

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
01	<b>Common Support (Overhead)</b>	<b>Common Support (Overhead):</b> General and administrative support that benefits overall NAF program(s) but is not exclusive to a single activity or program.	017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc.	XX
			019	Accounting	Record expense related to tasks including financial management, resource management, billing and recordkeeping functions. Includes recording and categorizing financial transactions and preparation of financial statements and reports.	XX
			020	Administration	Record expense related to operation expenses that are related to administrative support that benefits all MWR operations at an installation and cannot be directly traced to a specific program area. Includes rent, utilities, insurance, facilities management, legal, managerial salaries (DMWR), etc.	XX
			021	Commercial Sponsorship	Record expense related to the act of providing assistance, funding, goods, equipment (including fixed assets), or services to MWR program(s) and/or event(s) by an individual, agency, association, company, corporation, or other entity (sponsor) for a specific (limited) period of time in return for public recognition or advertising promotions. Commercial sponsorship is either unsolicited or solicited.	XX
			022	Human Resources	Record expense related to hiring and training personnel, administering employee-benefit programs, and providing other support services to personnel.	XX
			023	Information Technology	Record expense related to electronic equipment and supplies including communications infrastructure costs not directly related to a specific activity.	XX
			024	Logistics	Record expense related to obtaining, storing, and transporting resources to the locations where they are required as well as motor pool.	XX
			025	Marketing	Record expense related to promoting and selling products or services, including market research and advertising.	XX
			026	Procurement	Record expense related to the acquisition of goods, services or works from an external source.	XX
			027	Value Added Tax Program and Utility Tax Avoidance Program (OCONUS)	Record income and expense related to the Value Added Tax Program and Utility Tax Avoidance Program (OCONUS).	XX

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02	Fitness & Sports	<b>Fitness &amp; Sports:</b> Programs that develop the components of aerobic capacity, muscular strength, muscular endurance, and flexibility, in conjunction with body fat measurement, that are within an optimal range for military personnel. Includes, support for individuals and teams to enhance individual fitness and unit teamwork and readiness. Also includes, competition by individuals or teams representing the installation or a higher level command. Inter-Service sport competition events sanctioned by the Armed Forces Sports Council as well as participation in national and international sporting events such as the Pan American Games, Conseil International du Sport Militaire, and the Olympics.	028	Fitness Center Operations	Record income and expense associated with conducting the installation fitness center operations. Includes equipment and supplies, and official expense directly related to fitness center operations conducted by Services. Includes personnel costs, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			029	Sports and Athletics (Self-Directed, Unit Level, Intramural)	Record income and expense associated with conducting organized competitions between organizations and units related to self-directed, intramural and unit-level programs. Includes referee costs, personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			030	Sports Programs (Above Intramural Level)	Record income and expense associated with competition by individuals or teams representing the installation or a higher level command. Inter-Service sport competition events sanctioned by the Armed Forces Sports Council as well as participation in national and international sporting events such as the Pan American Games, Conseil International du Sport Militaire, and the Olympics. Includes referee costs, personnel costs, supplies, etc. Does not include Military Academy or Athletic Associations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
03	Unit Level Programs	<b>Unit Level Programs:</b> Support and activities that maintain mission readiness, improve unit teamwork, and create esprit de corps.	031	Unit Level Programs Operations	Record income and expense associated with the operation of Unit Level Programs. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
04	Aquatics - Centers	<b>Aquatics - Centers :</b> Commercial grade water theme parks, Category C.	032	Aquatic Theme Park Operations	Record income and expense associated with the operation of aquatic theme parks. Also includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
05	<b>Aquatics - Military Training</b>	<b>Aquatics - Military Training:</b> Includes swimming programs associated with military personnel training. Does not include those recreational swimming programs in Category B (even if only a beach) or aquatics centers in Category C. Also, lifeguards are not to be accounted for in Category A.	033	Aquatic Training Operations	Record income and expense associated with swimming programs for Service member training. Does not include those recreational swimming programs in Category B or aquatics centers in Category C. Includes personnel costs, supplies, related depreciation expenses, etc. but does not include pool maintenance. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
06	<b>Aquatics - Recreational Swimming</b>	<b>Aquatics - Recreational Swimming:</b> Swimming programs in a recreational environment. Does not include swimming programs associated with Category C membership club programs or aquatics centers.	034	Swimming Operations	Record income and expense associated with recreational swimming operations. Includes personnel costs, supplies, related depreciation expenses, etc. but does not include pool maintenance. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
07	Library Programs & Information Services (Recreation)	<b>Library Programs &amp; Information Services (Recreation):</b> Supports readiness and the military mission, Quality of Life (QOL) programs, voluntary education, professional and technical education and training, Internet access, lifelong learning, transition and career assistance, and the leisure needs of military communities. Components may include library buildings, multimedia resource centers, information centers, or similarly named entities.	035	Information Programs	Record income and expense associated with library information programs including classes and special topic sessions. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			036	Library Operations	Record income and expense associated with library operations. Includes special library grants and donations. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			037	Multi-Media Resource Centers	Record income and expense associated with library multi-media resource centers for patron use. Includes computer room costs, personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
08	Recreation Centers - Category A (Military Personnel)	<p><b>Recreation Centers - Category A (Military Personnel):</b> Provide a comprehensive MWR program with both directed and self-directed individual and group activities specifically targeted to the DoD community as a whole, but with special emphasis on military personnel. May include Internet Cafes, game rooms with video games, billiards, table games and table tennis, television and movie rooms, music rooms, classrooms, etc., to allow for participation in a variety of social, competitive, and educational activities. These programs can be stand-alone, consolidated, and/or integrated programs that best meet the needs of the community they serve. Facilities should be configured to accommodate diverse services and designed with flexibility that allows modifications based on changing community interests and needs. At least 75 percent of the space available shall be used for MWR programs when there is an ongoing program of organized activities. May incorporate other program elements such as food and beverage services, which are Category C activities.</p>	001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
09	Recreation Centers - Category B (Military & Family Members)	<p><b>Recreation Centers - Category B (Military &amp; Family Members):</b> Community center with comprehensive MWR programs specifically targeted to the DoD community as a whole with special emphasis on Service members and their family members. These programs can be stand-alone or consolidated programs that best meet the needs of the community they serve. Facilities should be configured to accommodate diverse services and designed with sufficient flexibility to allow modifications based on changing community interests and needs. At least 75 percent of the space available shall be used for MWR programs when there is an ongoing program of organized activities. The food and beverage component is considered a Category C program.</p>	001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

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10	<b>Recreation Centers - Service Member Techno-Activities Center</b>	<p><b>Recreation Centers - Service Member Techno-Activities Center:</b> A multi-purpose facility where active duty personnel can socialize and participate in individual and competitive activities offered for a modest fee. Fee based services may include recreational and competitive activities using platforms (e.g., arcade, audio, console, handheld, online, PC) for a variety of genres (e.g., action, adventure, role playing, simulation, sports, game tournament strategy). The center may also include sound and lighting for commercial, high tech entertainment and sporting events, WIFI access, special events, social activities, and meeting space. Service members will not be charged user fees for WIFI or related Internet services provided directly to the user. However, when WIFI and related Internet services are offered via private contractors, user fees may be charged. The fee-based nature of the activities differentiates the program from Category A programs. While targeted at junior active duty personnel, the center should be configured to accommodate diverse services and designed with sufficient flexibility to allow modifications based on changing technology, trends, interests, and needs. A Techno-Activities Center may incorporate sports bars and other food and beverage elements, which are Category C activities. Slot machines and any other gambling devices and machines are not permitted. Patronage is restricted to active duty personnel and their accompanied guests, 18 years of age and older.</p>	001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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11	<b>Single Service Member Program</b>	<b>Single Service Member Program:</b> Address single Service member Quality of Life (QoL) issues and initiatives and support commanders by providing a forum through which single Service member QoL concerns are identified and recommendations for improvement are made. Additionally, this forum provides a means to assess the interests and needs of single Service members. QoL for single Service members includes all those concerns that can directly or indirectly influence morale, living environment, personal growth, and development.	038	Single Service Member Program Operations	Record income and expense associated with the operation of Single Service Member Programs. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
12	<b>Warfighter and Family Services</b>	<b>Warfighter and Family Services:</b> Provides programs designed to enhance an individual's quality of life and increase unit family readiness. These programs assist commanders, service members and their families in managing the competing demands of the military mission and family.	039	Behavioral Health	Record income and expense associated with the operation of Warfighter and Family Services Behavioral Health programs. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			040	Personal & Professional Development	Record income and expense associated with the operation of Warfighter and Family Services Personal & Professional Development programs. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			041	Family Team Building	Record income and expense associated with the operation of Warfighter and Family Services Family Team Building programs. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			042	Family Care	Record income and expense associated with the operation of Warfighter and Family Services Family Care programs. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

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13	<b>Child Development &amp; School Age Programs</b>	<b>Child Development &amp; School Age Programs:</b> Childcare services for children, ages 0 through 12 years old, of DoD personnel. Care and services are provided in child development facilities, contract operations, and alternative (community-based) locations. Care may be provided on a full-day, part-day, or hourly basis. Care is designed to protect the health and safety of children; to promote their physical, social, emotional, and cognitive development; and to enhance their readiness for later school experiences.	043	Alternative Locations	Record income and expense associated with alternative child care options in approved settings on and off installation. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			044	Day Care	Record income and expense associated with providing center-based child care. Covers an early childhood development program offered 2 to 5 days a week. Normally, this program is established for children 0 to 5 years of age. Includes full-day care, part-day care and hourly care. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			045	Family Child Care Homes	Record income and expense associated with home-based child care services that are provided for Military Service members, DoD civilian employees, or eligible employees of a DoD contractor. Services are provided by an individual who is certified by the Secretary of the Military Department or Director of the Defense Agency or DoD Field Activity concerned as qualified to provide those services, and provides those services for 10 hours or more per week per child on a regular basis for compensation. Includes home-based child care services that are provided by licensed individuals in homes located on or off of the installation, who agree to comply with the standards outlined in this Instruction. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			046	Kindergarten	Record income and expense associated with a 5-day-a-week, normally half-day education program leading to a specific level of achievement, using state guidelines that prepare and qualify a child for entry into the first grade. Normally, this program is established for children 5 years of age. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			047	School Age Programs	Record income and expense associated with youth programs, before and after school, and summer day camp programs. Includes cost of personnel when dedicated to this program. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
14	Youth Programs	<p><b>Youth Programs:</b> A comprehensive series of planned and self-directed activities and events responding to the recreational, developmental, social, physiological, psychological, cultural, and educational needs of eligible youth through 18 years of age. These activities support the acquisition of lifelong skills and facilitate transition to adulthood. Youth programs are offered within a physically and emotionally safe environment that includes appropriately trained support staff in designated facilities and locations in accordance with Reference 6060.4.</p>	048	Child Youth Sports	Record income and expense associated with the operation of before and after school and sports and fitness programs. Includes all personnel costs, supplies, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			049	Installation/Community Sports	Record income and expense associated with the operation of youth installation or community sports programming. Includes all personnel costs, supplies, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			050	Youth Programs	Record income and expense associated with the operation of youth center programs. Includes all personnel costs, supplies, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
15	<b>Community Programs (MWR Sponsored)</b>	<b>Community Programs (MWR Sponsored):</b> Community programs provided for the general enjoyment of the installation community, to build a sense of community and relieve stress.	051	Community Events	Record income and expense associated with in-person one time events provided for the general enjoyment of the installation community, to build a sense of community and relieve stress. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			052	Community Programs	Record income and expense associated with programs other than one time events provided for the general enjoyment of the installation community, to build a sense of community and relieve stress. Events may or may not be in-person and typically consist of programming repeated multiple times. Includes personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			004	Entertainment	Record income and expense associated with amusement or diversion. Includes entertainment provided by performers, entertainment equipment, gaming, parties, concerts, dances, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
16	<b>Information, Tickets, Tours and Leisure Travel Services</b>	<b>Information, Tickets, Tours and Leisure Travel Services:</b> Typical services include information brochures and recommendations concerning local and regional attractions; local or group tours; tickets to local movie theaters, concerts, plays, sports events, and museums; admission to regional or national theme parks; and provisions for central registration and advance sales for most MWR facilities, services, and programs on the installation.	053	Event Tickets	Record income and expense associated with ticket sales such as entry into local event attractions and commissions, i.e., tickets obtained through consignment contracts. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			054	In-house Tour Packages	Record income and expense associated with MWR sponsored tour operations. Includes any and all parts of a trip, which is sponsored and conducted by the information ticket and tour (ITT) office. This includes planning the trip, contracting for the trip, entry into the event, transportation, and accommodations and taking the group on the trip. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			055	Commercial Tour Packages	Record income and expense associated with unofficial travel and transportation services at approved overseas in-house operations. These operations include, but are not limited to: air, bus, rail reservations and ticketing; lodging; rental car arrangements; ticket and itinerary delivery; and assistance with visas and passports. Also includes CONUS satellite locations where the CTO contractor has elected to provide teleticketing capability only (no contractor manning or toll free numbers). Also includes the concession fee received for unofficial leisure travel that the installation receives from the Commercial Travel Program. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			004	Entertainment	Record income and expense associated with amusement or diversion. Includes entertainment provided by performers, entertainment equipment, gaming, parties, concerts, dances, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
17	Outdoor Recreation	<p><b>Outdoor Recreation:</b> Programs that provide instruction and structured outdoor recreational activities and may include archery, hunting, fishing, rappelling, hiking, scuba diving, sail boarding, backpacking, bicycling, mountain biking, boating, canoeing, and water and snow skiing. Also includes, equipment supports directed and self-directed participation in outdoor programs. Equipment is purchased with APF and NAF for the purpose of being checked out to participants in MWR programs. Fees may be charged to recover all or part of any NAF costs associated with providing this service. Checkout equipment may include tents, coolers, sleeping bags, stoves, skis, canoes, boats (without overnight stay capability), bicycles, and other equipment that support the program. Sale of incidental items such as lantern fuel, mantels, and similar accouterments is authorized. This activity includes both Category B and Category C activities.</p>	056	Outdoor Recreation Operations	Record income and expense associated with outdoor recreation activities. Includes revenue from trips, information education, personnel expense, supplies, expendable equipment, and related depreciation. Does not include expenses related to Common Support (Overhead) cost centers. Note, equipment rental and checkout is a separate cost center.	XX
			005	Equipment Checkout	Record income and expense associated with equipment checkout operations. Equipment supports directed and self-directed participation in programs. Equipment is purchased with APF and NAF for the purpose of being checked out to participants in MWR programs. Checkout equipment may include tents, coolers, sleeping bags, stoves, skis, canoes, boats (without overnight stay capability), bicycles, and other equipment that support the program. Also includes personnel costs, supplies, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment Checkout includes Category B and C functions as well as unit use of equipment as a Category A function.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
18	<b>Parks &amp; Picnic Areas - On-Installation</b>	<b>Parks &amp; Picnic Areas - On-Installation:</b> Provides on-installation picnic areas, barbecues, pavilions, game fields, fitness trails, nature centers, playgrounds, etc., for self-directed use.	057	Park Operations	Record income and expense associated with on-installation operations related to game fields, fitness trails, nature centers, playgrounds, etc. excluding picnic areas. Also includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			058	Picnic Area Operations	Record income and expense associated with on-installation picnic areas, barbecues, and pavilions. Also includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
19	Marina - Boating Program (Checkout and Lessons)	<p><b>Marina - Boating Program (Checkout and Lessons):</b> May include operation of a marina without resale or private boat berthing. Boats and equipment are MWR-owned and -operated. Includes rentals of ski boats, boats for overnight stays, and personal watercrafts. This activity is only authorized as a Category B activity. However, the operation of a snack bar, restaurant, or resale outlet within this activity is only authorized as a Category C program.</p>	059	Marina Operations	Record income and expense associated with the operation of a marina without resale or private boat berthing. Boats and equipment are MWR-owned and -operated. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
20	Marina - Resale or Private Boat	<p><b>Marina - Resale or Private Boat:</b> Includes marina operations with private berthing, pump-out station, and/or resale activities. Includes rentals of ski boats, boats for overnight stays, and personal watercraft. This activity is only authorized as a Category C activity.</p>	060	Marina Operations	Record income and expense associated with resale or private boat marina operations. Marina operations are defined as when moorage or slippage is made available for use of privately owned watercraft. Includes revenue from mooring, slip, dry dock or storage fees, and work performed on privately owned watercraft. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
21	Equestrian Programs	<b>Equestrian Programs:</b> Government-owned or leased horses used for recreational riding and services such as boarding, organized events, competitions, etc. This can be both a Category B and a Category C activity.	061	Horse Rental	Record income and expense associated with horse rentals and services such as organized events, competitions, etc. for Government-owned or Government-leased horses used for recreational riding. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			062	Stable Rental	Record income and expense associated with renting stable space for horse boarding. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
22	Skill Development - Arts and Crafts	<b>Skill Development - Arts and Crafts:</b> Programs that emphasize learning by “doing” through formal and informal instruction in fine arts, crafts, and industrial and vocational arts.	063	Arts & Crafts Center Operations	Record income and expense associated with the operation of arts and crafts programs which include electronic, lapidary, etc. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			064	Ceramics/Pottery	Record income and expense associated with the ceramic and/or pottery programs. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			065	Custom Shop	Record income and expense associated with the arts & crafts custom shop. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			066	Frame Shop	Record income and expense associated with the arts & crafts frame shop. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			067	Furniture	Record income and expense associated with furniture building programs. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			068	Photography	Record income and expense associated with photography programs. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			069	Portrait Studio	Record income and expense associated with a portrait studio. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			070	Wood Working	Record income and expense associated with wood working. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
23	Skill Development - Automotive	<b>Skill Development - Automotive:</b> Automotive and electro-mechanical skill development programs that provide opportunities for skill development through formal or informal instruction as well as opportunities for self-directed recreation.	071	Auto Craft Shop Operations	Record income and expense associated with auto craft shop operations to include basic fee for service activities like oil changes and brake jobs. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			072	Auto Skills Program	Record income and expense associated with self-directed automotive and electro-mechanical skill development programs that provide opportunities for skill development through formal or informal instruction as well as opportunities for self-directed recreation. Includes bay rental, supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			073	Car Wash	Record income and expense associated with the operation of car washes. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers. Note, USMC reports car washes under Exchange Services.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
24	Bowling - 16 Lanes or Less	<b>Bowling - 16 Lanes or Less:</b> Bowling programs at centers having 16 lanes or less offering services such as bowling resale, food and beverage, bowling instruction, open play bowling, league bowling, and tournaments. The operation of resale activities is authorized only as a Category C program.	074	Lane Operations	Record income and expense associated with lane operations for bowling centers with 16 lanes or less. Includes lane fees, personnel, supplies, and applicable depreciation expense but does not include maintenance costs. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			007	Food & Beverage - Catering	Record income and expense associated with catering operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			013	Maintenance	Record expense associated with maintenance, repair, and servicing of NAFI assets. Includes maintenance, repair, and servicing expenses for bowling alleys that are not capitalized. Includes cost of parts and materials and other applicable costs. Limited to activities Does not include expenses related to Common Support (Overhead) cost centers.	XX
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
25	<b>Bowling - Over 16 Lanes</b>	<b>Bowling - Over 16 Lanes:</b> Programs at centers having more than 16 lanes, offering open play bowling, league bowling, tournaments, and services such as bowling instruction, bowling merchandise, food, and beverage.	075	Lane Operations	Record income and expense associated with lane operations for bowling centers with over 16 lanes. Includes lane fees, personnel, supplies, and applicable depreciation expense but does not include maintenance costs. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			007	Food & Beverage - Catering	Record income and expense associated with catering operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			013	Maintenance	Record expense associated with maintenance, repair, and servicing of NAFI assets. Includes maintenance, repair, and servicing expenses for bowling alleys that are not capitalized. Includes cost of parts and materials and other applicable costs. Limited to activities Does not include expenses related to Common Support (Overhead) cost centers.	XX
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
26	<b>Lodging - Temporary Duty</b>	<b>Lodging - Temporary Duty:</b> These facilities are the primary source of lodging for Temporary Duty (TDY) personnel and TDY personnel have priority use.	076	Visitor	Record income and expense associated with facilities maintained to provide temporary housing for transient and TDY visitors. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			077	Distinguished Visitor	Record income and expense associated with facilities maintained to provide temporary housing for transient and TDY distinguished visitors. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers. This cost center is for Air Force use only.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
27	<b>Lodging - Permanent Change of Station</b>	<b>Lodging - Permanent Change of Station:</b> These facilities, which provide kitchens, are the primary source of lodging for active duty members and their families who are in a Permanent Change of Station (PCS) status and PCS personnel have priority use.	078	Permanent Change of Station Operations	Record income and expense associated with facilities designed to provide quality temporary lodging and services that meet the needs of individuals, who are in PCS status, and their families. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
28	Lodging - Military Treatment Facility	<b>Lodging - Military Treatment Facility:</b> Military Treatment Facility (MTF) lodging. These facilities provide lodging for patients and families of patients undergoing critical medical procedures or other serious long-term medical treatment at a major MTF or for families of deceased military members at Dover AFB, Delaware. An example of an MTF Lodging is a Fisher House.	079	Military Treatment Facility Operations	Record income and expense associated with facilities providing lodging for patients and families of patients undergoing critical medical procedures or other serious long-term medical treatment. An example of an MTF Lodging is a Fisher House. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
29	Lodging - Recreation	<p><b>Lodging - Recreation:</b> The Military Services must provide recreational facilities and services that are collated with military recreational areas to support recreation, and the vast majority of occupancy is by unofficial travelers in a leave or off-duty status. Recreational lodging includes Armed Forces Recreation Centers, Joint Service Facilities (JSF), recreation hotels, cabins, cottages, trailers, campgrounds, and recreational vehicle (RV) parks with hookups. This is only authorized as a Category C program.</p>	080	Recreation Operations	Record income and expense associated with on or off-base recreation lodging operations. Includes hotels, cabins, cottages, mobile homes, trailers, campers, enclosed sleeping shelters, or any form of recreational lodging designed for overnight use. Does not include facilities designed primarily for day use such as pavilions or shelters. Excludes camping (primitive or tent) operations. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			081	Conference Center	Record income and expense related to the operation of conference centers at recreational lodging sites. Includes personnel, supplies, depreciation and other related expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
30	Lodging - Camping (Primitive and/or Tent)	Lodging - Camping (Primitive and/or Tent): Category B small campgrounds with primitive or tent camping as the primary recreational activity and/or that support participation in adjacent outdoor recreational activities. The operation of a snack bar, restaurant, or resale outlet is authorized only as a Category C program.	082	Camping Operations	Record income and expense associated small campgrounds with primitive or tent camping as the primary recreational activity and/or that support participation in adjacent outdoor recreational activities. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
31	<b>Food &amp; Beverage - Stand Alone</b>	<b>Food &amp; Beverage - Stand Alone:</b> Programs may include restaurants, franchises, snack bars, and limited menu operations as well as beverage, social catering, take-out food and non-alcoholic beverages, other Service-themed food operations, convenience stores (does not include Expresses, Shoppettes or Marine Marts which are operated under Exchange Services), and entertainment programs. Food and beverage activities, including table service, name brand casual dining but excluding name brand fast food, may be operated as stand-alone operations not under the direction of other MWR operations including those in Category A, B, or C. This specifically excludes exchange operated or exchange-contracted name brand fast food that may be operated in MWR facilities under a separate agreement.	083	Convenience Shopping Food & Beverage	Record income and expense associated with convenience store food and beverage sales as well as the sale of sundries. Does not include Expresses, Shoppettes or Marine Marts which are operated under Exchange Services. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			007	Food & Beverage - Catering	Record income and expense associated with catering operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
32	Golf	Golf: Offering open play, tournaments, and services such as golf instruction, golf resale, food, and beverage.	084	Driving Range	Record income and expense associated with driving range operations. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			085	Golf Carts	Record income and expense associated with golf carts. Includes cart rental and related expenses such as personnel, maintenance and repair, depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			086	Golf Course Operations	Record income and expense associated with green fees, club storage, and all related expenses. Includes personnel costs, supplies, related depreciation expenses, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
33	<b>Movie Pictures - Free Admission</b>	<b>Movie Pictures - Free Admission:</b> Free motion picture entertainment, licensed only for public viewing, provided to shipboard and sites, isolated areas, and deployed military personnel regardless of format. Also provided to shore sites on videotape or other encrypted DVD or non-digital film media and distributed only through officially designated Military Service agencies. This activity is only authorized as a Category A activity.	087	Free Movie Admission Operations	Record income and expense associated with free admission movie theaters. Includes Encrypted DVD Programs. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
34	<b>Movie Pictures - Installation Theaters</b>	<b>Movie Pictures - Installation Theaters:</b> Commercial-style cinema using digital projection format film or industry-standard format. Movies provided must be licensed for public viewing in a military setting by an officially-designated Military Service agency. A movie theater must also include a cinema-style concession operation, Category C.	088	Installation Theater Operations	Record income and expense associated with installation movie theaters. Includes all personnel costs, supplies, related depreciation expense, etc. Could include operation of theater for official installation or command functions such as town hall meetings, training events, family team building, readiness and deployment support, life skills, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
35	Recreation & Entertainment Programs - Other	<b>Recreation &amp; Entertainment Programs - Other:</b> Recreational and entertainment revenue-generating programs not previously specified. This activity includes both Category B and Category C activities.	089	Batting Cage	Record income and expense associated with a NAF revenue-generating batting cages not conducted as part of another activity or program. Do not include programs conducted as part of the base APF funded fitness programs, or as part of another activity or program. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			090	Car Lot	Record income and expense associated with a NAF revenue-generating car lot operations used to house used vehicles for sale. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			091	Go Cart	Record income and expense associated with a NAF revenue-generating go cart operations not conducted as part of another activity or program. Do not include programs conducted as part of the base APF funded fitness programs, or as part of another activity or program. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			092	Mini Golf	Record income and expense associated with a NAF revenue-generating mini golf operations not conducted as part of another activity or program. Do not include programs conducted as part of the base APF funded fitness programs, or as part of another activity or program. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			093	Skating	Record income and expense associated with a NAF revenue-generating ice skating and roller skating operations not conducted as part of another activity or program. Do not include programs conducted as part of the base APF funded fitness programs, or as part of another activity or program. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			004	Entertainment	Record income and expense associated with amusement or diversion. Includes entertainment provided by performers, entertainment equipment, gaming, parties, concerts, dances, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
36	<b>Amusement and Recreational Machines and/or Gaming</b>	<b>Amusement and Recreational Machines and/or Gaming:</b> Includes amusement machines (including video and pinball machines) that do not provide a pay-out, recreational machines (including slot machines) that provide a pay-out to the player, and non-gambling online video game services within MWR facilities.	001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
37	Animal Care	<b>Animal Care:</b> Service established for boarding pets including other amenities associated with boarding pets (e.g., grooming and incidentals).	094	Boarding	Record income and expense associated with animal boarding operations at kennels. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			095	Grooming	Record income and expense associated with animal grooming operations at kennels. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			096	Veterinary Care	Record income and expense associated with the operation of private animal care (veterinary) services. Also includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
38	<b>Vehicle Storage</b>	<b>Vehicle Storage:</b> Parking compound for storage of authorized patrons' vehicles (e.g., cars, motorcycles, boats, recreational vehicles, and associated trailers).	097	Vehicle Storage	Record income and expense associated with recreational vehicle (RV) storage services. RV storage services can be offered on-base and at off-base recreation areas. This service provides authorized customers a place to store campers, motor homes, power boats, off-road vehicles, sail boats, motorcycles, automobiles, or other recreational vehicles. This cost center does not cover used vehicle sales lots. Also includes associated personnel costs, supplies, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
39	<b>Military Service Academy</b>	<b>Military Service Academy:</b> Military or service academy that is an educational institution which prepares candidates for service in the officer corps of the Army, the Navy, Marines, Air Force or Coast Guard.	098	Cadet Programs	Record income and expense associated with cadet arts and crafts, cadet media, allied arts, theater varsity and other miscellaneous moral and welfare cadet programs. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			099	Sport Programs	Record income and expense associated with cadet sports programs. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			100	Athletic Associations	Record income and expense associated with Military Service Academy athletic associations also known as athletic booster clubs. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSLG)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
40	<b>Clubs - Membership and Non-Membership</b>	<b>Clubs - Membership and Non-Membership:</b> May include food and beverage, catering, social events, entertainment, and other services normally associated with a membership organization. Membership and the payment of dues is at the discretion of each Military Service. Official command functions are not MWR events even when held in MWR facilities.	101	Meeting Center - Club	Record income and expense related to personnel such as the manager, assistant manager, secretarial staff, and supplies (not attributable to other cost centers) when clubs are used as a meeting center for non-APF authorized meetings. Other items include dues, concessions, admission, and sales revenue of items sold at the cashiers' cages, and the cost of related items. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			102	Social Events	Record income and expense related to club use for non-APF authorized social events. Include personnel such as the manager, assistant manager, secretarial staff, and supplies (not attributable to other cost centers). Other items include dues, concessions, admission, and sales revenue of items sold at the cashiers' cages, and the cost of related items. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			004	Entertainment	Record income and expense associated with amusement or diversion. Includes entertainment provided by performers, entertainment equipment, gaming, parties, concerts, dances, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			007	Food & Beverage - Catering	Record income and expense associated with catering operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX
50	<b>Special Interests - Flying</b>	<b>Special Interests - Flying:</b> Flying (aero) operations such as rental of aircraft, storing aircraft owned by members, providing flying instruction, and other related services.	103	Flying Operations	Record income and expense associated with special interest group flying (aero) operations such as rental of aircraft, storing aircraft owned by members, providing flying instruction, and other related services. Other income includes membership dues, initiation fees, etc. Record expenses including personnel and related benefits, supplies, depreciation of equipment and so forth. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
51	Special Interests - Scuba Diving	<b>Special Interests - Scuba Diving:</b> Includes activities for groups or individuals having an interest in aquatic and scuba-type activities, sponsored dives, etc.	104	Scuba Diving Operations	Record income and expense associated with operations of special interest group scuba diving. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
52	<b>Special Interests - Parachute &amp; Sky Diving</b>	<b>Special Interests - Parachute &amp; Sky Diving:</b> Includes instruction, sponsored jumps, competitions, etc.	105	Parachute & Sky Diving Operations	Record income and expense associated with the voluntary membership of persons with common interest related to the special interest group parachute and sky diving club. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
53	<b>Special Interests - Rod &amp; Gun/Skeet</b>	<b>Special Interests - Rod &amp; Gun/Skeet:</b> Skeet, trap, other shooting programs, instruction, competitions, resale, food and beverage operations, etc. Includes paintball operations.	106	Rod & Gun/Skeet Operations	Record income and expense associated with special interest group skeet and trap ranges. Includes skeet range use fee, skeet birds and personnel expense, applicable depreciation, and other related expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
54	<b>Special Interest - Performing Arts</b>	<b>Special Interest - Performing Arts:</b> Programs that provide opportunities for skill development through formal or informal instruction as well as opportunities for self-directed recreation at theater centers, dinner theaters, music centers, performing arts centers, pageants, special entertainment events, and community activities.	107	Performing Arts Operations	Record income and expense associated with special interest group theater operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
55	<b>Special Interests - Other</b>	<b>Special Interests - Other:</b> These programs are more highly specialized, appeal to a limited audience, and are supported through user fees.	108	Other Special Interest Operations	Record income and expense associated with the operation of other special interest programs not listed as a separate category. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
70	Recycling	<b>Recycling:</b> MWR programs authorized to administer recycling programs and receive revenues. Note, Recycling is an APF activity. However, Region MWR activities may provide manpower and support services to maintain collection, accounting, and other program management functions. Prior to undertaking support to a recycling program, a Memorandum of Understanding must be established.	109	Recycling Operations	Record income and expense associated with the operation the recycling program. Include supplies, depreciation, personnel costs, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
71	Chaplain Services	<b>Chaplain Services:</b> Programs designed to provide religious and spiritual support and services to personnel.	110	Chaplain Operations	Record income and expense associated with chaplain operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
72	Resale Programs - Stand Alone	<b>Resale Programs - Stand Alone:</b> Stand alone resale programs that are not associated with another NAF or facility activity. An example is the sale of excess inventory.	015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
80	Special Purpose Funds	<b>Special Purpose Funds:</b> NAFIs established for a specific general and administrative purpose to support more than one Program Group. This activity is to be used for all Special Purpose Funds. No other activity is to be used.	111	Special Purpose Fund Operations	Record income and expense associated with special purpose fund operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
81	Supplemental Mission Funds	<b>Supplemental Mission Funds:</b> A NAFI designated to receive NAFs generated as the result of installation operation of mission programs such as training, food service, education, and security. This activity is to be used for all Supplemental Mission Funds that do not align to another activity.	112	Supplemental Mission Fund Operations	Record income and expense associated with supplemental mission fund operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
90	Miscellaneous Morale & Welfare	<b>Miscellaneous Morale &amp; Welfare:</b> Morale & Welfare services and events not listed as separate activities. Can include barber shops, taxi services, fund raising events and other Morale & Welfare activities. The Marine Corps typically records these services under Exchange Services. This activity includes both Category B and Category C activities.	113	Barber and Beauty Shops	Record income and expense associated with the operation of barber and beauty shops not associated with club operations. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			114	Dining Halls Support	Record expense related to expendable supplies in connection with decorations for holidays and special festive occasions. If equipment is purchased through NAF, applicable depreciation is expensed. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			115	Fund Raising Events	Record all income and expense including operation of concessions, sales, cash handling, and ticket sales, for base fund raising events for MWRF purposes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			116	Taxi Services	Record income and expense associated with hiring of motor vehicles which are operated by a driver assigned by the NAFI. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			117	Vehicle Rental	Record income and expense associated with auto rental services for transportation purposes by the NAFI. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			118	Other Miscellaneous Morale and Welfare	Record income and expense associated with all other miscellaneous morale and welfare activities not classified under other cost centers codes. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			001	Arcade Machines	Record income and expense associated with arcade machines from either fund-owned or vendor-owned machines. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			002	Bar	Record income and expense associated with beverage/bar operations to include special function bar sales and expenses, supplies, depreciation related to the bar, and costs for personnel assigned to the beverage/bar operation (bar, manager, bartenders, bar backs, waiters, waitresses, etc.). Does not include expenses related to Common Support (Overhead) cost centers.	XX
			003	Bingo	Record income and expense associated with operating a bingo program to include sales, cost of prizes, cash or merchandise, personnel costs (for all personnel assigned to the bingo operation (for example, caller and cashier), door prizes, supplies. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSGL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			004	Entertainment	Record income and expense associated with amusement or diversion. Includes entertainment provided by performers, entertainment equipment, gaming, parties, concerts, dances, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			006	Equipment Rental	Record income and expense associated with equipment rental operations. Limited to equipment purchased with NAF for the purpose of being rented to customers to support their special interests. Also includes personnel costs, supplies, cost of sales, related depreciation, etc. Does not include expenses related to Common Support (Overhead) cost centers. Equipment rental is limited to Category C functions.	XX
			007	Food & Beverage - Catering	Record income and expense associated with catering operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			008	Food & Beverage - Snack Bar	Record income and expense associated with snack bar food and beverage operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			009	Food & Beverage - Table Service, Name Brand Casual Dining	Record income and expense associated with table service and name brand casual dining operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. An example of Name Brand Casual Dining is the Chili's restaurant.	XX
			010	Food & Beverage - Themed Food	Record income and expense associated with themed food operations and related costs, personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers. Examples of Themed Food are the Java Cafe and Strike Zone.	XX
			011	Food & Beverage - All Other	Record income and expense associated with all other food and beverage operations and related costs not included as part of a separately listed cost center. Includes personnel, supplies, and related depreciation expenses. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			012	Instruction & Classes	Record income and expense associated with customer participation in instructional programs and classes. Includes personnel expense, operating expenses, and other related expenses including depreciation. Does not include expenses related to Common Support (Overhead) cost centers.	XX

Nonappropriated Fund Standard General Ledger (NAFSL)  
Activity and Cost Center Codes Listing

(XX)	Activities	Activity Definition	(XXX)	Cost Centers	Cost Center Definition	Service Specific (XX)
			014	Recreational Machines (Slot Machines)	Record income and expense related to operating slot machines that return money or tokens redeemable in money. Includes all direct expenses such as personnel costs, supplies, and so on. Show all club expenses and income directly relating to slot machine operations. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			015	Resale	Record income and expense associated with the acquisition and resale of merchandise and services conducted by NAFI programs or their concessionaires. Specifically excluded from this definition are user fees, interest, funds provided from APFs, vending machine sales, and other sources of income not directly related to the sale or resale of merchandise and services. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			016	Space Rental	Record income and expense associated with event space rentals. Includes all personnel costs, supplies, related depreciation expense, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			017	Training	Record income and expense associated with staff training. Includes training for instructors, supervisors, etc. Excludes training and lessons given to customers as part of instructional classes. Includes all personnel costs, supplies, etc. Does not include expenses related to Common Support (Overhead) cost centers.	XX
			018	Vending Machines	Record income and expense associated with the operation of fund owned or leased vending machines including all items that are directly identified to this cost center such as sales, cost of sales, and other operating expenses. Also includes commissions from vend or owned machines. Does not include repair, maintenance, and servicing of vending machines or expenses related to Common Support (Overhead) cost centers. USMC reports under Marine Corps Exchange.	XX