

SCHEDULE C – DEPRECIABLE FIXED ASSETS

GENERAL

Columns A and B are to be used only for fixed assets in which Reclamation has granted the Concession Contractor the right to make improvements pursuant to the Concession Facilities Improvement Program (CFIP) pursuant to the concession contract.

The costs of Concession Capital Improvements are to be entered in Column A and B

Concession Contractors showing amounts in Columns A or B that are damaged by some event (hereinafter "Destruction Event") whether said damage is covered in whole or in part or not covered by insurance, Replacement may or may not be required by Reclamation. If replacement is required, and not completed, the concession contractor will be in breach of Contract. Any actions necessitated by a Destruction Event shall be reviewed and approved in an expedited manner inconsistent with the CFIP previously approved or as may be modified in writing and approved by Reclamation. Absent written approval from Reclamation prior to the expenditure of insurance proceeds, insurance proceeds must be utilized to restore the Concession area to its state before the Destruction Event.

In Columns A or B, enter the Concession Contractor's capital costs of all alterations, additions, and improvements approved pursuant to the CFIP. The CFIP does not include routine repairs and maintenance. The Concession Contractor should expense routine repairs and maintenance

Columns D, E, and F relate to personal property assets such as transportation, furniture, movable fixtures, equipment, and other personal property in which the Concession Contractor intends to use in the Concession area or at other locations. The completion of Columns D-F are optional.

Concession Contractors showing amounts on lines 2, 3, and 7 must complete Schedule L, "Additions to and Disposals of Fixed Assets," giving details of the acquisition or disposal of assets.

- Line 1. Enter in the appropriate columns the fixed asset balances at the beginning of the year. The amounts entered must agree with the amounts on Line 4, ending balance on the previous year's report. If the amounts do not agree, attach an explanation.
- Line 2. Enter in the appropriate columns additions to fixed assets during the current year.
- Line 3. Enter in the appropriate columns disposals of fixed assets during the current year.
- Line 4. Subtract Line 3 from the sum of Lines 1 and 2 and enter the amount.
- Line 5. Enter in the appropriate columns the accumulated depreciation balances at the beginning of the year. The amounts entered must agree with the amounts on Line 8, ending balance on the previous year's report. If the amounts do not agree, attach an explanation.
- Line 6. Enter in the appropriate columns the depreciation of fixed assets during the current year.
- Line 7. Enter in the appropriate columns the accumulated depreciation of fixed assets disposed of during the current year.
- Line 8. Subtract Line 7 from the sum of Lines 5 and 6 and enter the amount.
- Line 9. Subtract Line 8 from Line 4 and enter the amount.

Concession Contractor

Year Ending:

Depreciable Fixed Assets

Schedule C

	Approved Improvements to Real Property			Other Assets				Total
	Infrastructure Improvements A	Facilities Improvements B	Other Improvements C	Transportation Equipment D	Furniture, Fixtures, & Equipment E	Other F	G	
Cost								
1. Prior Year Balance								
*2. Additions this Year								
*3. Disposals this Year								
4. Ending Balance (Carry Column G to Schedule B, Line 10)								
Accumulated Depreciation								
5. Prior Year Balance								
6. Depreciation this Year								
*7. Accumulated Depreciation on Assets Disposed this Year								
8. Ending Balance (Carry Column G to Schedule B, Line 11)								
9. Net Depreciable Fixed Assets, End of Year (Carry Column G to Schedule B, Line 12)								

* If any entries are made on Lines 2, 3, or 7, complete Schedule L

SCHEDULE D – STATEMENT OF CASH FLOWS

- Line 1. Enter the amount of cash received from customers.
- Line 2. Enter the amount of cash paid for merchandise.
- Line 3. Enter the amount of cash paid for wages and other operating expenses.
- Line 4. Enter the amount of cash paid for interest.
- Line 5. Enter the amount of cash paid for taxes.
- Line 6. Enter the amount of cash paid to the Bureau of Reclamation.
- Line 7. Add Lines 1 through 6.
- Line 8. Enter the amount paid to acquire fixed assets.
- Line 9. Enter the amount of money received from the sale of assets.
- Line 10. Enter the amount of money received from the sale of land.
- Line 11. Enter the description and amounts for other investing activities not shown elsewhere.
- Line 12. Add Lines 8 through 11.
- Line 13. Enter the amount of the increase or decrease in intercompany receivables.
- Line 14. Enter the amount of cash received from the issuance of stock.
- Line 15. Enter the amount of cash paid to retire outstanding bonds.
- Line 16. Enter the amount of the dividends paid to the shareholders.
- Line 17. Enter the description and amounts for other financing activities not shown elsewhere.
- Line 18. Add Lines 13 through 17.
- Line 19. Add Lines 7, 12, and 18.
- Line 20. Enter the amount shown on Schedule B, 2nd Column, Line 1
- Line 21. Add Lines 19 and 20. The sum should equal the amount shown on Schedule B, 1st Column, Line 1
- Line 22. Enter the amount shown on Schedule A, Line 32.
- Line 23. Enter the amount shown on Schedule C, Column G, Line 6.
- Line 24. Enter the amount shown on Schedule A, Line 18.
- Line 25. Enter the amount of provision for losses on accounts receivable.
- Line 26. Enter the amount shown on Schedule A, Line 24.
- Line 27. Enter the amount of the increase or decrease in the inventory.
- Line 28. Enter the amount of the increase or decrease in the accounts receivable.
- Line 29. Enter the amount of the increase or decrease in the other assets.
- Line 30. Enter the amount of the increase or decrease in the prepaid expenses.
- Line 31. Enter the amount of the increase or decrease in the accounts payable.
- Line 32. Enter the amount of the increase or decrease in the franchise fee payable.
- Line 33. Enter the amount of the increase or decrease in the accrued liabilities.
- Line 34. Enter the amount of the increase or decrease in the advance deposits.
- Line 35. Enter the amount of the increase or decrease in the other liabilities.
- Line 36. Enter the amount of the increase or decrease in the division equity.
- Line 37. Sum lines 23 through 36 and add or subtract the difference from Line 22.

Concession Contractor

Year Ending:

Statement of Cash Flows – Direct Method

SCHEDULE D

Cash Flows From Operating Activities

- 1. Cash received from customers
- 2. Cash paid for merchandise
- 3. Cash paid for wages and other operating expenses.....
- 4. Cash paid for interest
- 5. Cash paid for taxes.....
- 6. Cash paid to Bureau of Reclamation
- 7. Net Cash Flows Provided (Used) by Operating Activities

Cash Flow From Investing Activities

- 8. Purchase of fixed assets
- 9. Purchase from sale of equipment.....
- 10. Purchase from sale of land
- 11. Other
- 12. Net Cash Flow Provided (Used) by Investing Activities

Cash Flow From Financing Activities

- 13. Net increase or decrease in intercompany receivable account.....
- 14. Cash received from issuing stock.....
- 15. Cash paid to retire bonds
- 16. Cash paid for dividends
- 17. Other
- 18. Net Cash Flows Provided (Used) by Financing Activities
- 19. **NET INCREASE (DECREASE) IN CASH**
- 20. CASH AT THE BEGINNING OF YEAR (Schedule B, 2nd. Column, Line 1)
- 21. CASH AT END OF YEAR (Schedule B, 1st Column, Line 1)

Reconciliation of Net Income to Net Cash Provided by Operations

- 22. Net Income (Schedule A, Line 32)
- Adjustments to reconcile net income to net cash provided by operating activities
- 23. Depreciation expense (Schedule C, Column G, Line 6)
- 24. Amortization expense (Schedule A, Line 18)
- 25. Provision for losses on accounts receivable.....
- 26. Gain or loss on sale of fixed assets (Schedule A, Line 24).....
- 27. (Increase) Decrease in inventories
- 28. (Increase) Decrease in accounts receivable.....
- 29. (Increase) Decrease in other assets.....
- 30. (Increase) Decrease in prepaid expenses
- 31. (Increase) Decrease in accounts payable
- 32. (Increase) Decrease in franchise fee payable
- 33. (Increase) Decrease in accrued liabilities
- 34. (Increase) Decrease in advance deposits
- 35. (Increase) Decrease in other liabilities.....
- 36. (Increase) Decrease in division equity.....
- 37. Net Cash Provided by Operating Activities

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE E – NOTES TO THE FINANCIAL STATEMENTS

There should be included in the notes a description of all significant accounting policies followed by the reporting entity. Commonly required disclosures include, but are not limited to, policies relating to:

- A. Accounting Method
- B. Depreciation Method
- C. Amortization of Intangibles
- D. Inventory Pricing
- E. Pension, Profit Sharing, and Stock Option Plans
- F. Computation of Net Income per Share
- G. Amortization of the Cost in Excess of Net Assets of Business Acquired
- H. Accounting for Income Taxes

The following are typical items and those items specific to concessions operating on the Federal estate with respect to which all significant facts should be disclosed and characterized through such notes:

- A. Long-Term Debt Agreements (including interest rate and payment term)
- B. Leases
- C. Contingent Liabilities
- D. Pending Lawsuits
- E. Pension and Profit Sharing Plans
- F. Income Taxes
- G. Changes in Accounting Methods
- H. Long-Term Contracts
- I. Extraordinary Items of Income or Expenses
- J. Related Party Transactions, including loan agreements and inter-company charges (such as management fees and corporate overhead expenses)
- K. Consulting agreements and contract services
- L. Concession Contractor assets used to provide the services authorized in the concession contract that are also used by the Concession Contractor for activities not related to the concession
- M. Allocation to the concession of revenues, expenses, and net income generated by the assets identified under the previous item (item L.)

Concession Contractor

Year Ending:

Notes to the Financial Statements

SCHEDULE E

SCHEDULE F – DETAILS OF GROSS REVENUES

Enter on the appropriate lines the gross revenues from each of the services listed. Enter subtotal by department, as indicated. Amounts entered in the "This Year Departmental Total" column must be forwarded to Schedule G. Total gross revenue amounts reported on Schedules A, F, and G must be the same. The Schedule G totals from the prior year will be used to complete the prior year column for Schedule F. If the Contractor determines that prior year information was incorrect, an explanation of the correction must be attached.

Concession Contractor

Year Ending:

		Details of Gross Revenues		SCHEDULE F	
		This Year Departmental Total 20__	Percent of all Revenues for 20__	Last Year Departmental Total 20__	Percent of all Revenues for 20__
LODGING Sch G Col ____					
1.	Hotel and Motel	_____	_____	_____	_____
2.	Cabins and Cottages	_____	_____	_____	_____
3.	Tent Cabins	_____	_____	_____	_____
4.	Backcountry	_____	_____	_____	_____
EMPLOYEE MEALS and LODGING Sch G Col ____					
5.	Employee Lodging	_____	_____	_____	_____
6.	Employee Food	_____	_____	_____	_____
FOOD Sch G Col ____					
7.	Restaurant (Full Service)	_____	_____	_____	_____
8.	Cafeteria	_____	_____	_____	_____
9.	Snack Bar and Fast Food	_____	_____	_____	_____
10.	Alcoholic Beverage Bar	_____	_____	_____	_____
SOUVENIRS Sch G Col ____					
11.	Gifts, Curios	_____	_____	_____	_____
12.	Genuine Authorized Native Handcraft	_____	_____	_____	_____
GENERAL MERCHANDISE Sch G Col ____					
13.	Grocery	_____	_____	_____	_____
14.	Package Liquor	_____	_____	_____	_____
15.	Photographic	_____	_____	_____	_____
16.	Other (Identity)*	_____	_____	_____	_____
CAMPGROUNDS Sch G Col ____					
17.	Tents	_____	_____	_____	_____
18.	RV Camping (without hook-ups)	_____	_____	_____	_____
19.	RV Camping (with hook-ups)	_____	_____	_____	_____
20.	RV Park (All other RV revenues excluding camping)	_____	_____	_____	_____
AUTO SERVICE Sch G Col ____					
21.	Fuel and Oil	_____	_____	_____	_____
22.	Parts, Service and Other	_____	_____	_____	_____
MARINA Sch G Col ____					
23.	Slips and Mooring	_____	_____	_____	_____
24.	Houseboat Rental	_____	_____	_____	_____
25.	Boat and Motor Rental	_____	_____	_____	_____
26.	Fuel and Oil	_____	_____	_____	_____
27.	Boat and Motor Sales	_____	_____	_____	_____
28.	Boat Repair	_____	_____	_____	_____
29.	Dry Storage	_____	_____	_____	_____
30.	Other (Identity)*	_____	_____	_____	_____
TRANSPORTATION Sch G Col ____					
31.	Boat	_____	_____	_____	_____
32.	Cruise Ship	_____	_____	_____	_____
33.	Vehicle	_____	_____	_____	_____
34.	Other (Identity)*	_____	_____	_____	_____
35.	Saddle Horse and Livery	_____	_____	_____	_____
36.	Float Trip and River runners	_____	_____	_____	_____
ADDITIONAL REVENUE SOURCES Sch G Col ____					
37.	Skiing Fees (Cross Country Fees and Lift Tickets)	_____	_____	_____	_____
38.	Vending Machine	_____	_____	_____	_____
39.	Bathhouse	_____	_____	_____	_____
40.	Canoe and Tube Rental	_____	_____	_____	_____
41.	Rentals (Auto, Equipment, Other)	_____	_____	_____	_____
42.	Hunting Guides	_____	_____	_____	_____
43.	Guide and Instructional Service	_____	_____	_____	_____
44.	Health Service	_____	_____	_____	_____
45.	Golf Sales	_____	_____	_____	_____
46.	Catalog Sales	_____	_____	_____	_____
47.	Other (Identity)*	_____	_____	_____	_____
48.	Other (Identity)*	_____	_____	_____	_____
49.	Other (Identity)*	_____	_____	_____	_____
50.	TOTAL GROSS REVENUES (Schedule G, Column A, Line 2)	_____	_____	_____	_____

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULES G AND G1 – DEPARTMENTAL INCOME AND EXPENSES (AND CONTINUATION SHEETS AS ARE NECESSARY)

GENERAL

The schedule of departmental income provides for the identification and presentation of financial data in a format that isolates and defines the operations of each revenue and cost center and provides a basis for internal and external comparisons.

Concession Contractors providing services at several locations within an area may consolidate the results of the operations by department.

This schedule provides columns for a breakdown of departmental income. The departmental breakdown required is identified on Schedule F. Not all, perhaps none, of the Concession Proposals will contain every type of income contemplated on Schedule F. If revenues and/or expenses for the initial year and each subsequent year are allocable to a department listed on Schedule F, please assign each type of Departmental Income to a column in the order listed on Schedule F. For example, if income for three departments are reportable, then results would be reported in columns B - D with total results reported in column A. If at any time after beginning operations, the Contractor, with the approval of Reclamation, has additional, fewer or different, departments, include the results of discontinued or new operations for the reporting period in the appropriate department, clearly indicate the date that services are added, withdrawn or changed, and add any clarifying notes to allow proper analysis of the financial results as compared to the prior years.

If additional columns are needed, use Schedule G-1 (continuation sheet). Please number the continuation sheets and continue to identify departmental columns in alphabetical order (e.g., E, F, and G).

Column A must reflect the total of all entries on all other columns, including those on the continuation sheets.

- Line 1. Enter the name of the department as identified on Schedule F.
- Line 2. Enter, by department, the total gross revenues accruing to the concession from all sales. The amount entered should be exclusive of sales, excise, or other taxes collected for any taxing authority. If any taxes are included, please indicate.
- Line 3. Self-Explanatory.
- Line 4. Subtract Line 3 from 2 and enter the amount, by department.
- Line 5. Enter, by department, the beginning inventory. The amount entered must agree with amounts on Line 7, ending inventory of the previous year's report. If the amounts do not agree, attach an explanation.
- Line 6. Enter, by department, the cost of all purchases at gross invoice price less discounts plus transportation, storage, and delivery charges.
- Line 7. Enter, by department, the amount of the ending inventory.
- Line 8. Subtract Line 7 from the sum of Lines 5 and 6 and enter the amount, by department.
- Line 9. Subtract Line 8 from Line 4 and enter the difference, by department.
- Line 10. Enter, by department, the amount of direct salary and wage expense applicable to each category.
- Line 11. Enter, by department, the allocated portion of payroll taxes, health and life insurance, pension expenses, and other related expenses.

- Line 12. Enter, by department, the sum of Lines 10 and 11.
- Line 13. Enter, by department, the remuneration paid to authorized agents for business secured, including travel agents' commissions.
- Line 14. Enter, by department, the cost of direct operating supplies.
- Line 15. Enter, by department, the cost of all Federal, State, and local licenses, permits, and fees.
- Line 16. Enter, by department, the cost of reservation and booking activities.
- Line 17. Enter, by department, the cost of laundry and uniforms.
- Line 18. Enter, by department, the cost of china, silver, and glass.
- Line 19. Enter, by department, the cost of equipment rental.
- Line 20. Enter, by department, the cost of contract services.
- Line 21. Enter, by department, the cost of transportation expense (including fuel and oil which includes both vehicles and boats).
- Line 22. Enter, by department, the cost of spoilage.
- Line 23. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
- Line 24. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
- Line 25. Enter, by department, the description and cost incurred for direct expenses not shown elsewhere.
- Line 26. Add Lines 13 through 25 and enter the amount, by department.
- Line 27. Add Lines 12 and 26 and enter the amount, by department.
- Line 28. Subtract Line 27 from Line 9 enter the amount, by department.

Concession Contractor

Year Ending:

Departmental Income and Expenses

SCHEDULE G

*The Col A total is reported on Sch A on Line indicated		A	B	C	D	E
	Total All Columns					
1.	Department.....					
2.	GROSS REVENUES (*Sch A, Line 1)					
3.	RETURNS AND ALLOWANCE (*Sch A, Line 2)					
4.	NET SALES (*Sch A, Line 3)					
Cost of Sales						
5.	Inventory, Beginning.....					
6.	Plus Purchases					
7.	Less Ending Inventory.....					
8.	TOTAL COST OF SALES (*Sch A, Line 4)					
9.	GROSS PROFIT (*Sch A, Line 5)					
Direct Expenses						
Direct Labor						
10.	Salaries and Wages					
11.	Payroll Taxes and Benefits.....					
12.	TOTAL DIRECT LABOR					
Other Direct						
13.	Commissions.....					
14.	Operating Supplies.....					
15.	Licenses and Fees					
16.	Reservation Expense					
17.	Laundry and Uniforms.....					
18.	China, Silver, and Glass.....					
19.	Equipment Rental.....					
20.	Contract Services					
21.	Transportation Expense					
22.	Spoilage					
23.	Other (Identify)*					
24.	Other (Identify)*					
25.	Other (Identify)*					
26.	TOTAL OTHER DIRECT					
27.	TOTAL DIRECT (*Sch A, Line 6)					
28.	Department Income (Loss) (*Sch A, Line 7)					

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

Concession Contractor

Year Ending:

Departmental Income and Expenses (continuation sheet)

SCHEDULE G1

*The Col A total is reported on Sch A on Line indicated	F	G	H	I	J
1. Department.....					
2. GROSS REVENUES (*Sch A, Line 1)					
3. RETURNS AND ALLOWANCE (*Sch A, Line 2)					
4. NET SALES (Schedule A, Line 3)					
Cost of Sales					
5. Inventory, Beginning.....					
6. Plus Purchases					
7. Less Ending Inventory.....					
8. TOTAL COST OF SALES (*Sch A, Line 4)					
9. GROSS PROFIT (*Sch A, Line 5)					
Direct Expenses					
Direct Labor					
10. Salaries and Wages					
11. Payroll Taxes and Benefits.....					
12. TOTAL DIRECT LABOR					
Other Direct					
13. Commissions.....					
14. Operating Supplies.....					
15. Licenses and Fees					
16. Reservation Expense					
17. Laundry and Uniforms					
18. China, Silver, and Glass.....					
19. Equipment Rental.....					
20. Contract Services					
21. Transportation Expense					
22. Spoilage					
23. Other (Identify)* _____					
24. Other (Identify)* _____					
25. Other (Identify)* _____					
26. TOTAL OTHER DIRECT					
27. TOTAL DIRECT (*Sch A, Line 6)					
28. Department Income (Loss) (*Sch A, Line 7)					

* All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE H – INDIRECT OPERATING EXPENSES

UNDISTRIBUTED DEPARTMENTAL EXPENSES

- Line 1. Enter wages and benefits paid to employees conducting repair and maintenance for the concession. These salary and benefit expenses should not include amounts shown in Schedule G, Lines 10 and 11.
- Line 2. Enter total expenditures of material purchases for concession-related repair and maintenance activities.
- Line 3. Enter total expenditures for third-party contract services for concession-related repair and maintenance activities (e.g., window repair, plumbing, electrical).
- Line 4. Enter total expenditures for third-party contract services for non-repair and maintenance related activities (e.g., garbage removal, window washing, security services).
- Line 5. Enter the cost of utilities, such as coal, oil, gas, and other fuels; electricity; water; and sewage.
- Line 6. Enter the cost of security expenses not acquired through a third-party contract service.
- Line 7. Enter description and amount for other undistributed departmental expenses that exceed \$10,000 annually.
- Line 8. Enter description and amount for other undistributed departmental expenses that exceed \$10,000 annually.
- Line 9. Enter the sum of all other undistributed departmental expenses that are less than \$10,000.
- Line 10. Add lines 1 through 9 and enter the amount.

GENERAL AND ADMINISTRATIVE EXPENSES

- Line 11. Enter the amount from Schedule J, Line 21, plus the related payroll taxes.
- Line 12. Enter the amount incurred for administrative and general salaries, other than officers' salaries, and amounts shown on Schedule G, Departmental Income and Expenses, and include related payroll taxes.
- Line 13. Enter the cost of all phases of employee administration, including drug testing.
- Line 14. Enter the cost of all credit card charge and bank charge expense.
- Line 15. Enter the cost of telephones and other communications-related expenditures.
- Line 16. Self-Explanatory.
- Line 17. Self-Explanatory.
- Line 18. Self-Explanatory.
- Line 19. Enter the fees charged by a management organization for management services.
- Line 20. Enter the amount charged to the Concession Contractor by a parent company for services rendered.
- Line 21. Self-Explanatory.
- Line 22. Self-Explanatory.
- Line 23. Self-Explanatory – specific consulting relationships should be described in Schedule E.
- Line 24. Self-Explanatory.
- Line 25. Self-Explanatory.
- Line 26. Self-Explanatory.
- Line 27. Self-Explanatory.
- Line 28. Self-Explanatory.
- Line 29. Enter description and amount for the cost incurred for general and administrative costs not shown elsewhere.
- Line 30. Enter the description and amount for cost incurred for general and administrative costs not shown elsewhere.
- Line 31. Enter the description and amount for cost incurred for general and administrative costs not shown elsewhere.
- Line 32. Add Lines 11 through 31 and enter the amount.

Concession Contractor

Year Ending:

Indirect Operating Expenses

SCHEDULE H

Undistributed Departmental Expenses

- 1. Concession Facility Repair and Maintenance Labor Expense
- 2. Concession Facility Repair and Maintenance Material Expense
- 3. Concession Facility Repair and Maintenance Contract Service Expense.....
- 4. Non-facility Repair and Maintenance Contract Services Expense
- 5. Utilities Expense
- 6. Security Expense.....
- 7. Other (Identify)*
- 8. Other (Identify)*
- 9. Miscellaneous Undistributed Departmental Expenses.....
- 10. Total Undistributed Departmental Expenses (To Sch A, Line 8).....

General and Administrative Expenses

- 11. Owner's, Officer's, and Partner's Salaries; Payroll Taxes; and Benefits
(From Schedule J, Line 21)
- Other Salaries, Payroll Taxes, and Benefits:
- Office/Manager's Office
- Accounting/Finance
- Human Resources/Personnel.....
- Information System/Data Processing.....
- Marketing/Promotion.....
- Other (Identify)
- 12. Total Other Salaries, Payroll Taxes, and Benefits
- 13. Employee Recruitment, Personnel, and Training.....
- 14. Credit Card Charges and Bank Charges
- 15. Telecommunications.....
- 16. Advertising and Promotional Expense
- 17. Contributions
- 18. Complimentary.....
- 19. Management Fees.....
- 20. Corporate Overhead
- 21. Legal and Professional Fees
- 22. Accounting and Audit Fees.....
- 23. Consulting Agreements
- 24. Bad Debts.....
- 25. Office Expense
- 26. Postage and Freight
- 27. Travel Expenses.....
- 28. Dues and Subscriptions.....
- 29. Other (Identify)*
- 30. Other (Identify)*
- 31. Other (Identify)*
- 32. Total General and Administrative Expenses (To Sch A, Line 9).....

*All "Other" items over \$10,000 should be identified on Schedule K (Supporting Schedule).

SCHEDULE I – COMPUTATION OF GOVERNMENT FEES

- Line 1. Enter the amount of the flat fee specified in the contract or permit.
- Line 2. Enter the amount from Schedule A, Line 1.
- Line 3-5. Identify and enter the amount of other gross revenues from all other sources listed on Schedule F, Lines 47-49.
- Line 6. Add lines 3 through 5 and enter the amount.
- Line 7. Enter the amounts applicable to authentic United States Indian, Alaskan Native, Native Samoan, and Native Hawaiian Handcraft.
- Line 8. Enter only the amount applicable to the categories provided.
- Line 9. Enter only the amount applicable to the categories provided.
- Line 10. Enter only the amount applicable to the categories provided.
- Line 11. Enter only the amount applicable to the categories provided.
- Line 12. Enter only the amount applicable to the categories provided.
- Line 13. Enter only the amount applicable to the categories provided.
- Line 14. Enter only the amount applicable to the categories provided.
- Line 15. Enter only the amount applicable to the categories provided.
- Line 16. Enter only the amount applicable to the categories provided.
- Line 17. Enter only the amount applicable to the categories provided.
- Line 18. Enter only the amount applicable to the categories provided.
- Line 19. Enter the description and amount for other authorized deductions not shown elsewhere.
- Line 20. Add lines 7 through 19 and enter the amount.
- Line 21. Subtract Line 20 from the sum of Lines 2 and 6 and enter the amount.
- Line 22-24. Enter the percentage rate(s) as stated in the contract or permit. Calculate and enter the appropriate amount.
- Line 25. Add Lines 22 through 24 and enter the amount.
- Line 26-28. Enter the subConcession Contractor's names and amount of commission, fees, or compensation received from the subConcession Contractors shown on Lines 3 through 5.
- Line 29. Add Lines 26 through 28 and enter the amount.
- Line 30. Enter one half (50%) of the amount shown on Line 29.
- Line 31. Add Lines 1, 25, and 30 and enter the amount. This amount should equal the amount shown on Schedule A, Line 10.

Concession Contractor

Year Ending:

Computation of Government Fees

SCHEDULE I

1. Flat Fee.....

Percentage Fee

2. Gross Revenues (Schedule A, Line 1)

PLUS: Other - Identify Amount

3. _____

4. _____

5. _____

6. Total Other Gross Revenues

LESS: Authorized Deductions (if Included in Gross Revenues)

7. Native Handcraft

8. Intracompany Earnings

9. Optional Services.....

10. Charges for Employees' Meals and Lodging.....

11. Cash Discounts on Purchases.....

12. Cash Discounts on Sales.....

13. Returned Sales and Allowances

14. Excise Taxes added to Sales Price.....

15. Gasoline Taxes

16. Cost of Fishing Licenses Fees Sold.....

17. Cost of Postage Stamps Sold

18. Outside of Reclamation Unit Sales (Included in Gross Revenues)

Other Authorized Deductions

19. _____

20. Total Authorized Deductions

21. Total Gross Revenues Subject to Percentage Fee

22. Fee Structure _____ % of _____ =

23. _____ % of _____ =

24. _____ % of _____ =

25. Total Percentage Fee

FIFTY PERCENT OF COMMISSIONS/FEES/COMPENSATION FROM SUBCONCESSION CONTRACTORS

Name of SubConcession Contractor	Amount
26. _____	_____
27. _____	_____
28. _____	_____
29. Total Commission/Fees/Compensation From SubConcession Contractors (Schedule A, Line 25)	_____
30. Fifty Percent of Commission/Fees/Compensation From SubConcession Contractors	_____
31. Total Flat Fee, Percentage Fee, and SubConcession Contractor Fee (Schedule A, Line 10)	_____

SCHEDULE J – INFORMATION ON CORPORATE OWNERS, OFFICERS, AND PARTNERS

Most of the items disclosed are self-explanatory, however, remember that the Schedule J information pertains to each individual area and each individual Concession Contract. Accordingly, if the one individual is an officer in one entity and that entity has two Contracts and one Contract operates two areas, then the entity would submit a Schedule J for all three locations and percentage of time devoted to all other business activities and all three Concession locations cannot exceed 100% for that officer.

If the ownership or control of the Concession Contractor is subject to agreements, including, but not limited to, management contracts and employment contracts that would cause a change in management or a 10% change of ownership upon the occurrence or non-occurrence of certain events, then such terms must be disclosed and attached as part of Schedule J. For example, if the operating agreement of a limited liability company were to be amended to grant an employee the opportunity to purchase an ownership interest of 10% in the limited liability company upon certain events, then that amendment should be included as part of the AFR Schedule J in the year that the amendment is adopted.

Concession Contractor

Year Ending:

Information on Corporate Owners, Officers, and Partners

SCHEDULE J

	A Name	B Title	C % of Time Devoted to Business	D			E Total Wages	F Total Benefits	G Total Amount of Compensation
				Partnership Interest	Common Stock	Preferred Stock			
1.									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									
18.									
19.									
20.									
21.	Total (Schedule H, Line 11)								

* List all officers. In addition, list all owners and partners owning a 10 percent or more direct or indirect interest. If the Concession Contractor has more officers, owners, and partners than the spaces above provide for, please complete an additional schedule. Sole proprietors should not complete this form.

SCHEDULE K – SUPPORTING SCHEDULE

This schedule should include a comprehensive listing of all the expenses that are grouped together under one heading within the label of "Other" that exceed a combined line total of \$10,000. This includes:

- Schedule A – Lines 19, 20, and 26
- Schedule D – Lines 11 and 17
- Schedule F – Lines 16, 30, 34, and 47-49
- Schedule G – Lines 23-25
- Schedule G1 – Lines 23-25
- Schedule H – Lines 7-8 and 29-31

Concession Contractor

Year Ending:

Supporting Schedule

SCHEDULE K

SCHEDULE N – RESERVE ACCOUNT ANNUAL RECONCILIATION

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SCHEDULE O – RESERVE ACCOUNT EXPENDITURES

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SCHEDULE P – OPERATIONAL AND MISCELLANEOUS FINANCIAL STATISTICS

LODGING

- Line 1. Show the number of hotel, motel, cabin, or other lodging units available at month's end. (Exclude all tent and RV site rentals.)
- Line 2. Show the total number of room-nights available (e.g., if 10 rooms were available throughout September, 300 room-nights were available for that month).
- Line 3. Show the total number of room-nights sold.
- Line 4. Show the gross revenues for hotel, motel, cabin, or other lodging units provided by the concession exclude all revenues from tent and RV site rentals. The entries in this row should equal the sum of Lines 1 and 2 of Schedule F.
- Line 5. Show the number of bills processed for hotel, motel, cabin, or other lodging units excluding all tent and RV site rentals.
- Line 6. Self-explanatory.
- Line 7. Show the number of employees operating the hotel, motel, cabin, or other lodging units available at month's end that were paid on an hourly basis.

FOOD AND BEVERAGE (FULL-SERVICE RESTAURANTS)

- Line 8. Show the total number of seats available in the concession's full-service restaurants (full-service restaurants include those establishments where guests order food while seated and subsequently the food is brought to their table by a server).
- Line 9. Show the number of guests/covers who were served in those restaurants.
- Line 10. Show the number of checks/tickets processed in those restaurants.
- Line 11. Self-explanatory.
- Line 12. Show the size (in square feet) of the concession's full-service restaurants, including kitchen, storage, and other back-of-house areas.
- Line 13. Show the number of employees working in the concession's full-service restaurants at month's end who are paid on an hourly basis.

GIFTS AND MERCHANDISE

- Line 14. Show the total number of sales transacted by the concession's gift and merchandise retail operations.
- Line 15. Self-explanatory.
- Line 16. Show the size (in square feet) of the concession's retail operations, including back-of-house areas.
- Line 17. Show the number of employees working in the concession's gift and merchandise operations at month's end who are paid on an hourly basis.

MARINAS

- Line 18. Show the total number of uncovered slips available for lease within the marina at month's end.
- Line 19. Show the number of uncovered slips leased at month's end.
- Line 20. Specify how many times uncovered slip leases changed owners during the month (turnover).
- Line 21. Self-explanatory.

Concession Contractor

Year Ending:

Operational and Miscellaneous Financial Statistics

Schedule P

	Months											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Lodging												
1. Number of Rooms Available												
2. Total Number of Nights Available												
3. Total Number of Nights Sold												
4. Gross Revenues												
5. Room Turnover												
6. Total Number of Guests												
7. Number of Hourly Employees												
Food and Beverage (Full Service Restaurants)												
8. Number of Seats Available												
9. Number of Guest Served												
10. Number of Checks/Tickets												
11. Gross Revenues												
12. Total Square Feet												
13. Number of Hourly Employees												
Gift and Merchandise												
14. Total Number of Sales												
15. Gross Revenues												
16. Total Square Feet												
17. Number of Hourly Employees												
Marinas												
18. Number of Uncovered Slips Available for Lease												
19. Number of Uncovered Slips Leased												
20. Uncovered Slip Turnover												
21. Gross Revenues (Uncovered Slips)												

SCHEDULE P1 – OPERATIONAL AND MISCELLANEOUS FINANCIAL STATISTICS (CONTINUATION SHEET)

- Line 22. Show the total number of covered slips available for lease within the marina at month's end.
- Line 23. Specify how many times covered slip leases changed owners during the month.
- Line 24. Self-explanatory.
- Line 25. Show the total number of dry storage units the concession made available for lease at month's end.
- Line 26. Show the number of dry storage units leased at month's end.
- Line 27. Specify how many times dry storage units changed owners during the month (turnover).
- Line 28. Self-explanatory.
- Line 29. Show the total number of mooring buoys available for lease at month's end.
- Line 30. Show the number of mooring buoys leased at month's end.
- Line 31. Specify how many times mooring buoy leases changed owners during the month (turnover).
- Line 32. Self-explanatory.
- Line 33. Show the total number of houseboats available for rent.
- Line 34. Show the number of days of houseboat rental available for rent (e.g., if 10 houseboats were available throughout September, 300 days of houseboat rental were available for that month).
- Line 35. Show the total number of days during the month the houseboats were used or occupied by paying customers.
- Line 36. Self-explanatory.
- Line 37. Show the number of times houseboats were rented, regardless of the duration of those rentals.
- Line 38. Sum up the number of houseboat users in each rental party.
- Line 39. Show the number of employees operating the marina, including any vessel rental operations, at month's end that are paid on an hourly basis.

MISCELLANEOUS FINANCIAL DATA

- Line 40. Show the total amount of deposits paid by visitors to secure lodging, houseboat, and other rentals in advance of their visit.
- Line 41. Provide an estimate of the value of all concession-related merchandise, food and beverage, and other inventory at month's end. Stipulate the inventory accounting method used for these estimates (e.g., LIFO or FIFO).
- Line 42. Show the total payroll for direct labor during the month. This line-item corresponds to Schedule G, Line 10. Accordingly, the sum of all entries on this line should equal what is entered in Schedule G, Column A, Line 10.
- Line 43. Show the concession's gross revenues during the month from all sources. This line-item corresponds to Schedule G, Line 2. Accordingly, the sum of all entries on this line should equal what is entered in Schedule G, Column A, Line 2.
- Line 44. If not a year-round operation, enter under the appropriate months the concession's opening and closing dates. For the opening date, enter "O," followed by the day of the month. For the closing date, enter "C," followed by the day of the month. If elements of the concession operation opened or closed at different times, enter the dates when the entire operation was opened and closed.

Concession Contractor

Year Ending:

Operational and Miscellaneous Financial Statistics (Continuation Sheet) Schedule P1

	Months											
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Marinas - continued												
22. Number of Covered Slips for Lease.....												
23. Number of Covered Slips Leased												
24. Gross Revenues (Covered Slips)												
25. Number of Dry Storage Units Available for Lease												
26. Number of Dry Storage Units Leased												
27. Unit Turnover.....												
28. Gross Revenues (Dry Storage Units)												
29. Number of Mooring Buoys Available for Lease.....												
30. Number of Mooring Buoys Leased												
31. Mooring Buoys Turnover												
32. Gross Revenues (Mooring Buoys)												
33. Number of Houseboats Available for Rent.....												
34. Number of Days Houseboat Rental Available.....												
35. Number of Days Houseboats Used/Occupied												
36. Gross Revenues (Houseboat Rental)												
37. Number of Times Houseboats Rented.....												
38. Total Number of Houseboat Users												
39. Total Number of Marina Employees												
Miscellaneous Financial Data												
40. Advanced Deposits.....												
41. Inventory (Accounting Method)												
42. Direct Labor Expense												
43. Total Concessions Gross Revenues												
44. Open and Closing Dates.....												

SCHEDULE Q – SUPPLEMENTAL SURCHARGE REPORT

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**SCHEDULE R – SUPPLEMENTAL SURCHARGE ANNUAL
RECONCILIATION REPORT**

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**SCHEDULE S – SUPPLEMENTAL SURCHARGE ACCOUNT
EXPENDITURES REPORT**

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ANNUAL FINANCIAL REPORT – DEFINITIONS

Accounting – The language of business that is used to measure, record, report, and interpret the financial aspects of a business.

Accounts payable – Money your company owes to business creditors for the purchase of outside services and goods.

Accounts receivable – Money owed to your company by other customers.

Amortization – The process of allocating the cost of an asset or the retirement of a liability over a specified number of years.

Contracting Officer – A field level manager.

Assets – In accounting terms, an asset is something having value which may be a tangible object (building and inventory) or an intangible right (patent). Tangible assets are usually categorized as either real property (property of a nature that is affixed to the land) or personal property (property such as equipment). An asset may be permanent, such as land, or possessed for a term (such as a leasehold) or it may have an expiration date (such as a contract date).

Balance sheet – Statement showing the company's financial position at any given point in time. This statement consists of the assets, liabilities and owner's equity.

Capital – Wealth in the form of money invested in the business by its owners.

Cash – Generally, Cash is defined as currency on hand and funds on deposit available for the payment of debts.

Cash flow – The inflow and outflow of money in a business in a specified time. Cash flows differ from profits or losses because of non-cash expenditure and accrual basis accounting.

Contingent liability – A liability that is not necessarily shown on the company's financial statements but should be disclosed and explained in the accountant's notes to the financial statements. Contingent liabilities may be due to a lawsuit and would become a current liability if the company was to lose the suit.

Corporation – An organization that has been chartered by the State in which the individual(s) or company is based.

Current assets – Cash and other assets that can be converted into cash in a short period of time (usually within 1 year). Current assets include cash, marketable securities, accounts receivable (net of an allowance for bad debts), inventory (at lower of cost or market), and prepaid expenses.

Current liabilities – Money that is owed by a company that will be paid within a short period of time (usually within 1 year).

Depreciation – A systematic approach to match the cost of a fixed asset with the expected revenues related to that fixed asset over the expected period during which the asset will be used.

Direct expense – Expenses that are directly related to the volume of gross sales.

Dividend – Payment made to corporate stockholders by the company as a result of their stock ownership rights.

Expenditure – A payment a company makes when it purchases a fixed asset or some other item that does not affect the income statement at the time of purchase.

Expenses – Cost of doing business other than that associated with the purchase of fixed assets or some similar item, such as inventory. These items will affect the income statement immediately upon payment.

Fiscal year – An accounting period of twelve months that does not necessarily end on December 31.

Fixed assets – In accounting terms-Items that are not intended for resale in the ordinary course of business; fixed assets are used in the operation of a service business, a manufacturing business, and the business of reselling the products of others. Examples are buildings, furniture and fixtures, land and improvements.

Fixed costs – Operating costs that remain relatively constant regardless of fluctuations in the gross sales.

General and administrative (G&A) costs – Expenses that are not designated to a specific business area.

Goodwill – Goodwill is a concept of business that allocates the difference between the purchase price of a business and the sum of the individual values for each individual tangible asset purchased to an intangible account that represents the cost of acquiring a business that can not allocated to physical assets.

Gross profit – Gross sales minus the cost of goods sold.

Income statement – See statement of income.

Intangible assets – Items that are important to one's business that are not physical objects. Examples of these would be goodwill, patents, trademarks, and copyrights.

Inventory – Raw materials, partially finished products, finished products and products bought for resale that have not yet been sold.

Liabilities – Debts a company owes to others.

Long-term liabilities – Money that is owed by a company that will not be paid within 1 year.

Net income – Profit at the end of the measurement period after recognition of all expenses. Also known as “the bottom line.” A Net Loss would indicate that the expenses exceed revenues.

Partnership – A business in which two or more individuals, partnerships, or corporations pool their resources and share the profit or loss of the joint venture.

Prepaid expense – Payment of expenses before the company has received the benefit.

Retained earnings – The total cumulative net profit that a business has earned over its lifetime that has not yet been distributed.

Statement of income or losses – Summarizes the financial activity for a specified time period by looking at the gross revenue and the expenses generated by the company. This statement is also called the profit and loss (P&L) statement.