/87

OPERATING EXPENSES
CIVILIAN PERSONNEL (CIVIL SERVICE)
MILITARY PERSONNEL
UTILITIES AND RENTS
SUPPLIES AND EQUIPMENT (ALL TYPES)
MAINTENANCE, REPAIR, MAJOR CONCT. (ALL TYPES)
ALL OTHER
TOTAL

BUDGET
FY 87
92,000.00
123,900.00
38,000.00
275,900.00

ACTUAL
FY-85

ACTUAL
FY-86

BUDGET
FY-87

SUMMARY OF ANNUAL TOTALS

APF SUPPORT - OPERATIONS
SHORTFALL
APF AS % OF TOTAL EXPENSES

262,000.00
148,900.00
262,000.00
225,500.00
126,300.00
225,500.00
22.11

*** DOS ***

APPENDIX B

**NAS MOFFETT FIELD FINANCIAL STATEMENTS FOR
FY 1985, FY 1986, AND FY 1987**

01184

CCM NAS MOFFETT FIELD CA

*** 801 ***
BALANCE SHEET
AS OF SEP 30, 1986

10/16/86

LAST YEAR

LIABILITIES & NET WORTH

LAST YEAR

CUR YEAR

-----CASH-----
10100 CONCENTRATION BANK ACCOUNT
10200 RESTRICTED CASH-CAP OUTLAY
10300 RESTRICTED CASH-LOCAL NATL
SUB TOTAL
10400 IMPREST BANK ACCOUNT-LOCAL
10500 IMPREST BANK ACCOUNT-PAYROLL
10600 IMPREST BANK ACCT-FOR CURR
10700 IMPREST BANK ACCT-CREDIT CARD
10800 CHANGE FUNDS
10900 IMPREST/PETTY CASH
TOTAL CASH

147,223.21
101,400.00
248,623.21
500.00
7,500.00
1,000.00
257,623.21

-----RECEIVABLES-----
13100 ACCOUNTS RECEIVABLE-GENERAL
13200 ACCOUNTS RECEIVABLE-RET CHKS
13300 ACCOUNTS RECEIVABLE-OTHER
TOTAL RECEIVABLES

18,808.35
135.00
105,779.55
124,722.90

-----INVENTORY-----
151XX DEPT RESALE INVENTORIES
152XX CENTRAL STOREHOUSES
TOTAL INVENTORY

31,191.64
11,055.27
42,246.91

-----PREPAID EXPENSES-----
16100 PREPAID SUPPLIES
16200 PREPAID CONTRACTS
16300 PREPAID TICKETS
16800 PREPAID OTHER EXPENSES
16900 SUSPENSE ACCOUNT
TOTAL PREPAID
TOTAL CURRENT ASSETS

163.00
424,756.02

-----FIXED ASSETS-----
17100 VEHICLES
17300 FURNITURE FIXTURES & EQUIP
17500 BUILDINGS AND FACILITIES
17700 BLDGS AND FACILITIES IMPRVMT
17800 CONSTRUCTION IN PROGRESS
18100 ACCUM DEPR - VEHICLES
18300 ACCUM DEPR - F & E
18500 ACCUM DEPR - BLDGS & FACIL
18700 ACCUM DEPR-BLDGS & FACIL IMP
FIXED ASSET BOOK VALUE

10,070.00
110,036.55
214,292.14
114,023.68
4,027.92
58,034.19
70,176.09
316,183.37

19100 LOANS RECEIVABLE

740,939.39

TOTAL ASSETS

-----CURRENT LIABILITIES-----
* 20100 ACCOUNTS PAYABLE - TRADE
* 20200 ACCOUNTS PAYABLE - OTHER
* 20300 CUSTOMER DEPOSITS
* 20400 GRATUITIES DUE EMPLOYEES
* 20500 SERVICE CHARGES DUE EMPLOYEE
* 20600 ASSESSMENTS DUE MMPC
* 20700 CPS SURCHARGE/FGN NATL LIAB
* 21100 ACCRUED WAGES PAYABLE
* 21200 ANNUAL LEAVE PAYABLE
* 21300 FEDERAL WITHHOLDING TAX PAY
* 21400 SOCIAL SECURITY TAX PAYABLE
* 21500 STATE WITHHOLDING TAX PAY
* 21600 P/R DEDUCTION SAVINGS BONDS
* 21700 RETIREMENT ANNUITY
* 21800 GROUP LIFE INSURANCE
* 21900 GROUP COMP MEDICAL WITHHOLD
* 22000 DISABILITY INSURANCE
* 22100 HEALTH MAINT ORGANIZATION
* 22200 MILITARY PAY DEDUCTIONS
* 22600 FOREIGN NATIONAL WITHHOLDING
* 22900 PAYROLL DEDUCTIONS - OTHER
* 25100 UNEARNED INCOME
TOTAL CURRENT LIABILITIES

720.41
1 864.17
118.00
323.65
2,481.10
9,775.81
28,876.19
696.84
46,696.15
111,552.32

-----OTHER LIABILITIES-----
* 27100 LONG TERM LOANS PAYABLE-MMPC
* 27200 OTHER LONG TERM LOANS PAY
* 28100 LONG TERM RET AND SEV ALLOW
* 28200 LONG TERM BONUSES PAYABLE
TOTAL OTHER LIABILITIES

559,641.73
70,517.26

-----NET WORTH-----
* 29100 RETAINED EARNINGS BEG OF FY
* ADD ADJUSTMENT CREDITS YTD
* LESS ADJUSTMENT DEBITS YTD
* YTD PROFIT OR LOSS
* 29501 CENTRAL FUNDS-CAPITAL GRANTS
* 29502 MAJOR CLAIMANT - CAP GRANTS
* 29503 CPS PROFITS - CAPITAL GRANTS
* 29504 APF SEIMB - CAPITAL ITEMS
* 29505 CAPITAL GRANTS - OTHER
* 29996 CPS PROFIT DISTR - LOCAL
* 29997 CPS PROFIT DISTR - MMPC
* 29998 CPS PROFIT DISTR - MAJ CLAIM
TOTAL NET WORTH

629,387.07

740,939.39

*** TOTAL LIAB. AND NET WORTH***

*** 801 ***

		CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
301-XX	RESALE REVENUE	83,318.60	100.00	1,216,885.57	100.00		
401-XX	COST OF GOODS SOLD	39,467.81	47.36	504,995.15	41.50		
	GROSS PROFIT/LOSS	43,850.79	52.64	711,890.42	58.50		
501-XX	-----OTHER DIRECT REVENUE-----						
	PROGRAM REVENUE	3,903.25	100.00	44,416.35	100.00		
	TOTAL OTHER DIRECT REVENUE	3,903.25		44,416.35			
601-XX	-----DIRECT EXPENSE-----						
601-XX	SALARIES AND WAGES	26,980.22	30.93	388,227.25	30.78		
621-XX	EMPLOYERS SHARE OF FICA	2,214.26	2.54	32,547.16	2.58		
622-XX	ANNUAL LEAVE EXPENSE	1,549.63	1.78	20,643.63	1.64		
623-XX	SICK LEAVE EXPENSE	93.13	.11	1,916.38	.15		
642-XX	BLDG AND EQUIPMENT RENTAL	273.00	.31	3,438.50	.27		
681-XX	REP & MAINT-BLDG & FACIL	924.25	1.04	18,353.75	1.46		
683-XX	REPAIRS & MAINT - F, F & E	150.00	.17	2,329.27	.18		
684-XX	MINOR PROPERTY			219.00	.02		
701-XX	SUPPLIES	2,439.83	2.80	31,854.33	2.53		
703-XX	LAUNDRY	1,690.58	1.94	21,882.20	1.73		
731-XX	FREIGHT & TRANSPORTATION			574.58	.05		
762-XX	DEPR EXPENSE - EQUIPMENT	361.43	.41	4,339.14	.34		
781-XX	ADVERTISING AND PROMOTION	136.02	.16	2,419.41	.19		
785-XX	AWARDS & PRIZES	4,430.00	5.08	44,112.50	3.50		
799-XX	MISCELLANEOUS EXPENSE			932.48	.07		
	TOTAL DIRECT EXPENSE	41,242.35	47.28	573,789.68	45.49		
	DEPARTMENTAL PROFIT/LOSS	4,515.69	7.47	182,517.09	14.47		
551-00	-----OTHER GENERAL REVENUE-----						
	APF REIMBURSEMENT	44,004.18		120,212.18			
567-00	CPS PROFITS-AUTH ADMIN COSTS	2,443.93		24,603.45			
569-00	OTHER REVENUE	1,537.55		20,206.62			
581-00	CENTRAL STORES COVERAGE	125.76		1,030.22			
591-00	VENDING MACHINE COMMISSIONS			125.42			
592-00	AMUSEMENT MACHINE COMMISSIONS			97.20			
	TOTAL OTHER GENERAL REVENUE	48,111.42		166,275.13			

0112A
COM NAS MOFFETT FIELD CA

*** 001 ***
SUMMARY OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

PAGE 02
RUN DATE 10/16/86

LAST YTD
AMOUNT

% OF
SALES

% OF
SALES

CURRENT MONTH
AMOUNT

CURRENT YTD
AMOUNT

% OF
SALES

% OF
SALES

---GENERAL & ADMIN EXPENSE---

601-99 SALARIES AND WAGES
621-99 EMPLOYERS SHARE OF FICA
622-99 ANNUAL LEAVE EXPENSE
623-99 SICK LEAVE EXPENSE
641-99 UTILITIES
661-99 TELEPHONE TELEGRAPH, POSTAGE
681-99 REP & MAINT-BLDG & FACIL
682-99 REP & MAINTENANCE - VEHICLES
683-99 REPAIRS & MAINT - F, F & F
684-99 MINOR PROPERTY
701-99 SUPPLIES
721-99 TRAVEL AND PER DIEM
731-99 FREIGHT & TRANSPORTATION
741-99 COMMON SUPP SERVICE EXPENSE
761-99 DEPR EXPENSE - VEHICLES
762-99 DEPR EXP - EQUIPMENT
764-99 DEPR EXP - BLDG & FACIL IMP
781-99 ADVERTISING AND PROMOTION
782-99 CONFERENCES AND TRAINING
783-99 INSTRUCTIONAL FEES
784-99 CREDIT CARD SALES EXPENSE
787-99 ENTERTAINMENT
799-99 MISCELLANEOUS EXPENSE
TOTAL G & A EXPENSE

NET OPERATING PROFIT/LOSS

-----OTHER INCOME-----

812-00 CASH OVERTAGE
814-00 PRIOR FY INCOME ADJUSTMENT
891-00 MISC INCOME - EXTRAORDINARY
TOTAL OTHER INCOME

-----OTHER EXPENSE-----

912-00 CASH SHORTAGE
914-00 PRIOR FY EXPENSE ADJUSTMENT
915-00 BAD CHECK EXPENSE
TOTAL OTHER EXPENSE

NET PROFIT/LOSS

*** 001 ***

01184

COM NAS MOFFETT FIELD CA

*** F01 ***

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986PAGE 2
RUN DATE 10/16/86LAST YTD % OF
SALES

	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
*** 0: - BAR DEPARTMENT				
301-02 RESALE REVENUE	16,091.15	100.00	196,117.29	100.00
401-02 COST OF GOODS SOLD	4,029.93	25.04	46,306.50	23.61
GROSS PROFIT/LOSS	12,061.22	74.96	149,810.79	76.39
501-02 PROGRAM REVENUE				
551-02 APT REIMBURSEMENT				
581-02 CENTRAL STORES OVERAGE				
591-02 VENDING MACHINE COMMISSIONS				
592-02 AMUSEMENT MACHINE COMMISSIONS				
593-02 OTHER COMMISSIONS				
TOTAL OTHER REVENUE				
601-02 SALARIES AND WAGES	3,437.71	21.36	45,945.43	23.43
602-02 SALARIES & WAGES-LOCAL NATL				
621-02 EMPLOYERS SHARE OF FICA	274.53	1.71	3,836.96	1.96
622-02 ANNUAL LEAVE EXPENSE	137.19	.85	1,801.25	.92
623-02 SICK LEAVE EXPENSE			60.11	.03
624-02 EMPLOYEE MEALS				
625-02 EMPLOYEE BENEFITS-LOCAL MAIL				
626-02 EMPLOYEE BENEFITS - OTHER				
641-02 UTILITIES				
642-02 BLDG AND EQUIPMENT RENTAL	273.00	1.70	3,276.00	1.67
643-02 TELEPHONE TELEGRAPH POSTAGE				
661-02 REP & MAINT-BLDG & FACIL	200.00	1.24	2,926.00	1.49
681-02 REP & MAINT-MANCE - VEHICLES				
682-02 REPAIRS & MAINT - F, F & E	150.00	.93	497.32	.25
683-02 MINOR PROPERTY			219.00	.11
684-02 SUPPLIES	229.02	1.42	2,780.00	1.42
701-02 LAUNDRY	200.00	1.24	2,400.00	1.22
703-02 TRAVEL AND PER DIEM				
721-02 FREIGHT & TRANSPORTATION				
731-02 DEPR EXPENSE - VEHICLES				
761-02 DEPR EXPENSE - EQUIPMENT				
762-02 DEPR EXPENSE - BLDG & FACIL	194.73	1.21	2,338.74	1.19
763-02 DEPR EXP - BLDG & FACIL IMP				
764-02 ADVERTISING AND PROMOTION	136.02	.85	1,337.16	.68
781-02 CONFERENCES AND TRAINING				
782-02 INSTRUCTIONAL FEES				
783-02 AWARDS & PRIZES				
785-02 ENTERTAINMENT				
787-02 ASSESSMENTS DUE NMPC				
789-02 CENTRAL STORES SHORTAGE				
791-02 MISCELLANEOUS EXPENSE	5,232.20	32.52	81.14	.04
TOTAL DIRECT EXPENSE	6,829.02	42.44	67,507.88	34.42
DEPARTMENTAL PROFIT/LOSS	7,060.69		82,302.91	41.97
EOM INVENTORY (+ CEN STORES) BALANCE				
INVENTORY (+ CEN STORES) TURNS	1.6 MONTHS		2.4 MONTHS	
INVENTORY (+ CEN STORES) ON HAND				

*** F01 ***

01194
COM NAS

MOFFETT FIELD CA

*** G01 ***

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986PAGE 3
RUN DATE 10/15/86LAST YTD % OF
SALES

*** 04 - OTHER RESALE DEPARTMENT					
301-04 RESALE REVENUE	2,871.75	100.00	92,904.06	100.00	
401-04 COST OF GOODS SOLD	2,019.74	70.33	40,257.12	43.33	
	852.01	29.67	52,646.94	56.67	
501-04 GROSS PROFIT/LOSS					100.00
551-04 PROGRAM REVENUE					
581-04 APF REIMBURSEMENT					
591-04 CENTRAL STORES OVERAGE					
592-04 VENDING MACHINE COMMISSIONS					
593-04 AMUSEMENT MACHINE COMM					
593-04 OTHER COMMISSIONS					
TOTAL OTHER REVENUE					
601-04 SALARIES AND WAGES			18,787.30	20.22	
602-04 SALARIES & WAGES-LOCAL NATL					
621-04 EMPLOYERS SHARE OF FICA					
622-04 ANNUAL LEAVE EXPENSE					
623-04 SICK LEAVE EXPENSE					
624-04 EMPLOYEE MEALS					
625-04 EMPLOYEE BENEFITS-LOCAL NATL					
626-04 EMPLOYEE BENEFITS - OTHER					
641-04 UTILITIES			162.50	.17	
642-04 BLDG AND EQUIPMENT RENTAL					
661-04 TELEPHONE TELEGRAPH POSTAGE					
681-04 REP & MAINT-BLDG & FACIL					
682-04 REP & MAINTENANCE - VEHICLES					
683-04 REPAIRS & MAINT - F, F & E					
684-04 MINOR PROPERTY					
701-04 SUPPLIES			2,399.69	2.58	
703-04 LAUNDRY					
721-04 TRAVEL AND PER DIEM					
731-04 FREIGHT & TRANSPORTATION					
761-04 DEPR EXPENSE - VEHICLES					
762-04 DEPR EXPENSE - EQUIPMENT					
763-04 DEPR EXPENSE - BLDG & FACIL					
764-04 DEPR EXP - BLDG & FACIL IMP			712.50	.77	
781-04 ADVERTISING AND PROMOTION					
782-04 CONFERENCES AND TRAINING					
783-04 INSTRUCTIONAL FEES					
785-04 AWARDS & PRIZES					
787-04 ENTERTAINMENT					
789-04 ASSESSMENTS DUE NMPC					
791-04 CENTRAL STORES SHORTAGE					
799-04 MISCELLANEOUS EXPENSE					
	852.01	29.67	22,061.99	23.75	
			30,584.95	32.92	
					20.2 MONTHS
DEPARTMENTAL PROFIT/LOSS					
INVENTORY (+ CEN STORES) TURNS					

*** G01 ***

01184
COM MAS

MOFFETT FIELD CA

*** HQ1 ***

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD END NG 30 SEP 1986

PAGE 4
RUN DATE 10/16/86

LAST YTD
% OF
SALES
100.00

CURRENT MONTH
3,903.25
% OF
SALES
100.00
CURRENT YTD
44,416.35
% OF
SALES
100.00

*** 47 - BINGO

501-47 PROGRAM REVENUE
511-47 APP REIMBURSEMENT
581-47 CENTRAL STORES OVERAGE
591-47 VENDING MACHINE COMMISSIONS
592-47 AMUSEMENT MACHINE COMM
593-47 OTHER COMMISSIONS

TOTAL OTHER REVENUE

3,903.25
44,416.35
26.15
.06

601-47 SALARIES AND WAGES
602-47 SALARIES & WAGES-LOCAL NATI
621-47 EMPLOYERS SHARE OF FICA
622-47 ANNUAL LEAVE EXPENSE
623-47 SICK LEAVE EXPENSE
624-47 EMPLOYEE MEALS
625-47 EMPLOYEE BENEFITS-LOCAL NATI
626-47 EMPLOYEE BENEFITS - OTHER
641-47 UTILITIES
642-47 BLDG AND EQUIPMENT RENTAL
661-47 TELEPHONE, TELEGRAPH, POSTAGE
681-47 REP & MAINT-BLDG & FACIL
682-47 REP & MAINTENANCE - VEHICLES
683-47 REPAIRS & MAINT - F, F & E
684-47 MINOR PROPERTY
701-47 SUPPLIES
703-47 LAUNDRY
721-47 TRAVEL AND PER DIEM
731-47 FREIGHT & TRANSPORTATION
761-47 DEPR EXPENSE - VEHICLES
762-47 DEPR EXPENSE - EQUIPMENT
763-47 DEPR EXPENSE - BLDG & FACIL
764-47 DEPR EXP - BLDG & FACIL IMP
781-47 ADVERTISING AND PROMOTION
782-47 CONFERENCES AND TRAINING
783-47 INSTRUCTIONAL FEES
785-47 AWARDS & PRIZES
787-47 ENTERTAINMENT
789-47 ASSESSMENTS DUE NMPC
791-47 CENTRAL STORES SHORTAGE
799-47 MISCELLANEOUS EXPENSE
TOTAL DIRECT EXPENSE

9.00
.23
266.23
.60

4,430.00
113.50
44,112.50
99.32

4,439.00
113.73
44,404.88
99.97

535.75-
13.73-

11.47
.03

DEPARTMENTAL PROFIT/LOSS

*** HQ1 ***

ACTIVITY 01184
COM WAS MOFFETT FIELD CA

STATEMENT OF
APPROPRIATED FUND SUPPORT

RUN DATE 10/16/86

OPERATING EXPENSES
CIVILIAN PERSONNEL (CIVIL SERVICE)
MILITARY PERSONNEL
UTILITIES AND RENTS
SUPPLIES AND EQUIPMENT (ALL TYPES)
MAINTENANCE, REPAIR, MAJOR CONST. (ALL TYPES)
ALL OTHER
TOTAL

BUDGET
FY-86
55,859.00
84,000.00
30,000.00
39,000.00
21,200.00
230,059.00

ACTUAL FY-84	ACTUAL FY-85	BUDGET FY-86	BUDGET FY-87	BUDGET FY-88
207,600.00	218,500.00	230,059.00	241,562.00	253,640.00
137,516.00	144,780.00	152,341.00	159,958.00	167,956.00
20.34	19.48	18.59	18.59	18.59

SUMMARY OF ANNUAL TOTALS
APF SUPPORT - OPERATIONS
SHORTFALL
APF AS % OF TOTAL EXPENSES

*** ADJ ***
SUMMARIZED INCOME STATEMENT
PERIOD ENDING 30 SEP 87

RUN DATE 10/22/87

CURRENT MONTH ACTUAL	X	YTD ACTUAL	X	YTD BUDGET	X
91,407.53	100.0	1,191,758.19	100.0	1,188,300.00	100.0
35,611.69	58.0	701,957.75	59.4	684,200.00	57.6
4,744.00	100.0	50,859.25	100.0	48,000.00	100.0
28,000.00		4,586.00		48,000.00	
100,000.00		100,000.00		100,000.00	
14,184.01		3,182.16		10,000.00	
206,041.38		33,463.63		227,600.00	
29,400.48	44.3	429,286.21	34.8	432,300.00	35.9
1,420.88	13.6	138,853.33	13.1	132,300.00	10.2
20,111.00	30.0	149,653.63	13.1	132,300.00	10.2
20,111.00	30.0	149,653.63	13.1	132,300.00	10.2
1,671.54	127.2	884,659.02	71.8	853,200.00	69.0
84,166.18		152,762.38	12.4	58,600.00	4.6
157,507.09	238.1				
NET PROFIT/LOSS					
"PERCENTAGES FOR OTHER EXPENSES & NET PROFIT/LOSS ARE EXPRESSED AS A PERCENTAGE OF RESALE & PROGRAM REVENUE."					
ANNUAL BUDGETED APPROPRIATED FUND SUPPORT					
188,900.00					

LIQUIDITY ANALYSIS
BILL PAYING ABILITY AND AVAILABLE FUNDS IN
EXCESS OF CURRENT LIABILITIES/RESTRICTIONS

ACID TEST RATIO	5.7 TO 1	CURRENT RATIO	6.3 TO 1	AVAILABLE FUNDS
UNRESTRICTED CASH PLUS CURRENT RECEIVABLES OVER CURRENT LIABILITIES - GENERALLY 1 TO 1 IS NORM. ANALYZE FURTHER IF LOWER - MAY INDICATE TOO MUCH RESTRICTED CASH. DENITS TOO HIGH; OR IF HIGHER - MAY INDICATE AVAILABLE/UNPROGRAMMED FUNDS, UNCOLLECTED RECEIVABLES.		CURRENT ASSETS LESS RESTRICTED CASH OVER CURRENT LIABILITIES - GENERALLY 2 TO 1 IS NORM. ANALYZE FURTHER IF LOWER - MAY INDICATE SAME AS LOW ACID TEST; OR IF HIGHER - MAY INDICATE SAME AS HIGH ACID TEST, OR TOO MUCH/OVERAGED INVENTORY.		TOTAL CASH LESS RESTRICTED CASH PLUS CUR RECEIVABLES LESS CUR LIABILITIES EQUALS AVAIL FUNDS
				239,200.53 23,000.00 186,912.23 331,202.83

*** ADJ ***

0118A
COM NAS MOFFETT FIELD CA

*** 001 ***
BALANCE SHEET
AS OF SEP 30, 1987

10/23/87
LAST YEAR

ASSETS

LIABILITIES & NET WORTH

CUR YEAR

LAST YEAR

-----CASH-----

-----CURRENT LIABILITIES-----

10100 CONCENTRATION BANK ACCOUNT
10100 RESTRICTED CASH-CAP OUTLAYS
10300 RESTRICTED CASH-LOCAL NATL
10400 IMPREST BANK ACCOUNT-LOCAL
10500 IMPREST BANK ACCOUNT-PAYROLL
10600 IMPREST BANK ACCT-FOR CURR
10700 IMPREST BANK ACCT-CREDIT CARD
10800 CHANGE FUNDS
10900 IMPREST/PETTY CASH
TOTAL CASH

20100 ACCOUNTS PAYABLE - TRADE
20200 ACCOUNTS PAYABLE - OTHER
20300 CUSTOMER DEPOSITS
20400 GRANTIES DUE EMPLOYEES
20500 SERVICE CHARGES DUE EMPLOYEE
20600 ASSESSMENTS DUE NMPC
20700 CASH SURCHARGE
20800 ACCRUED WAGES PAYABLE
20900 ANNUAL LEAVE PAYABLE
21000 FEDERAL WITHHOLDING TAX PAY
21100 SOCIAL SECURITY TAX PAYABLE
21200 STATE WITHHOLDING TAX PAY
21300 P/R DEDUCTION SAVINGS BONDS
21400 RETIREMENT ANNUITY
21500 GROUP LIFE INSURANCE
21600 GROUP COMP MEDICAL WITHHOLD
21700 DISABILITY INSURANCE
21800 HEALTH MAINT ORGANIZATION
21900 MILITARY PAY DEDUCTIONS
22000 FOREIGN NATIONAL WITHHOLDING
22100 PAYROLL DEDUCTIONS - OTHER
22200 UNEARNED INCOME
TOTAL CURRENT LIABILITIES

13100 RECEIVABLES
13200 ACCOUNTS RECEIVABLE-GENERAL
13300 AC-OUNTS RECEIVABLE-RET CHKS
13400 AC-OUNTS RECEIVABLE-OTHER
TOTAL RECEIVABLES

22300 RETIREMENT ANNUITY
22400 GROUP LIFE INSURANCE
22500 DISABILITY INSURANCE
22600 HEALTH MAINT ORGANIZATION
22700 MILITARY PAY DEDUCTIONS
22800 FOREIGN NATIONAL WITHHOLDING
22900 PAYROLL DEDUCTIONS - OTHER
23000 UNEARNED INCOME
TOTAL CURRENT LIABILITIES

-----INVENTORY-----

-----OTHER LIABILITIES-----

151XX DEPT RESALE INVENTORIES
152XX CENTRAL STOREHOUSES
TOTAL INVENTORY

27100 LONG TERM LOANS PAYABLE-NMPC
27200 OTHER LONG TERM LOANS PAY
27300 LONG TERM RET AND SEV ALLOW
27400 LONG TERM BONUSES PAYABLE
TOTAL OTHER LIABILITIES

-----PREPAID EXPENSES-----

-----NET WORTH-----

16100 PREPAID SUPPLIES
16200 PREPAID CONTRACTS
16300 PREPAID TICKETS
16400 PREPAID OTHER EXPENSES
16500 SUSPENSE ACCOUNT
TOTAL PREPAID
TOTAL CURRENT ASSETS

29100 RETAINED EARNINGS BEG OF FY
29200 ADD ADJUSTMENT CREDITS YTD
29300 LESS ADJUSTMENT DEBITS YTD
29400 PROFIT OR LOSS
29500 CENTRAL FUNDS-CAPITAL GRANTS
29600 MAJOR CLAIMANT - CAP GRANTS
29700 CPS CLAIMS - CAPITAL GRANTS
29800 CPS CLAIMS - CAPITAL GRANTS
29900 CPS CLAIMS - CAPITAL GRANTS
29901 CASH TRANSFERS TO OTHER NAFL
29902 FIXED ASSET TRANSFER - LOCAL
29903 CPS DISTRIBUTION - NMPC
29904 CPS DISTRIBUTION - MAJ CLAIM
TOTAL NET WORTH

-----FIXED ASSETS-----

-----TOTAL LIAB. AND NET WORTH-----

17100 VEHICLES
17200 FURNITURE
17300 FIXTURES & EQUIP
17400 BUILDINGS AND FACILITIES
17500 BLDGS AND FACILITIES IMPRVT
17600 CONSTRUCTION IN PROGRESS
17700 ACCUM DEPR - VEHICLES
17800 ACCUM DEPR - F&E
17900 ACCUM DEPR - BLDGS & FACIL
18000 ACCUM DEPR - BLDGS & FACIL IMP
FIXED ASSET BOOK VALUE

*** TOTAL LIAB. AND NET WORTH***

-----LOANS RECEIVABLE-----

-----TOTAL NET WORTH-----

19100 LOANS RECEIVABLE

*** TOTAL NET WORTH***

*** 001 ***

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
301-XX RESALE REVENUE	61,402.52	100.00	1,181,758.19	100.00	1,216,883.57	100.00
401-XX COST OF GOODS SOLD	52,783.18	85.95	976,806.44	82.68	972,883.13	79.58
GROSS PROFIT/LOSS	35,611.69	57.99	701,951.75	59.30	711,990.62	58.30
501-XX -----OTHER DIRECT REVENUE-----						
503-XX PROGRAM REVENUE	4,744.00	100.00	50,850.25	100.00	44,416.35	100.00
505-XX OTHER COMMISSIONS	11,701.00		11,701.00		44,416.35	
TOTAL OTHER DIRECT REVENUE	16,445.00		62,551.25			
601-XX -----DIRECT EXPENSE-----						
601-XX SALARIES AND WAGES	25,714.78	38.87	374,209.13	30.36	388,227.25	30.78
602-XX EMPLOYERS SHARE OF FICA	3,063.56	1.13	30,839.40	2.46	32,547.19	2.64
603-XX ANNUAL LEAVE EXPENSE	1,355.59	1.80	13,337.20	1.07	12,643.98	1.03
604-XX SICK LEAVE EXPENSE	554.29		4,301.00		3,438.50	.27
605-XX EMPLOYEE BENEFITS - OTHER	273.00	.41	1,013.00	.08		
606-XX BLDG AND EQUIPMENT RENTAL			14,839.00	1.20	18,353.73	1.49
607-XX TELEPHONE TELEGRAPH POSTAGE	5,488.40	8.93	4,434.00	.36	2,731.60	.22
608-XX BLDG MAINT-BLDG & FACIL	1,483.10	2.41	1,013.00	.08	1,119.40	.09
609-XX REPAIRS & MAINT - F, F & E	1,013.00	1.64	50,046.13	4.09	21,882.40	1.79
610-XX MINOR PROPERTY	1,366.80	2.21	19,249.51	1.59	4,339.14	.35
611-XX SUPPLIES			4,984.31	.40		
612-XX LAUNDRY	359.82	.58	8,118.20	.66	2,419.41	.19
613-XX FREIGHT & TRANSPORTATION	33.88		8,118.20	.66		
614-XX DEPR EXP - EQUIPMENT	1,201.80	1.92	43,613.00	3.54	44,312.50	3.59
615-XX DEPR EXP - BLDG & FACIL					573,789.88	45.89
616-XX ADVERTISING AND PROMOTION	4,613.00	6.97	578,942.16	46.97	182,517.09	14.47
617-XX INSTRUCTIONAL FEES						
618-XX AWARDS & PRIZES						
619-XX MISCELLANEOUS EXPENSE	52,631.87	79.56	185,566.84	15.05		
TOTAL DIRECT EXPENSE	575,180	.87-				
701-XX DEPARTMENTAL PROFIT/LOSS						
703-XX -----OTHER GENERAL REVENUE-----						
703-XX APF REIMBURSEMENT	166,978.00		199,894.15		120,212.18	
704-XX CPS DISTR - AUTH ADMIN COSTS	28,000.00		25,386.08		20,903.43	
705-XX OTHER REVENUE	2,416.66		1,353.80		1,130.39	
706-XX CENTRAL STORES OVERAGE			259.38		67.20	
707-XX VENDING MACHINE COMMISSIONS	43.35					
708-XX AMUSEMENT MACHINE COMM						
TOTAL OTHER GENERAL REVENUE	189,438.01		268,961.39		166,275.19	

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COM WAS MOFFETT FIELD CA

*** D01 ***
SUMMARY OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

PAGE 02
RUN DATE 10/23/87

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
---GENERAL & ADMIN EXPENSE---						
601-00 SALARIES AND WAGES	8,284.72	12.52	117,818.87	9.56	108,746.55	8.62
602-00 EMPLOYERS SHARE OF FICA	900.58	.06	9,000.00	.07	9,000.00	.07
603-00 ANNUAL LEAVE EXPENSE	21.43	.01	1,000.00	.01	1,000.00	.01
604-00 SICK LEAVE EXPENSE	5.96	.01	1,000.00	.01	1,000.00	.01
605-00 EMPLOYEE BENEFITS - OTHER						
606-00 UTILITIES	3,200.00	4.84	31,800.00	2.58	34,922.00	2.77
607-00 BLDG AND EQUIPMENT RENTAL						
608-00 TELEPHONE TELEGRAPH POSTAGE	11.22	.02	13,700.00	1.10	9,550.00	.78
609-00 REP & MAINT-BLDG & FACIL	5,911.00	8.94	12,100.00	.01	12,100.00	.01
610-00 REPAIRS & MAINT - VEHICLES						
611-00 MINOR PROPERTY	992.00	1.50	15,000.00	.01	15,000.00	.01
612-00 SUPPLIES	4,891.43	7.39	15,000.00	.01	15,000.00	.01
613-00 TRAVEL AND PER DIEM						
614-00 FREIGHT & TRANSPORTATION						
615-00 COMMON SUPP SERVICE EXPENSE	2,300.00	3.48	23,000.00	1.91	23,000.00	1.91
616-00 DEPR EXPENSE - VEHICLES	18.83	.03	1,000.00	.01	1,000.00	.01
617-00 DEPR EXP - EQUIPMENT	150.96	.23	1,000.00	.01	1,000.00	.01
618-00 DEPR EXP - BLDG & FACIL	188.03	1.78	12,000.00	1.00	12,000.00	1.00
619-00 ADVERTISING AND PROMOTING	518.66		12,000.00	.02	12,000.00	.02
620-00 CONFERENCES AND TRAINING						
621-00 INSTRUCTIONAL FEES						
622-00 CREDIT CARD SALES	160.90	.24	2,000.00	.02	2,000.00	.02
623-00 AWARDS & FRIZES						
624-00 ENTERTAINMENT	960.00	1.45	34,000.00	2.80	38,468.00	3.05
625-00 CENTRAL STORES SHORTAGE	92.89	.11	1,000.00	.01	1,000.00	.01
626-00 MISCELLANEOUS EXPENSE						
627-00 TOTAL G & A EXPENSE	29,542.77	44.66	301,333.33	24.53	285,092.36	22.28
NET OPERATING PROFIT/LOSS	159,320.06	240.84	152,154.70	12.34	67,719.92	5.37
-----OTHER INCOME-----						
812-00 CASH OVERAGE	50.57	.08	617.19	.05	447.09	.04
813-00 PRIOR FY INCOME ADJUSTMENT						
814-00 MISC INCOME - EXTRAORDINARY	108.00	.16	3,000.00	.32	1,000.00	.08
815-00 TOTAL OTHER INCOME	158.57	.24	3,617.19	.32	1,447.09	.12
-----OTHER EXPENSE-----						
912-00 CASH SHORTAGE	46.23	.07	1,140.78	.09	598.34	.05
913-00 LOSS ON DISP OF FIXED ASSETS	1,925.26	2.91	1,235.36	.10	1,235.36	.10
914-00 PRIOR FY EXPENSE ADJUSTMENT						
915-00 BAD CHECK EXPENSE						
NET PROFIT/LOSS	157,507.09	238.10	152,762.38	12.39	70,517.26	5.59

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COM NAS MOFFETT FIELD CA

*** EOI ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

PAGE 1
RUN DATE 10/23/87

	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES	
*** 01 - FOOD DEPARTMENT					
301-01 RESALE REVENUE	45,804.15	100.00	802,998.89	100.00	
401-01 COST OF GOODS SOLD	21,510.82	46.96	367,587.66	45.78	
GROSS PROFIT/LOSS	24,293.33	53.04	435,411.23	54.22	
PROGRAM REVENUE					
APF REIMB - OPERATIONS					
CENTRAL STORES OVERAGE					
VENDING MACHINE COMMISSIONS					
AMUSEMENT MACHINE COMM					
OTHER COMMISSIONS					
PAY TELEPHONE COMMISSIONS					
TOTAL OTHER REVENUE					
301-01 SALARIES AND WAGES - LOCAL NATL	21,036.29	45.93	293,585.72	36.56	34.86
EMPLOYERS SHARE OF FICA	1,728.37	3.77	25,740.11	3.21	3.09
ANNUAL LEAVE EXPENSE	554.46	1.21	3,314.08	0.41	2.20
SICK LEAVE MEALS					
EMPLOYEE BENEFITS - LOCAL NATL					
EMPLOYEE BENEFITS - OTHER					
UTILITIES					
BLOG AND EQUIPMENT RENTAL					
TELEPHONE TELEGRAPH POSTAGE					
REP & MAINT-BLDG & FACIL	1,894.00	4.13	8,670.63	1.08	1.66
REP & MAINTENANCE - VEHICLES	1,485.30	3.24	3,482.44	0.43	.20
REPAIRS & MAINT - F, F & E	5,823.50	12.80	39,823.50	4.91	2.95
MINOR PROPERTY	1,196.88	2.61	39,401.31	4.91	2.95
SUPPLIES					
LAUNDRY					
TRAVEL AND PER DIEM					
FREIGHT & TRANSPORTATION	163.35	.36	2,372.19	.30	.06
DEPR EXP - VEHICLES					
DEPR EXP - EQUIPMENT					
DEPR EXP - BLDG & FACIL					
DEPR EXP - BLDG & FACIL IMP	33.44	.07	309.64	.03	.22
ADVERTISING AND PROMOTION	1,201.90	2.62	5,855.95	.76	.04
CONFERENCES AND TRAINING					
INSTRUCIONAL FEES					
AWARDS & PRIZES					
ENTERPRISE DUE MWPC					
STORAGE					
CENTRAL STORES SHORTAGE					
MISCELLANEOUS EXPENSE					
TOTAL DIRECT EXPENSE					
DEPARTMENTAL PROFIT/LOSS	36,333.52	79.32	419,516.97	52.24	47.88
EOM INVENTORY (+ CEN STORES) BALANCE	12,040.19-	26.29-	15,894.26	1.98	7.50
	18,716.79				
INVENTORY (+ CEN STORES) TURNS	1.1 MONTHS		1.3 MONTHS		
INVENTORY (+ CEN STORES) ON HAND					

*** EOI ***

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COM NAS MOFFETT FIELD CA

 *** F01 ***
 DEPARTMENTAL OPERATIONS STATEMENT
 PERIOD ENDING 30 SEP 1987

 PAGE 2
 RUN DATE 10/23/87

	LAST YTD	% OF SALES
196,117.29	106.00	
46,306.50	23.61	
149,810.79	76.39	
	100.00	

	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
15,333.37	100.00	228,303.58	100.00	
6,054.01	26.44	60,255.17	26.39	
11,279.36	73.56	168,048.41	73.61	

	GRC	PROFIT/LOSS
PROGRAM REVENUE		
AFF RCLND - OPERATIONS		
CENTRAL STORES COVERAGE		
VENDING MACHINE COMMISSIONS		
AMUSEMENT MACHINE COMM		
OTHER COMMISSIONS		
PAY TELEPHONE COMMISSIONS		

	TOTAL OTHER REVENUE
SA SALARIES AND WAGES	
EMPLOYERS SHARE OF FICA	
ANNUAL LEAVE EXPENSE	
SICK LEAVE EXPENSE	
EMPLOYEE MEALS	
EMPLOYEE BENEFITS-LOCAL NATL	
EMPLOYEE BENEFITS - OTHER	
UTILITIES	
BLDG AND EQUIPMENT RENTAL	
TELEPHONE TELEGRAPH POSTAGE	
REP & MAINT-BLDG & FACIL	
REP & MAINT-VEHICLES	
REPAIRS & MAINT - F, F & E	
MINOR PROPERTY	
SUPPLIES	
LAUNDRY	
TRAVEL AND PER DIEM	
FREIGHT & TRANSPORTATION	
DEPR EXPENSE - VEHICLES	
DEPR EXPENSE - EQUIPMENT	
DEPR EXP - BLDG & FACIL	
DEPR EXP - BLDG & FACIL IMP	
ADVERTISING AND PROMOTION	
CONFERENCES AND TRAINING	
INSTRUCTIONAL FEES	
AWARDS & PRIZES	
ENTERTAINMENT	
ASSESSMENTS DUE NMPS	
CENTRAL STORES SHURAGE	
MISCELLANEOUS EXPENSE	
TOTAL DIRECT EXPENSE	

TOTAL OTHER REVENUE

	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
4,347.72	28.35	55,867.16	24.47	
337.25	2.20	4,565.62	2.00	
134.65	.88	1,703.83	.73	
		43.67	.02	
273.00	1.78	3,276.00	1.43	
3,594.40	23.44	5,168.90	2.70	
187.20	1.22	789.46	.35	
1,200.00	7.82	1,200.00	.53	
		2,200.00	.98	
196.47	1.28	2,312.12	1.01	
		1,800.63	.79	
		60.00	.03	
11,207.58	73.09	85,572.67	37.48	
71.78	.47	82,475.80	36.13	
11,941.06				

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS

3.0 MONTHS

3.0 MONTHS

2.0 MONTHS

*** F01 ***

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COM NAS MOFFETT FIELD CA

*** 601 ***
 DEPARTMENTAL OPERATIONS STATEMENT
 PERIOD ENDING 30 SEP 1987

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 RUN DATE 10/23/87

*** 04 - OTHER RESALE DEPARTMENT	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES	LAST YTD	% OF SALES
301-04 RESALE REVENUE	270.00	100.00	150,455.72	100.00	92,904.06	100.00
401-04 COST OF GOODS SOLD	231.00	85.56	51,957.61	34.53	40,257.12	43.33
GROSS PROFIT/LOSS	39.00	14.44	98,498.11	65.47	52,646.94	56.67
PROGRAM REVENUE						100.00
501-04 APF REIMB - OPERATIONS						
501-04 CENTRAL STORES OVERAGE						
501-04 VENDING MACHINE COMMISSIONS						
501-04 AMUSEMENT MACHINE COMM						
501-04 OTHER COMMISSIONS						
501-04 PAY TELEPHONE COMMISSIONS	11,701.00		11,701.00			
TOTAL OTHER REVENUE	11,701.00		11,701.00		18,787.30	20.22
SALARIES AND WAGES						
601-04 SALARIES & WAGES - LOCAL NATL						
601-04 EMPLOYERS SHARE OF FICA						
601-04 ANNUAL LEAVE EXPENSE						
601-04 SICK LEAVE EXPENSE						
601-04 EMPLOYEE MEALS						
601-04 EMPLOYEE BENEFITS - LOCAL NATL						
601-04 EMPLOYEE BENEFITS - OTHER						
601-04 UTILITIES						
601-04 BLDG AND EQUIPMENT RENTAL						
601-04 TELEPHONE TELEGRAPH POSTAGE						
601-04 REP & MAINT - BLDG & FACIL						
601-04 REP & MAINT - VEHICLES						
601-04 REPAIRS & MAINT - F, F, E						
601-04 MINOR PROPERTY						
601-04 SUPPLIES						
601-04 LAUNDRY						
601-04 TRAVEL AND PER DIEM						
601-04 FREIGHT & TRANSPORTATION						
601-04 DEPR EXPENSE - VEHICLES						
601-04 DEPR EXPENSE - EQUIPMENT						
601-04 DEPR EXPENSE - BLDG & FACIL						
601-04 DEPR EXP - BLDG & FACIL IMP						
601-04 ADVERTISING AND PROMOTION						
601-04 CONFERENCES AND TRAINING						
601-04 INSTRUCTIONAL FEES						
601-04 AWARDS & PRIZES						
601-04 ENTERTAINMENT						
601-04 ASSESSMENTS DUE NMPC						
601-04 CENTRAL STORES SHORTAGE						
601-04 CENTRAL STORES EXPENSE						
601-04 MISCELLANEOUS EXPENSE						
TOTAL DIRECT EXPENSE						
DEPARTMENTAL PROFIT/LOSS	11,740.00	999.99	25,834.63	17.17	22,061.99	23.75
INVENTORY (+ GEN STORES) TURNS		MONTHS	84,364.48	56.07	30,584.95	32.92
			141.5 MONTHS			

*** 601 ***

*** 47 - BINGO

501-47 PROGRAM REVENUE
501-47 APT REIMB OPERATIONS
501-47 CENTRAL STORES OVERAGE
501-47 VENDING MACHINE COMMISSIONS
501-47 AMUSEMENT MACHINE COM
501-47 OTHER COMMISSIONS
501-47 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-47 SALARIES AND WAGES
601-47 SALARIES & WAGES-LOCAL NATL
601-47 EMPLOYERS SHARE OF FICA
601-47 ANNUAL LEAVE EXPENSE
601-47 SICK LEAVE EXPENSE
601-47 EMPLOYEE MEALS
601-47 EMPLOYEE BENEFITS-LOCAL NATL
601-47 EMPLOYEE BENEFITS - OTHER
601-47 UTILITIES
601-47 BLDG AND EQUIPMENT RENTAL
601-47 TELEPHONE TELEGRAPH POSTAGE
601-47 REP & MAINT-BLDG & FACIL
601-47 REP & MAINTENANCE - VEHICLES
601-47 REPAIRS & MAINT - F, F & E
601-47 SUPPLIES
601-47 LAUNDRY
601-47 TRAVEL AND PER DIEM
601-47 FREIGHT & TRANSPORTATION
601-47 DEPR EXPENSE - VEHICLES
601-47 DEPR EXPENSE - EQUIPMENT
601-47 DEPR EXPENSE - BLDG & FACIL
601-47 DEPR EXP - BLDG & FACIL IMP
601-47 ADVERTISING AND PROMOTION
601-47 CONFERENCES AND TRAINING
601-47 INSTRUCTIONAL FEES
601-47 AWARDS & PRIZES
601-47 ENTERTAINMENT
601-47 ASSESSMENTS DUE NMPC
601-47 CENTRAL STORES SHORTAGE
601-47 MISCELLANEOUS EXPENSE
601-47 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
4,744.00	100.00	50,850.25	100.00
4,744.00		50,850.25	
330.77	6.97	3,034.63	5.97
147.00	3.10	1,560.32	3.07
4,613.00	97.24	43,373.88	85.30
5,090.77	107.31	48,017.95	94.43
546.77-	7.31-	2,832.30	5.57

LAST YTD	% OF SALES
44,416.35	
44,416.35	
26.15	.06
266.23	.60
44,112.50	99.32
44,404.88	99.97
11.47	.03

OPERATING EXPENSES
 CIVILIAN PERSONNEL (CIVIL SERVICE)
 MILITARY PERSONNEL
 UTILITIES AND RENTS
 SUPPLIES AND EQUIPMENT (ALL TYPES)
 MAINTENANCE, REPAIR, MAJOR CONST.(ALL TYPES)
 ALL OTHER
 TOTAL

BUDGET
 FY-85
 19,900.00
 43,900.00
 53,900.00
 29,600.00
 18,100.00
 18,900.00

ACTUAL
 FY-85
 139,600.00
 247,800.00
 14.94

BUDGET
 FY-87

SUMMARY OF ANNUAL TOTALS

APF SUPPORT - OPERATIONS
 SHORTFALL
 APF % OF TOTAL EXPENSES

206,500.00
 156,700.00
 22.01

189,900.00
 212,600.00
 18.39

	CURRENT MONTH ACTUAL	%	YTD ACTUAL	%	YTD BUDGET	%
RESALE REVENUE	94,699.65	100.0	1,398,544.89	100.0	1,212,000.00	100.0
COST OF GOODS SOLD	39,014.19	41.2	525,391.20	37.6	493,800.00	40.8
GROSS PROFIT/LOSS	55,685.46	58.8	873,153.69	62.4	718,100.00	59.2
OTHER INCOME :						
PROGRAM REVENUE	5,786.50	100.0	55,713.00	100.0	59,000.00	100.0
CPS PROFITS	2,443.93		24,603.44		42,500.00	
APF REIMBURSEMENT	51,229.00		51,229.00			
OTHER REVENUE	1,219.13		21,956.47		16,100.00	
EXTRAORDINARY INCOME	226.53		1,843.09			
TOTAL OTHER INCOME	60,905.09		155,345.00		117,600.00	
OTHER EXPENSES:						
DIRECT SALARIES AND BENEFITS	35,647.47	35.5	487,972.28	33.6	410,600.00	32.3
GEN AND ADMIN SALARIES AND BENEFITS	11,186.60	11.1	124,977.91	8.6	145,600.00	11.5
DIRECT OTHER	16,673.19	14.6	132,633.72	9.1	122,200.00	8.8
GEN AND ADMIN OTHER	12,227.72	12.2	128,297.36	8.8	129,000.00	10.1
EXTRAORDINARY EXPENSE	446.73	.4	4,705.07	.3		
TOTAL OTHER EXPENSE	74,181.71	73.8	878,586.37	60.4	797,400.00	62.7
NET PROFIT/LOSS	42,408.84	47.2	149,912.32	10.3	38,300.00	3.0
PERCENTAGES FOR OTHER EXPENSES & NET PROFIT/LOSS ARE EXPRESSED AS A PERCENTAGE OF RESALE & PROGRAM REVENUE.						
ANNUAL APPROPRIATED SUPPORT			35,900.00			

LIQUIDITY ANALYSIS
BILL PAYING ABILITY AND AVAILABLE FUNDS IN
EXCESS OF CURRENT LIABILITIES/RESTRICTIONS

ACID TEST RATIO	2.6 TO 1	CURRENT RATIO	3.1 TO 1	AVAILABLE FUNDS
UNRESTRICTED CASH PLUS CURRENT RECEIVABLES OVER CURRENT LIABILITIES. GENERALLY 1 TO 1 IS NORM. ANALYZE FURTHER IF LOWER - MAY INDICATE TOO MUCH RESTRICTED CASH. DEBTS TOO HIGH; OR IF HIGHER - MAY INDICATE AVAILABLE/UNPROGRAMMED FUNDS, UNCOLLECTED RECEIVABLES.		CURRENT ASSETS LESS RESTRICTED CASH OVER CURRENT LIABILITIES. GENERALLY 2 TO 1 IS NORM. ANALYZE FURTHER IF LOWER - MAY INDICATE SAME AS LOW ACID TEST. IF HIGHER - MAY INDICATE SAME AS HIGH ACID TEST, OR TOO MUCH/OVERFRAGED INVENTORY.		TOTAL CASH LESS RESTRICTED CASH PLUS CLR RECEIVABLES LESS CUR LIABILITIES EQUALS AVAIL FUNDS
				188,467.37 76,125.62 101,927.49 182,645.10

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
301-XX	94,699.65	100.00	1,398,544.89	100.00		
401-XX	39,016.19	41.20	525,391.20	37.57		
	55,685.46	58.80	873,153.69	62.43		
501-XX	5,786.50	100.00	55,713.00	100.00		
	5,786.50		55,713.00			
601-XX	30,978.88	30.83	430,981.75	29.64		
621-XX	2,648.78	2.64	34,236.73	2.35		
622-XX	1,497.34	1.49	17,469.58	1.20		
623-XX	522.47	.52	5,284.72	.36		
642-XX			2,984.40	.21		
643-XX	324.48	.32	5,368.91	.37		
683-XX	2,836.82	2.82	37,767.84	2.60		
701-XX	1,573.24	1.57	18,269.51	1.26		
703-XX	973.41	.97	11,679.78	.82		
702-XX			318.42	.02		
781-XX	5,171.00	5.15	49,323.50	3.39		
785-XX	3,794.24	3.78	6,921.36	.48		
799-XX	50,320.66	50.08	620,606.00	42.68		
	11,151.30	11.10	308,260.69	21.20		
551-00	51,229.00		51,229.00			
567-00	2,443.93		24,603.44			
569-00	1,176.38		20,633.13			
581-00			1,061.24			
592-00	42.75		260.10			
	54,892.06		97,788.91			

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CPOM NAS MOFFETT FIELD CA*** 003 ***
BALANCE SHEET
AS OF SEP 30, 1986

LAST YEAR

LIABILITIES & NET WORTH
CUR YEAR

LAST YEAR

CUR YEAR

ASSETS

10100 CONCENTRATION BANK ACCOUNT
10200 RESTRICTED CASH-CAP OUTLAYS
10300 RESTRICTED CASH-LOCAL NATL
SUB TOTAL
10400 IMPREST BANK ACCOUNT-LOCAL
10500 IMPREST BANK ACCOUNT-PAYROLL
10600 IMPREST BANK ACCT-FOP CURR
10700 IMPREST BANK ACCT-CREDIT CARD
10800 CHANGE FUNDS
10900 IMPREST/PETTY CASH
TOTAL CASH

180,624.52
180,624.52
500.00
6,000.00
1,350.00
188,467.37

13100 RECEIVABLES-----
13200 ACCOUNTS RECEIVABLE-GENERAL
13300 ACCOUNTS RECEIVABLE-RET CHMS
13400 ACCOUNTS RECEIVABLE-OTHER
TOTAL RECEIVABLES

3,808.75
935.90
71,380.57
76,125.22

151XX INVENTORY-----
152XX DEPT RESALE INVENTORIES
153XX CENTRAL STOREROOMS
TOTAL INVENTORY

32,443.62
19,941.74
52,385.36

16100 PREPAID EXPENSES-----
16200 PREPAID SUPPLIES
16300 PREPAID CONTRACTS
16400 PREPAID TICKETS
16500 PREPAID OTHER EXPENSES
16900 SUSPENSE ACCOUNT
TOTAL PREP. ID
TOTAL CURRENT ASSETS

1,804.28
1,804.28
318,782.23

17100 FIXED ASSETS-----
17200 VEHICLES
17300 FURNITURE FIXTURES & EQUIP
17400 BUILDINGS AND FACILITIES
17500 BLDGS AND FACILITIES IMPRV.
17600 CONSTRUCTION IN PROGRESS
17700 ACCUM DEPR - VEHICLES
17800 ACCUM DEPR - F.F. & E.
17900 ACCUM DEPR - BLDGS & FACIL
18000 ACCUM DEPR-BLDGS & FACIL IMP
FIXED ASSET BOOK VALUE

7,347.00
158,532.22
161,619.70
523,563.48
7,347.00
84,865.71
74,663.28
684,186.41

15100 LOANS RECEIVABLE

TOTAL ASSETS 1,002,968.64

20100 CURRENT LIABILITIES-----
20200 ACCOUNTS PAYABLE - TRADE
20300 ACCOUNTS PAYABLE - OTHER
20400 CUSTOMER DEPOSITS
20500 GRATUITIES DUE EMPLOYEES
20600 SERVICE CHARGES DUE EMPLOYEE
20700 ASSESSMENTS DUE NMPC
20800 CFS SURCHARGE/SGN NATL LIAB
20900 ACCRUED WAGES PAYABLE
21000 ANNUAL LEAVE PAYABLE
21100 FEDERAL WITHHOLDING TAX PAY
21200 SOCIAL SECURITY TAX PAYABLE
21300 STATE WITHHOLDING TAX PAY
21400 P/R DEDUCTION SAVINGS BONDS
21500 RETIREMENT ANNUITY
21600 GROUP LIFE INSURANCE
21700 GROUP COMP MEDICAL WITHHOLD
21800 DISABILITY INSURANCE
21900 HEALTH MAINT ORGANIZATION
22000 MILITARY PAY DEDUCTIONS
22100 FOREIGN NATIONAL WITHHOLDING
22200 PAYROLL DEDUCTIONS - OTHER
22300 UNEARNED INCOME
TOTAL CURRENT LIABILITIES

55,928.78
365.71
167.15
1,487.27
596.78
26,648.93
84.47

27100 OTHER LIABILITIES-----
27200 LONG TERM LOANS PAYABLE-NMPC
27300 OTHER LONG TERM LOANS PAY
27400 LONG TERM RET AND SEV ALLOW
27500 LONG TERM CONUSES PAYABLE
TOTAL OTHER LIABILITIES

15,892.20
101,927.49

29100 NET WORTH-----
29200 RETAINED EARNINGS BEG OF FY
29300 ADD ADJUSTMENT CREDITS YTD
29400 LESS ADJUSTMENT DEBITS YTD
29500 YTD PROFIT OR LOSS
29600 CENTRAL FUNDS-CAPITAL GRANTS
29700 MAJOR CLAIMANT - CAP GRANTS
29800 CPS PROFITS - CAPITAL GRANTS
29900 CPS PROFIT - CAPITAL ITEMS
29901 CPS CAPITAL GRANTS - OTHER
29902 CPS PROFIT DISTR - LOCAL
29903 CPS PROFIT DISTR - NMPC
29904 CPS PROFIT DISTR - MAJ CLAIM
TOTAL NET WORTH

751,128.83
149,912.32

901,041.15

*** TOTAL LIAB. AND NET WORTH*** 1,002,968.64

*** 003 ***

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CPOM NAS MOFFETT FIELD CA

 *** 004 ***
 DEPARTMENTAL OPERATIONS STATEMENT
 PERIOD ENDING 30 SEP 1986

 PAGE 2
 RUN DATE 10/27/86

 LAST YTD % OF
 SALES

	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
02 - BAR DEPARTMENT				
301-02 RESALE REVENUE	27,557.92	100.00	350,962.34	100.00
401-02 COST OF GOODS SOLD	5,733.68	20.81	86,141.58	24.54
GROSS PROFIT/LOSS	21,824.24	79.19	264,820.76	75.46
501-02 PROGRAM REVENUE				
551-02 APF REIMBURSEMENT				100.00
581-02 CENTRAL STORES OVERAGE				
591-02 VENDING MACHINE COMMISSIONS				
592-02 AMUSEMENT MACHINE COMM				
593-02 OTHER COMMISSIONS				
TOTAL OTHER REVENUE	6,854.20	24.87	90,381.04	25.75
601-02 SALARIES AND WAGES	523.46	1.90	7,026.21	2.00
602-02 SALARIES & WAGES-LOCAL NATL	351.46	1.28	4,227.42	1.20
621-02 EMPLOYERS SHARE OF FICA			854.21	.24
622-02 ANNUAL LEAVE EXPENSE				
623-02 SICK LEAVE EXPENSE				
624-02 EMPLOYEE MEALS				
625-02 EMPLOYEE BENEFITS-LOCAL NATL				
626-02 EMPLOYEE BENEFITS - OTHER				
641-02 UTILITIES				
642-02 BLDG AND EQUIPMENT RENTAL				
643-02 TELEPHONE, TELEGRAPH, POSTAGE				
661-02 REP & MAINT-BLDG & FACIL				
681-02 REP & MAINTENANCE - VEHICLES				
682-02 REPAIRS & MAINT - F, F & E				
683-02 MINOR PROPERTY				
684-02 SUPPLIES	163.01	.59	3,080.97	.88
701-02 LAUNDRY	157.32	.57	2,881.81	.82
703-02 TRAVEL AND PER DIEM			1,820.56	.52
721-02 FREIGHT & TRANSPORTATION				
731-02 DEPR EXPENSE - VEHICLES				
761-02 DEPR EXPENSE - EQUIPMENT				
762-02 DEPR EXPENSE - BLDG & FACIL				
763-02 DEPR EXP - BLDG & FACIL IMP	492.21	1.79	5,904.62	1.68
764-02 ADVERTISING AND PROMOTION				
781-02 CONFERENCES AND TRAINING				
782-02 INSTRUCTIONAL FEES				
783-02 AWARDS & PRIZES				
785-02 ENTERTAINMENT				
787-02 ASSESSMENTS DUE NMPC				
789-02 CENTRAL STORES SHORTAGE				
791-02 MISCELLANEOUS EXPENSE				
799-02 TOTAL DIRECT EXPENSE	8,543.86	31.00	118,083.77	33.65
DEPARTMENTAL PROFIT/LOSS	13,280.38	48.19	146,736.99	41.81
EOM INVENTORY (+ CEN STORES) BALANCE	10,873.92			
INVENTORY (+ CEN STORES) TURNS	1.6 MONTHS		1.6 MONTHS	
INVENTORY (+ CEN STORES) ON HAND				

*** 004 ***

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CPOM NAS MOFFETT FIELD CA

*** EOA ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

PAGE 1
RUN DATE 10/27/86

*** 03 - SUNDRIES	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES	LAST YTD	% OF SALES
301-03 RESALE REVENUE	877.38	100.00	4,675.96	100.00		
401-03 COST OF GOODS SOLD	930.48	106.05	2,155.45	46.10		
GROSS PROFIT/LOSS	53.10-	6.05-	2,520.51	53.90		
501-03 PROGRAM REVENUE						100.00
551-03 APF REIMBURSEMENT						
581-03 CENTRAL STORES OVERAGE						
591-03 VENDING MACHINE COMMISSIONS						
592-03 AMUSEMENT MACHINE COMM						
593-03 OTHER COMMISSIONS						

TOTAL OTHER REVENUE

601-03 SALARIES AND WAGES	602-03 SALARIES & WAGES-LOCAL MATL	621-03 EMPLOYERS SHARE OF FICA	622-03 ANNUAL LEAVE EXPENSE	623-03 SICK LEAVE EXPENSE	624-03 EMPLOYEE MEALS	625-03 EMPLOYEE BENEFITS-LOCAL MATL	626-03 EMPLOYEE BENEFITS - OTHER	641-03 UTILITIES	642-03 BLDG AND EQUIPMENT RENTAL	661-03 TELEPHONE TELEGRAPH POSTAGE	681-03 REP & MAINT-BLDG & FACIL	682-03 REP & MAINTENANCE - VEHICLES	683-03 REPAIRS & MAINT - F, F & E	684-03 MINOR PROPERTY	701-03 SUPPLIES	703-03 LAUNDRY	721-03 TRAVEL AND PER DIEM	731-03 FREIGHT & TRANSPORTATION	761-03 DEPR EXPENSE - VEHICLES	762-03 DEPR EXPENSE - EQUIPMENT	763-03 DEPR EXPENSE - BLDG & FACIL	764-03 DEPR EXP - BLDG & FACIL IMP	781-03 ADVERTISING AND PROMOTION	782-03 CONFERENCES AND TRAINING	783-03 INSTRUCTIONAL FEES	785-03 AWARDS & PRIZES	787-03 ENTERTAINMENT	789-03 ASSESSMENTS DUE NMPC	791-03 CENTRAL STORES SHORTAGE	799-03 MISCELLANEOUS EXPENSE	TOTAL DIRECT EXPENSE
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EOM INVENTORY (+ CEN STORES) BALANCE	53.10-	6.05-	2,520.51	53.90
INVENTORY (+ CEN STORES) TURNS	2,214.44			
INVENTORY (+ CEN STORES) ON HAND	2.5 MONTHS	2.2 MONTHS	3.3 MONTHS	3.8 MONTHS

*** EOA ***

02184

CPOM NAS MOFFETT FIELD CA

*** C04 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

PAGE 1
R/LN DATE 10/27/86

*** 01 - FOOD DEPARTMENT	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
301-01 RESALE REVENUE	64,351.75	100.00	963,301.00	100.00
401-01 COST OF GOODS SOLD	30,118.28	6.80	409,774.18	42.54
GROSS PROFIT/LOSS	34,233.47	53.20	553,526.82	57.46
501-01 PROGRAM REVENUE				100.00
551-01 APF REIMBURSEMENT				
581-01 CENTRAL STORES OVERAGE				
591-01 VENDING MACHINE COMMISSIONS				
592-01 AMUSEMENT MACHINE COMM				
593-01 OTHER COMMISSIONS				
TOTAL OTHER REVENUE	23,832.79	37.04	319,703.92	33.19
601-01 SALARIES AND WAGES	2,104.36	3.27	26,995.61	2.80
602-01 SALARIES & WAGES-LOCAL NATL	1,145.88	1.78	13,242.16	1.37
621-01 EMPLOYERS SHARE OF FICA	522.47	.81	4,430.51	.46
622-01 ANNUAL LEAVE EXPENSE				
623-01 SICK LEAVE EXPENSE				
624-01 EMPLOYEE MEALS				
625-01 EMPLOYEE BENEFITS-LOCAL NATL				
626-01 EMPLOYEE BENEFITS - OTHER				
641-01 UTILITIES				
642-01 BLDG AND EQUIPMENT RENTAL				
661-01 TELEPHONE TELEGRAPH POSTAGE				
681-01 REP & MAINT-BLDG & FACIL				
682-01 REP & MAINTENANCE - VEHICLES				
683-01 REPAIRS & MAINT - F, F & E	324.48	.50	2,287.94	.24
684-01 MINOR PROPERTY				
701-01 SUPPLIES	2,673.81	4.15	32,607.06	3.38
703-01 LAUNDRY	1,415.92	2.20	16,448.95	1.71
721-01 TRAVEL AND PER DIEM				
731-01 FREIGHT & TRANSPORTATION				
761-01 DEPR EXPENSE - VEHICLES				
762-01 DEPR EXPENSE - EQUIPMENT				
763-01 DEPR EXPENSE - BLDG & FACIL	442.22	.69	5,301.40	.55
764-01 DEPR EXP - BLDG & FACIL IMP				
781-01 ADVERTISING AND PROMOTION				
782-01 CONFERENCES AND TRAINING				
783-01 INSTRUCTIONAL FEES			318.42	.03
785-01 AWARDS & PRIZES				
787-01 ENTERTAINMENT				
789-01 ASSESSMENTS DUE NMPC				
791-01 CENTRAL STORES SHORTAGE				
799-01 MISCELLANEOUS EXPENSE				
TOTAL DIRECT EXPENSE	32,461.93	50.44	1,222.39	.13
DEPARTMENTAL PROFIT/LOSS	1,771.54	2.75	422,564.36	43.87
EOM INVENTORY (+ CEN STORES) BALANCE	19,355.26		130,962.46	13.60
INVENTORY (+ CEN STORES) TURNS	1.6 MONTHS		1.8 MONTHS	
INVENTORY (+ CEN STORES) ON HAND	.6 MONTHS		.6 MONTHS	

*** C04 ***

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FROM NAS MOFFETT FIELD CA

SUMMARY OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

*** 804 ***

RUN DATE 10/27/86

PAGE 02

LAST YTD
AMOUNT% OF
SALES% OF
SALESCURRENT MONTH
AMOUNTCURRENT YTD
AMOUNT% OF
SALES% OF
SALESCURRENT YTD
AMOUNT

---GENERAL & ADMIN EXPENSE---

601-99 SALARIES AND WAGES
621-99 EMPLOYERS SHARE OF FICA
622-99 ANNUAL LEAVE EXPENSE
623-99 SICK LEAVE EXPENSE
642-99 BLDG AND EQUIPMENT RENTAL
681-99 REP & MAINT-BLDG & FACIL
682-99 REP & MAINTENANCE - VEHICLES
683-99 REPAIRS & MAINT - F, F & E
684-99 MINOR PROPERTY
701-99 SUPPLIES
731-99 FREIGHT & TRANSPORTATION
741-99 COMMON SUPP SERVICE EXPENSE
761-99 DEPR EXPENSE - VEHICLES
762-99 DEPR EXP - EQUIPMENT
764-99 DEPR EXP - BLDG & FACIL IMP
761-99 ADVERTISING AND PROMOTION
782-99 CONFERENCES AND TRAINING
783-99 INSTRUCTIONAL FEES
784-99 CREDIT CARD SALES EXPENSE
785-99 AWARDS & PRIZES
787-99 ENTERTAINMENT
791-99 CENTRAL STORES SHORTAGE
799-99 MISCELLANEOUS EXPENSE
TOTAL G & A EXPENSE

NET OPERATING PROFIT/LOSS

812-00 -----OTHER INCOME-----
891-00 CASH OVERAGE
MISC INCOME - EXTRAORDINARY
TOTAL OTHER INCOME

912-00 -----OTHER EXPENSE-----
914-00 CASH SHORTAGE
915-00 PRIOR FY EXPENSE ADJUSTMENT
BAD CHECK EXPENSE
TOTAL OTHER EXPENSE

NET PROFIT/LOSS

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES
601-99 SALARIES AND WAGES	8,850.85	8.81	105,688.02	7.27
621-99 EMPLOYERS SHARE OF FICA	903.23	.90	8,632.23	.59
622-99 ANNUAL LEAVE EXPENSE	585.79	.58	7,960.90	.55
623-99 SICK LEAVE EXPENSE	846.73	.84	2,696.74	.19
642-99 BLDG AND EQUIPMENT RENTAL	23.80	.02	261.80	.02
681-99 REP & MAINT-BLDG & FACIL			904.54	.06
682-99 REP & MAINTENANCE - VEHICLES			456.91	.03
683-99 REPAIRS & MAINT - F, F & E	172.00	.17	3,717.86	.26
684-99 MINOR PROPERTY			1,225.36	.08
701-99 SUPPLIES	30.00	.03	514.75	.04
731-99 FREIGHT & TRANSPORTATION	20.00	.02	1,492.96	.10
741-99 COMMON SUPP SERVICE EXPENSE	2,800.00	2.79	27,688.00	1.90
761-99 DEPR EXPENSE - VEHICLES	122.45	.12	1,469.40	.10
762-99 DEPR EXP - EQUIPMENT	58.19	.06	699.14	.05
764-99 DEPR EXP - BLDG & FACIL IMP	787.32	.78	9,447.84	.65
761-99 ADVERTISING AND PROMOTION	2,562.08	2.55	22,947.20	1.56
782-99 CONFERENCES AND TRAINING			505.00	.03
783-99 INSTRUCTIONAL FEES			809.00	.06
784-99 CREDIT CARD SALES EXPENSE	146.58	.15	2,014.73	.14
785-99 AWARDS & PRIZES			76.35	.01
787-99 ENTERTAINMENT	5,340.00	5.31	53,870.00	3.70
791-99 CENTRAL STORES SHORTAGE	2.81		26.05	
799-99 MISCELLANEOUS EXPENSE	162.49	.16	3,661.22	.25
TOTAL G & A EXPENSE	23,414.32	23.30	253,275.36	17.42
NET OPERATING PROFIT/LOSS	42,625.04	42.42	152,774.30	10.51
812-00 -----OTHER INCOME-----				
891-00 CASH OVERAGE	199.83	.20	1,555.59	.11
MISC INCOME - EXTRAORDINARY	26.70	.03	287.50	.02
TOTAL OTHER INCOME	226.53	.23	1,843.09	.13
912-00 -----OTHER EXPENSE-----				
914-00 CASH SHORTAGE	142.98	.14	1,431.06	.10
915-00 PRIOR FY EXPENSE ADJUSTMENT			2,818.16	.19
BAD CHECK EXPENSE	303.75	.30	455.85	.03
TOTAL OTHER EXPENSE	446.73	.44	4,705.07	.32
NET PROFIT/LOSS	42,408.84	42.20	149,912.32	10.31

*** 804 ***

DEPARTMENT	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
04 - OTHER RESALE DEPARTMENT				
301-04 RESALE REVENUE	1,912.60	100.00	79,605.59	100.00
401-04 COST OF GOODS SOLD	2,231.75	116.69	27,319.99	34.32
GROSS PROFIT/LOSS	319.15-	16.69-	52,285.60	65.68
501-04 PROGRAM REVENUE				
551-04 APF REIMBURSEMENT				
581-04 CENTRAL STORES OVERAGE				
591-04 VENDING MACHINE COMMISSIONS				
592-04 AMUSEMENT MACHINE COMM				
593-04 OTHER COMMISSIONS				
TOTAL OTHER REVENUE			17,542.15	22.04
601-04 SALARIES AND WAGES				
602-04 SALARIES & WAGES-LOCAL NATL				
621-04 EMPLOYERS SHARE OF FICA				
622-04 ANNUAL LEAVE EXPENSE				
623-04 SICK LEAVE EXPENSE				
624-04 EMPLOYEE MEALS				
625-04 EMPLOYEE BENEFITS-LOCAL NATL				
626-04 EMPLOYEE BENEFITS - OTHER				
641-04 UTILITIES				
642-04 BLDG AND EQUIPMENT RENTAL				
661-04 TELEPHONE, TELEGRAPH, POSTAGE				
681-04 REP & MAINT-BLDG & FACIL				
682-04 REP & MAINTENANCE - VEHICLES				
683-04 REPAIRS & MAINT - F, F & E				
684-04 MINOR PROPERTY				
701-04 SUPPLIES				
703-04 LAUNDRY				
721-04 TRAVEL AND PER DIEM				
731-04 FREIGHT & TRANSPORTATION				
761-04 DEPR EXPENSE - VEHICLES				
762-04 DEPR EXPENSE - EQUIPMENT				
763-04 DEPR EXPENSE - BLDG & FACIL				
764-04 DEPR EXP - BLDG & FACIL IMP				
781-04 ADVERTISING AND PROMOTION				
782-04 CONFERENCES AND TRAINING				
783-04 INSTRUCTIONAL FEES				
785-04 AWARDS & PRIZES				
787-04 ENTERTAINMENT				
789-04 ASSESSMENTS DUE NMPC				
791-04 CENTRAL STORES SHORTAGE				
799-04 MISCELLANEOUS EXPENSE				
TOTAL DIRECT EXPENSE	3,792.04	198.27	3,792.04	4.76
DEPARTMENTAL PROFIT/LOSS	3,792.04	198.27	26,591.79	33.40
INVENTORY (+ CEN STORES) TURNS	4,111.19-	214.95-	25,693.81	32.28
INVENTORY (+ CEN STORES) ON HAND	1.8 MONTHS	1.2 MONTHS	4.9 MONTHS	.2 MONTHS

*** F04 ***

*** 47 - BINGO

501-47 PROGRAM REVENUE
551-47 APP REIMBURSEMENT
581-47 CENTRAL STORES OVERAGE
591-47 VENDING MACHINE COMMISSIONS
592-47 AMUSEMENT MACHINE COMMISSIONS
593-47 OTHER COMMISSIONS

CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
5,786.50	100.00	55,713.00	100.00

100.00

TOTAL OTHER REVENUE

5,786.50

55,713.00

601-47 SALARIES AND WAGES
602-47 SALARIES & WAGES-LOCAL MATL
621-47 EMPLOYERS SHARE OF FICA
622-47 ANNUAL LEAVE EXPENSE
623-47 SICK LEAVE EXPENSE
624-47 EMPLOYEE MEALS
625-47 EMPLOYEE BENEFITS-LOCAL MATL
626-47 EMPLOYEE BENEFITS - OTHER
641-47 UTILITIES
642-47 BLDG AND EQUIPMENT RENTAL
661-47 TELEPHONE TELEGRAPH POSTAGE
681-47 REP & MAINT-BLDG & FACIL
682-47 REP & MAINTENANCE - VEHICLES
683-47 REPAIRS & MAINT - F, F & E
684-47 MINOR PROPERTY
701-47 SUPPLIES
703-47 LAUNDRY
721-47 TRAVEL AND PER DIEM
731-47 FREIGHT & TRANSPORTATION
761-47 DEPR EXPENSE - VEHICLES
762-47 DEPR EXPENSE - EQUIPMENT
763-47 DEPR EXPENSE - BLDG & FACIL
764-47 DEPR EXP - BLDG & FACIL IMP
781-47 ADVERTISING AND PROMOTION
782-47 CONFERENCES AND TRAINING
783-47 INSTRUCTIONAL FEES
785-47 AWARDS & PRIZES
787-47 ENTERTAINMENT
789-47 ASSESSMENTS DUE NMPC
791-47 CENTRAL STORES SHORTAGE
799-47 MISCELLANEOUS EXPENSE

291.89	5.04	3,354.64	6.02
20.45	.36	214.41	.38

6.02

.38

.01

.84

88.53

95.79

4.21

DEPARTMENTAL PROFIT/LOSS

49,323.50

53,366.08

2,346.92

*** GOA ***

ACTIVITY 02184
CPOM NAS MOFFETT FIELD CA

*** MO4 ***
STATEMENT OF
APPROPRIATED FUND SUPPORT

RUN DATE 10/27/84

OPERATING EXPENSES
CIVILIAN PERSONNEL (CIVIL SERVICE)
MILITARY PERSONNEL
UTILITIES AND RENTS
SUPPLIES AND EQUIPMENT (ALL TYPES)
MAINTENANCE, REPAIR, MAJOR CONST. (ALL TYPES)
ALL OTHER
TOTAL

BUDGET
FY 86
31,500.00

4,400.00

35,900.00

ACTUAL FY-84	ACTUAL FY-85	BUDGET FY-86	BUDGET FY-87	BUDGET FY-88
39,800.00	40,900.00	35,900.00	37,000.00	39,000.00
193,000.00	215,000.00	263,500.00	277,100.00	276,400.00
6.28	9.21	4.32	4.24	4.26

SUMMARY OF ANNUAL TOTALS

APF SUPPORT - OPERATIONS
SHORTFALL
APF AS % OF TOTAL EXPENSES

*** MO4 ***

*** 003 ***
SUMMARIZED INCOME STATEMENT
PERIOD ENDING 30 SEP 87

RUN DATE 10/27/87

	CURRENT MONTH ACTUAL	X	YTD ACTUAL	X	YTD BUDGET	Z
RESALE REVENUE	109,970.77	100.0	1,549,880.85	100.0	1,365,800.00	100.0
COST OF GOODS SOLD	44,362.77	40.3	605,250.76	38.1	1,326,800.00	38.8
GROSS PROFIT/LOSS	65,607.90	59.7	941,650.09	60.9	839,000.00	61.4
OTHER INCOME	5,355.01	100.0	50,101.41	100.0	44,000.00	100.0
PROGRAM REVENUE	5,200.00		47,389.00		23,000.00	
CPS PROFITS	62,000.00		97,970.00		13,000.00	
APF REIMBURSEMENT	13,770.16		3,301.10		13,000.00	
OTHER REVENUE	104,598.27		203,175.43		88,000.00	
EXTRAORDINARY INCOME						
TOTAL OTHER INCOME						
OTHER EXPENSES						
DIRECT SALARIES AND BENEFITS	42,883.73	37.1	541,348.94	33.4	199,000.00	34.7
GEN AND ADMIN SALARIES AND BENEFITS	16,030.93	10.4	135,031.07	8.1	139,000.00	8.1
DIRECT OTHER	38,296.37	33.2	175,334.63	16.9	121,000.00	8.6
GEN AND ADMIN OTHER	107,386.01	93.0	982,107.63	61.5	855,500.00	60.7
EXTRAORDINARY EXPENSE						
TOTAL OTHER EXPENSE						
NET PROFIT/LOSS	62,877.10	54.4	163,717.89	10.3	71,500.00	5.1
PERCENTAGES FOR OTHER EXPENSES & NET PROFIT/LOSS ARE EXPRESSED AS A PERCENTAGE OF RESALE & PROGRAM REVENUE.						
ANNUAL BUDGETED APPROPRIATED FUND SUPPORT			26,000.00			

LIVIDITY ANALYSIS
BILL PAYING ABILITY AND AVAILABLE FUNDS IN
EXCESS OF CURRENT LIABILITIES/RESTRICTIONS

ACID TEST RATIO	4.4 TO 1
UNRESTRICTED CASH	18 CURRENT
RECEIVABLES OVER	ENT
LIABILITIES	GENERAL
IS WORK	ANALYZE
LOWER	FURTHER IF
RESTRICTED CASH	TOO MUCH
ON IF HIGHER	DESTROY HIGH;
AVAILABLE/UNPROGRAMMED FUNDS,	UNCOLLECTED RECEIVABLES.
CURRENT RATIO	5.0 TO 1
CURRENT ASSETS LESS RESTRICTED	
CASH OVER CURRENT LIABILITIES	
GENERALLY 2 TO 1 IS NORMAL	
FURTHER IF LOWER - MAY INDICATE	
SAME AS LOW ACID TEST; OR IF	
HIGHER - MAY INDICATE SAME AS HIGH	
ACID TEST, OR TOO MUCH OVERAGED	
INVENTORY.	
AVAILABLE FUNDS	
TOTAL CASH	330,539.92
LESS RESTRICTED CASH	
PLUS CUR RECEIVABLES	94,200.78
LESS CUR LIABILITIES	88,178.38
EQUALS AVAIL FUNDS	336,562.32

02184
CPOM WAS MOFFETT FIELD.CA

*** A04 ***
BALANCE SHEET
AS OF SEP 30, 1987

ASSETS

10100	CONCENTRATION BANK ACCOUNT				
10200	RESTRICTED CASH-CAP OUTLAYS				
10300	RESTRICTED CASH-LOCAL MAIL				
10400	IMPREST BANK ACCOUNT-LOCAL				
10500	IMPREST BANK ACCOUNT-PAYROLL				
10600	IMPREST BANK ACCT-FOR CURR				
10700	IMPREST BANK ACCT-CREDIT CARD				
10800	CHANGE FUNDS				
10900	IMPREST/PETTY CASH				
	TOTAL CASH				
13100	RECEIVABLES				
13200	ACCOUNTS RECEIVABLE-GENERAL				
13300	ACCOUNTS RECEIVABLE-RET CHKS				
	TOTAL RECEIVABLES				
151XX	INVENTORY				
152XX	DEPT RESALE INVENTORIES				
	TOTAL INVENTORY				
16100	PREPAID EXPENSES				
16200	PREPAID SUPPLIES				
16300	PREPAID CONTRACTS				
16400	PREPAID TICKETS				
16500	PREPAID OTHER EXPENSES				
	TOTAL PREPAID				
	TOTAL CURRENT ASSETS				
17100	FIXED ASSETS				
17200	VEHICLES				
17300	FURNITURE & EQUIP				
17400	BUILDINGS AND FACILITIES				
17500	BLOGS AND FACILITIES IMPRVT				
17600	CONSTRUCTION IN PROGRESS				
17700	ACCUM DEPR - VEHICLES				
17800	ACCUM DEPR - F & E				
17900	ACCUM DEPR - BLDGS & FACIL				
	FIXED ASSET BOOK VALUE				
19100	LOANS RECEIVABLE				

TOTAL ASSETS

1,160,935.42

1,002,968.64

*** A04 ***

LIABILITIES & NET WORTH

20100	CURRENT LIABILITIES				
20200	ACCOUNTS PAYABLE - TRADE				
20300	CUSTOMER DEPOSITS				
20400	GRANTIES DUE EMPLOYEES				
20500	SERVICES CHARGES DUE EMPLOYEE				
20600	ASSESSMENTS DUE NMPC				
20700	CPS SURCHARGE				
20800	ACCURED WAGES PAYABLE				
20900	ANNUAL LEAVE PAYABLE				
21000	FEDERAL WITHHOLDING TAX PAY				
21100	SOCIAL SECURITY TAX PAYABLE				
21200	STATE WITHHOLDING TAX PAY				
21300	P/R DEDUCTION SAVINGS BONDS				
21400	RETIREMENT ANNUITY				
21500	GROUP LIFE INSURANCE				
21600	GROUP COMP MEDICAL WITHHOLD				
21700	DISABILITY INSURANCE				
21800	HEALTH MAINT ORGANIZATION				
21900	MILITARY PAY DEDUCTIONS				
22000	FOREIGN NATIONAL WITHHOLDING				
22100	PAYROLL DEDUCTIONS - OTHER				
22200	UNEARNED INCOME				
	TOTAL CURRENT LIABILITIES				
27100	OTHER LIABILITIES				
27200	LONG TERM LOANS PAYABLE-NMPC				
27300	OTHER LONG TERM LOANS PAY				
27400	LONG TERM RET AND SEV ALLOW				
27500	LONG TERM BONUSES PAYABLE				
	TOTAL OTHER LIABILITIES				
29100	NET WORTH				
29200	RETAINED EARNINGS BEG OF FY				
29300	ADJUSTMENT CREDITS YTD				
29400	LESS ADJUSTMENT DEBITS YTD				
29500	PROFIT OR LOSS				
29600	CENTRAL FUNDS-CAPITAL GRANTS				
29700	MAJOR CLAIMANT - CAP GRANTS				
29800	CPS DISTR - CAPITAL GRANTS				
29900	APR RET GRANTS - CAPITAL ITEMS				
30000	CAPITAL GRANTS - OTHER NAFL				
30100	CASH TRANSFER TO OTHERS				
30200	FIXED ASSET DEPR - LOCAL				
30300	CPS DISTRIBUTION - NMPC				
30400	CPS DISTRIBUTION - MAJ CLAIM				
	TOTAL NET WORTH				
***	TOTAL LIAB. AND NET WORTH***				

1,064,759.04

1,002,968.64

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CPOM WAS MOFFETT FIELD CA

PERIOD ENDING 30 SEP 1987

RUN DATE 10/27/87

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
301-XX RESALE REVENUE SOLD	109,970.17	100.00	1,546,880.85	100.00	1,398,344.89	100.00
401-XX COST OF GOODS	49,302.27	40.29	605,230.76	39.19	535,153.69	38.33
	60,667.90	59.71	941,650.09	60.81	863,191.20	61.67
501-XX GROSS PROFIT/LOSS						
-----OTHER DIRECT REVENUE-----						
PROGRAM REVENUE	5,555.01	100.00	50,101.41	100.00	55,713.00	100.00
TOTAL OTHER DIRECT REVENUE	5,555.01	100.00	50,101.41	100.00	55,713.00	100.00
-----DIRECT EXPENSE-----						
601-XX SALARIES AND WAGES	38,182.04	33.05	480,147.49	30.07	430,981.73	29.49
601-XX EMPLOYERS SHARE OF FICA	1,901.77	1.71	19,628.32	1.23	17,376.37	1.23
602-XX ANNUAL LEAVE EXPENSE	1,348.56	1.19	16,628.32	1.07	14,884.70	1.07
603-XX SICK LEAVE EXPENSE	431.75	.37	4,113.60	.26	3,884.70	.28
604-XX BLOC AND EQUIPMENT RENTAL						
605-XX REPAIRS & MAINT - F, F & E	1,000.00	.87	5,331.80	.34	5,068.61	.36
606-XX SUPPLIES	1,800.96	1.58	18,490.30	1.19	17,206.50	1.23
607-XX LAUNDRY	1,800.96	1.58	18,490.30	1.19	17,206.50	1.23
608-XX DEPR EXPENSE - EQUIPMENT	1,050.38	.91	12,604.36	.79	11,684.50	.84
609-XX ADVERTISING AND PROMOTION						
610-XX AWARDS & PRIZES	5,290.00	4.58	49,913.50	3.13	49,333.50	3.53
611-XX MISCELLANEOUS EXPENSE	448.50	.39	3,203.49	.20	3,331.50	.24
612-XX TOTAL DIRECT EXPENSE	55,840.67	48.34	670,428.15	42.00	620,606.00	42.68
DEPARTMENTAL PROFIT/LOSS	15,382.24	13.32	321,023.35	20.10	308,260.69	21.20
-----OTHER GENERAL REVENUE-----						
551-00 APF REIMBURSEMENT	95,000.00		67,670.00		51,229.00	
552-00 CPS DISTR - AUTH ADMIN COSTS	20,000.00		22,346.00		20,603.43	
553-00 OTHER REVENUE	1,886.56		22,346.00		20,603.43	
554-00 CENTRAL STORES OVERAGE						
555-00 VENDING MACHINE COMMISSIONS	11,701.00		11,701.00		11,083.24	
556-00 AMUSEMENT MACHINE COM	98,770.56		150,557.18		97,388.19	
TOTAL OTHER GENERAL REVENUE	98,770.56		150,557.18		97,388.19	

*** B04 ***

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CPOM NAS MOFFETT FIELD CA

*** C04 ***
SUMMARY OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1967

RUN DATE 10/27/83
PAGE 03

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
---GENERAL & ADMIN EXPENSE---						
601-00 SALARIES AND WAGES	10,227.18	8.87	114,422.21	7.17	105,688.02	7.27
602-00 EMPLOYERS SHARE OF FICA	1,021.38	.84	10,012.82	.63	9,960.60	.69
603-00 ANNUAL LEAVE EXPENSE	513.18	.50	2,222.03	.13	2,960.60	.20
604-00 SICK LEAVE EXPENSE	119.20	.10	2,222.03	.13	2,960.60	.20
605-00 BLDG AND EQUIPMENT RENTAL	23.80	.02	103.95	.01	604.81	.04
606-00 REP & MAINT-BLDG & FACIL	721.00	.62	6,125.24	.38	3,125.24	.22
607-00 REPAIRS & MAINT - F, F & E	41.48	.04	5,125.24	.31	3,125.24	.22
608-00 MINOR PROPERTY						
609-00 SUPPLIES	143.69	.12	27,000.00	.16	21,488.00	.15
610-00 TRAVEL AND PER DIEM	2,100.00	2.14	1,000.00	.06	2,000.00	.14
611-00 FREIGHT & TRANSPORTATION	128.43	.11	1,000.00	.06	2,000.00	.14
612-00 COMMON SUPP SERVICE EXPENSE	128.43	.11	1,000.00	.06	2,000.00	.14
613-00 DEPR EXPENSE - VEHICLES	829.23	.73	9,000.00	.54	22,000.00	1.55
614-00 DEPR EXP - EQUIPMENT	3,887.08	3.33	21,000.00	1.27	22,000.00	1.55
615-00 DEPR EXP - BLDG & FACIL IMP						
616-00 ADVERTISING AND PROMOTION	8,000.00	6.92	8,000.00	.50	2,000.00	.14
617-00 CONFERENCE AND TRAINING	100.00	.09	1,000.00	.06	2,000.00	.14
618-00 INSTRUCTIONAL FEES	100.00	.09	1,000.00	.06	2,000.00	.14
619-00 CREDIT CARD SALES	1,900.00	1.64	80,000.00	5.04	53,800.00	3.80
620-00 AWARDS & PRIZES	16,210.00	16.63	3,000.00	.18	3,000.00	.21
621-00 ENTERTAINMENT	50,083.32	44.14	307,605.56	19.26	253,275.36	17.22
622-00 CENTRAL STORES SHORAGE						
623-00 MISCELLANEOUS EXPENSE	63,159.28	54.67	163,974.97	10.27	152,774.30	10.51
624-00 TOTAL G & A EXPENSE						
NET OPERATING PROFIT/LOSS	222.85	.19	2,203.95	.14	1,555.59	.11
-----OTHER INCOME-----						
815-00 CASH OVERAGE	50.05	.04	80,000.00	.50	207.50	.03
816-00 PRIOR FY INCOME ADJUSTMENT	272.90	.24	3,516.84	.22	1,843.89	.13
817-00 MISC INCOME - EXTRAORDINARY						
818-00 TOTAL OTHER INCOME						
-----OTHER EXPENSE-----						
915-00 CASH SHORAGE	149.27	.13	2,154.09	.13	1,431.06	.10
916-00 LOSS ON DISP OF FIXED ASSETS	315.81	.27	1,154.84	.07	2,010.19	.14
917-00 PRIOR FY EXPENSE ADJUSTMENT	90.00	.08	80,000.00	.50	455.89	.03
918-00 BAD CHECK EXPENSE	555.08	.48	3,773.62	.23	4,705.07	.32
919-00 OTHER BAD DEBT EXPENSE						
920-00 TOTAL OTHER EXPENSE	62,877.10	54.43	163,717.89	10.25	149,912.32	10.31
NET PROFIT/LOSS						

*** C04 ***

02184
CPOM WAS MOFFETT FIELD CA

*** 004 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

PAGE 10
RUN DATE 10/27/87

*** 01 - FOOD DEPARTMENT	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES	LAST YTD	% OF SALES
301-01 RESALE REVENUE	78,128.05	100.00	1,045,996.11	100.00	963,301.00	100.00
401-01 COST OF GOODS SOLD	35,012.83	44.81	465,697.25	44.52	409,774.18	42.54
GROSS PROFIT/LOSS	43,115.22	55.19	580,298.86	55.48	553,526.82	57.46
501-01 PROGRAM REVENUE						100.00
511-01 APT REIMB - OPERATIONS						
521-01 CENTRAL STORES OVERAGE						
531-01 VENDING MACHINE COMMISSIONS						
541-01 AMUSEMENT MACHINE COMM						
551-01 OTHER COMMISSIONS						
564-01 PAY TELEPHONE COMMISSIONS						
TOTAL OTHER REVENUE	29,891.41	38.26	353,472.22	33.79	319,703.92	33.19
601-01 SALARIES AND WAGES	2,347.97	3.01	29,708.13	3.04	26,995.61	3.09
602-01 EMPLOYERS SHARE OF FICA	1,038.03	1.33	13,195.97	1.30	12,243.16	1.36
603-01 ANNUAL LEAVE EXPENSE						
604-01 SICK LEAVE EXPENSE						
605-01 EMPLOYEE MEALS						
606-01 EMPLOYEE BENEFITS-LOCAL NATL						
607-01 EMPLOYEE BENEFITS - OTHER						
608-01 UTILITIES						
609-01 BLDG AND EQUIPMENT RENTAL						
610-01 TELEPHONE TELEGRAPH POSTAGE						
611-01 REP & MAINT-BLDG & FACIL						
612-01 REP & MAINTENANCE - VEHICLES						
613-01 REPAIRS & MAINT - F, F & E						
614-01 MINOR PROPERTY						
615-01 SUPPLIES	1,000.00	1.28	1,635.81	.16	2,287.94	.24
616-01 LAUNDRY	2,505.43	3.20	37,304.57	3.90	32,607.08	3.39
617-01 TRAVEL AND PER DIEM						
618-01 FREIGHT & TRANSPORTATION						
619-01 DEPR EXPENSE - VEHICLES						
620-01 DEPR EXPENSE - EQUIPMENT						
621-01 DEPR EXP - BLDG & FACIL						
622-01 DEPR EXP - BLDG & FACIL IMP						
623-01 ADVERTISING AND PROMOTION	519.19	.66	6,230.28	.60	5,307.40	.55
624-01 CONFERENCES AND TRAINING						
625-01 INSTRUCTIONAL FEES						
626-01 AWARDS & PRIZES						
627-01 ENTERTAINMENT						
628-01 ASSESSMENTS DUE NMPC						
629-01 CENTRAL STORES SHORTAGE						
630-01 MISCELLANEOUS EXPENSE						
TOTAL DIRECT EXPENSE	39,488.93	50.93	453,515.33	43.32	421,222.38	43.87
DEPARTMENTAL PROFIT/LOSS	3,634.49	4.65	125,113.01	11.96	130,962.46	13.60
EOM INVENTORY (+ CEN STORES) BALANCE	21,639.86					
INVENTORY (+ CEN STORES) TURNS	1.7					
INVENTORY (+ CEN STORES) ON HAND	.6					
	1.7		1.9			
	.6		.5			
	MONTHS		MONTHS			

*** 004 ***

*** 02 - BAR DEPARTMENT

301-02 RESALE REVENUE

401-02 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-02 PROGRAM REVENUE

501-02 APT REIMB - OPERATIONS

501-02 CENTRAL STORES OVERAGE

501-02 VENDING MACHINE COMMISSIONS

501-02 AMUSEMENT MACHINE COMM

501-02 OTHER COMMISSIONS

501-02 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-02 SALARIES AND WAGES

601-02 SALARIES & WAGES-LOCAL MATL

601-02 EMPLOYERS SHARE OF FICA

601-02 ANNUAL LEAVE EXPENSE

601-02 SICK LEAVE EXPENSE

601-02 EMPLOYEE MEALS

601-02 EMPLOYEE BENEFITS-LOCAL MATL

601-02 EMPLOYEE BENEFITS - OTHER

601-02 UTILITIES

601-02 BLDG AND EQUIPMENT RENTAL

601-02 TELEPHONE TELEGRAPH POSTAGE

601-02 REP & MAINT-BLDG & FACIL

601-02 REP & MAINTENANCE - VEHICLES

601-02 REPAIRS & MAINT - F, F & E

601-02 MINOR PROPERTY

601-02 SUPPLIES

601-02 LAUNDRY

601-02 TRAVEL AND PER DIEM

601-02 FREIGHT & TRANSPORTATION

601-02 DEPR EXPENSE - VEHICLES

601-02 DEPR EXPENSE - EQUIPMENT

601-02 DEPR EXPENSE - BLDG & FACIL

601-02 DEPR EXP - BLDG & FACIL IMP

601-02 ADVERTISING AND PROMOTION

601-02 CONFERENCES AND TRAINING

601-02 INSTRUCTIONAL FEES

601-02 AWARDS & PRIZES

601-02 ENTERTAINMENT

601-02 ASSESSMENTS DUE NMPC

601-02 CENTRAL STORES SHORTAGE

601-02 MISCELLANEOUS EXPENSE

601-02 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EON INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS

INVENTORY (+ CEN STORES) ON HAND

CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
28,498.59	100.00	362,182.82	100.00
6,690.60	23.48	85,797.59	23.69
21,807.99	76.52	276,385.23	76.31
7,923.66	27.80	94,710.26	26.15
533.88	1.87	7,197.59	1.99
326.51	1.16	5,623.31	1.55
		941.48	.26
755.05	2.65	3,895.99	1.08
160.66	.67	6,032.13	1.67
		1,881.38	.53
492.21	1.73	5,906.52	1.63
119.59	3.47	126,887.13	35.19
10,844.47	37.35	149,409.22	41.25
11,163.52	39.17		
10,587.35			
1.8 MONTHS		1.3 MONTHS	

*** E04 ***

LAST YTD 350,962.34 103.00

86,141.58 24.54

264,820.76 75.46

100.00

90,381.04 25.75

7,039.23 3.98

4,857.33 1.24

3,080.97 .88

3,891.81 .82

1,820.36 .52

5,904.62 1.68

116,806.93 33.83

146,736.99 41.81

02184
CPON NAS MOFFETT FIELD CA

*** 03 - SUMMRIES

301-03 RESALE REVENUE

401-03 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-03 PROGRAM REVENUE
501-03 APF REIMB - OPERATIONS
501-03 CENTRAL STORES OVERAGE
501-03 VENDING MACHINE COMMISSIONS
501-03 AMUSEMENT MACHINE COM
501-03 OTHER COMMISSIONS
501-03 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-03 SALARIES AND WAGES
601-03 SALARIES & WAGES-LOCAL NATL
601-03 EMPLOYERS SHARE OF FICA
601-03 ANNUAL LEAVE EXPENSE
601-03 SICK LEAVE EXPENSE
601-03 EMPLOYEE MEALS
601-03 EMPLOYEE BENEFITS-LOCAL NATL
601-03 EMPLOYEE BENEFITS - OTHER
601-03 UTILITIES
601-03 BLDG AND EQUIPMENT RENTAL
601-03 TELEPHONE TELEGRAPH POSTAGE
601-03 REP & MAINT-BLDG & FACIL
601-03 REPAIRS & MAINT - F, F & E
601-03 MINOR PROPERTY
601-03 SUPPLIES
601-03 LAUNDRY
601-03 TRAVEL AND PER DIEM
601-03 FREIGHT & TRANSPORTATION
601-03 DEPR EXPENSE - VEHICLES
601-03 DEPR EXPENSE - EQUIPMENT
601-03 DEPR EXPENSE - BLDG & FACIL
601-03 DEPR EXP - BLDG & FACIL IMP
601-03 ADVERTISING AND PROMOTION
601-03 CONFERENCES AND TRAINING
601-03 INSTRUCTIONAL FEES
601-03 AWARDS & PRIZES
601-03 ENTERTAINMENT
601-03 ASSESSMENTS DUE NMPC
601-03 CENTRAL STORES SHORTAGE
601-03 MISCELLANEOUS EXPENSE
601-03 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS
INVENTORY (+ CEN STORES) ON HAND

*** F04 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
1,012.18	100.00	12,504.65	100.00
215.29	21.27	10,187.25	81.47
796.89	78.73	2,317.40	18.53

PAGE 3
RUN DATE 10/27/87

LAST YTD	% OF SALES
4,675.96	100.00
2,155.45	46.10
2,520.51	53.90
	100.00

2,520.51 53.90

1.5 MONTHS
1.8 MONTHS

*** F04 ***

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987PAGE 1
RUN DATE 10/27/87

*** 04 - OTHER RESALE DEPARTMENT	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES	LAST YTD	% OF SALES
301-04 RESALE REVENUE	2,331.35	100.00	126,197.27	100.00	79,605.59	100.00
401-04 COST OF GOODS SOLD	2,383.55	102.24	43,548.67	34.51	27,319.99	34.32
GROSS PROFIT/LOSS	52.20-	2.24-	82,648.60	65.49	52,285.60	65.68
501-04 PROGRAM REVENUE						100.00
501-04 APE REVENUE - OPERATIONS						
501-04 CENTRAL STORES OVERAGE						
501-04 VENDING MACHINE COMMISSIONS						
501-04 AMUSEMENT MACHINE COMM						
501-04 OTHER COMMISSIONS						
501-04 PAY TELEPHONE COMMISSIONS						
TOTAL OTHER REVENUE			28,824.00	22.84	17,542.15	22.04
601-04 SALARIES AND WAGES						
601-04 SALARIES & WAGES-LOCAL NATL						
601-04 EMPLOYERS SHARE OF FICA						
601-04 ANNUAL LEAVE EXPENSE						
601-04 SICK LEAVE EXPENSE						
601-04 EMPLOYEE MEALS						
601-04 EMPLOYEE BENEFITS-LOCAL NATL						
601-04 EMPLOYEE BENEFITS - OTHER						
601-04 UTILITIES						
601-04 BLDG AND EQUIPMENT RENTAL						
601-04 TELEPHONE TELEGRAPH POSTAGE						
601-04 REP & MAINT-BLDG & FACIL						
601-04 REP & MAINTENANCE - VEHICLES						
601-04 REPAIRS & MAINT - F, F & E						
601-04 MINOR PROPERTY						
601-04 SUPPLIES						
601-04 LAUNDRY						
601-04 TRAVEL AND PER DIEM						
601-04 FREIGHT & TRANSPORTATION						
601-04 DEPR EXPENSE - VEHICLES						
601-04 DEPR EXPENSE - EQUIPMENT						
601-04 DEPR EXPENSE - BLDG & FACIL						
601-04 DEPR EXP - BLDG & FACIL IMP						
601-04 ADVERTISING AND PROMOTION						
601-04 CONFERENCES AND TRAINING						
601-04 INSTRUCTIONAL FEES						
601-04 AWARDS & PRIZES						
601-04 ENTERTAINMENT						
601-04 ASSESSMENTS DUE NMPC						
601-04 CENTRAL STORES SHORTAGE						
601-04 MISCELLANEOUS EXPENSE						
TOTAL DIRECT EXPENSE						
DEPARTMENTAL PROFIT/LOSS	52.20-	2.24-	34,669.71	27.47	3,793.94	4.76
			47,978.89	38.02	26,581.98	33.48
					25,693.81	32.28

02184

CPOM NAS MOFFETT FIELD CA

*** HQ4 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

PAGE 5
RUN DATE 10/27/87

	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES	LAST YTD	% OF SALES
47 - BINGO						
501-47 PROGRAM REVENUE	5,555.01	100.00	50,101.41	100.00	55,713.00	
501-47 APP REVENUE - OPERATIONS						
501-47 CENTRAL STORES OVERAGE						
501-47 VENDING MACHINE COMMISSIONS						
501-47 AMUSEMENT MACHINE COMM						
501-47 OTHER COMMISSIONS						
501-47 PAY TELEPHONE COMMISSIONS						
TOTAL OTHER REVENUE	5,555.01		50,101.41		55,713.00	
601-47 SALARIES AND WAGES	366.97	6.61	3,140.92	6.27	3,354.64	6.02
601-47 SALARIES & WAGES-LOCAL NATL						
601-47 EMPLOYERS SHARE OF FICA	19.52	.35	221.25	.44	214.41	.38
601-47 ANNUAL LEAVE EXPENSE						
601-47 SICK LEAVE EXPENSE						
601-47 EMPLOYEE MEALS						
601-47 EMPLOYEE BENEFITS-LOCAL NATL						
601-47 EMPLOYEE BENEFITS - OTHER						
601-47 UTILITIES						
601-47 BLDG AND EQUIPMENT RENTAL						
601-47 TELEPHONE, TELEGRAPH, POSTAGE						
601-47 REP & MAINT-BLDG & FACIL						
601-47 REP & MAINTENANCE - VEHICLES						
601-47 REPAIRS & MAINT - F, F & E						
601-47 MINOR PROPERTY						
601-47 SUPPLIES						
601-47 LAUNDRY						
601-47 TRAVEL AND PER DIEM						
601-47 FREIGHT & TRANSPORTATION						
601-47 DEPR EXPENSE - VEHICLES						
601-47 DEPR EXPENSE - EQUIPMENT	38.98	.70	467.76	.93	467.76	.84
601-47 DEPR EXPENSE - BLDG & FACIL						
601-47 DEPR EXP - BLDG & FACIL IMP						
601-47 DEPR EXP - BLDG & FACIL						
601-47 ADVERTISING AND PROMOTION						
601-47 CONFERENCES AND TRAINING						
601-47 INSTRUCTIONAL FEES	5,290.00	95.23	49,913.50	99.62	49,323.50	88.53
601-47 AWARDS & PRIZES						
601-47 ENTERTAINMENT						
601-47 ENTERTAINMENT DUE NMPC						
601-47 ASSESSMENTS SHORTAGE						
601-47 CENTRAL STORES SHORTAGE						
601-47 MISCELLANEOUS EXPENSE	5,715.47	102.89	53,896.58	107.57	53,366.08	95.79
601-47 MISCELLANEOUS TOTAL DIRECT EXPENSE	160.46-	2.89-	3,795.17-	7.57-	2,346.92	4.21
DEPARTMENTAL PROFIT/LOSS						

*** HQ4 ***

ACTIVITY U2184
CPOM WAS MOFFETT FIELD CA

STATEMENT OF
APPROPRIATED FUND SUPPORT

RUN DATE 10/27/87

OPERATING EXPENSES
CIVILIAN PERSONNEL (CIVIL SERVICE)
MILITARY PERSONNEL
UTILITIES AND RENTS
SUPPLIES AND EQUIPMENT (ALL TYPES)
MAINTENANCE, REPAIR, MAJOR CONST. (ALL TYPES)
ALL OTHER
TOTAL

BUDGET
FY-87
22,000.00

4,000.00

26,000.00

BUDGET
FY-87

ACTUAL
FY-85

ACTUAL
FY-86

SUMMARY OF ANNUAL TOTALS

APF SUPPORT - OPERATIONS
SHORTFALL
APF AS % OF TOTAL EXPENSES

40,800.00
215,000.00
9.21

238,000.00
238,000.00
3.19

34,800.00
179,800.00
2.95

	CURRENT MONTH ACTUAL	%	YTD ACTUAL	%	YTD BUDGET	%
RESALE REVENUE	56,953.79	100.0	606,683.82	100.0	870,500.00	100.0
COST OF GOODS SOLD	20,438.09	35.9	185,780.77	30.6	317,000.00	36.4
GROSS PROFIT/LOSS	36,515.70	64.1	420,903.05	69.4	553,500.00	63.6
OTHER INCOME:						
PROGRAM REVENUE			19,798.90	100.0	49,500.00	100.0
CPS PROFITS	2,443.94		32,569.18		42,000.00	
APF REIMBURSEMENT	60,406.21		60,406.21			
OTHER REVENUE	1,030.75		12,622.31		37,000.00	
EXTRAORDINARY INCOME	441.12		11,440.60			
TOTAL OTHER INCOME	64,322.02		126,837.20		128,500.00	
OTHER EXPENSES:						
DIRECT SALARIES AND BENEFITS	20,213.92	35.5	176,153.37	28.1	295,750.00	32.1
GEN AND ADMIN SALARIES AND BENEFITS	11,031.48	19.4	114,322.36	18.2	145,000.00	15.8
DIRECT OTHER	13,018.90	22.9	111,374.22	17.8	143,300.00	15.6
GEN AND ADMIN OTHER	22,104.50	38.8	58,763.21	9.4	108,000.00	11.7
EXTRAORDINARY EXPENSE	24,159.79	42.4	27,671.95	4.4		
TOTAL OTHER EXPENSE	90,528.59	159.0	486,285.11	77.9	692,050.00	75.2
NET PR.FIT/LOSS	10,309.13	18.1	59,455.14	9.5	10,550.00	1.1
"PERCENTAGES FOR OTHER EXPENSES & NET PROFIT/LOSS ARE EXPRESSED AS A PERCENTAGE OF RESALE & PROGRAM REVENUE."						
ANNUAL APPROPRIATED SUPPORT	23,000.00					

LIQUIDITY ANALYSIS

BILL PAYING ABILITY AND AVAILABLE FUNDS IN
EXCESS OF CURRENT LIABILITIES/RESTRICTIONS

ACID TEST RATIO	3.9 TO 1	CURRENT RATIO	5.7 TO 1	AVAILABLE FUNDS
UNRESTRICTED CASH PLUS CURRENT RECEIVABLES OVER CURRENT LIABILITIES. GENERALLY 1 TO 1 IS NORM. ANALYZE FURTHER IF LOWER - MAY INDICATE TOO MUCH RESTRICTED CASH, DEBTS TOO HIGH; OR IF HIGHER - MAY INDICATE AVAILABLE/UNPROGRAMMED FUNDS, UNCOLLECTED RECEIVABLES.				TOTAL CASH LESS RESTRICTED CASH PLUS CUR RECEIVABLES LESS CUR LIABILITIES EQUALS AVAIL FUND
				152,847.85 95,680.00 81,949.70 35,575.73 103,541.82

ASSETS

10100 CONCENTRATION BANK ACCOUNT	
10200 RESTRICTED CASH-CAP OUTLAYS	
10300 RESTRICTED CASH-LOCAL NATL	
SUB TOTAL	
10400 IMPREST BANK ACCOUNT-LOCAL	
10500 IMPREST BANK ACCOUNT-PAYROLL	
10600 IMPREST Bnk ACCT-FOR CURR	
10700 IMPREST Bnk ACCT-CREDIT CARD	
10800 CHANGE FUNDS	
10900 IMPREST/PETTY CASH	
TOTAL CASH	
-----RECEIVABLES-----	
13100 ACCOUNTS RECEIVABLE-GENERAL	
13200 ACCOUNTS RECEIVABLE-RET CHKS	
13300 ACCOUNTS RECEIVABLE-OTHER	
TOTAL RECEIVABLES	
-----INVENTORY-----	
151XX DEPT RESALE INVENTORIES	
152XX CENTRAL STOREROOMS	
TOTAL INVENTORY	
-----PREPAID EXPENSES-----	
16100 PREPAID SUPPLIES	
16200 PREPAID CONTRACTS	
16300 PREPAID TICKETS	
16800 PREPAID OTHER EXPENSES	
16900 SUSPENSE ACCOUNT	
TOTAL PREPAID	
TOTAL CURRENT ASSETS	
-----FIXED ASSETS-----	
17100 VEHICLES	
17200 FURNITURE FIXTURES & EQUIP	
17300 BUILDINGS AND FACILITIES	
17400 BLDGS AND FACILITIES IMPRVMT	
17500 CONSTRUCTION IN PROGRESS	
18100 ACCUM DEPR - VEHICLES	
18200 ACCUM DEPR - F F & E	
18300 ACCUM DEPR - BLDGS & FACIL	
18400 ACCUM DEPR-BLDGS & FACIL IMP	
FIXED ASSET BOOK VALUE	
19100 LOANS RECEIVABLE	

TOTAL ASSETS

806,468.25

LAST YEAR

46,567.85
95,680.00
142,247.85
500.00
9,000.00
1,100.00
152,847.85
77,458.94
161.75
4,329.01
81,949.70
33,626.64
27,076.50
60,703.14
3,797.40
299,298.09
5,011.47
157,042.86
323,082.77
135,999.50
5,011.47
55,877.09
53,077.88
507,170.14

LIABILITIES & NET WORTH

20100 ACCOUNTS PAYABLE - TRADE	843.
20200 ACCOUNTS PAYABLE - OTHER	7,671.
20300 CUSTOMER DEPOSITS	
20400 GRATUITIES DUE EMPLOYEES	49.50
20500 SERVICE CHARGES DUE EMPLOYEE	
20600 ASSESSMENTS DUE NMPC	
20700 CPS SURCHARGE/FGN NATL LIAB	
21100 ACCRUED WAGES PAYABLE	7,793.41
21200 ANNUAL LEAVE PAYABLE	18,120.01
21300 FEDERAL WITHHOLDING TAX PAY	
21400 SOCIAL SECURITY TAX PAYABLE	723.24
21500 STATE WITHHOLDING TAX PAY	
21600 P/R DEDUCTION SAVINGS BONDS	
21700 RETIREMENT ANNUITY	
21800 GROUP LIFE INSURANCE	
21900 GROUP COMP MEDICAL WITHHOLD	
22000 DISABILITY INSURANCE	
22100 HEALTH MAINT ORGANIZATION	
22200 MILITARY PAY DEDUCTIONS	
22600 FOREIGN NATIONAL WITHHOLDING	
22900 PAYROLL DEDUCTIONS - OTHER	
25100 UNEARNED INCOME	375.00
TOTAL CURRENT LIABILITIES	35,575.75
-----OTHER LIABILITIES-----	
27100 LONG TERM LOANS PAYABLE-NMPC	
27200 OTHER LONG TERM LOANS PAY	
28100 LONG TERM NET AND SEV ALLOW	
28200 LONG TERM BONUSES PAYABLE	
TOTAL OTHER LIABILITIES	
-----NET WORTH-----	
29100 RETAINED EARNINGS BEG OF FY	692,921.05
ADD ADJUSTMENT CREDITS YTD	
LESS ADJUSTMENT DEBITS YTD	
YTD PROFIT OR LOSS	59,485.14
29501 CENTRAL FUNDS-CAPITAL GRANTS	3,831.33
29502 MAJOR CLAIMANT - CAP GRANTS	
29503 CPS PROFITS - CAPITAL GRANTS	
29504 APF REIMB - CAPITAL ITEMS	
29505 CAPITAL GRANTS - OTHER	14,685.00
29996 CPS PROFIT DISTR - LOCAL	
29997 CPS PROFIT DISTR - NMPC	
29998 CPS PROFIT DISTR - MAJ CLAIM	
TOTAL NET WORTH	770,892.52
*** TOTAL LIAB. AND NET WORTH***	806,468.25

*** K06 ***

04184 EM . S MOFFETT FIELD CA	*** L06 *** SUMMARY OPERATIONS STATEMENT PERIOD ENDING 30 SEP 1986				PAGE 01 RUN DATE 10/25/86
	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT
301-XX RESALE REVENUE	56,953.79	100.00	606,683.82	100.00	
401-XX COST OF GOODS SOLD	20,438.09	35.89	185,780.77	30.62	
	36,515.70	64.11	420,903.05	69.38	
GROSS PROFIT/LOSS					
501-XX			19,798.90	100.00	
581-XX			14.43		
			19,813.35		
TOTAL OTHER DIRECT REVENUE					
601-XX	17,144.13	30.10	152,228.42	24.30	
621-XX	1,328.88	2.33	11,500.08	1.84	
622-XX	775.55	1.36	9,000.05	1.44	
623-XX	965.36	1.69	3,474.82	.55	
642-XX			1,058.00	.17	
681-XX	2,684.47	4.71	5,839.83	.93	
683-XX	2,895.73	5.08	11,288.86	1.80	
684-XX			11,475.10	.08	
701-XX	3,051.11	5.36	17,081.54	2.73	
703-XX	212.40	.37	1,865.04	.30	
722-XX	673.19	1.18	8,501.94	1.36	
781-XX	95.00	.17	337.50	.05	
783-XX			496.00	.08	
785-XX	3,410.00	5.99	16,689.94	2.69	
787-XX			46,662.03	7.43	
799-XX	33,232.82	58.35	1,078.42	.17	
			287,527.56	45.90	
TOTAL DIRECT EXPENSE					
	3,282.88	5.76	153,188.81	24.45	
DEPARTMENTAL PROFIT/LOSS					
551-00					
567-00	60,406.21		60,406.21		
569-00	2,443.94		32,569.18		
591-00	232.50		32,953.98		
592-00	798.25		15.88		
	63,880.90		11,638.00		
TOTAL OTHER GENERAL REVENUE					

04184
EM NAS MOFFETT FIELD CA

*** MOD ***
SUMMARY OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1980

PAGE 01
RUN DATE 10-01-80

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
---GENERAL & ADMIN EXPENSE---						
601-00 SALARIES AND WAGES	9,668.99	16.98	99,829.86	15.93		
621-00 EMPLOYERS SHARE OF FICA	706.64	1.24	7,530.61	1.20		
622-00 ANNUAL LEAVE EXPENSE	488.64	.86	6,094.74	.97		
623-00 SICK LEAVE EXPENSE	167.21	.29	867.09	.14		
642-00 BLDG AND EQUIPMENT RENTAL	817.15	1.43	587.08	.09		
661-00 TELEPHONE, TELEGRAPH, POSTAGE	16.50	.03	213.00	.03		
681-00 REP & MAINT-BLDG & FACIL	1,626.07	2.86	2,437.64	.39		
682-00 REP & MAINTENANCE - VEHICLES			2,331.43	.05		
701-00 REPAIRS & MAINT - F, F & E	1,141.00	2.00	2,827.83	.45		
701-00 SUPPLIES	344.76	.61	1,637.15	.26		
721-00 TRAVEL AND PER DIEM			75.44	.01		
741-00 COMMON SUPP SERVICE EXPENSE	2,700.00	4.74	26,301.00	4.20		
762-00 DEPR EXPENSE - EQUIPMENT	188.99	.33	2,611.35	.42		
764-00 DEPR EXP - BLDG & FACIL IMP	15,679.56	27.53	15,679.56	2.50		
781-00 ADVERTISING AND PROMOTION	97.50	.17	1,971.97	.31		
782-00 CONFERENCES AND TRAINING			133.00	.02		
783-00 INSTRUCTIONAL FEES	400.00	.70	825.00	.13		
783-00 AWARDS & PRIZES			177.50	.03		
785-00 MISCELLANEOUS EXPENSE	727.27	1.28	2,914.22	.47		
790-00 TOTAL G & A EXPENSE	33,135.98	58.18	173,085.57	27.63		
NET OPERATING PROFIT/LOSS	34,027.80	59.75	85,686.49	13.68		
-----OTHER INCOME-----						
812-00 CASH OVERAGE	159.68	.28	995.90	.16		
814-00 PRIOR FY INCOME ADJUSTMENT			163.26	.03		
891-00 MISC INCOME - EXTRAORDINARY	281.44	.49	281.44	.04		
TOTAL OTHER INCOME	441.12	.77	1,440.60	.23		
-----OTHER EXPENSE-----						
912-00 CASH SHORTAGE	126.96	.22	946.96	.15		
914-00 PRIOR FY EXPENSE ADJUSTMENT	24,032.85	42.20	26,724.99	4.27		
TOTAL OTHER EXPENSE	24,159.79	42.42	27,671.95	4.42		
NET PROFIT/LOSS	10,309.13	18.10	59,455.14	9.49		

*** MOD ***

04194
EM NAS

MOFFETT FIELD CA

PAGE 1
R/N DATE 10/27/86

*** 01 - FOOD DEPARTMENT

301-01 RESALE REVENUE

401-01 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-01 PROGRAM REVENUE

551-01 APF REIMBURSEMENT

581-01 CENTRAL STORES OVERAGE

591-01 VENDING MACHINE COMMISSIONS

592-01 AMUSEMENT MACHINE COMM

593-01 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-01 SALARIES AND WAGES

602-01 SALARIES & WAGES-LOCAL NATL

621-01 EMPLOYERS SHARE OF FICA

622-01 ANNUAL LEAVE EXPENSE

623-01 SICK LEAVE EXPENSE

624-01 EMPLOYEE MEALS

625-01 EMPLOYEE BENEFITS-LOCAL NATL

626-01 EMPLOYEE BENEFITS - OTHER

641-01 UTILITIES

642-01 BLDG AND EQUIPMENT RENTAL

661-01 TELEPHONE TELEGRAPH POSTAGE

681-01 REP & MAINT-BLDG & FACIL

682-01 REP & MAINTENANCE - VEHICLES

683-01 REPAIRS & MAINT - F, F & E

684-01 MINOR PROPERTY

701-01 SUPPLIES

703-01 LAUNDRY

721-01 TRAVEL AND PER DIEM

731-01 FREIGHT & TRANSPORTATION

761-01 DEPR EXPENSE - VEHICLES

762-01 DEPR EXPENSE - EQUIPMENT

763-01 DEPR EXPENSE - BLDG & FACIL

764-01 DEPR EXP - BLDG & FACIL IMP

781-01 ADVERTISING AND PROMOTION

782-01 CONFERENCES AND TRAINING

783-01 INSTRUCTIONAL FEES

785-01 AWARDS & PRIZES

787-01 ENTERTAINMENT

789-01 ASSESSMENTS DUE NMPC

791-01 CENTRAL STORES SHORTAGE

799-01 MISCELLANEOUS EXPENSE

TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EDM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS

INVENTORY (+ CEN STORES) ON HAND

*** NO6 ***

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

CURRENT MONTH % OF SALES CURRENT YTD % OF SALES

6,754.50 100.00 9,491.00 100.00

3,772.12 55.45 5,036.33 53.06

2,982.38 44.15 4,454.67 46.94

100.00

2,990.86 44.28 3,296.04 34.73

206.02 3.05 227.84 2.40

42.19 1.36 72.19 .97

158.65 2.35 167.20 1.76

696.34 10.31 1,538.72 16.21

1,583.58 23.44 2,199.87 23.18

54.10 .80 74.97 .79

343.39 5.08 4,286.10 45.16

95.00 1.41 55.00 1.00

6,220.13 92.09 11,977.93 126.20

3,237.75- 47.93- 7,523.26- 79.27-

9,752.19

1.6 MONTHS

11.2 MONTHS

*** NO6 ***

041F
EM

OFFETT FIELD CA

*** 5 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986PAGE 2
RUN DATE 10/27/86LAST YTD
% OF
SALES

	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
*** 02 - BAR DEPARTMENT				
301-02 RESALE REVENUE	28,767.13	100.00	319,267.30	100.00
401-02 COST OF GOODS SOLD	8,400.79	29.20	84,566.78	26.49
GROSS PROFIT/LOSS	20,366.34	70.80	234,700.52	73.51
501-02 PROGRAM REVENUE				
551-02 APT REIMBURSEMENT			14.45	
561-02 CENTRAL STORES COVERAGE				
591-02 VENDING MACHINE COMMISSIONS				
592-02 AMUSEMENT MACHINE COMM				
593-02 OTHER COMMISSIONS				
TOTAL OTHER REVENUE			14.45	
601-02 SALARIES AND WAGES	6,850.62	23.81	73,218.66	22.93
602-02 SALARIES & WAGES-LOCAL NATL				
621-02 EMPLOYERS SHARE OF FICA	564.54	1.96	6,755.79	2.12
622-02 ANNUAL LEAVE EXPENSE	479.76	1.67	6,108.24	1.91
623-02 SICK LEAVE EXPENSE	922.87	3.21	2,735.97	.86
624-02 EMPLOYEE MEALS				
625-02 EMPLOYEE BENEFITS-LOCAL NATL				
626-02 EMPLOYEE BENEFITS - OTHER				
641-02 UTILITIES				
642-02 BLDG AND EQUIPMENT RENTAL				
661-02 TELEPHONE TELEGRAPH POSTAGE	2,027.82	7.05	4,876.28	1.53
681-02 REP & MAINT-BLDG & FACIL				
682-02 REP & MAINTENANCE - VEHICLES	2,115.10	7.35	5,327.01	1.67
683-02 REPAIRS & MAINT - F, F & E			475.10	.15
684-02 MINOR PROPERTY	694.26	2.41	5,276.98	1.65
701-02 SUPPLIES	78.30	.27	889.25	.28
703-02 LAUNDRY				
721-02 TRAVEL AND PER DIEM				
731-02 FREIGHT & TRANSPORTATION				
761-02 DEPR EXPENSE - VEHICLES	329.80	1.15	4,215.84	1.32
762-02 DEPR EXPENSE - EQUIPMENT				
763-02 DEPR EXPENSE - BLDG & FACIL				
764-02 DEPR EXP - BLDG & FACIL IMP			107.50	.03
781-02 ADVERTISING AND PROMOTION				
782-02 CONFERENCES AND TRAINING				
783-02 INSTRUCTIONAL FEES				
785-02 AWARDS & PRIZES	3,410.00	11.85	90.00	.03
787-02 ENTERTAINMENT			46,662.03	14.62
789-02 ASSESSMENTS DUE NMPC				
791-02 CENTRAL STORES SHORTAGE	17,473.07	60.74	1,078.43	.34
792-02 MISCELLANEOUS EXPENSE	2,893.27	10.06	157,817.29	49.43
TOTAL DIRECT EXPENSE	14,329.63		76,897.68	24.09
DEPARTMENTAL PROFIT/LOSS				
EDM INVENTORY (+ CEN STORES) BALANCE				
INVENTORY (+ CEN STORES) TURNS	1.6 MONTHS		2.5 MONTHS	
INVENTORY (+ CEN STORES) ON HAND				

*** 006 ***

04104
EM NAS MOFFETT FIELD CA

*** A07 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

PAGE 3
UN DATE 10/27/86

LAST YTD % OF
SALES

*** 04 ~ OTHER RESALE DEPARTMENT	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
301-04 RESALE REVENUE	717.70	100.00	80,641.27	100.00
401-04 COST OF GOODS SOLD	799.21	111.36	29,422.29	36.49
GROSS PROFIT/LOSS	81.51-	11.36-	51,218.98	63.51
501-04 PROGRAM REVENUE				
551-04 APF REIMBURSEMENT				
581-04 CENTRAL STORES OVERAGE				
591-04 VENDING MACHINE COMMISSIONS				
592-04 AMUSEMENT MACHINE COMM				
593-04 OTHER COMMISSIONS				
TOTAL OTHER REVENUE				
601-04 SALARIES AND WAGES			16,098.55	19.96
602-04 SALARIES & WAGES-LOCAL MATL				
621-04 EMPLOYERS SHARE OF FICA				
622-04 ANNUAL LEAVE EXPENSE				
623-04 SICK LEAVE EXPENSE				
624-04 EMPLOYEE MEALS				
625-04 EMPLOYEE BENEFITS-LOCAL MATL				
626-04 EMPLOYEE BENEFITS - OTHER				
641-04 UTILITIES				
642-04 BLDG AND EQUIPMENT RENTAL				
661-04 TELEPHONE TELEGRAPH POSTAGE			1,058.00	1.31
681-04 REP & MAINT-BLDG & FACIL				
682-04 REP & MAINTENANCE - VEHICLES				
683-04 REPAIRS & MAINT - F, F & E				
684-04 MINOR PROPERTY				
701-04 SUPPLIES			1,666.14	2.07
703-04 LAUNDRY				
721-04 TRAVEL AND PER DIEM				
731-04 FREIGHT & TRANSPORTATION				
761-04 DEPR EXPENSE - VEHICLES				
762-04 DEPR EXPENSE - EQUIPMENT				
763-04 DEPR EXPENSE - BLDG & FACIL				
764-04 DEPR EXP - BLDG & FACIL IMP				
78-04 ADVERTISING AND PROMOTION			135.00	.17
782-04 CONFERENCES AND TRAINING				
783-04 INSTRUCTIONAL FEES				
785-04 AWARDS & PRIZES				
787-04 ENTERTAINMENT				
789-04 ASSESSMENTS DUE NMPC				
791-04 CENTRAL STORES SHORTAGE				
799-04 MISCELLANEOUS EXPENSE				
TOTAL DIRECT EXPENSE				
DEPARTMENTAL PROFIT/LOSS	81.51-	11.36-	18,957.69	23.51
EOM INVENTORY (+ CEN STORES) BALANCE	3,846.11		32,261.29	40.01
INVENTORY (+ CEN STORES) TURNS	4.3 MONTHS			
INVENTORY (+ CEN STORES) ON HAND	4.7 MONTHS			

1.7 MONTHS
1.4 MONTHS

*** A07 ***

0418A
EM NAS

MOFFETT FIELD CA

*** C07 ***

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986PAID
DATE 10 27 86

*** 10 - GOLF BAR

301-10 RESALE REVENUE

401-10 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-10 PROGRAM REVENUE

531-10 APF REIMBURSEMENT

581-10 CENTRAL STORES OVERAGE

591-10 VENDING MACHINE COMMISSIONS

592-10 AMUSEMENT MACHINE COMM

593-10 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-10 SALARIES AND WAGES

602-10 SALARIES & WAGES-LOCAL NATL

621-10 EMPLOYERS SHARE OF FICA

622-10 ANNUAL LEAVE EXPENSE

623-10 SICK LEAVE EXPENSE

624-10 EMPLOYEE MEALS

625-10 EMPLOYEE BENEFITS-LOCAL NATL

626-10 EMPLOYEE BENEFITS - OTHER

641-10 UTILITIES

642-10 BLDG AND EQUIPMENT RENTAL

643-10 TELEPHONE TELEGRAPH POSTAGE

681-10 REP & MAINT-BLDG & FACIL

682-10 REP & MAINTENANCE - VEHICLES

683-10 REPAIRS & MAINT - F, F & E

684-10 MINOR PROPERTY

701-10 SUPPLIES

703-10 LAUNDRY

721-10 TRAVEL AND PER DIEM

731-10 FREIGHT & TRANSPORTATION

761-10 DEPR EXPENSE - VEHICLES

762-10 DEPR EXPENSE - EQUIPMENT

763-10 DEPR EXPENSE - BLDG & FACIL

764-10 DEPR EXP - BLDG & FACIL IMP

781-10 ADVERTISING AND PROMOTION

782-10 CONFERENCES AND TRAINING

783-10 INSTRUCTIONAL FEES

784-10 AWARDS & PRIZES

785-10 ENTERTAINMENT

786-10 ASSESSMENTS DUE NPC

789-10 CENTRAL STORES SHORTAGE

791-10 MISCELLANEOUS EXPENSE

799-10 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

CURRENT MONTH

% OF SALES

CURRENT YTD

% OF SALES

LAST YTD

% OF SALES

100.00

21.68

1.49

1.23

.55

.75

2.38

1.39

.29

.46

30.23

41.95

*** C07 ***

04184
EM NAS

MOFFETT FIELD CA

*** 47 - BINGO

501-47 PROGRAM REVENUE
551-47 APP REIMBURSEMENT
581-47 CENTRAL STORES OVERAGE
591-47 VENDING MACHINE COMMISSIONS
592-47 AMUSEMENT MACHINE COMM
593-47 OTHER COMMISSIONS

TOTAL OTHER REVENUE

601-47 SALARIES AND WAGES
602-47 SALARIES & WAGES-LOCAL MATL
621-47 EMPLOYERS SHARE OF FICA
622-47 ANNUAL LEAVE EXPENSE
623-47 SICK LEAVE EXPENSE
624-47 EMPLOYEE MEALS
625-47 EMPLOYEE BENEFITS-LOCAL MATL
626-47 EMPLOYEE BENEFITS - OTHER
641-47 UTILITIES
642-47 BLDG AND EQUIPMENT RENTAL
661-47 TELEPHONE TELEGRAPH POSTAGE
681-47 REP & MAINT-BLDG & FACIL
682-47 REP & MAINTENANCE - VEHICLES
683-47 REPAIRS & MAINT - F, F & E
684-47 MINOR PROPERTY
701-47 SUPPLIES
703-47 LAUNDRY
721-47 TRAVEL AND PER DIEM
731-47 FREIGHT & TRANSPORTATION
761-47 DEPR EXPENSE - VEHICLES
762-47 DEPR EXPENSE - EQUIPMENT
763-47 DEPR EXPENSE - BLDG & FACIL
764-47 DEPR EXP - BLDG & FACIL IMP
781-47 ADVERTISING AND PROMOTION
782-47 CONFERENCES AND TRAINING
783-47 INSTRUCTIONAL FEES
785-47 AWARDS & PRIZES
787-47 ENTERTAINMENT
789-47 ASSESSMENTS DUE NMPC
791-47 CENTRAL STORES SHORTAGE
799-47 MISCELLANEOUS EXPENSE

TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

*** 007 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1986

CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
19,798.90	100.00	19,798.90	100.00
1,934.53	9.77	1,934.53	9.77
122.34	.62	122.34	.62
51.00	.26	51.00	.26
16,599.94	83.84	16,599.94	83.84
18,707.81	94.49	18,707.81	94.49
1,091.09	5.51	1,091.09	5.51

PAGE 6
RUN DATE 10/27/86

LAST YTD
% OF SALES
100.00

*** 007 ***

ACTIVITY 04184
EM NAS MOFFETT FIELD CA

*** E07 ***
STATEMENT OF
APPROPRIATED FUND SUPPORT

RUN DATE 10/27/84

OPERATING EXPENSES
CIVILIAN PERSONNEL (CIVIL SERVICE)
MILITARY PERSONNEL
UTILITIES AND RENTS
SUPPLIES AND EQUIPMENT (ALL TYPES)
MAINTENANCE, REPAIR, MAJOR CONST. (ALL TYPES)
ALL OTHER
TOTAL

BUDGET
FY 85
18,000.00
5,000.00
23,000.00

ACTUAL FY-84	ACTUAL FY-85	BUDGET FY-86	BUDGET FY-87	BUDGET FY-88
21,000.00	22,000.00	20,000.00	24,000.00	25,000.00
179,000.00	188,000.00	203,000.00	211,000.00	219,000.00
2.85	2.84	3.27	3.28	3.28

SUMMARY OF ANNUAL TOTALS

APF SUPPORT - OPERATIONS
SHORTFALL
APF AS % OF TOTAL EXPENSES

*** E07 ***

	CURRENT MONTH ACTUAL	%	YTD ACTUAL	%	YTD BUDGET	%
RESALE REVENUE	71,792.80	100.0	938,885.58	100.0	987,888.88	100.0
COST OF GOODS SOLD	13,626.03		318,052.88	33.9	331,888.88	33.8
GROSS PROFIT/LOSS	58,116.75	81.0	622,832.69	66.3	555,100.00	62.6
OTHER INCOME:						
PROGRAM REVENUE	2,590.00	100.0	34,867.40	100.0	31,888.88	
CPS PROFITS			43,586.11		44,888.88	
APF REIMBURSEMENT						
OTHER REVENUE	2,225.38		39,134.30		44,888.88	
EXTRAORDINARY INCOME	6,314.90		122,192.04		77,000.00	
TOTAL OTHER INCOME	11,130.28					
OTHER EXPENSES:						
DIRECT SALARIES AND BENEFITS	26,844.78	100.0	338,113.19	100.0	313,888.88	100.0
GEN AND ADMIN SALARIES AND BENEFITS	10,147.10		117,427.91		148,888.88	
DIRECT OTHER	11,844.92		136,653.00		101,888.88	
GEN AND ADMIN OTHER	4,992.48		51,232.28		40,888.88	
EXTRAORDINARY EXPENSE	87.39		3,695.94		602,000.00	
TOTAL OTHER EXPENSE	53,723.67	72.3	645,644.33	66.3	602,000.00	67.9
NET PROFIT/LOSS	15,523.36	20.9	99,380.40	10.2	30,100.00	3.4

PERCENTAGES FOR OTHER EXPENSES & NET PROFIT/LOSS ARE EXPRESSED AS A PERCENTAGE OF RESALE & PROGRAM REVENUE.

ANNUAL BUDGETED APPROPRIATED FUND SUPPORT

57,000.00

LIQUIDITY ANALYSIS
BILL PAYING ABILITY AND AVAILABLE FUNDS IN
EXCESS OF CURRENT LIABILITIES/RESTRICTIONS

ACID TEST RATIO	6.0 TO 1	CURRENT RATIO	7.8 TO 1	AVAILABLE FUNDS
UNRESTRICTED CASH PLUS CURRENT RECEIVABLES OVER CURRENT LIABILITIES. GENERALLY 1 TO 1 IS NORM. ANALYZE FURTHER IF LOWER - MAY INDICATE TOO MUCH RESTRICTED CASH, DEBTS TOO HIGH; OR IF HIGHER - MAY INDICATE AVAILABLE/UNPROGRAMMED FUNDS, UNCOLLECTED RECEIVABLES.				TOTAL CASH 215,128.28 LESS RESTRICTED CASH 20,983.00 PLUS CUR RECEIVABLES 2,473.03 LESS CUR LIABILITIES 13,626.03 EQUALS AVAIL FUNDS 183,683.71

4184
EM HAS MOFFETT FIELD CA

36 SHEET
CALCULATED
AS OF SEP 30, 1987

10/21/87
LAST YEAR

LIABILITIES & NET WORTH
CUR YEAR

ASSETS

LAST YEAR

CUR YEAR

-----CASH-----
10100 CONCENTRATION BANK ACCOUNT
10200 RESTRICTED CASH-CAP OUTLAYS
10300 RESTRICTED CASH-LOCAL NATL
10400 IMPREST BANK ACCOUNT-LOCAL
10500 IMPREST BANK ACCOUNT-PAYROLL
10600 IMPREST BANK ACCT-FOR CURR
10700 IMPREST BANK ACCT-CREDIT CARD
10800 CHANGE FUNDS
10900 IMPREST/PETTY CASH
TOTAL CASH
-----RECEIVABLES-----
13100 ACCOUNTS RECEIVABLE-GENERAL
13200 ACCOUNTS RECEIVABLE-NEI CHKS
13300 ACCOUNTS RECEIVABLE-OTHER
TOTAL RECEIVABLES
-----INVENTORY-----
151X DEPT RESALE INVENTORIES
152X CENTRAL STOREHOUSES
TOTAL INVENTORY
-----PREPAID EXPENSES-----
16100 PREPAID SUPPLIES
16200 PREPAID CONTRACTS
16300 PREPAID TICKETS
16400 PREPAID OTHER EXPENSES
16500 SUSPENSE ACCOUNT
TOTAL PREPAID
TOTAL CURRENT ASSETS
-----FIXED ASSETS-----
17100 VEHICLES
17200 FURNITURE
17300 FIXTURES & EQUIP
17400 BUILDINGS AND FACILITIES
17500 BLDGS AND FACILITIES IMPRVNT
17600 CONSTRUCTION IN PROGRESS
17700 ACCUM DEPR - VEHICLES
17800 ACCUM DEPR - FURNITURE
17900 ACCUM DEPR - BLDGS & FACIL
18000 ACCUM DEPR - BLDGS & FACIL IMP
FIXED ASSET BOOK VALUE
19100 LOANS RECEIVABLE

83,343.28
20,883.00
104,528.28
500.00
9,000.00
1,100.00
215,128.28
61.85
30.00
2,315.05
33,055.34
23,019.82
60,075.16
277,675.49
3,747.40
3,287.49
298,298.09
5,011.47
157,043.86
342,034.39
210,026.30
55,179.30
68,233.04
625,334.05
903,209.54
TOTAL ASSETS

20100 CURRENT LIABILITIES
20200 ACCOUNTS PAYABLE - TRADE
20300 ACCOUNTS PAYABLE - OTHER
20400 CUSTOMER DEPOSITS
20500 SERVICE CHARGES DUE EMPLOYEE
20600 SERVICE CHARGES DUE NMPC
20700 CPS SUPPLY CHARGE
20800 ACCRUED TAXES PAYABLE
20900 ANNUAL LEAVE PAYABLE
21000 FEDERAL WITHHOLDING TAX PAY
21100 SOCIAL SECURITY TAX PAYABLE
21200 STATE WITHHOLDING TAX PAY
21300 P/R DEDUCTION SAVINGS BONDS
21400 RETIREMENT ANNUITY
21500 GROUP LIFE INSURANCE
21600 GROUP COMP MEDICAL WITHHOLD
21700 DISABILITY INSURANCE
21800 HEALTH MAINT ORGANIZATION
21900 MILITARY PAY DEDUCTIONS
22000 FOREIGN NATIONAL WITHHOLDING
22100 PAYROLL DEDUCTIONS - OTHER
22200 UNFARMED INCOME
TOTAL CURRENT LIABILITIES
27100 OTHER LIABILITIES
27200 LONG TERM LOANS PAYABLE-NMPC
27300 OTHER LONG TERM LOANS PAY
27400 LONG TERM RET AND SEV ALLOW
27500 LONG TERM BONUSES PAYABLE
TOTAL OTHER LIABILITIES
29100 RETAINED EARNINGS-BEG OF FY
29200 ADD ADJUSTMENT CREDITS YTD
29300 LESS ADJUSTMENT DEBITS YTD
29400 PROFIT OR LOSS
29500 CENTRAL FUNDS-CAPITAL GRANTS
29600 MAJOR CLAIMANT - CAP GRANTS
29700 CPS DISTR - CAPITAL GRANTS
29800 API RETIR - CAPITAL ITEMS
29900 CAPITAL GRANTS TO OTHER NAFL
30000 CASH TRANSFERS TO OTHER NAFL
30100 FIRE INSURANCE - LOCAL
30200 CPS DISTRIBUTION - NMPC
30300 CPS DISTRIBUTION - MAJ CLAIM
30400 CPS DISTRIBUTION - MAJ CLAIM
TOTAL NET WORTH

1,288.88
5.00
28,814.33
872.01
32,836.82
35,375.99
770,892.52
99,380.40
14,485.00
870,272.92
903,209.54
TOTAL LIAB. AND NET WORTH

*** 006 ***

*** TOTAL LIAB. AND NET WORTH ***

806,468.25

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
301-XX RESALE REVENUE	71,732.90	100.00	938,885.58	100.00	906,483.83	100.00
401-XX COST OF GOODS SOLD	13,926.05	18.99	316,052.89	33.66	185,780.77	20.50
	58,116.75	81.01	622,832.69	66.34	720,603.05	79.50
501-XX -----OTHER DIRECT REVENUE-----						
501-XX PROGRAM REVENUE	2,590.00	100.00	34,867.60	100.00	19,798.90	100.00
501-XX CENTRAL STORES OVERAGE					15.33	
501-XX TOTAL OTHER DIRECT REVENUE	2,590.00		34,867.60		19,813.33	
601-XX -----DIRECT EXPENSE-----						
601-XX SALARIES AND WAGES	23,690.74	31.87	296,664.19	30.47	152,228.42	24.30
601-XX EMPLOYERS SHARE OF FICA	1,856.69	2.46	16,241.78	1.68	11,000.00	1.22
601-XX ANNUAL LEAVE EXPENSE	1,321.05	1.79	16,241.78	1.68	9,000.00	1.00
601-XX SICK LEAVE EXPENSE			4,110.40	.43	3,000.00	.33
601-XX BLDG AND EQUIPMENT RENTAL	300.00	.40	4,462.99	.46	1,000.00	.11
601-XX REP & MAINT-BLDG & FACIL			4,462.99		5,838.83	.65
601-XX REPAIRS & MAINT - F, F & E						
601-XX MINOR PROPERTY	1,432.46	1.93	4,348.50	.45	11,288.86	1.22
601-XX SUPPLIES	75.99	.10	1,780.50	.18	1,473.10	.16
601-XX LAUNDRY	2,191.48	2.95	26,439.08	2.73	17,061.54	1.87
601-XX DEPR EXPENSE - EQUIPMENT	438.80	.59	26,439.08	.27	6,862.50	.75
601-XX ADVERTISING AND PROMOTION	898.24	1.21	10,768.66	1.11	1,300.00	.14
601-XX INSTRUCT. PRIZES			10,768.66		1,300.00	.14
601-XX AWARDS					1,300.00	.14
601-XX ENTERTAINMENT	3,321.65	4.47	33,206.21	3.41	16,662.03	1.82
601-XX MISCELLANEOUS	2,380.00	3.19	33,206.21	3.41	16,662.03	1.82
601-XX TOTAL DIRECT EXPENSE	38,885.70	52.05	465,066.96	47.76	287,527.36	45.00
701-XX DEPARTMENTAL PROFIT/LOSS	22,017.05	29.62	192,633.33	19.78	153,188.81	24.45
801-XX -----OTHER GENERAL REVENUE-----						
801-XX APF REIMBURSEMENT			43,586.11		90,406.21	
801-XX CPS DISTR - AUTH ADMIN COSTS	465.30		1,309.84		32,393.18	
801-XX OTHER REVENUE			2,098.84		1,638.00	
801-XX VENDING MACHINE COMMISSIONS	1,760.08		22,944.21		11,638.00	
801-XX AMUSEMENT MACHINE COMMISSIONS			11,720.41			
801-XX TOTAL OTHER GENERAL REVENUE	2,225.38		79,720.41		105,583.25	

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MOFFETT FIELD CA

SUMMARY OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

PAGE 03
RUN DATE 10/27/87

	CURRENT MONTH AMOUNT	% OF SALES	CURRENT YTD AMOUNT	% OF SALES	LAST YTD AMOUNT	% OF SALES
001-00	9,072.32	12.21	103,248.92	10.60	99,829.09	15.93
002-00	980.53	.53	9,133.80	.88	6,092.98	1.00
003-00	398.53	.35	5,633.67	.54	2,092.08	.33
004-00	8.25	.01	49.41	.01	1,087.00	.02
005-00	165.00	.22	1,300.24	.01	2,437.00	.04
006-00	13.90	.03	5,809.30	.06	2,437.00	.04
007-00	13.90	.03	1,416.05	.01	2,827.83	.05
008-00	192.50	.26	414.05	.04	1,637.13	.03
009-00	49.28	.07	2,960.66	.30	75.46	.01
010-00						
011-00	2,000.00	2.69	274.68	.03	26,301.00	4.30
012-00	390.99	.99	21,500.00	2.18	15,611.33	2.50
013-00	1,346.18	1.81	19,154.16	1.90	15,611.33	2.50
014-00	1,632.58	.83	5,617.40	.05	1,823.00	.03
015-00						
016-00	14.29	.02	40.43	.01	177.50	.03
017-00	38.93	.05	109.01	.01		
018-00	20.58	.03	44.84	.01		
019-00	14,946.58	20.11	83,881.43	17.98	173,818.33	27.63
020-00						
021-00	9,295.85	12.51	97,472.31	10.01	85,686.49	13.68
022-00						
023-00	82.24	.11	1,332.83	.14	995.90	.16
024-00	6,232.66	8.38	6,232.66	.64	163.26	.03
025-00					1,440.60	.23
026-00	6,314.90	8.50	7,608.54	.78		
027-00						
028-00	87.39	.12	1,338.28	.14	946.88	.15
029-00			3,982.43	.41	26,724.99	4.27
030-00			335.69	.04		
031-00	87.39	.12	5,695.94	.58	27,671.95	4.42
032-00						
033-00	15,523.36	20.88	99,380.40	10.21	59,455.14	9.49
034-00						
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*** 807 ***

04184
EM WAS MOFFETT FIELD CA

*** 01 - FOOD DEPARTMENT

DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

PAGE 1
RUN DATE 10/21/87

LAST YTD % OF
SALES
9,491.00 100.00
5,036.33 53.06
4,454.67 46.94
100.00

CURRENT MONTH % OF
SALES
23,539.85 100.00
3,028.34- 12.86-
26,568.19 112.86
110,362.00 53.04

*

% OF
SALES

CURRENT
YTD

% OF
SALES

CURRENT
MONTH

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301-01 RESALE REVENUE

401-01 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-01 PROGRAM REVENUE

501-01 APP REIMB - OPERATIONS

501-01 CENTRAL STORES OVERAGE

501-01 VENDING MACHINE COMMISSIONS

501-01 AMUSEMENT MACHINE COMM

501-01 OTHER COMMISSIONS

501-01 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-01 SALARIES AND WAGES

601-01 SALARIES & WAGES-LOCAL NATL

601-01 EMPLOYERS SHARE OF FICA

601-01 ANNUAL LEAVE EXPENSE

601-01 SICK LEAVE EXPENSE

601-01 EMPLOYEE MEALS

601-01 EMPLOYEE BENEFITS-LOCAL NATL

601-01 EMPLOYEE BENEFITS - OTHER

601-01 DUTY TRAVEL

601-01 BLDG AND EQUIPMENT RENTAL

601-01 TELEPHONE & TELEGRAPH POSTAGE

601-01 REP & MAINT-BLDG & FACIL

601-01 REP & MAINTENANCE - VEHICLES

601-01 REPAIRS & MAINT - F, F & E

601-01 MINOR PROPERTY

601-01 SUPPLIES

601-01 LAUNDRY

601-01 TRAVEL AND PER DIEM

601-01 FREIGHT & TRANSPORTATION

601-01 DEPR EXPENSE - VEHICLES

601-01 DEPR EXPENSE - EQUIPMENT

601-01 DEPR EXPENSE - BLDG & FACIL

601-01 DEPR EXP - BLDG & FACIL IMP

601-01 ADVERTISING AND PROMOTION

601-01 CONFERENCES AND TRAINING

601-01 INSTRUCTIONAL FEES

601-01 AWARDS & PRIZES

601-01 ENTERTAINMENT

601-01 ASSESSMENTS DUE NMPC

601-01 CENTRAL STORES SHORTAGE

601-01 MISCELLANEOUS EXPENSE

601-01 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS

INVENTORY (+ CEN STORES) ON HAND

1.9 MONTHS

5.0 MONTHS

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS

INVENTORY (+ CEN STORES) ON HAND

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*** 02 - BAR DEPARTMENT

301-02 RESALE REVENUE

401-02 COST OF GOODS SOLD

GROSS PROFIT/LOSS

501-02 PROGRAM REVENUE

501-03 APF REIMB - OPERATIONS

501-04 CENTRAL STORES OVERAGE

501-05 VENDING MACHINE COMMISSIONS

501-06 AMUSEMENT MACHINE COMM

501-07 OTHER COMMISSIONS

501-08 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-02 SALARIES AND WAGES

601-03 SALARIES & WAGES-LOCAL NATL

601-04 EMPLOYERS SHARE OF FICA

601-05 ANNUAL LEAVE EXPENSE

601-06 SICK LEAVE EXPENSE

601-07 EMPLOYEE MEALS

601-08 EMPLOYEE BENEFITS-LOCAL NATL

601-09 EMPLOYEE BENEFITS - OTHER

601-10 UTILITIES

601-11 BLDG AND EQUIPMENT RENTAL

601-12 TELEPHONE & TELEGRAPH POSTAGE

601-13 REP & MAINT-BLDG & FACIL

601-14 REP & MAINTENANCE - VEHICLES

601-15 REPAIRS & MAINT - F, F & E

601-16 MINOR PROPERTY

601-17 SUPPLIES

601-18 LAUNDRY

601-19 TRAVEL AND PER DIEM

601-20 FREIGHT & TRANSPORTATION

601-21 DEPR EXPENSE - VEHICLES

601-22 DEPR EXPENSE - EQUIPMENT

601-23 DEPR EXPENSE - BLDG & FACIL

601-24 DEPR EXP - BLDG & FACIL IMP

601-25 ADVERTISING AND PROMOTION

601-26 CONFERENCES AND TRAINING

601-27 INSTRUCTIONAL FEES

601-28 AWARDS & PRIZES

601-29 ENTERTAINMENT

601-30 ASSESSMENTS DUE NMPC

601-31 CENTRAL STORES SHORTAGE

601-32 MISCELLANEOUS EXPENSE

601-33 TOTAL DIRECT EXPENSE

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS

INVENTORY (+ CEN STORES) ON HAND

*** 007 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

CURRENT MONTH % OF SALES

23,377.98 100.00

6,328.11 27.07

17,049.87 72.93

GROSS PROFIT/LOSS

5,928.82 25.36

447.22 1.91

379.30 1.62

300.00 1.28

1,193.01 5.10

466.93 1.99

59.76 .26

415.88 1.78

2,990.00 12.79

12,378.32 52.94

4,673.55 19.99

12,588.55

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS

INVENTORY (+ CEN STORES) ON HAND

CURRENT YTD % OF SALES

360,611.47 100.00

92,277.38 25.59

268,334.09 74.41

76,260.97 21.15

5,885.63 1.63

5,363.39 1.54

1,834.87 .51

3,315.50 .92

1,982.60 .55

1,653.14 .46

5,330.00 .06

5,833.38 1.59

4,990.56 1.38

70.57 .02

37,510.00 10.40

145,380.37 40.32

122,943.52 34.09

12,588.55

DEPARTMENTAL PROFIT/LOSS

EOM INVENTORY (+ CEN STORES) BALANCE

INVENTORY (+ CEN STORES) TURNS

INVENTORY (+ CEN STORES) ON HAND

LAST YTD % OF SALES

319,267.30 100.00

84,566.78 26.49

234,700.52 73.51

73,210.66 22.93

6,755.99 2.12

6,108.29 1.91

2,733.67 .86

4,876.28 1.53

5,327.01 1.67

5,333.10 1.65

5,869.25 1.88

4,215.84 1.32

107.50 .03

90.00 .03

46,662.85 14.62

157,819.26 49.34

76,897.68 24.09

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DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987PAGE 3
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*** 04 - OTHER RESALE DEPARTMENT	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES	LAST YTD	% OF SALES
301-04 RESALE REVENUE	2,853.80	100.00	120,918.61	100.00	80,641.27	100.00
401-04 COST OF GOODS SOLD	1,991.72	69.79	38,698.17	32.00	29,422.29	36.49
GROSS PROFIT/LOSS	862.08	30.21	82,220.44	68.00	51,218.98	63.51
501-04 PROGRAM REVENUE						100.00
501-04 AFF REIMB - OPERATIONS						
501-04 CENTRAL STORES OVERAGE						
501-04 VENDING MACHINE COMMISSIONS						
502-04 AMUSEMENT MACHINE COMM						
503-04 OTHER COMMISSIONS						
504-04 PAY TELEPHONE COMMISSIONS						
TOTAL OTHER REVENUE			23,157.50	19.15	16,098.55	19.96
601-04 SALARIES AND WAGES						
601-04 SALARIES & WAGES-LOCAL MATL						
601-04 EMPLOYERS SHARE OF FICA						
602-04 ANNUAL LEAVE EXPENSE						
603-04 SICK LEAVE EXPENSE						
603-04 EMPLOYEE MEALS						
603-04 EMPLOYEE BENEFITS-LOCAL MATL						
603-04 EMPLOYEE BENEFITS - OTHER						
604-04 DUES & FEES						
604-04 BLDG AND EQUIPMENT RENTAL						
604-04 TELEPHONE TELEGRAPH POSTAGE						
604-04 REP & MAINT-BLDG & FACIL						
604-04 REP & MAINTENANCE - VEHICLES						
604-04 REPAIRS & MAINT - F, F & E						
604-04 MINOR PROPERTY						
604-04 SUPPLIES						
604-04 LAUNDRY						
604-04 TRAVEL AND PER DIEM						
604-04 FREIGHT & TRANSPORTATION						
604-04 DEPR EXPENSE - VEHICLES						
604-04 DEPR EXPENSE - EQUIPMENT						
604-04 DEPR EXPENSE - BLDG & FACIL						
604-04 DEPR EXP - BLDG & FACIL IMP						
604-04 ADVERTISING AND PROMOTION						
604-04 CONFERENCES AND TRAINING						
604-04 INSTRUCTIONAL FEES						
604-04 AWARDS & PRIZES						
604-04 ENTERTAINMENT						
604-04 ENTERTAINMENT DUE NMP						
604-04 ASSESSMENTS						
604-04 CENTRAL STORES SHORTAGE						
604-04 MISCELLANEOUS EXPENSE						
TOTAL DIRECT EXPENSE						
DEPARTMENTAL PROFIT/LOSS						
EOM INVENTORY (+ CEN STORES) BALANCE						
INVENTORY (+ CEN STORES) TURNS						
INVENTORY (+ CEN STORES) ON HAND						

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DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

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	CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES	LAST YTD	% OF SALES
*** 09 - GOLF FOOD						
301-09 RESALE REVENUE	10,968.26	100.00	120,776.12	100.00	90,609.62	100.00
401-09 COST OF GOODS SOLD	4,899.61	44.67	51,276.26	42.46	37,078.81	40.92
GROSS PROFIT/LOSS	6,068.65	55.33	69,499.86	57.54	53,530.81	59.08
501-09 PROGRAM REVENUE						100.00
501-09 AFF REIMB - OPERATIONS						
501-09 CENTRAL STORES COVERAGE						
501-09 VENDING MACHINE COMMISSIONS						
501-09 AMUSEMENT MACHINE COMM						
501-09 OTHER COMMISSIONS						
501-09 PAY TELEPHONE COMMISSIONS						
TOTAL OTHER REVENUE	3,161.44	28.82	40,368.76	33.42	34,552.96	38.13
601-09 SALARIES AND WAGES						
601-09 EMPLOYERS SHARE OF FICA	227.24	2.07	3,128.17	2.59	3,805.96	3.19
601-09 ANNUAL LEAVE EXPENSE	203.14	1.85	1,186.35	1.00	1,490.09	1.31
601-09 SICK LEAVE EXPENSE						
601-09 EMPLOYEE MEALS						
601-09 EMPLOYEE BENEFITS-LOCAL NATL						
601-09 EMPLOYEE BENEFITS - OTHER						
601-09 EMPLOYEES						
601-09 BLDG AND EQUIPMENT RENTAL						
601-09 TELEPHONE TELEGRAPH POSTAGE						
601-09 REP & MAINT-BLDG & FACIL						
601-09 REP & MAINTENANCE - VEHICLES						
601-09 REPAIRS & MAINT - F, F, E						
601-09 MISC OR PROPERTY						
601-09 SUPPLIES	529.80	4.83	478.55	4.0	1,881.48	2.08
601-09 LAUNDRY	46.28	.42	169.00	.14	6,403.33	7.03
601-09 TRAVEL AND PER DIEM						
601-09 FREIGHT & TRANSPORTATION						
601-09 DEPR EXPENSE - VEHICLES						
601-09 DEPR EXPENSE - EQUIPMENT						
601-09 DEPR EXPENSE - BLDG & FACIL	22.33	.20	267.96	.22		
601-09 DEPR EXP - BLDG & FACIL IMP						
601-09 ADVERTISING AND PROMOTION						
601-09 CONFERENCES AND TRAINING						
601-09 INSTRUCTIONAL FEES						
601-09 AWARDS & PRIZES						
601-09 ENTERTAINMENT						
601-09 ASSESSMENTS DUE NMPC						
601-09 CENTRAL STORES SHORTAGE						
601-09 MISCELLANEOUS EXPENSE						
TOTAL DIRECT EXPENSE	4,190.24	38.20	54,935.95	45.49	47,821.03	52.78
DEPARTMENTAL PROFIT/LOSS	1,878.41	17.13	14,563.91	12.06	5,709.78	6.30
EOM INVENTORY (+ CEN STORES) BALANCE	1,563.64					
INVENTORY (+ CEN STORES) TURNS	2.8 MONTHS		2.1 MONTHS			
INVENTORY (+ CEN STORES) ON HAND						

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DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

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RUN DATE 10/21/87

*** 10 - GOLF BAR
301-10 RESALE REVENUE
401-10 COST OF GOODS SOLD
GROSS PROFIT/LOSS

CURRENT MONTH	% OF SALES	CURRENT YTD	% OF SALES
11,002.91	100.00	128,487.12	100.00
3,434.95	31.22	36,070.82	28.07
7,567.96	68.78	92,416.30	71.93

501-10 PROGRAM REVENUE
501-10 APE REIMB - OPERATIONS
501-10 CENTRAL STORES OVERAGE
501-10 VENDING MACHINE COMMISSIONS
501-10 AMUSEMENT MACHINE COMM
501-10 OTHER COMMISSIONS
501-10 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-10 SALARIES AND WAGES
601-10 SALARIES & WAGES-LOCAL MATL
601-10 EMPLOYERS SHARE OF FICA
601-10 ANNUAL LEAVE EXPENSE
601-10 SICK LEAVE EXPENSE
601-10 EMPLOYEE MEALS
601-10 EMPLOYEE BENEFITS-LOCAL MATL
601-10 EMPLOYEE BENEFITS - OTHER
601-10 UTILITIES
601-10 BLDG AND EQUIPMENT RENTAL
601-10 TELEPHONE TELEGRAPH POSTAGE
601-10 REP & MAINT-BLDG & FACIL
601-10 REPAIRS & MAINT - VEHICLES
601-10 MINOR PROPERTY
601-10 SUPPLIES
601-10 LAUNDRY
601-10 TRAVEL AND PER DIEM
601-10 FREIGHT & TRANSPORTATION
601-10 DEPR EXPENSE - VEHICLES
601-10 DEPR EXPENSE - EQUIPMENT
601-10 DEPR EXPENSE - BLDG & FACIL
601-10 DEPR EXP - BLDG & FACIL IMP
601-10 ADVERTISING AND PROMOTION
601-10 CONFERENCES AND TRAINING
601-10 INSTRUCTIONAL FEES
601-10 AWARDS & PRIZES
601-10 ENTERTAINMENT
601-10 ASSESSMENTS DUE NMPC
601-10 CENTRAL STORES SHORTAGE
601-10 MISCELLANEOUS EXPENSE
601-10 TOTAL DIRECT EXPENSE

23,127.68	21.68
1,587.95	1.48
1,308.85	1.23
591.76	.53
776.35	.75
2,541.65	2.38
1,485.38	1.38
1,310.38	1.29

701-10 SALARIES AND WAGES
701-10 SALARIES & WAGES-LOCAL MATL
701-10 EMPLOYERS SHARE OF FICA
701-10 ANNUAL LEAVE EXPENSE
701-10 SICK LEAVE EXPENSE
701-10 EMPLOYEE MEALS
701-10 EMPLOYEE BENEFITS-LOCAL MATL
701-10 EMPLOYEE BENEFITS - OTHER
701-10 UTILITIES
701-10 BLDG AND EQUIPMENT RENTAL
701-10 TELEPHONE TELEGRAPH POSTAGE
701-10 REP & MAINT-BLDG & FACIL
701-10 REPAIRS & MAINT - VEHICLES
701-10 MINOR PROPERTY
701-10 SUPPLIES
701-10 LAUNDRY
701-10 TRAVEL AND PER DIEM
701-10 FREIGHT & TRANSPORTATION
701-10 DEPR EXPENSE - VEHICLES
701-10 DEPR EXPENSE - EQUIPMENT
701-10 DEPR EXPENSE - BLDG & FACIL
701-10 DEPR EXP - BLDG & FACIL IMP
701-10 ADVERTISING AND PROMOTION
701-10 CONFERENCES AND TRAINING
701-10 INSTRUCTIONAL FEES
701-10 AWARDS & PRIZES
701-10 ENTERTAINMENT
701-10 ASSESSMENTS DUE NMPC
701-10 CENTRAL STORES SHORTAGE
701-10 MISCELLANEOUS EXPENSE
701-10 TOTAL DIRECT EXPENSE

26,511.97	20.63
2,119.33	1.65
2,010.41	1.58
736.62	.59
1,579.79	1.23
381.18	.28
1,238.77	1.17
1,414.06	1.32
697.08	.54

801-10 SALARIES AND WAGES
801-10 SALARIES & WAGES-LOCAL MATL
801-10 EMPLOYERS SHARE OF FICA
801-10 ANNUAL LEAVE EXPENSE
801-10 SICK LEAVE EXPENSE
801-10 EMPLOYEE MEALS
801-10 EMPLOYEE BENEFITS-LOCAL MATL
801-10 EMPLOYEE BENEFITS - OTHER
801-10 UTILITIES
801-10 BLDG AND EQUIPMENT RENTAL
801-10 TELEPHONE TELEGRAPH POSTAGE
801-10 REP & MAINT-BLDG & FACIL
801-10 REPAIRS & MAINT - VEHICLES
801-10 MINOR PROPERTY
801-10 SUPPLIES
801-10 LAUNDRY
801-10 TRAVEL AND PER DIEM
801-10 FREIGHT & TRANSPORTATION
801-10 DEPR EXPENSE - VEHICLES
801-10 DEPR EXPENSE - EQUIPMENT
801-10 DEPR EXPENSE - BLDG & FACIL
801-10 DEPR EXP - BLDG & FACIL IMP
801-10 ADVERTISING AND PROMOTION
801-10 CONFERENCES AND TRAINING
801-10 INSTRUCTIONAL FEES
801-10 AWARDS & PRIZES
801-10 ENTERTAINMENT
801-10 ASSESSMENTS DUE NMPC
801-10 CENTRAL STORES SHORTAGE
801-10 MISCELLANEOUS EXPENSE
801-10 TOTAL DIRECT EXPENSE

3,014.69	27.40
4,553.27	41.38
3,018.55	43.60

901-10 SALARIES AND WAGES
901-10 SALARIES & WAGES-LOCAL MATL
901-10 EMPLOYERS SHARE OF FICA
901-10 ANNUAL LEAVE EXPENSE
901-10 SICK LEAVE EXPENSE
901-10 EMPLOYEE MEALS
901-10 EMPLOYEE BENEFITS-LOCAL MATL
901-10 EMPLOYEE BENEFITS - OTHER
901-10 UTILITIES
901-10 BLDG AND EQUIPMENT RENTAL
901-10 TELEPHONE TELEGRAPH POSTAGE
901-10 REP & MAINT-BLDG & FACIL
901-10 REPAIRS & MAINT - VEHICLES
901-10 MINOR PROPERTY
901-10 SUPPLIES
901-10 LAUNDRY
901-10 TRAVEL AND PER DIEM
901-10 FREIGHT & TRANSPORTATION
901-10 DEPR EXPENSE - VEHICLES
901-10 DEPR EXPENSE - EQUIPMENT
901-10 DEPR EXPENSE - BLDG & FACIL
901-10 DEPR EXP - BLDG & FACIL IMP
901-10 ADVERTISING AND PROMOTION
901-10 CONFERENCES AND TRAINING
901-10 INSTRUCTIONAL FEES
901-10 AWARDS & PRIZES
901-10 ENTERTAINMENT
901-10 ASSESSMENTS DUE NMPC
901-10 CENTRAL STORES SHORTAGE
901-10 MISCELLANEOUS EXPENSE
901-10 TOTAL DIRECT EXPENSE

32,245.84	30.23
44,752.23	41.95

DEPARTMENTAL PROFIT/LOSS

DEPARTMENTAL PROFIT/LOSS

DEPARTMENTAL PROFIT/LOSS

DEPARTMENTAL PROFIT/LOSS

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501-47 PROGRAM REVENUE
501-47 APF BEING - OPERATIONS
501-47 CENTRAL STORES OVERAGE
501-47 VENDING MACHINE COMMISSIONS
502-47 AMUSEMENT MACHINE COMM
503-47 OTHER COMMISSIONS
504-47 PAY TELEPHONE COMMISSIONS

TOTAL OTHER REVENUE

601-47 SALARIES AND WAGES
601-47 SALARIES & WAGES-LOCAL NATL
601-47 EMPLOYERS SHARE OF FICA
602-47 ANNUAL LEAVE EXPENSE
603-47 SICK LEAVE EXPENSE
604-47 EMPLOYEE MEALS
605-47 EMPLOYEE BENEFITS-LOCAL NATL
606-47 EMPLOYEE BENEFITS - OTHER
607-47 UTILITIES
608-47 BLDG AND EQUIPMENT RENTAL
609-47 TELEPHONE TELEGRAPH POSTAGE
610-47 REP & MAINT-BLDG & FACIL
611-47 REP & MAINTENANCE - VEHICLES
612-47 REPAIRS & MAINT - F, F & E
613-47 SUPPLIES
614-47 LAUNDRY
615-47 TRAVEL AND PER DIEM
616-47 FREIGHT & TRANSPORTATION
617-47 DEPR EXPENSE - VEHICLES
618-47 DEPR EXPENSE - EQUIPMENT
619-47 DEPR EXPENSE - BLDG & FACIL
620-47 DEPR EXP - BLDG & FACIL IMP
621-47 ADVERTISING AND PROMOTION
622-47 CONFERENCES AND TRAINING
623-47 INSTRUCTIONAL FEES
624-47 AWARDS & PRIZES
625-47 ENTERTAINMENT
626-47 ASSESSMENTS DUE NMPC
627-47 CENTRAL STORES SHORTAGE
628-47 MISCELLANEOUS EXPENSE
629-47 TOTAL DIRECT EXPENSE

DEPARTMENTAL PROFIT/LOSS

*** HQ7 ***
DEPARTMENTAL OPERATIONS STATEMENT
PERIOD ENDING 30 SEP 1987

CURRENT MONTH X OF SALES

2,590.00 100.00

CURRENT YTD X OF SALES

34,867.60 100.00

2,590.00 34,867.60

257.37 2,108.08

15.88 139.33

8.87

19,798.90

1,934.53

122.34

51.00

51.00

.26

3,321.65

33,206.21

16,599.94

83.84

3,594.90

35,513.48

18,707.81

94.49

1,004.90-

645.88-

1,091.09

5.51

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ACTIVITY DATA
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STATEMENT OF
APPROPRIATED FUND SUPPORT

RUN DATE 10/21/87

OPERATING EXPENSES
CIVILIAN PERSONNEL (CIVIL SERVICE)
MILITARY PERSONNEL
UTILITIES AND RENTS
SUPPLIES AND EQUIPMENT (ALL TYPES)
MAINTENANCE, REPAIR, MAJOR CONST. (ALL TYPES)
ALL OTHER
TOTAL

BUDGET
FY 87

28,000.00
18,000.00
12,000.00

57,000.00

BUDGET
FY 87

SUMMARY OF ANNUAL TOTALS

APF SUPPORT - OPERATIONS
SHORTFALL
APF AS % OF TOTAL EXPENSES

ACTUAL
FY-85

ACTUAL
FY-86

103,000.00
10,000.00

79,000.00
14.61

37,000.00
38,000.00

APPENDIX S

**EXAMINING THE FEASIBILITY OF PRIVATE OPERATION
OF NAVY MOTION PICTURE THEATERS**

PREFACE

Appendix S was originally published separately as a temporary LMI report with a restricted distribution. We have reprinted it here with no changes. Thus, material in the original document or appended to it bears the same numbering and designation it did when previously published.

**EXAMINING THE FEASIBILITY OF
PRIVATE OPERATION OF NAVY MOTION
PICTURE THEATERS**

Report NA705TR3

October 1988

**Robert A. Hutchinson
Robert Crosslin
Trevor L. Neve**

Prepared pursuant to Department of Defense Contract MDA903-85-C-0139.
The views expressed here are those of the Logistics Management Institute at
the time of issue but not necessarily those of the Department of Defense.
Because of the temporary nature of this Report, it is not to be quoted or cited as
a reference.

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Naval Base, Norfolk	2
Background of Site Selection	2
Current On-Base Theater Facility	2
Current On-Base Theater Operation	2
Navy Motion Picture Service	3
Discount Ticket Program for Off-Base Theaters	4
The Mall Concept	5
Analysis of NB Norfolk PPV Feasibility	6
Industry Interest in PPV Operations	6
Overview of the Theater Industry	6
Analysis of PPV Feasibility	7
Size and Composition of the Market	8
Competition	10
Location	10
Analysis of Alternatives for NB Norfolk	10
The Status Quo Operation	10
Advantages	11
Disadvantages	11
Subsidized Construction and Operation	11
Advantage	11
Disadvantages	11
Close NB Norfolk's On-Base Theater	12
Advantages	12
Disadvantages	12
Conclusions and Recommendations	12

EXAMINING THE FEASIBILITY OF PRIVATE OPERATION OF NAVY MOTION PICTURE THEATERS

INTRODUCTION

This position paper provides an assessment of opportunities for private operation of Navy motion picture theaters and detailed analysis and recommendations on the feasibility of pursuing a private approach at a test site, Naval Base (NB) Norfolk. Our findings strongly indicate that military motion picture theater operations are not well suited for public-private ventures (PPVs), and thus we recommend against pursuing a PPV request for proposals (RFP) for NB Norfolk. This paper describes the background of the study and presents the analysis leading to these recommendations.

BACKGROUND

The Military Services are looking to private-sector involvement as a means of improving the efficiency and quality of military Morale, Welfare, and Recreation (MWR) functions and to compensate for the loss of appropriated fund support. The Navy has tasked the Logistics Management Institute (LMI) to study the feasibility of providing MWR functions through PPVs, and one area considered for PPV is motion picture theater operations. We have studied the feasibility of such a PPV and have assessed a proposed PPV for the theater at NB Norfolk.

APPROACH

In the study, we used a three-step methodology. First, we interviewed industry representatives to determine the operational and economic requirements of a theater PPV. Second, we analyzed the feasibility and requirements of implementing such an approach at NB Norfolk. That analysis combined the case study data and existing theater operations with knowledge of private-sector theater operations. Finally, we developed a pro forma income statement and market analysis to determine whether the Norfolk site could be developed under a private lease.

NAVAL BASE, NORFOLK

Background of Site Selection

NB Norfolk was selected as a test site for the use of PPVs for Navy theaters because of its large base population and because the base's MWR services had interest in building a new theater. The Navy felt that selection of an installation as large as NB Norfolk would provide the user volume required to make a PPV feasible. This test case could then be used to gauge the feasibility of PPVs at smaller bases.

Current On-Base Theater Facility

NB Norfolk currently operates a main theater on base as part of its MWR activities. The theater building, constructed in the 1950s, was originally designed as a large auditorium. Its total seating of 1,300 is split between the main-level theater and a balcony. When showing movies, seating is restricted to the 615-seat main level. MWR personnel at NB Norfolk have described the theater as being "more of a barn than a theater." At least part of this description may be attributed to its overall size and poor acoustics. It does not have state-of-the-art equipment typical of a modern theater. The sound system is a 35-year-old monosound system not suitable for conversion to Dolby stereo or "surround sound." Films use a 16-millimeter format and are projected onto a flat screen. The theater does not have a full-service concession stand but instead makes use of vending machines. The Navy has no plans to replace equipment with more modern technology, nor does it plan to build a new theater either on or off base in the near future.

Current On-Base Theater Operation

The NB Norfolk theater operation is typical of that of most shore-based Navy theaters. The typical movie is shown 6 to 12 months after its premier, at about the same time as it appears on cable television and is released for home video sales. NB Norfolk shows two different movies a night, one at 5:30 p.m. and the other at 9:00 p.m. with the two films alternating times on successive days. All shows at the theater are open to authorized users: military members and their families, reservists, and retirees. Table 1 is a summary of authorized users by category.

While military retirees are authorized to use the existing theater, they do not do so very often. Civilian employees are not authorized to use it.

TABLE 1
AUTHORIZED USERS OF MOTION PICTURE
THEATER, NB NORFOLK

Military	
Shore based personnel	28,250
Fleet unit personnel ^a	24,259
Students and transient personnel	6,950
Navy dependent personnel^b	56,710
Total	116,169

Note: The data are estimates for FY87 and were provided by NB Norfolk, Public Affairs Office, April 1988.

^a Approximately one-third of the 72,850 Fleet unit personnel are in port at any one time.

^b Military dependents are estimated by multiplying the total permanent party military personnel by the percentage of married personnel (60 percent) and multiplying the result by the average number of dependents per family (1.8).

Theater attendance ranges from less than 50 to over 400 patrons per show. From July 1987 to June 1988, the theater ran more than 200 movies, with a total attendance of 48,486. Table 2 provides a summary of movie patronage by month for that time period. The price range for movie tickets is \$1 to \$2 for adults and 50 cents to \$1 for children, depending on the movie.

Navy Motion Picture Service

The same distribution channels used by all Navy theaters, the Navy Motion Picture Service (NMPS), provides films to NB Norfolk. NMPS is responsible for managing film and tape distribution to all ship and shore locations in the United States and overseas. It procures leasing rights for films directly from the film studios, and for each movie, orders 38 16-milimeter prints, and about 750 video tapes, which it leases for a term of 3 to 4 years. It uses two different revenue sources to purchase the film leases. For films and tapes provided to overseas or remote sites and ships, it uses appropriated funds; for all other on-base theaters, it uses nonappropriated funds (NAF) from the Navy Exchange. NB Norfolk falls into the second category – its films are paid for with NAF resources. In FY88, NMPS received approximately \$2 million in NAF support for on-base theaters.

TABLE 2
NB NORFOLK MOTION PICTURE THEATER ATTENDANCE
(July 1987 – June 1988)

Month	Attendance	
	Adults	Children
July	4,331	50
August	3,744	90
September	4,157	56
October	4,601	33
November	4,563	32
December	3,432	32
January	4,608	14
February	4,511	15
March	4,234	22
April	3,217	17
May	3,354	4
June	3,363	6
Totals	48,115	371
Total attendance	48,486	

Source: Navy Motion Picture Service.

The cost of movies is not reimbursed by the base. The base retains ticket revenues to pay for such items as equipment maintenance and to support the local NAF. Conversely, Marine Corps and Coast Guard activities serviced by NMPS typically pay about 50 percent of their ticket revenues to NMPS to help defray costs.

Discount Ticket Program for Off-Base Theaters

In addition to its on-base theater operations, the MWR office at NB Norfolk maintains a program for buying movie tickets from local theaters. It purchases tickets to first-run movies in blocks and sells them to military members at a discount. The closest theater is 20 minutes driving time from the central base, and the Navy does not currently provide transportation to the theaters. Table 3 shows the approximate distance to private-sector theaters from the main base.

Approximately 75 percent of the tickets purchased are passed on to shipboard MWR activities for sale to Fleet personnel.

TABLE 3
DISTANCE TO LOCAL THEATERS
FROM NB NORFOLK

Theater	Approximate mileage
Terrace	6.0
Showcase	8.3
Janaf	10.5
Military Circle	11.0
Pembroke	14.5
Kemps River	15.0
Greenbriar	17.0
Lynnhaven	20.5

Despite the fact that local theaters are between 6 and 20 miles from base, the program is well used. In 1987, the MWR office purchased and resold 40,523 movie tickets. Based on ticket purchases through the first 6 months of 1988, that number can be expected to increase to more than 65,000 by the end of 1988 and, in fact, exceed the ticket sales for films shown on base.

The Mall Concept

Part of NB Norfolk's interest in theater PPV operation is linked to available space in the off-base Navy Exchange mall currently under construction. The new mall is designed to provide a shopping center for collocating the commissary and Navy Exchange facilities. The commissary was completed recently and opened for business. The Navy Exchange is scheduled to begin construction in the fall of 1988 and be opened for business by late 1989. Along with the commissary and exchange, which serve as anchor facilities for the mall, floor space is available for several additional stores and services.

Space for a PPV theater complex was not included in the initial mall design, but approximately 17,000 square feet is available.

The best-case scenario for PPV operation of a theater at NB Norfolk would be for a private operator to finance, construct, and operate a multiscreen theater similar to those operated in the local community. Such a theater would provide first-run movies for Norfolk's ship and shore-based military population and other authorized users and would allow the base to close its on-base movie operations. The theater would also be open to the general public, and the location might attract a larger audience. The theater would be financially independent of NMPS, and the NB Norfolk MWR office and would rely on its own resources for all phases of operations.

Analysis of NB Norfolk PPV Feasibility

The decision to analyze the feasibility of a PPV theater operation for the NB Norfolk mall site was based on several assumptions:

- The private sector would be interested in the off-base location, and such an operation would be economically feasible.
- A minimal land rent would make the location especially attractive to a private operator.
- A theater – and a select number of stores in the mall – could be opened to the general public.
- A privately-operated theater could provide the base with easy access to first-run movies and could generate additional revenues for the local or central NAF.

Based on these initial assumptions, the MWR office believed that a PPV theater operation might be a feasible approach for NB Norfolk and that a more complete analysis was required. The remainder of this report provides an analysis of industry interest in PPV operations, including an economic analysis of what is required for motion-picture success.

INDUSTRY INTEREST IN PPV OPERATIONS

Overview of the Theater Industry

The theater industry has three major segments: production, distribution, and exhibition. Over the past 10 years, the dominant trend in the exhibition segment is that small independent theaters and local chains are being bought out by large national chains. Four major chains dominate the national market: Lowe's theaters,

AMC, Cineplex Odeon, and General Cinema Co. Those chains own about 50 percent of the theaters and show approximately 70 percent of first-run films. A second trend is that the large chains are establishing their own distribution channels and dealing directly with the production studios.

The type of theater is also changing. Single, or stand-alone, single-screen theaters are no longer economically viable for most market areas. The standard for new theater construction is to locate several screens in a single facility or multiplex theater. A four-screen multiplex is usually considered a minimum facility for modern theaters in a competitive market, and some operators feel that six screens will soon become the minimum standard. Typical practice is for a mall-theater facility to have shell construction costs paid for by the developer according to operator specifications. The operator usually pays only for furniture, fixtures, and equipment and then leases the space from the mall complex.

Theaters in the private sector place a high value on state-of-the-art technology, such as curved high-resolution screens, surround sound, and Dolby stereo systems to keep them competitive.

Competition for the exhibition rights to prime films is sharp. The cost for exhibition rights has been rising and is by far the largest expense incurred in theater operations.

Table 4 provides a pro forma statement and estimates the annual expenses for operating a new four-screen multiplex theater.

Analysis of PPV Feasibility

Earlier studies of PPV operations for military theaters have generally been inconclusive. An NMPS survey of the industry in 1986 showed that most of the national chains were interested in taking over military theaters, but the study did not include the details necessary for a complete economic analysis. To date, no military theaters have operated as PPVs.

The analysis of PPV operations for theaters in general, and of such operations at the NB Norfolk test site in particular, indicate that military theaters are not well suited for PPVs. This finding has been strongly supported by information gained through industry interviews.

TABLE 4

PRO FORMA EXPENSE STATEMENT FOR FOUR-SCREEN THEATER

Expense category ^a	Annual cost
Film rental	\$ 900,000
Salaries & benefits	346,000
Utilities	87,000
Advertising	75,000
Maintenance & supplies	50,000
Taxes, insurance & other	60,000
Mortgage payment on construction & equipment	237,000
Rent	51,000
Annual Return on Investment	32,000
Total annual costs	\$ 1,838,000

^a Expenses are estimated for a four-screen multiplex built within a 17,000 s.f. facility, exhibiting first-run films.

The industry considers several significant factors in planning and locating private-sector facilities:

- Size and composition of the market
- Competition
- Location.

Size and Composition of the Market

While small single-screen theaters were once money-making ventures, the advent of cable television and videos has forced the theater industry to concentrate on the first-run film market. At the same time, the size of the market required to support the multiplex theaters has increased. The national chains typically look to locate in large metropolitan areas. A general rule of thumb is that a population of about 18,000 to 20,000 is required to support each screen in a multiplex. All of the industry representatives contacted expressed the concern that most bases do not have the concentrated population required to support a first-run multiplex theater.

Upon close examination of the base population, NB Norfolk does not appear to have a sufficient market to support a theater operation. As shown in Table 1, the total number of authorized users is estimated at just over 116,000 at any given time. That full population, however, cannot be considered as the theater market; the theater market is much smaller for several reasons:

- About 6,200 military family members live on base as opposed to about 40,100 living off base.
- Families living off-base have several theaters to choose from and probably will not patronize the base theater exclusively.
- The mall commissary and exchange will probably not draw theater attendance since movie-going and grocery shopping are not typically done together.
- The theater planned for the NB Norfolk mall is not located in an area suitable to draw on the local civilian market.
- Civilian employees from the base are not likely to make up a large part of the market since they do not live on base and have several other theaters from which to choose.
- Military retirees can not be considered as a part of the market since their participation is minimal.

Based on these considerations, we estimate that the available market for a four-screen private theater at the Norfolk mall is in the range of 65,000 to 70,000 users. This total falls short of the 72,000 to 80,000 community population typically required to support such a facility.

As shown in Table 4, a private-theater operator would have many costs that the NAF-operated theater avoids. Those costs include Federal and state income taxes, insurance premiums, advertising and film rental, and amortization of construction costs. In addition, the private owner would have to maintain an after-tax profit of between 5 to 10 percent. To enable a four-screen multiplex theater with full market ticket prices to be profitable would require annual sales of over 367,000 tickets. (A rule of thumb for the industry is that a movie with high box office sales will attract about one out of every 100 people for the life of the film.) It must be noted that this volume is more than four times the number of tickets sold in the on-base theater and discount ticket program combined. Another comparison is that about one out of every six military personnel would have to attend at least one movie every day.

Competition

Industry competition in the Tidewater Virginia area is particularly intense. Currently, the area supports more than 50 screens, and plans call for expansion within the next few years. The consensus in the industry is that the market will be overbuilt within 5 years. Being located in such a competitive market limits the opportunities for a theater at NB Norfolk to rely on civilian attendance.

Location

Several site-specific factors of the theater planned for the NB Norfolk mall also limit its marketability. The following are the most significant:

- NB Norfolk is not geographically suited to retail development. The highway outside the base merely supports traffic to and from the naval base. Evening traffic is very limited.
- No residential developments are near the base.
- At the mall, the general public would only have access to the theater and food emporium and these would not be a draw for the general public.
- Private theaters located in large full-scale mall developments have a much greater marketability and will continue to be strong.

Some of these disadvantages are supported by the fact that the two private theaters located nearest to the base are not considered marketable for first-run movies.

ANALYSIS OF ALTERNATIVES FOR NB NORFOLK

Along with the PPV option, we analyzed three alternatives for operating the NB Norfolk theater: the status quo operation, subsidized private operation, and closing the on-base theater. Each of these alternatives, along with their major advantages and disadvantages, is explained below.

The Status Quo Operation

One alternative for NB Norfolk would be to continue the on-base theater operation and discount ticket program operation by the MWR service.

Advantages

- NB Norfolk is able to provide second-run movies in its on-base theater at minimal cost to the Service member. At the same time, it is able to offer discount prices for first-run, off-base theaters.
- The base is provided with a revenue source for theater operations and the local NAF.
- The facility is maintained from appropriated funds.

Disadvantages

- NMPS is not reimbursed by the base for film rentals.
- The strain on central NAF to subsidize NMPS's shore-based theaters will continue.
- No first-run movies will be offered within easy access of the base.

Subsidized Construction and Operation

Constructing and operating a PPV theater at NB Norfolk's mall location can be structured to be economically feasible but only at considerable expense to the Navy. The industry is looking for three substantial guarantees before entering the world of military theaters: guarantees on the number of ticket sales required to meet their minimal after-tax profit requirements; guaranteed buy-back clauses in the event of failure; and, in some cases, guaranteed Government financed construction.

Advantage

The advantage of a subsidized PPV at NB Norfolk would be that first-run movies would be offered within walking distance of NB Norfolk.

Disadvantages

- The ability of the central NAF to finance theater construction is improbable because of the rapidly diminishing funds for construction grants and loans.
- Ticket prices would be set at market prices.
- The Navy would have to guarantee covering the operators' costs in the event of failure. Given the limited base market, this guaranty carries a high risk.

Close NB Norfolk's On-Base Theater

Under the third alternative analyzed, the Navy would close the base theater, and MWR services would rely exclusively on their discount ticket programs.

Advantages

This alternative has no major advantages. Cost savings to the central NAF would be minimal if NMPS dropped NB Norfolk from the movie circuit. Film rental is based on product and not on the number of locations at which the product is shown. Cost savings to the central NAF could only be achieved if all nonremote on-base theaters were to shut down operations.

Disadvantages

The disadvantages of closing the theater at NB Norfolk are that no theater would be within walking distance of the installation and approximately \$65,600 gross annual revenues would be lost by the local NAF.

CONCLUSIONS AND RECOMMENDATIONS

The critical issue for the Naval Military Personnel Command (NMPC) is whether to pursue a Navy-wide or global strategy for all NAF-supported theater activities. Nonappropriated funding to support these operations is currently provided through annual payments to NMPS of about \$2 million per year. Revenues from Navy theaters are not returned to the central NAF to cover these subsidies. At some point, NMPC will deplete its grant and loan funds for capital projects. Private theater development is not an economically feasible option to providing new on-base theaters. NMPC will ultimately have to make a Navy-wide decision on the feasibility of keeping NAF-supported movie theaters.

The following is a summary of our conclusions and recommendations.

- The proposed mall theater at NB Norfolk would not make a successful PPV and should not be considered. The on-base population does not provide a sufficient market for covering the construction and operations costs of a PPV theater and the location of the mall is not well suited for retail development. The theater probably could not attract a large enough market even if it were opened to the general public.
- Military theaters are not good candidates for PPV operations. Given the limited market of NB Norfolk, which is one of the Navy's largest bases, it is

highly unlikely that PPV operation would be feasible at other, smaller bases. We do not recommend that a second test site be studied.

- We recommend that NB Norfolk maintain the status quo operation of its on-base theater and discount ticket programs. Operating the theater does not place a strain on the local NAF and in fact pays for itself with a slight profit. In addition, dropping the Norfolk theater from the NMPS circuit would not produce any significant cost savings to the central NAF.
- NMPC needs to develop a global strategy for reducing subsidies on NAF-supported theaters. We recommend that Phase II of this study identify and analyze alternatives for such a strategy. Such a strategy might include the following actions:
 - ▶ Closing all NAF-supported base theaters and relying on discount ticket purchases
 - ▶ Combining Navy activities with the Army and Air Force Exchange Service Theater Programs.
 - ▶ Raising ticket prices and providing payments directly to NMPC to cover all NAF costs.