

INSPECTION - PART A
CRITICAL ELEMENTS

Inspection Detail				
	Value	Yes	No	N/A
A. Critical Elements				
1) Does the Command have a Working Recreation Fund Budget with documentation to support budget figures that is approved (signed) by the Commanding Officer?	5			
All Afloat Recreation Fund programs are required to have a comprehensive working budget. The budget should take into account the following: (1) Projected ship's store profits or emblematic sales net profit. (2) All large command events such as holiday parties, summer picnics, etc. (3) Underway period and extended deployment programs and activities. (4) Tours, sports and intramural expenses. Commands should monitor all program expenses to ensure all are within established budget guidelines. Once per quarter the RFC will conduct a re-budget to evaluate spending and ensure the command is operating within its financial plan. Reference (a) chapter 4, paragraph 4.				
2) Are signed and dated copies of the Recreation Fund Financial Statement (CNIC 7010/01) along with all supporting financial records for the last 3 fiscal years on file? (most recent signed and submitted to CNIC NLT Dec 1)	5			
Completion of the End of Fiscal Year Recreation Fund Financial Statement (CNIC Form 7010/1) is required. The previous fiscal year report is to be submitted to CNIC no later than 1 December of the new fiscal year, upon disestablishment of the recreation fund or as otherwise directed on an interim basis. All records relating to financial administration, including financial statements and reports, check books, journals, vouchers, balance sheets, and other books and records of accounts shall be retained for three years. Reference (a) chapter 4, paragraph 15; reference (c) chapter 1, section 122.				
3) Does the Fiscal Oversight Board meet semi-annually to review and inspect the financial accounts and all property of the Recreation Fund each 31 March and 30 September?	5			
The Fiscal Oversight Board is required to complete a fiscal oversight review of the recreation fund and physical inventory semi-annually (31 March and 30 September), and upon relief of the RFC. Fiscal reviews must be completed within 30 days of the March and September deadlines. Utilize the CNIC Afloat Recreation Program Internal Inspection Report for the required internal fiscal reviews. These fiscal reviews must be kept on file for three years. Reference (a) chapter 1, paragraph 9a.				
4) Are there cash resources currently on hand in the ship's Afloat Recreation account to meet outstanding obligations?	5			
The Command is required to ensure there are sufficient resources on hand to meet obligations. This should be accomplished by maintaining a Working Recreation Fund Budget. Obligor resources the Recreation Fund does not have is a violation of the Anti-Deficiency Act (Federal Law)				

FY – 22 MWR REC. FUND BUDGET

MONTH - YEAR	DETAILED DESCRIPTION	LINE #	INCOME	EXPENSE
Oct-21	Previous Balance	7	\$7,255.00	
Oct-21	Resale Restock	17		\$2,000.00
Oct-21	Fall/Halloween Party	21		\$2,000.00
Dec-21	Holiday Party Venue/Food	21		\$7,000.00
Jan-22	NAF Grant	6	\$7,500.00	
Apr-22	Resale Revenue	2	\$3,000.00	
Apr-22	Spring Party	21		\$1,000.00
Jun-22	Resale Restock	17		\$3,500.00
Jul-22	Summer Party Games/Prizes	21		\$1,000.00
Aug-22	Resale Revenue	2	\$3,000.00	
	TOTALS:		\$20,755.00	\$16,500.00
	END OF YEAR BALANCE:		\$4,255.00	

RFC: _____

CO: _____

A. 1 Example 2

COMMAND **USS LABOON DDG 58**

BUDGET

[illegible]

A. 1 Example 2

FY23 ACTUAL CURRENT YEAR BUDGET											
LINE 1	\$	22,026.89						NET WORTH BROUGHT FORWARD:		\$	22,026.89
		1st QTR (OCT-NOV-DEC)		2nd QTR (JAN-FEB-MAR)		3rd QTR (APR-MAY-JUN)		4th QTR (JUL-AUG-SEP)			
		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL
Cash Receipts											
2	Resale Operation Income	-	-	-	-	-	-	-	-	-	-
3	Vending/Amusement Income	-	-	-	-	-	-	-	-	-	-
4	Total Resale/Vending Income	-	-	-	-	-	-	-	-	-	-
5	Ship Store Profits	\$ 8,500.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	-	\$ 5,000.00	-	-	-
6	Transfers from BUPERS Central Fund	-	-	-	-	-	-	-	-	-	-
7	Transfers from other Rec Funds	-	-	-	-	-	-	-	-	-	-
8	Sports Program Income	-	-	-	-	-	-	-	-	-	-
9	Entertainment Income	\$ 5,000.00	\$ -	-	-	-	-	-	-	-	-
10	Tours Income	-	-	-	-	-	-	-	-	-	-
11	Cruise Book Income	-	-	-	-	-	-	-	-	-	-
12	Rec Program and Activity Income	-	-	-	-	-	-	-	-	-	-
13	Interest Income	-	-	-	-	-	-	-	-	-	-
14	Loan Repayments from Individuals	-	-	-	-	-	-	-	-	-	-
15	Miscellaneous Income	-	-	-	-	-	-	-	-	-	-
16	Total Cash Receipts	\$ 13,500.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -
Cash Expenditures											
17	Resale Merchandise Purchased	-	-	-	-	-	-	-	-	-	-
18	Vending Machine Merchandise Purchased	-	-	-	-	-	-	-	-	-	-
19	Total Resale/Vending Merchandise Expense	-	-	-	-	-	-	-	-	-	-
20	Distributions/Divisional Recreation Funds	-	-	-	-	-	-	-	-	-	-
21	Entertainment Expense	\$ 26,500.00	\$ -	\$ 1,800.00	\$ -	\$ 1,500.00	-	\$ 2,000.00	-	-	-
22	Sports Expense	-	-	-	-	-	-	-	-	-	-
23	Electronics Expense	-	-	-	-	-	-	-	-	-	-
24	Tours Expense	-	-	-	-	-	-	-	-	-	-
25	Cruise Book Expense	-	-	-	-	\$ -	-	-	-	-	-
26	Expendable Property/Supplies Expense	-	-	-	-	-	-	-	-	-	-
27	Nonexpendable Property/Supplies Expense	-	-	-	-	-	-	-	-	-	-
28	Vehicle Procurement Expense	-	-	-	-	-	-	-	-	-	-
29	Banking Fees/Service Charges	-	-	-	-	-	-	-	-	-	-
30	Maintenance/Repair Expense	-	-	-	-	-	-	-	-	-	-
31	Loans Disbursed to Individuals	-	-	-	-	-	-	-	-	-	-
32	Miscellaneous Expense	-	-	-	-	-	-	-	-	-	-
33	Total Cash Expenditures	\$ 26,500.00	\$ -	\$ 1,800.00	\$ -	\$ 1,500.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
34	Net Worth at End of Period	\$ 9,026.89	\$ 22,026.89	\$ 12,226.89	\$ 22,026.89	\$ 15,726.89	\$ 22,026.89	\$ 18,726.89	\$ 22,026.89	\$ 22,026.89	\$ 22,026.89

A. 1 Example 3

DEPARTMENT OF THE NAVY
USS JOHN C STENNIS (CVN 74)
UNIT 100175 BOX 1
FPO AE 09512

1710
Code 07
30 Sep 21

From: Commanding Officer, USS JOHN C. STENNIS (CVN 74)

To: Recreation Fund Custodian, USS JOHN C. STENNIS (CVN 74)

**Subj: APPROVAL OF FISCAL YEAR 2022 MORALE, WELFARE, AND RECREATION
WORKING BUDGET**

Encl: (1) Fiscal Year 2022 Working Budget

- 1. Approval is granted for Morale, Welfare, and Recreation to execute financial expenses according to its signed fiscal year 2022 budget.**
- 2. Anticipated changes to receipts and expenditures will require the approval of a revised budget.**
- 3. Expenditures outside of the approved budget will require separate approval.**

CO Signature

Copy to:
Recreation Fund Custodian
Recreation Services Officer

A. 1 Example 3

FY22Q1 Signed Budget

October 2021	
	Amount (\$)
Balance Brought Forward	\$ 616,522.32
EXPECTED INCOME	
Ticket Sales	\$250.00
Subtotal	\$ 616,772.32
EXPECTED EXPENSES	
Captain's Cup	\$ 10,000.00
Expendable Property	\$ 1,500.00
Non-Expendable Property	\$ 1,000.00
Ticket Rebate	\$ 3,000.00
Divisional Funding	\$ 2,500.00
FUN/FIT Camping Event	\$ 3,000.00
1stQ MWR Van Maintenance	\$ 1,500.00
FUNBOSS Programming	\$ 3,000.00
FITBOSS Programming	\$ 1,500.00
Subtotal	\$ 27,000.00
END OF MONTH BALANCE	\$ 589,772.32

November 2021	
	Amount (\$)
Balance Brought Forward	\$ 589,772.32
EXPECTED INCOME	
Ticket Sales	\$ 750.00
Holiday Party Sales	\$ 5,000.00
Subtotal	\$ 595,522.32
EXPECTED EXPENSES	
Admirals Hockey Night	\$ 15,000.00
Divisional Funding	\$ 2,500.00
Expendable Property	\$ 1,000.00
Non-Expendable Property	\$ 1,000.00
Ticket Rebate	\$ 3,000.00
FUNBOSS DC Trip	\$ 1,000.00
FUNBOSS Programming	\$ 3,000.00
FITBOSS Programming	\$ 1,500.00
Holiday Party Deposit	\$ 40,000.00
Subtotal	\$ 68,000.00
END OF MONTH BALANCE	\$ 527,522.32

December 2021	
	Amount (\$)
Balance Brought Forward	\$ 527,522.32
EXPECTED INCOME	
Ticket Sales	\$ 250.00
Holiday Party Sales	\$ 30,000.00
<i>Subtotal</i>	\$ 557,772.32
EXPECTED EXPENSES	
Holiday Party Payment	\$ 50,000.00
Divisional Funding	\$ 2,500.00
Holiday Party Prizes	\$ 35,000.00
Expendable Property	\$ 1,500.00
Non-Expendable Property	\$ 1,000.00
Ticket Rebate	\$ 3,000.00
FUNBOSS Programming	\$ 3,000.00
FITBOSS Programming	\$ 1,500.00
<i>Subtotal</i>	\$ 97,500.00
END OF MONTH BALANCE	\$ 460,272.32

A. 1 Example 3

FY20Q2 Working Budget

January 2022	
	Amount (\$)
Balance Brought Forward	\$ 460,272.32
EXPECTED INCOME	
Holiday Party Sales	\$ 10,000.00
Ticket Sales	\$ 250.00
<i>Subtotal</i>	\$ 470,522.32
EXPECTED EXPENSES	
FUNBOSS Programming	\$ 3,000.00
Holiday Party Payment	\$ 50,000.00
Expendable Property	\$ 1,000.00
Non-Expendable Property	\$ 1,000.00
Ticket Rebate	\$ 3,000.00
Divisional Funding	\$ 2,500.00
FITBOSS Programming	\$ 1,500.00
2ndQ MWR Van Maintenance	\$ 1,500.00
<i>Subtotal</i>	\$ 63,500.00
END OF MONTH BALANCE	\$ 407,022.32

February 2022	
	Amount (\$)
Balance Brought Forward	\$ 407,022.32
EXPECTED INCOME	
Ticket Sales	\$ 500.00
<i>Subtotal</i>	\$ 407,522.32
EXPECTED EXPENSES	
Super Bowl Event	\$ 5,000.00
Divisional Funding	\$ 2,500.00
Expendable Property	\$ 1,000.00
Non-Expendable Property	\$ 1,000.00
Ticket Rebate	\$ 3,000.00
FUNBOSS Programming	\$ 3,000.00
FUN/FIT Ski Trip	\$ 5,000.00
FITBOSS Programming	\$ 1,500.00
<i>Subtotal</i>	\$ 22,000.00
END OF MONTH BALANCE	\$ 385,522.32

March 2022	
	Amount (\$)
Balance Brought Forward	\$ 385,522.32
EXPECTED INCOME	
Ticket Sales	\$ 250.00
<i>Subtotal</i>	\$ 385,772.32
EXPECTED EXPENSES	
FUNBOSS Programming	\$ 3,000.00
Ticket Rebate	\$ 3,000.00
Divisional Funding	\$ 2,500.00
Expendable Property	\$ 1,000.00
Non-Expendable Property	\$ 1,000.00
FITBOSS Programming	\$ 1,500.00
<i>Subtotal</i>	\$ 12,000.00
END OF MONTH BALANCE	\$ 373,772.32

A. 1 Example 3

FY20Q3 Working Budget

April 2022	
	Amount (\$)
Balance Brought Forward	\$ 373,772.32
EXPECTED INCOME	
Ticket Sales	\$ 500.00
Subtotal	
	\$ 374,272.32
EXPECTED EXPENSES	
FUNBOSS Programming	\$ 3,000.00
Admirals Conisgnment Vouchers	\$ 3,000.00
Expendable Property	\$ 1,000.00
Non-Expendable Property	\$ 1,000.00
Ticket Rebate	\$ 3,000.00
Divisional Funding	\$ 2,500.00
FITBOSS Programming	\$ 1,500.00
3rdQ MWR Van Maintenance	\$ 1,500.00
DC Trip (Gas & Parking)	\$ 750.00
Subtotal	
	\$ 17,250.00
END OF MONTH BALANCE	
	\$ 357,022.32

May 2022	
	Amount (\$)
Balance Brought Forward	\$ 357,022.32
EXPECTED INCOME	
Ticket Sales	\$ 500.00
Subtotal	
	\$ 357,522.32
EXPECTED EXPENSES	
Divisional Funding	\$ 2,500.00
Expendable Property	\$ 1,000.00
Non-Expendable Property	\$ 1,000.00
Ticket Rebate	\$ 3,000.00
FIT/FUN Camping Event	\$ 3,000.00
FUNBOSS Programming	\$ 3,000.00
FITBOSS Programming	\$ 1,500.00
Subtotal	
	\$ 15,000.00

June 2022	
	Amount (\$)
Balance Brought Forward	\$ 342,522.32
EXPECTED INCOME	
Ticket Sales	\$ 500.00
Summer Picnic Sales	\$ 5,000.00
Subtotal	
	\$ 348,022.32
EXPECTED EXPENSES	
Expendable Property	\$ 1,000.00
Non-Expendable Property	\$ 1,000.00
Ticket Rebate	\$ 3,000.00
Divisional Funding	\$ 2,500.00
Summer Picnic Deposit	\$ 25,000.00
Summer Picnic Prizes	\$ 2,000.00
FUNBOSS Programming	\$ 3,000.00
FITBOSS Programming	\$ 1,500.00
Subtotal	
	\$ 39,000.00
END OF MONTH BALANCE	
	\$ 309,022.32

A. 1 Example 3

FY20Q4 Working Budget

July 2022	
	Amount (\$)
Balance Brought Forward	\$ 309,022.32
ACTUAL INCOME	
Ticket Sales	\$ 500.00
Summer Picnic Sales	\$ 5,000.00
Subtotal	\$ 314,522.32
ESTIMATED EXPENSES	
FUNBOSS Programming	\$ 3,000.00
Expendable Property	\$ 1,000.00
Non-Expendable Property	\$ 1,000.00
Ticket Rebate	\$ 3,000.00
Divisional Funding	\$ 2,500.00
FITBOSS Programming	\$ 1,500.00
4thQ MWR Van Maintenance	\$ 1,500.00
Summer Picnic	\$ 25,000.00
Subtotal	\$ 38,500.00
END OF MONTH BALANCE	\$ 276,022.32

August 2022	
	Amount (\$)
Balance Brought Forward	\$ 276,022.32
EXPECTED INCOME	
Ticket Sales	\$ 500.00
Subtotal	\$ 276,522.32
EXPECTED EXPENSES	
FUNBOSS Programming	\$ 3,000.00
Expendable Property	\$ 1,000.00
Non-Expendable Property	\$ 1,000.00
Ticket Rebate	\$ 3,000.00
Divisional Funding	\$ 2,500.00
FITBOSS Programming	\$ 1,500.00
Trips and Tours	\$ 3,000.00
Subtotal	\$ 15,000.00
END OF MONTH BALANCE \$ 261,522.32	

[illegible]

Recreation Fund Financial Statement

REPORTING ACTIVITY:

USS BAINBRIDGE (DDG 96)

(NAME, ADDRESS)

FPO AE 9565

ANNUAL REPORT FOR FISCAL YEAR ENDING
(MM,DD,YY)

9/30/ 22

OR

REPORTING ACTIVITY UIC

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INTERIM REPORT (MM,DD,YY)

REPORTING TO: CNIC N948

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COMPUTATION OF FINANCIAL STATUS

LINE	DESCRIPTION	AMOUNT	TOTAL	LINE
1	NET WORTH BROUGHT FORWARD BEGINNING OF PERIOD		\$ 16,695.49	1
2	RESALE OPERATIONS INCOME	\$ -		2
3	VENDING/AMUSEMENT MACHINE INCOME	\$ -		3
4	TOTAL RESALE/VENDING INCOME (Total of Lines 2 & 3)		\$ -	4
5	EXCHANGE/SHIP STORE PROFITS	\$ 109,500.65		5
6	TRANSFER FROM CNIC CENTRAL FUND	\$ -		6
7	TRANSFERS FROM OTHER RECREATION FUNDS	\$ -		7
8	SPORTS PROGRAM INCOME	\$ -		8
9	ENTERTAINMENT INCOME	\$ -		9
10	TOURS INCOME	\$ -		10
11	CRUISE BOOK INCOME	\$ 3,225.00		11
12	OTHER RECREATION PROGRAM INCOME	\$ -		12
13	INTEREST INCOME	\$ 4.15		13
14	LOAN REPAYMENTS FROM INDIVIDUALS	\$ -		14
15	MISCELLANEOUS INCOME (Other income not listed) (ATTACH ADDENDUM)	\$ 150.00		15
16	TOTAL INCOME (Total of Lines 4 thru 15)		\$ 112,879.80	16

A. 2 Example 1

EXPENSES				
17	RESALE MERCHANDISE PURCHASED	\$ -		17
18	VENDING MACHINE MERCHANDISE PURCHASED	\$ -		18
19	TOTAL RESALE/VENDING EXPENSES (Total of 17 & 18)		\$ -	19
20	RECREATION FUND DISTRIBUTIONS	\$ -		20
21	ENTERTAINMENT EXPENSE	\$ 24,605.78		21
22	SPORTS EXPENSE	\$ 389.99		22
23	ELECTRONICS EXPENSE	\$ -		23
24	TOURS EXPENSE	\$ 27,539.62		24
25	CRUISE BOOK EXPENSE	\$ -		25
26	EXPENDABLE PROPERTY/SUPPLIES EXPENSE	\$ -		26
27	NONEXPENDABLE PROPERTY EXPENSE	\$ -		27
28	VEHICLE PROCUREMENT EXPENSE	\$ -		28
29	BANKING FEES/SERVICE CHARGES	\$ -		29
30	MAINTENANCE/REPAIR EXPENSE	\$ -		30
31	LOANS DISBURSED TO INDIVIDUALS	\$ -		31
32	MISCELLANEOUS EXPENSE (ATTACH ADDENDUM)	\$ -		32
33	TOTAL EXPENSES (Total of Lines 19 thru 32)		\$ 52,535.39	33
34	NET WORTH AT END OF PERIOD (Lines 1 plus 16 minus Line 33)		\$ 77,039.90	34
RECONCILIATION OF NET WORTH				
35	NET WORTH BROUGHT FORWARD TO BEGINNING OF PERIOD (Line 1)		\$ 16,695.49	35
36	TOTAL INCOME (Line 16)		\$ 112,879.80	36
37	TOTAL EXPENSE (Line 33)		\$ 52,535.39	37
38	TOTAL NET WORTH AT END OF PERIOD (Lines 35 plus 36 minus Line 37) (Must Equal Lines 34 and 43)		\$ 77,039.90	38

A. 2 Example 1

RECAPITULATION OF NET WORTH (Include Bank Information Where Applicable)					
39	CHECKING ACCOUNT BALANCE AS OF REPORT DATE	Account Number: Bank Name		\$ 76,039.90	39
40	SAVINGS ACCOUNT BALANCE AS OF REPORT DATE	Account Number: Bank Name		\$ -	40
41	PETTY CASH FUND			\$ -	41
42	UNDEPOSITED CHECKS/CASH ON HAND			\$ 1,000.00	42
43	ENDING NET WORTH (Line 39 thru 42) (Must Equal the figures on Line 34 & 38)			\$ 77,039.90	43
BANK INFORMATION					
44	AMOUNT COLLATERALIZED THROUGH CNIC N9				44
45	AMOUNT OF FEDERALLY INSURED (FDIC) BANK DEPOSITS				45
STATISTICAL DATA					
46	ACTIVITY'S AUTHORIZED MILITARY PERSONNEL ALLOWANCE AS OF REPORT DATE				46
47	ACTIVITY'S ACTUAL NUMBER OF MILITARY PERSONNEL AS OF REPORT DATE			300	47
48	TOTAL NONEXPENDABLE PROPERTY (Must equal total of perproperty/equipment inventory record)				48
49	VEHICLE INVENTORY RECORD (List all Vehicles, camping trailers, boat trailers, etc., on hand)				49
	MAKE	MODEL	YEAR	SERIAL NUMBER	USN REGISTRATION
CERTIFICATION					
I certify that this Recreation Fund Financial Statement is accurate and that there are no unreported receipts or expenditures.					
CUSTODIAN OR MEMBER OF AUDIT BOARD SIGNATURE				DATE	
CO Signature				DATE	

RECREATION FUND FINANCIAL STATEMENT

ADDENDUM

REPORTING ACTIVITY:

USS BAINBRIDGE (DDG 96)

DATE

9/30/ 22

REPORTING ACTIVITY UIC

2

3

1

5

3

LINE 15 MISCELLANEOUS INCOME (Other income not listed) EXPLANATION

AMOUNT

NEX Refund

\$

150.00

TOTAL MUST MATCH AMOUNT ON LINE 15 (PAGE 1)

LINE 32 MISCELLANEOUS EXPENSE (Other income not listed) EXPLANATION

AMOUNT

\$

-

TOTAL MUST MATCH AMOUNT ON LINE 32 (PAGE 2)

Recreation Fund Financial Statement

Recrea REPORTING ACTIVITY:

(NAME, ADDRESS)

USS Pasadena (SSN-752)

FPO AE 09591-3700

ANNUAL REPORT FOR FISCAL YEAR ENDING
(MM,DD,YY)

9/30/ 22

OR

REPORTING ACTIVITY UIC

2	1	4	1	3
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REPORTING TO: CNIC N948

INTERIM REPORT (MM,DD,YY)

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COMPUTATION OF FINANCIAL STATUS

LINE	DESCRIPTION	AMOUNT	TOTAL	LINE
1	NET WORTH BROUGHT FORWARD BEGINNING OF PERIOD		\$ 7,514.82	1
2	RESALE OPERATIONS INCOME	\$ 23,667.00		2
3	VENDING/AMUSEMENT MACHINE INCOME	\$ -		3
4	TOTAL RESALE/VENDING INCOME (Total of Lines 2 & 3)		\$ 23,741.69	4
5	EXCHANGE/SHIP STORE PROFITS	\$ -		5
6	TRANSFER FROM CNIC CENTRAL FUND	\$ 6,950.00		6
7	TRANSFERS FROM OTHER RECREATION FUNDS	\$ -		7
8	SPORTS PROGRAM INCOME	\$ -		8
9	ENTERTAINMENT INCOME	\$ -		9
10	TOURS INCOME	\$ -		10
11	CRUISE BOOK INCOME	\$ -		11
12	OTHER RECREATION PROGRAM INCOME	\$ -		12
13	INTEREST INCOME	\$ 1.24		13
14	LOAN REPAYMENTS FROM INDIVIDUALS	\$ -		14
15	MISCELLANEOUS INCOME (Other income not listed) (ATTACH ADDENDUM)	\$ 74.69		15
16	TOTAL INCOME (Total of Lines 4 thru 15)		\$ 30,692.93	16
EXPENSES				
17	RESALE MERCHANDISE PURCHASED	\$ 15,005.69		17

A. 2 Example 2

18	VENDING MACHINE MERCHANDISE PURCHASED	\$ -		18
19	TOTAL RESALE/VENDING EXPENSES (Total of 17 & 18)		\$ 15,005.69	19
20	RECREATION FUND DISTRIBUTIONS	\$ -		20
21	ENTERTAINMENT EXPENSE	\$ 2,807.47		21
22	SPORTS EXPENSE	\$ -		22
23	ELECTRONICS EXPENSE	\$ -		23
24	TOURS EXPENSE	\$ -		24
25	CRUISE BOOK EXPENSE	\$ -		25
26	EXPENDABLE PROPERTY/SUPPLIES EXPENSE	\$ 1,007.06		26
27	NONEXPENDABLE PROPERTY EXPENSE	\$ -		27
28	VEHICLE PROCUREMENT EXPENSE	\$ -		28
29	BANKING FEES/SERVICE CHARGES	\$ -		29
30	MAINTENANCE/REPAIR EXPENSE	\$ -		30
31	LOANS DISBURSED TO INDIVIDUALS	\$ -		31
32	MISCELLANEOUS EXPENSE (ATTACH ADDENDUM)	\$ -		32
33	TOTAL EXPENSES (Total of Lines 19 thru 32)		\$ 18,820.22	33
34	NET WORTH AT END OF PERIOD (Lines 1 plus 16 minus Line 33)	\$	19,387.53	34
RECONCILIATION OF NET WORTH				
35	NET WORTH BROUGHT FORWARD TO BEGINNING OF PERIOD (Line 1)		\$ 7,514.82	35
36	TOTAL INCOME (Line 16)		\$ 30,692.93	36
37	TOTAL EXPENSE (Line 33)		\$ 18,820.22	37
38	TOTAL NET WORTH AT END OF PERIOD (Lines 35 plus 36 minus Line 37)(Must Equal Lines 34 and 43)		\$ 19,387.53	38

RECAPITULATION OF NET WORTH (Include Bank Information where Applicable)				
39	CHECKING ACCOUNT BALANCE AS OF REPORT DATE	Account Number: Bank Name		
			\$ 19,358.61	39
40	SAVINGS ACCOUNT BALANCE AS OF REPORT DATE	Account Number: Bank Name		
			\$ 28.92	40

A. 2 Example 2

41	PETTY CASH FUND	\$ -	41
42	UNDEPOSITED CHECKS/CASH ON HAND	\$ -	42
43	ENDING NET WORTH (Line 39 thru 42) (Must Equal the figures on Line 34 & 38)	\$ 19,387.53	43

BANK INFORMATION

44	AMOUNT COLLATERALIZED THROUGH CNIC N9		44
45	AMOUNT OF FEDERALLY INSURED (FDIC) BANK DEPOSITS		45

STATISTICAL DATA

46	ACTIVITY'S AUTHORIZED MILITARY PERSONNEL ALLOWANCE AS OF REPORT DATE		46
47	ACTIVITY'S ACTUAL NUMBER OF MILITARY PERSONNEL AS OF REPORT DATE	144	47
48	TOTAL NONEXPENDABLE PROPERTY (Must equal total of property/equipment inventory record)		48
49	VEHICLE INVENTORY RECORD (List all Vehicles, camping trailers, boat trailers, etc., on hand)		49

MAKE	MODEL	YEAR	SERIAL NUMBER	USN REGISTRATION

CERTIFICATION

I certify that this Recreation Fund Financial Statement is accurate and that there are no unreported receipts or expenditures.

CUSTODIAN OR MEMBER OF AUDIT BOARD SIGNATURE

230622

DATE

I have reviewed the Recreation Fund Financial Statement. I certify that it accurately represents the condition of the Fund and that all disbursements are in accord with the existing regulations. Conditions are satisfactory except where noted. I certify that all assets are protected as required by DODI 1015.15 (Establishment, Management, and control of Nonappropriated fund Instrument and Financial Management of Support Resources)

// COMMANDING OFFICER SIGNATURE

11/4/22

DATE

Recreation Fund Financial Statement Addendum

REPORTING ACTIVITY:	USS Pasadena (SSN-752)	DATE	9/30/ 22
REPORTING ACTIVITY UIC	2 1 4 1 3		

LINE 15	MISCELLANEOUS INCOME (Other income not listed) EXPLANATION	AMOUNT
		\$

A. 2 Example 2

		\$
	TOTAL MUST MATCH AMOUNT ON LINE 15 (PAGE 1)	\$
LINE 32	MISCELLANEOUS EXPENSE (Other income not listed) EXPLANATION	AMOUNT
	TOTAL MUST MATCH AMOUNT ON LINE 32 (PAGE 2)	



DEPARTMENT OF THE NAVY
COMMANDER, NAVY INSTALLATIONS COMMAND
 716 SICARD STREET, SE, SUITE 1000
 WASHINGTON NAVY YARD, DC 20374-5140

COMMANDER, NAVY INSTALLATIONS COMMAND (N921)
AFLOAT RECREATION PROGRAM INSPECTION FOR USS CARNEY DDG-64

Subj: AFLOAT RECREATION PROGRAM INSPECTION

- Ref: (a) CNICINST 1710.5 Administration of Afloat Recreation Programs
 (b) OPNAVINST 1710.9 Administration of Morale, Welfare and Recreation of the Afloat Recreation Program
 (c) CNICINST 1710.3 Operation of Morale, Welfare and Recreation Programs
 (d) CNICINST 7000.3 Accounting Procedures for Nonappropriated Funds

1. Per references (a) through (d), subject inspection was conducted as follows:

INSPECTION OVERALL RESULTS:

OUTSTANDING: 90-100 PTS Outstanding ()
 SATISFACTORY: 75-89 PTS Satisfactory (85)
 UNSATISFACTORY: 0-74 PTS Unsatisfactory ()

RESALE RESULTS (GRADED SEPARATELY):

SATISFACTORY: 8-10 PTS Satisfactory ()
 UNSATISFACTORY: 0-7 PTS Unsatisfactory ()
 NOT-APPLICABLE: SAK

*AFLOAT REC
 course is 6 points
 AND would be
 TAKEN US TO
 OUTSTANDING.
 V/R
 CO*

INSPECTION REMARKS AND SUMMARY:

GENERAL INFORMATION:

- a. Date of Inspection: Start: 22APR23 - End: 26APR23
 b. Command: USS CARNEY
 c. Commanding Officer: CDR Robertson, J
 d. Inspectors:
 e. Home Port: MAYPORT, FL
 f. ISIC: CNSS-14
 g. Executive Officer: CDR Lind, M
 h. Senior Member of Fiscal Oversight Board: LT SHIVER *SAK*
 i. Recreation Services Officer: ENS FLEMING
 j. Recreation Fund Custodian: ENS RODRIGUEZ
 k. Recreation Advisory Board Head: STG1 GUTIERREZ
 l. Complement:

CREW	STAFF	AIR DET	USMC	TOTAL
350	0	0	0	350

The RFC establishes necessary internal controls and records to ensure proper receipt, safe-keeping, deposit, disbursement and accountability of the Afloat Recreation Fund. The RFC must be designated in writing by the CO. Individuals assigned duties as an RFC for another account or individuals assigned duties involving the disbursement of APF may not be charged with handling custody or accountability of Afloat Recreation NAF or records. Prior to turnover of RFC, an internal inspection of the whole program is required. The findings should be detailed in the Turnover Letter to ensure the Command and new RFC know the condition of the fund prior to accepting their collateral duty. Reference (a) chapter 1, paragraph 7.				
3) Was an internal inspection and inventory conducted prior to the Recreation Fund Custodian and Recreation Services Officer turnover?	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Fiscal Oversight Board must conduct a complete fiscal oversight review of the recreation fund upon relief of the RFC as well as conduct a complete physical inventory of recreation property upon relief of the RSO. These fiscal reviews must be kept on file for three years. Reference (a) chapter 1, paragraph 9 a, b.				
4) Recreation Advisory Board (RAB)	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The RAB will be established by the CO to represent a cross section of enlisted, officers and embarked units in matters concerning the Afloat Recreation Program. An advisory board is essential in helping the CO provide for specific recreational needs of the command. Membership diversity will ensure a wide variety of program interests is accurately represented. The board is advisory in nature and does not have management or administrative custody of Afloat Recreation Funds. Reference (a) chapter 1, paragraph 8.				
5) Fiscal Oversight Board	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Fiscal Oversight Board will ensure all government property and monies are accounted for and properly protected, personnel adhere to regulations, instructions and irregularities are corrected. The board will consist of three or more impartial members consisting of two commissioned officers and one CPO appointed in writing by the CO. One of the appointed officers should be a member of the Supply Corps. Reference (a) chapter 1, paragraph 9.				
6) Receiving Agent (Recommend Duty Supply)	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Organization and separation of functions is a key component of internal controls and includes separation of purchasing, receiving and payment functions. The Receiving Agent (usually a member of the Supply Department) receives the merchandise, determines if it matches the purchase order, and safeguards the inventory. Reference (a) chapter 5, paragraph 2 g (2).				
7) Letter designating personnel authorized to sign checks. (At least two people)	1	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Designation of Signatory. Individuals authorized to sign checks will be designated in writing by the commanding officer or his designated representative. A dated signature card will be filled with the financial institution for each person authorized to sign checks. Controls may be reinforced by requiring countersignatures. Rubber stamp signatures are not authorized. Reference (d) chapter 5 Sect 510.				
8) Contract Review Board (3 people)	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Contract review Board consists of at least three members (one of whom will be a member of the Supply Corps) and is convened for the purpose of reviewing significant NAF contracting actions. Reference (a) chapter 1, paragraph 10.				
C. Training	Value	Yes	No	N/A
1) Has the Recreation Services Officer attended the required three-day Afloat Recreation Program Management Course?	3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
The RSO is required to attend the CNIC Afloat Recreation Program Management Course prior to, or within 30 days of, being assigned to the position. Reference (a) chapter 1, paragraph 6.				
2) Has the Recreation Fund Custodian attended the required three-day Afloat Recreation Program Management Course?	3	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
The RFC is required to attend the CNIC-required Afloat Recreation Program Management Course prior to, or within 30 days of, being assigned to the position. Reference (a) chapter 1, paragraph 6.				
3) Does the RFC or RSO know who to contact in the Region, the TYCOM or at CNIC in case they have any fund or program related questions?	0	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
DFSCs are located at major fleet concentration ports world-wide, and are employees of the Region or installation at which they are located. DFSCs provide direct support to fleet units in all aspects of shipboard recreation programs and administration. Reference (a) chapter 1, paragraph 2.				
D. Shipboard Instructions, Policies and SOPs	Value	Yes	No	N/A
1) If the ship has a Discount Ticket Sales Program or Ticket Rebate Program, do they have an instruction or standard operating procedure?	0	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Funding a subsidized recreation ticket sale program whereby tickets to recreational activities (e.g., movie theaters and amusement parks) are bought by the recreation program and resold to the crew at a discount.				

CO?
HAS?

5) Is the financial institution holding the Command's funds federally insured by the FDIC or NCUA and does it earn interest?	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
All NAF accounts must be insured by the Federal Savings and Loan Insurance Corporation (FSLIC), by the Federal Deposit Insurance Corporation (FDIC), National Credit Union Administration (NCUA) or backed by the U.S. Government. Reference (a) chapter 5, paragraph 5.				
Recapitulation of Cash Assets:		Amount:		
(1) Undeposited receipts/funds on chip or strip \$		0		
(2) Savings Account \$		\$2,031.01		
(3) Checking Account \$		\$7,933.40		
(4) Funds sent electronically, but not in account. (provide Navy Cash summary to document)		0		
(5) Petty Cash Account, Cash		0		
(6) Petty Cash Account, Vouchers		0		
(7) Total value of Change Funds		\$9,964.41		
Total value of cash assets \$				
6) Does the Fiscal Oversight Board validate the Savings/Checking account statement and R&E Log monthly?	3	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Fiscal Oversight Board is required to verify the reconciliation of the banking and financial records of the fund monthly. Bank statements are considered part of the required monthly financial records and must be reconciled against receipt and expenditure log and Navy Cash records. Reference (a) chapter 1, paragraph 9 c; chapter 4, paragraph 14 d.				
7) Are voided checks attached to the stub with the routing numbers and signature space removed?	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Command is required to ensure that voided checks are attached to the check book stub or stapled to a voided check file with the routing number and signature space removed. These checks must never be shredded or disposed of in a burn bag.				
8) Are duplicate deposit slips or bank receipts retained on file for all deposits to checking and savings accounts, or are there Navy Cash records to support electronic deposits?	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Afloat Recreation Fund must keep a written log of each transaction. At the conclusion of each business day, the RFC must go to the DISBO or ASUPPO (depending on the command) and download the transaction information into Navy Cash. Once the data is downloaded, the RFC will request a copy of the Daily Activity Report. This information must then be recorded on the Receipt and Expenditure Log. Duplicate deposit slips or bank receipts are required for all cash transaction. Reference (a) chapter 4, paragraph 8 c(2).				
9) Is a Navy Cash Daily Activity Report (Point of Sale Device card reader transaction information and Navy Cash Card transactions) used to substantiate the Receipt and Expenditure Log and the monthly bank statement?	2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Navy Cash Daily Transaction Report provides the recreation fund with details of the day's business activity. Additionally, the monthly report provided is a valuable tool in reconciling the monthly financial records of the fund. A copy of this report is a required part of each month's financial records. Reference (a) chapter 4, paragraph 8 d, e.				
10) Are Daily Activity Records (NAVCOMPT 2211) used properly?	2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A Daily Activity Record is used to record all sales income on each business day (or for commands with minimal sales, when sales reach \$100) and, when used properly, creates a built-in internal control system. The person making sales completes the form (in ink) and presents the day's receipts and the DAR to the person designated to receive the cash, usually the RFC. Reference (a) chapter 4, paragraph 12.				
11) Are receipts used to document all sales?	2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Receipts, invoices and purchase orders must be kept on file and used to validate all transactions recorded on the receipt and expenditure log. Reference(a) chapter 4, paragraph 14 e.				
F. Program Execution	Value	Yes	No	N/A
1) Minutes of Recreation Advisory Board meetings annotating action taken by the Commanding Officer.	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Operation of the RAB requires the following actions: Provide copies of meeting minutes to the RSO, RFC and CO. Recommendations will indicate the number of affirmative and negative votes. The CO should review and make comments and approve or disapprove all actions of the RAB. Reference (a) chapter 1, paragraph 8 b (5).				
2) Are meetings at least once per qtr?	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

G. Property Management	Value	Yes	No	N/A
1) Is an inventory maintained for all property which has a unit acquisition cost exceeding \$300 and a useful life greater than 2 years?	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Afloat Recreation Non-expendable (Controlled) Property are NAF items which have a useful life exceeding two years and a unit cost greater than \$300. Reference (a) chapter 6, paragraph 13 a (1).				
2) Is an inventory maintained for all property which has a unit acquisition cost less than \$300 or a useful life less than 2 years?	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Afloat Recreation Expendable Property are NAF items which have a useful life of less than two years, regardless of cost. Reference (a) chapter 6, paragraph 13 a (2).				
3) Is a Certificate of Disposition NAVCOMPT 2212 used to document the disposal of property having a unit acquisition cost of \$300 or more and a useful life greater than 2 years?	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Unserviceable NAF property which has a unit acquisition value of less than \$300 may be discarded. NAVCOMPT Form 2212, Certificate of Disposition, will be filled out with two witnesses certifying destruction and disposal. It must then be validated by the RSO or RFC, noted on inventory records and forwarded to the Afloat Fund Administrator for final signature. Reference (a) chapter 6, paragraph 19 b.				
4) Is a simple check-out system being used to issue Recreation Gear locker equipment?	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Many commands check out Afloat Recreation Expendable property to their crewmembers at no charge. A simple check-out and check-in procedure will be used. Reference (a) chapter 6, paragraph 17.				
5) Are inventory numbers permanently affixed to all property having a unit acquisition cost of \$300 or more and a useful life greater than 2 years?	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Afloat Recreation Non-expendable (Controlled) Property items will be assigned a unique and permanently affixed identification number permanently. Furthermore, each item will be described on the Inventory Record. Reference (a) chapter 6, paragraph 15 a.				
6) Is there a simple Preventive Maintenance Program to ensure all fitness and recreation equipment is safe and available for use; and does it address the following: Cleaning schedule for all equipment, Mechanical inspection of all equipment, Lubrication requirements, Reporting system for broken equipment, Guidelines for proper use of equipment	2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
All commands are required to have a Preventative Maintenance Program (PMP) for all fitness equipment (including APF property used by the program). Logged usage of cardio equipment will be maintained so that readily available hours or mileage can be obtained. Reference (a) chapter 6, paragraph 16.				
7) Is a prize log inventory maintained with final signature from winning receiver?	1	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The Recreation Program must account for all items purchased as prizes. Members of the crew who win a prize during a recreation event must print and sign for that prize. A simple log book may be used or a NAVCOMPT Form 2212 is used as the authenticating document to adjust property records. Reference (a) chapter 6, paragraph 20.				
H. Resale Program (Graded Separately)	Value	Yes	No	N/A
1) Has the Resale Change Fund Custodian been designated in writing by the Commanding Officer?	1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
The change fund's purpose is to make change for financial transactions, such as the sale of tickets or tours. Change funds will be maintained in minimum amounts consistent with the needs of the Afloat Recreation Fund. Change funds cannot be used to make refunds or cash personal checks. The CO will authorize all change funds. Reference (a) chapter 4, paragraph 9 a.				
2) Are selling prices and mark-up percentages approved by the Commanding Officer and established in writing?	1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
The selling prices and mark-up percentages for Sailors and ship visitors must be approved by the Commanding Officer. Resale operation items can be marked up between 15 and 35 percent. Reference (a) chapter 5, paragraph 2 c.				
3) Is access to resale stock limited to the Resale Change Fund Custodian?	1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
All resale items will be securely stored to prevent loss. Direct access to the merchandise will be limited to the Resale Property Custodian. Reference (a) chapter 5, paragraph 2 h (1).				
4) Does the Resale Change Fund Custodian deposit cash receipts when the accumulated total exceeds \$100.00?	1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
When homeported, the RFC will deposit receipts at least bi-weekly, or whenever accumulated receipts exceed the authorized change fund by \$100. When underway, monies should be deposited with the DISBO and a check issued to be mailed back to the appropriate banking institution. Cash on-hand will not exceed \$100. Reference (a) chapter 5, paragraph 2 i (6).				
5) Does the Fiscal Oversight Board conduct Surprise Cash Counts/Ticket Counts on a quarterly basis?	1	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>