SALES OFFICER

RECORDS AND RETURNS

AUDIT
## BALANCE SHEET SECTION
### RECEIPTS

**DOCUMENTS FROM RK FILES:**

**153 AMOUNTS:**

### RECEIPTS FROM PURCHASE

**CURRENT ACCOUNTING PERIOD:**

**TOTALS FROM MONTHLY TRANSMITTAL LETTERS/SUMMARY LISTINGS**

<table>
<thead>
<tr>
<th>MONTH</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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<tr>
<td>2</td>
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<td>3</td>
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<td>4</td>
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<td>5</td>
<td></td>
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<tr>
<td><strong>TOTAL</strong></td>
<td></td>
</tr>
</tbody>
</table>

**LINE B01: [Total Amount]**

### TRANSFERS FROM OSO

**CURRENT ACCOUNTING PERIOD:**

**TOTALS FROM MONTHLY TRANSMITTAL LETTERS/SUMMARY LISTINGS**

<table>
<thead>
<tr>
<th>MONTH</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
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<tr>
<td>5</td>
<td></td>
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<tr>
<td><strong>TOTAL</strong></td>
<td></td>
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</tbody>
</table>

**LINE B05: [Total Amount]**

### OPENING INVENTORY

**LINE B28 (PREVIOUS RETURNS):**

**LINE B08 [Opening Inventory Amount]**

### TOTAL RECEIPTS

**B01 THRU B08 TOTALS:**

**LINE B09 [Total Receipts Amount]**
## BALANCE SHEET SECTION
### EXPENDITURES

### ISSUES TO USE

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL DD 1149'S</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B10 REPORT TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### BULK SALES

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL DD 1149'S</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CASH SALES INVOICE</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B12 REPORT TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### LOSS / (GAIN) BY INVENTORY

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>B14 REPORT</td>
<td></td>
<td></td>
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</tbody>
</table>

### SURVEYS TO NWCF

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL DD 200'S</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B15 REPORT TOTAL</td>
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</tbody>
</table>

### TRANSFERS TO OSO

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL DD 1149'S</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL NAVCOMPT 176</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B19 REPORT TOTAL</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### COST OF RETAIL SALES

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>B21 REPORT</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### COST OF OPERATIONS RETAIL

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>B22 REPORT TOTAL</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SURVEYS TO SSPN/MARKDOWNS TO ZERO (RETAIL)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>-------------------------------------------</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL DD 200'S  ___________</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B23 REPORT TOTAL  ___________</td>
<td></td>
<td></td>
</tr>
<tr>
<td>LINE B23  ___________</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COST OF VENDING SALES (SODA)</th>
</tr>
</thead>
<tbody>
<tr>
<td>B25 REPORT TOTAL  ___________</td>
</tr>
<tr>
<td>LINE B25  ___________</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>COST OF OPERATIONS (CANNED SODA VENDING)</th>
</tr>
</thead>
<tbody>
<tr>
<td>B26 REPORT  ___________</td>
</tr>
<tr>
<td>LINE B26  ___________</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>SURVEYS TO SSPN/MARKDOWNS TO ZERO (CANNED SODA VENDING)</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL DD 200'S  ___________</td>
</tr>
<tr>
<td>B27 REPORT TOTAL  ___________</td>
</tr>
<tr>
<td>LINE B27  ___________</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CLOSING INVENTORY</th>
</tr>
</thead>
<tbody>
<tr>
<td>INVENTORY COUNT BULK  ___________</td>
</tr>
<tr>
<td>INVENTORY COUNT RETAIL  ___________</td>
</tr>
<tr>
<td>INVENTORY COUNT 9800  ___________</td>
</tr>
<tr>
<td>INVENTORY COUNT 9700  ___________</td>
</tr>
<tr>
<td>INVENTORY COUNT (OTHER)  ___________</td>
</tr>
<tr>
<td>TOTAL  ___________</td>
</tr>
<tr>
<td>LINE B28  ___________</td>
</tr>
</tbody>
</table>

(Note: Value of all Inventory Count reports must equal Consolidated Stock Record Listing (B28) Report)

<table>
<thead>
<tr>
<th>TOTAL EXPENDITURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>B10 THRU B28 TOTALS  ___________</td>
</tr>
<tr>
<td>LINE B30  ___________</td>
</tr>
</tbody>
</table>

** Ensure Line B09 equals Line B30**
PROFITS SECTION
RECEIPTS

BROUGHT FORWARD

LINE C24 (PREVIOUS RETURNS)___________  LINE C01 _________

***NOTE*** NEED TO VERIFY ANY OUTSTANDING DFAS CORRECTION LETTERS FOR C01 CORRECTIONS BEFORE PRINTING FINAL 153 FOR CLOSEOUT.

RETAIL SALES (DD 1149 CASH SALES INVOICE)

MONTH 1 __________
MONTH 2 __________
MONTH 3 __________
MONTH 4 __________
MONTH 5 __________
TOTAL __________
C02 CASH REPORT ____________  LINE C02 _________

VENDING MACHINE SALES (DD 1149 CASH SALES INVOICE)

MONTH 1 __________
MONTH 2 __________
MONTH 3 __________
MONTH 4 __________
MONTH 5 __________
TOTAL __________
C03 CASH REPORT ____________  LINE C03 _________

AMUSEMENT MACHINE SALES (DD 1149 CASH SALES INVOICE)

MONTH 1 __________
MONTH 2 __________
MONTH 3 __________
MONTH 4 __________
MONTH 5 __________
TOTAL __________
C04 REPORT TOTAL ____________  LINE C04 _________

REBATES
AMOUNT ON LETTERS ____________

CO4A REPORT TOTAL ____________ LINE CO4A ________

OTHER CONTRIBUTIONS

CO4B REPORT TOTAL ____________
DD 1149 CASH SALES
INVOICES TOTAL (ALL) ____________ LINE CO4B ________

NEXCOM LOANS

C05/C20 REPORT TOTAL ____________
AMOUNT ON LETTERS
(ONE TIME ENTRY) TOTAL ____________ LINE C05 ________

NEXCOM GRANTS

C06 REPORT TOTAL ____________
AMOUNT ON LETTERS
(ONE TIME ENTRY) TOTAL ____________ LINE C06 ________

TOTAL RECEIPTS

C01 THRU C06 TOTAL ____________ LINE C09 ________

EXPENDITURE SECTION

COST OF SALES RETAIL

LINE B21 (CURRENT) _____________ LINE C10 ________

OPERATING EXPENSES

LINE B14 (CURRENT) ____________
LINE B22 (CURRENT) ____________
LINE B23 (CURRENT) ____________
TOTAL ____________ LINE C12 ________

LAUNDRY CLAIMS / OTHER SERVICE CHARGES

C13 REPORT TOTAL ____________
TOTAL ALL 1034’S ____________
TOTAL ADR'S FOR REPAIRS/LABOR __________ LINE C13 ________

GENERAL FUND ASSESSMENT (LOCAL/NEXCOM)
LINE C02 X 0.005% ________________ LINE C14A ________

GENERAL FUND ASSESSMENT (BUPERS)
LINE C02 X % ________________ LINE C14B ________

COST OF SALES VENDING (SODA)
LINE B25 (CURRENT) ________________ LINE C15 ________

COST OF OPERATIONS VENDING (SODA)
LINE B26 (CURRENT) ________________
LINE B27 (CURRENT) ________________
TOTAL ________________ LINE C16 ________

EQUIPMENT PURCHASES
C18 REPORT TOTAL ________________
TOTAL ADR'S FOR EQUIP PURCHASES ________________ LINE C18 ________

DISBURSEMENT TO AMUSEMENT MACHINE CONTRACTOR
TOTAL 1034'S:
MONTH 1 ________________
MONTH 2 ________________
MONTH 3 ________________
MONTH 4 ________________
MONTH 5 ________________
TOTAL ________________
C19 REPORT ________________ LINE C19 ________

LOAN REPAYMENTS
C05/C20 REPORT TOTAL ________________ LINE C20 ________
BEG BAL C21 : ________________
END BAL C21A: ________________

FUNDS TRANSFERRED TO WELFARE AND RECREATION
THESE ARE FUNDS TRANSFERRED DURING THIS ACCOUNTING PERIOD.
(ANY 1034’S DATED DURING THIS ACCOUNTING PERIOD)

TOTAL 1034'S:_______________  LINE C22 __________

TOTAL EXPENDITURES
C10 THRU C22 TOTAL  _____________  LINE C23 __________

FUNDS AVAILABLE TO TRANSFER TO WELFARE RECREATION
C09 - C23  _____________  LINE C24 __________

LIABILITIES ASSUMED/OPERATING EXPENSES
(HOW MUCH DO YOU WANT TO HOLD BACK FOR ANTICIPATED EXPENSES NEXT ACCT PERIOD)
___________  LINE C24A __________

FUNDS AVAILABLE TO TRANSFER TO WELFARE RECREATION
LINE C24B IS WHAT YOU WILL GIVE WEL/REC THIS TIME AND WILL BE PUT ON LINE C22 NEXT ACCOUNTING PERIOD.
C24 - C24A  _____________  LINE C24B __________

OPERATING PROFIT
LINE C02 - C10 THRU C14B _____________  LINE C25 __________

VENDING MACHINE PROFIT
LINE C03 - C15 AND C16  _____________  LINE C26 __________

AMUSEMENT MACHINE PROFIT
LINE C04 - C19  _____________  LINE C27 __________
SHIP'S STORE
OPERATIONAL ANALYSIS REPORT

ACCOUNTING PERIOD ENDING:

STOCK TURN: NAVCOMPT 153

GROSS PROFIT:

CO2 minus B21 = TOTAL, total divided by CO2 = GROSS PROFIT

OPERATING PROFIT:

C25 divided by C02 = OPERATING PROFIT

SSPN SURVEYS: ____ PERCENTAGE:

B23 TOTAL DIVIDED BY C02/RETAIL SALES = PERCENTAGE

GROSS PROFIT (SODA VENDING):

C03 minus B25 = TOTAL, TOTAL divided by CO3 = CANNED VENDING GROSS PROFIT

SODA VENDING SSPN SURVEYS: ____ PERCENTAGE:

B27 TOTAL DIVIDED BY C03 = PERCENTAGE

TOTAL RETAIL OPERATION OVERAGE/SHORTAGE: $____ ( . %)

NAVCOMPT FORM 153 BACK OF 153 REPORT (TOTAL NET DIFF. AT COST)

AUTHORIZED INVENTORY:

CLOSING INVENTORY:

OVER/UNDER INVENTORY +/- :

LAUNDRY CLAIMS:

EMBLEMATIC INVENTORY PERCENTAGE:

EMBLEMATIC LISTING TOTAL (AT COST) DIVIDED BY B28

MANAGEMENT OBJECTIVES

STOCK TURN: 1.33 EACH ACCOUNTING PERIOD / 4.00 PER YEAR

GROSS PROFIT: 10% MIN - MAX 20%

OPERATING PROFIT: 6% MIN. - 8% MAX.

SODA VENDING MACHINES GROSS PROFIT: 35% MIN - 55% MAX

MARKDOWNS/SSPN SURVEYS: 2% MAX.

LAUNDRY CLAIMS: 0
QUESTIONS TO DETERMINE ROM II
FINANCIAL DIFFERENCES

LEVEL 1 DIFFERENCE (CONCERN)

ANY DIFFERENCES BELOW $1,500.00 AND BELOW 1% OF SALES AT COST IS A MATTER OF CONCERN TO THE SUPPLY OFFICER AND SALES OFFICER

TWO QUESTIONS TO DETERMINE IF LOSS/GAIN IS LEVEL TWO (CAUTION)

1. DOES LOSS/GAIN EXCEED $1,500.00?
   - **NO**   SHIP DOES NOT HAVE LEVEL TWO LOSS/GAIN, NO REPORT NEEDED.
   - **YES**  GO TO QUESTION TWO.

2. DOES LOSS/GAIN EXCEED 1% OF SALES AT COST?
   - **NO**   SHIP DOES NOT HAVE LEVEL TWO LOSS/GAIN, NO REPORT REQUIRED.
   - **YES**  SHIP HAS LEVEL TWO LOSS/GAIN, PARA. 9102.3B APPLIES.

THREE QUESTIONS TO DETERMINE IF LOSS/GAIN IS LEVEL THREE (ADVERSE)

1. DOES SHIP HAVE LEVEL TWO DIFFERENCE?
   - **NO**   NO REPORT NEEDED.
   - **YES**  GO TO QUESTION 2.

2. DOES LOSS/GAIN EXCEED $3,000.00.
   - **NO**   LOSS/GAIN REMAIN LEVEL TWO, PARA. 9102.3B APPLIES.
   - **YES**  GO TO QUESTION 3.

3. DOES LOSS/GAIN EXCEED 3% OF TOTAL SALES AT COST?
   - **NO**   LOSS/GAIN REMAINS LEVEL TWO.
   - **YES**  SHIP HAS LEVEL THREE LOSS/GAIN. PARA 9102.3C APPLIES