

## Exhibit J – Annual Financial Report

### Concession Contractor Annual Financial Report - General Instructions

The Annual Financial Report (AFR) instruction booklet was prepared by Reclamation to help the preparers of the AFR complete the enclosed schedules. For each schedule, a corresponding page is attached that explains (by line item) the information that needs to be provided in the schedule. Many of the required schedules are similar to statements frequently prepared as part of Generally Accepted Accounting Principles (GAAP) financial statements, however, please note that some of the AFR Schedules require more detail with respect to information. For example, Schedules F and G require detailed information for the revenues and expenses based on the type of activity. If the Concession Contractor's financial statements prepared in compliance with GAAP also use a similar categorization for required information, such statements may be submitted in lieu of the AFR Schedules.

If the Concession Contractor has operations conducted by the same entity that are not related to the Concession Contract, or if multiple Concession Contracts are being operated by the same entity, then the Concession Contractor must submit complete financial statements for the entity that present the financial condition of the Concession Contractor, PLUS the required set of AFR Schedules for each Concession Contract, PLUS such worksheets and schedules as are necessary to document the reasonableness of the allocation of any fixed overhead, officer salaries or similar items.

#### **A. Who Must File**

All Concession Contractors must file a Concession Contractor Annual Financial Report corresponding to each year of operation. Concession Contractors operating in more than one area under the same contract shall prepare a separate report for each area in which the operations are located.

#### **B. When and Where to File**

Concession Contractors must file an AFR within the time period specified in the authorizing document (contract or permit). Concession Contractors shall submit one signed original and one copy to the Contracting Officer administering the area. Failure to submit the complete and accurate Schedules timely shall be considered a significant default of this Contract. In the event that the Concession Contractor determines that a significant possibility exists that a previously submitted AFR schedule contains a material error, then the Concession Contractor must notify Reclamation

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within 30 calendar days. In the event that the Concession Contractor is in default with its vendors, or has been threatened with a lawsuit, or has been sued, Concession Contractor must notify the Contracting Officer within 5 business days.

### **C. Where to Get Report Format**

Concession Contractors may obtain the Concession Contractor Annual Financial Report format from the Contracting Officer or base the reports on the format found in this Exhibit E.

### **D. Rounding**

All entries should be rounded to the nearest dollar and \$0.50 should be rounded to the next highest dollar.


### **E. Requirement for Audit and Review**


All supplemental schedules must be fully completed and submitted by the Concession Contractor. If a Concession Contractor's annual gross revenues equal or exceed \$250,000, the Primary Schedules (Schedules A through F, I, and P of the Concession Contractor Annual Financial Report, below) must be reviewed by independent licensed Certified Public Accountants (CPA) in accordance with all applicable standards recognized by the American Institute of Certified Public Accountants. If annual gross revenues equal or exceed \$1,000,000, the Primary Schedules must be reviewed by an independent CPA in accordance with the same standards mentioned above.

If the Concession Contractor's gross revenues are less than \$250,000, the Concession Contractor is required to complete only Schedules A, B, C, D, E, F, G, H, I, J, K, N, O, P, Q, R, and S. In all events, the AFR Schedules submitted by the principal executive officer and the principal financial officer must include certifications that:

- The signing officers have reviewed the report
- The report does not contain any material untrue statements or material omission or be considered misleading
- The financial statements and related information fairly present the financial condition and the results in all material respects
- The signing officers are responsible for internal controls and have evaluated these internal controls within the previous year (within the previous ninety days for entities with more than \$10,000,000 in gross revenues) and have reported on their findings
- A list of all deficiencies in the internal controls and information on any fraud that involves employees who are involved with internal activities
- Any significant changes in internal controls or related factors that could have a negative impact on the internal controls

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	UNITED STATES DEPARTMENT OF THE INTERIOR BUREAU OF RECLAMATION	Bureau of Reclamation Use Only Date Received: _____									
<h2 style="margin: 0;">CONCESSION CONTRACTOR ANNUAL FINANCIAL REPORT</h2>											
Concession _____ Contractor: _____ Area: _____											
<table style="width: 100%; border: none;"> <tr> <td style="text-align: center;">(Contract or Permit No.)</td> <td style="text-align: center;">(Effective Date)</td> <td style="text-align: center;">(Expiration Date)</td> </tr> <tr> <td><input type="checkbox"/> Corporation</td> <td><input type="checkbox"/> Limited Liability Corporation</td> <td><input type="checkbox"/> Partnership</td> </tr> <tr> <td></td> <td></td> <td><input type="checkbox"/> Sole Proprietorship</td> </tr> </table>			(Contract or Permit No.)	(Effective Date)	(Expiration Date)	<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Corporation	<input type="checkbox"/> Partnership			<input type="checkbox"/> Sole Proprietorship
(Contract or Permit No.)	(Effective Date)	(Expiration Date)									
<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Corporation	<input type="checkbox"/> Partnership									
		<input type="checkbox"/> Sole Proprietorship									
<b>Primary and Supplemental Schedules</b>											
Schedule A	–	Statement of Income									
Schedule B	–	Balance Sheet									
Schedule C	–	Depreciable Fixed Assets									
Schedule D	–	Statement of Cash Flows									
Schedule E	–	Notes to the Financial Statements									
Schedule F	–	Details of Gross Revenues									
Schedule G	–	Departmental Income and Expenses									
Schedule G1	–	Departmental Income and Expenses (Continuation Sheet)									
Schedule H	–	Indirect Operating Expenses									
Schedule I	–	Computation of Government Fees									
Schedule J	–	Information on Corporate Owners, Officers, and Partners									
Schedule K	–	Supporting Schedule									
Schedule L	–	Additions to and Disposals of Fixed Assets									
Schedule N	–	Reserve Account Annual Reconciliation									
Schedule O	–	Reserve Account Expenditures									
Schedule P	–	Operational and Miscellaneous Financial Statistics									
Schedule P1	–	Operational and Miscellaneous Financial Statistics (continuation sheet)									



**CONCESSION CONTRACTOR'S CERTIFICATION**

I certify that this report (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct, and complete report.

	(Concession Contractor's Signature)		(Title)		(Date)
	(Mailing Address)		(Telephone number)		
	(E-Mail Address)		(FAX number)		

Figure 6.j - 1: Lake Berryessa Concession Contract Annual Financial Report

## Lake Berryessa Concession Prospectus

### Schedule A – Statement of Income

- Line 1. Enter the amount shown on Schedule G, Column A, Line 2.  
Line 2. Enter the amount shown on Schedule G, Column A, Line 3.  
Line 3. Subtract Line 2 from Line 1 and enter the amount.  
Line 4. Enter the amount shown on Schedule G, Column A, Line 8.  
Line 5. Subtract Line 4 from Line 3 and enter the amount.  
Line 6. Enter the amount shown on Schedule G, Column A, Line 27.  
Line 7. Subtract Line 6 from Line 5 and enter the amount.  
Line 8. Enter the amount shown on Schedule H, Line 10.  
Line 9. Enter the amount shown on Schedule H, Line 32.  
Line 10. Enter the amount shown on Schedule I, Line 31.  
Line 11. Add Lines 8 through 10.  
Line 12. Subtract Line 11 from Line 7 and enter the amount.  
Line 13. Enter the amount paid or accrued for the rental of facilities. This category will include mostly rental of facilities outside the area boundary. It will exclude the cost to rent equipment, which should be included in the amount entered on Line 6.  
Line 14. Self-Explanatory.  
Line 15. Self-Explanatory.  
Line 16. Self-Explanatory.  
Line 17. Enter the amount shown on Schedule C, Column G, Line 6.  
Line 18. Enter the total year's amortization charge for all classes of intangible assets.  
Line 19. Enter the description of other fixed expenses and amounts for these fixed expenses not shown elsewhere.  
Line 20. Enter the description of other fixed expenses and amounts for these fixed expenses not shown elsewhere.  
Line 21. Add Lines 13 through 20 and enter the amount.  
Line 22. Subtract Line 21 from Line 12 and enter the amount.  
Line 23. Enter the total amount of all interest and dividend revenue accrued and earned during the year.  
Line 24. Enter the total amount of all gains and losses resulting from the sale of assets.  
Line 25. Enter the total amount of all compensation received from concession subcontractors.  
Line 26. Enter the description and income from sources not shown elsewhere.  
Line 27. Add Lines 23 through 26 and enter the amount.  
Line 28. Subtract Line 27 from Line 22 and enter the amount.  
Line 29. Self-Explanatory.  
Line 30. Self-Explanatory.  
Line 31. Add Lines 29 and 30 and enter the amount.  
Line 32. Subtract Line 31 from Line 28 and enter the amount.

# Lake Berryessa Concession Prospectus

Concession Contractor		Year Ending:	
Statement of Income		SCHEDULE A	
		This Year	Last Year
<b>Departmental Income</b>			
1.	Gross Revenues (Schedule G, Column A, Line 2) .....		
2.	Returns and Allowances (Schedule G, Column A, Line 3) .....		
3.	Net Sales (Schedule G, Column A, Line 4) .....		
4.	Cost of Sales (Schedule G, Column A, Line 8) .....		
5.	Gross Profit (Schedule G, Column A, Line 9) .....		
6.	Total Direct Expenses (Schedule G, Column A, Line 27) .....		
7.	Departmental Income (Loss) (Schedule G, Column A, Line 28) .....		
<b>Indirect Operating Expenses</b>			
8.	Undistributed Departmental Expenses (Schedule H, Line 10) .....		
9.	General and Administrative Expenses (Schedule H, Line 32) .....		
10.	Franchise Fees (Schedule I, Line 31) .....		
11.	Total Indirect Operating Expenses .....		
12.	Total Income (Loss) from Operations Before Fixed Expenses .....		
<b>Fixed Expenses</b>			
13.	Rent .....		
14.	Property Taxes .....		
15.	Business/Liability/Property Insurance .....		
16.	Interest Expense .....		
17.	Depreciation (Schedule C, Column G, Line 6) .....		
18.	Amortization .....		
19.	Other (Identify)* .....		
20.	Other (Identify)* .....		
21.	TOTAL FIXED EXPENSES .....		
22.	INCOME (LOSS) BEFORE INCOME TAXES AND OTHER INCOME OR EXPENSES .....		
<b>Other Income (Expenses)</b>			
23.	Interest and Dividend Income .....		
24.	Gain (Loss) on Sale of Property .....		
25.	Commissions/Fees/Compensation from SubConcession Contractors (Schedule I, Line 24) .....		
26.	Other (Identify)* .....		
27.	TOTAL OTHER INCOME (EXPENSES) .....		
28.	INCOME (LOSS) BEFORE INCOME TAXES .....		
<b>Income Taxes</b>			
29.	Federal .....		
30.	State and Local .....		
31.	TOTAL INCOME TAXES .....		
32.	NET INCOME (LOSS) .....		

Figure 6.j - 2: Statement of Income Table – Schedule A

## Lake Berryessa Concession Prospectus

### Schedule B – Balance Sheet

- Line 1. Self-Explanatory.  
Line 2. Self-Explanatory.  
Line 3. Self-Explanatory.  
Line 4. Self-Explanatory.  
Line 5. Enter the amounts receivable from shareholders, officers, and related entities. This amount must be fully explained in Schedule E, Notes to the Financial Statements.  
  
Line 6. Self-Explanatory.  
Line 7. Self-Explanatory.  
Line 8. Enter the description and total amount of other current assets not shown elsewhere.  
  
Line 9. Add Lines 1 through 8 and enter the amount.  
Line 10. Enter the amount shown on Schedule C, Column G, Line 4, if Schedule C is submitted.  
  
Line 11. Enter the amount shown on Schedule C, Column G, Line 8, if Schedule C is submitted.  
  
Line 12. Subtract Line 11 from Line 10 and enter the amount.  
Line 13. Self-Explanatory.  
Line 14. Self-Explanatory.  
Line 15. Add Lines 12 through 14 and enter the amount.  
Line 16. Self-Explanatory. Should equal Schedule N, Line 13.  
Line 17. Enter the description and amount of other assets not shown elsewhere.  
  
Line 18. Add Lines 16 and 17 and enter the amount.  
Line 19. Add Lines 9, 15, and 18 and enter the amount.  
Line 20. Enter the amounts payable from shareholders, officers, and related entities. This amount must be fully explained in Schedule E, Notes to the Financial Statements.  
  
Lines 21-25 Self-Explanatory.  
Line 26. Enter amounts such as advance deposits for services not yet rendered (e.g., river trips and lodging).  
Line 27. Enter the description and amounts for other current liabilities not shown elsewhere.  
  
Line 28. Add Lines 20 through 27 and enter the amount.  
Line 29. Self-Explanatory.  
Line 30. Enter the description and amounts for all other long-term liabilities not shown elsewhere.  
  
Line 31. Add Lines 29 and 30 and enter the amount.  
Line 32. Add Lines 28 and 31 and enter the amount.  
Line 33. To be filled out by Sole Proprietorships or Partnerships but NOT Corporations.  
  
Lines 34-37 To be filled out by Corporations but NOT Sole Proprietorships or Partnerships.

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- Line 38. Sole Proprietorships and Partnerships enter the amount from  
Line 33. Corporations enter the total of Lines 34, 36, and 37 less  
Line 35.
- Line 39. Add Lines 32 and 38 and enter amount.

***Note: Line 19 must equal line 39. If the assets reported by the Concession Contractor are used for both in-area and out-of-area revenue, the assets reported on the balance sheet should be proportional to the amount of sales generated in the area. The basis for this allocation should be explained in Schedule E, "Notes to the Financial Statements."***

## Lake Berryessa Concession Prospectus

Concession Contractor		Year Ending:	
Balance Sheet		SCHEDULE B	
ASSETS		This Year	Last Year
<b>Current Assets</b>			
1. Cash .....			
2. Marketable Securities .....			
3. Inventories – Merchandise .....			
4. Accounts Receivable .....			
5. Notes Receivable – Related Party .....			
6. Notes Receivable – Other .....			
7. Prepaid Expenses .....			
8. Other (Identify) _____			
9. TOTAL CURRENT ASSETS .....			
<b>Fixed Assets</b>			
10. Depreciable Fixed Assets (Schedule C, Column G, Line 4) .....			
11. Less: Accumulated Depreciation (Schedule C, Column G, Line 8) .....			
12. Net Depreciable Fixed Assets (Schedule C, Column G, Line 9) .....			
13. Construction in Progress .....			
14. Interest During Construction .....			
15. TOTAL FIXED ASSETS .....			
<b>Other Assets (Identify)</b>			
16. Reserve Account (Schedule N, Line 13) .....			
17. Other (Identify) _____			
18. TOTAL OTHER ASSETS .....			
19. TOTAL ASSETS .....			
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
20. Notes Payable – Related Party .....			
21. Notes Payable – Other .....			
22. Accounts Payable .....			
23. Current Maturities on Long-Term Debt .....			
24. Government Franchise Fee Payable .....			
25. Accrued Liabilities .....			
26. Advance Deposits .....			
27. Other (Identify) _____			
28. TOTAL CURRENT LIABILITIES .....			
<b>Long-Term Liabilities</b>			
29. Long-Term Debt, Less Current Maturities .....			
30. Other (Identify) _____			
31. TOTAL LONG-TERM LIABILITIES .....			
32. TOTAL LIABILITIES .....			
<b>EQUITY</b>			
33. Partner's or Proprietor's Capital .....			
34. Common and Preferred Stock .....			
35. Less: Treasury Stock .....			
36. Additional Paid – In Capital .....			
37. Retained Earnings .....			
38. TOTAL EQUITY .....			
39. TOTAL LIABILITIES AND EQUITY .....			

Figure 6.j - 3: Balance Sheet Form – Schedule B



## 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 terms of the Interim 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 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 Interim Concession Contract. 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 is 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

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- 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		Depreciable Fixed Assets						Year Ending:	Schedule C
	Approved Improvements to Real Property		Other Assets						
	Infrastructure Improvements A	Facilities Improvements B	Other Improvements C	Transportation Equipment D	Furniture, Fixtures, & Equipment E	Other F	Total 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

Figure 6.j - 4: Depreciable Fixed Assets Form – Schedule C

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### 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.

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- 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.

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Concession Contractor		Year Ending:
Statement of Cash Flows – Direct Method		SCHEDULE D
<u>Cash Flows From Operating Activities</u>		
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.....	_____
<u>Cash Flow From Investing Activities</u>		
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.....	_____
<u>Cash Flow From Financing Activities</u>		
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) .....	_____
<u>Reconciliation of Net Income to Net Cash Provided by Operations</u>		
22.	Net Income (Schedule A, Line 32) .....	_____
<u>Adjustments to reconcile net income to net cash provided by operating activities</u>		
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).

Figure 6.j - 5: Statement of Cash Flow Form – Schedule D

## 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

Figure 6.j - 6: Notes to the Financial Statement – Schedule E

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### **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.



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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).

Figure 6.j - 7: Details of Gross Revenues – Schedule F

## **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 stream 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 is 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.  |

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- 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.

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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
1.	Department.....	Total All Columns				
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).

Figure 6.j - 8: Departmental Income and Expenses – Schedule G

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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).

Figure 6.j - 9: Departmental Income and Expenses (continues) – Schedule G1

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### 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.

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- 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.

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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).

Figure 6.j - 10: Indirect Operating Expenses – Schedule H



## 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 sub-Concession Contractor's names and amount of commission, fees, or compensation received from the sub-Concession Contractors shown on Lines 3 through 5.
- Line 29. Add Lines 26 through 28 and enter the amount.
- Line 30. Enter one half (50 percent) 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.

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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/FEEES/COMPENSATION FROM SUBCONCESSION CONTRACTORS	
	Name of Sub-Concession Contractor	Amount
26.	_____	_____
27.	_____	_____
28.	_____	_____
29.	Total Commission/Fees/Compensation From Sub-Concession Contractors (Schedule A, Line 25) .....	_____
30.	Fifty Percent of Commission/Fees/Compensation From Sub-Concession Contractors .....	_____
31.	Total Flat Fee, Percentage Fee, and Sub-Concession Contractor Fee (Schedule A, Line 10) .....	_____

Figure 6.j - 11: Computation of Government Fees – Schedule I

## **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 percent 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 percent 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 percent 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.

# Lake Berryessa Concession Prospectus

Concession Contractor		Information on Corporate Owners, Officers, and Partners						Year Ending:		SCHEDULE J	
	A	B	C	D			E	F	G		
	Name	Title	% of Time Devoted to Business	Partnership Interest	Common Stock	Preferred Stock	Total Wages	Total Benefits	Total Amount of Compensation		
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.

Figure 6.j - 12: Information on Corporate Owners, Officers, and Partners – Schedule J

## 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

Figure 6.j - 13: Supporting Schedule – Schedule K

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## Schedule L – Additions to and Disposals of Fixed Assets

For each asset acquired or disposed of during the current year, enter the information required in each column by category. Additions and disposals must be totaled by category. The categories are the same as those enumerated on Schedule C and defined in the instructions to Schedule C.

[illegible]

Figure 6.j - 14: Additions to and Disposals of Fixed Assets – Schedule L

## Schedule N – Reserve Account Annual Reconciliation

- Line 1. Enter the amount from Schedule A, Line 1.
- Line 2. Enter amounts authorized in the contract or permit. In most circumstances, this will be the amount shown on Schedule I, Line 21.
- Line 3. Subtract Line 2 from Line 1 and enter the amount.
- Line 4. Show the percentage amount stated in the contract or contract amendment.
- Line 5. Multiply Line 3 by 4 and enter the amount.
- Line 6. Specify other calculations used in determining reserve account fees.
- Line 7. Add Line 5 and Line 7 and enter the amount.
- Line 8. Insert the ending balance from Schedule N, Line 13, from the preceding year.
- Line 9. Show the actual deposits made in the current accounting year.
- Line 10. Show the actual expenditures made in the current accounting year.
- Line 11. Show the interest income reported for this account in the current accounting year.
- Line 12. Show the bank charges reported for this account in the current accounting year.
- Line 13. Add Lines 8, 9, and 11, subtract Lines 10 and 12, and enter the amount.
- Line 14. If Line 13 has a positive balance and these funds are already obligated to another project, list the projects along with the amount of money obligated to each project.
- Line 15. Show the amount of money that is not obligated for projects.
- Line 16. Add Lines 14 and 15 and enter the amount.
- Line 17. List the deposits made in the current accounting year that were accruals due in the past calendar or fiscal year.
- Line 18. List deposits made in the current accounting year that are for payments of current year special account liabilities.
- Line 19. Add Lines 17 and 18 and enter the amount.
- Line 20. List the accrued liability the Concession Contractor has on the current year deposits.
- Line 21. Add Lines 18 and 20 and enter the amount.

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Concession Contractor		Year Ending:
Reserve Account Annual Reconciliation		SCHEDULE N
1.	Gross Revenues (Schedule A, Line 1) .....	_____
2.	Less-Adjustments to Gross Revenues .....	_____
3.	Gross Revenues Subject to Reserve Account Calculation .....	_____
4.	Reserve Account Percentage Rate .....	_____ %
5.	Amount Due Reserve Account .....	_____
	Other Method (Specify Calculation)	_____
6.	_____	_____
7.	Accrued Amount Due to Reserve Account for Current Year.....	_____
Reserve Account Combined Cash Reconciliation		
8.	Balance in Reserve Account from Prior Year .....	_____
9.	Plus: Current Year Deposits .....	_____
10.	Less: Current Year Expenditures (Must also complete Schedule O).....	_____
11.	Plus: Current Year Interest .....	_____
12.	Less: Current Year Bank Charges.....	_____
13.	Balance in Reserve Account at Year End (Should equal Schedule B, Line16) .....	_____
Allocation of Line 13		
14.	Encumbered Balances (List Projects and Amounts)	
	_____	_____
	.....	_____
	_____	_____
	.....	_____
	_____	_____
	.....	_____
15.	Unencumbered Balance .....	_____
16.	TOTAL - Add lines 14 and 15 (Should equal Line 13 above) .....	_____
Deposit Reconciliation		
17.	Reserve Account Deposits for Prior Year Liabilities .....	_____
18.	Deposits for Current Year Liabilities .....	_____
19.	TOTAL - Add Line 17 and Line 18 (Should equal Line 9 above) .....	_____
20.	Accrued Liability Not Yet Deposited for Current Year.....	_____
21.	TOTAL - Add Line 18 and Line 20 (Should equal Line 7 above) .....	_____

Figure 6.j - 15: Reserve Account Annual Reconciliation – Schedule N



## Schedule O – Reserve Account Expenditures

Line 1.	Column 1.	List the project number of each reserve account project.
	Column 2.	List expenditures from reserve account by locations or site in date order.
	Column 3.	List amount spent on each specific project.
	Column 4.	Show the percentage amount of completion for the overall project.

***Note: The listing of expenditures is to be specific for each individual item. Expenditures are not to be lumped together. Terms that will not be acceptable will include Building Improvements and Leasehold Improvements.***

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[illegible]

Figure 6.j - 16: Reserved Account Expenditures – Schedule O

## 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 recreational vehicle (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.

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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.

# Lake Berryessa Concession Prospectus

Concession Contractor		Operational and Miscellaneous Financial Statistics												Year Ending:		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) .....																

Figure 6.j - 17: Operational and Miscellaneous Financial Statistics – Schedule P

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### Schedule P1 – Operational and Miscellaneous Financial Statistics (Continuation Sheet)

#### Marinas (continues)

- 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

## Lake Berryessa Concession Prospectus

- 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.

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Concession Contractor		Operational and Miscellaneous Financial Statistics (Continuation Sheet)												Year Ending:		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 .....																	

Figure 6.j - 18: Operational and Miscellaneous Financial Statistics (continues sheet) – Schedule P1



## Schedule Q – Supplemental Surcharge Report

Concession Contractor		Year:	Month:	SCHEDULE Q	
Details of Supplemental Surcharge Account					
	Sales Amount	Monthly Total for Category	Monthly Surcharge Deposited	Year to Date Surcharge Deposited	
<b>LODGING</b>					
1. Hotel and Motel .....	_____	_____	_____	_____	
2. Cabins and Cottages .....	_____	_____	_____	_____	
3. Tent Cabins .....	_____	_____	_____	_____	
4. Backcountry .....	_____	_____	_____	_____	
<b>EMPLOYEE MEALS and LODGING</b>					
5. Employee Lodging .....	_____	_____	_____	_____	
6. Employee Food .....	_____	_____	_____	_____	
<b>FOOD</b>					
7. Restaurant (Full Service) .....	_____	_____	_____	_____	
8. Cafeteria .....	_____	_____	_____	_____	
9. Snack Bar and Fast Food .....	_____	_____	_____	_____	
10. Alcoholic Beverage Bar .....	_____	_____	_____	_____	
<b>SOUVENIRS</b>					
11. Gifts, Curios .....	_____	_____	_____	_____	
12. Genuine Authorized Native Handcraft .....	_____	_____	_____	_____	
<b>GENERAL MERCHANDISE</b>					
13. Grocery .....	_____	_____	_____	_____	
14. Package Liquor .....	_____	_____	_____	_____	
15. Photographic .....	_____	_____	_____	_____	
16. Other (Identify)' .....	_____	_____	_____	_____	
<b>CAMPGROUNDS</b>					
17. Tents .....	_____	_____	_____	_____	
18. RV Camping (without hook-ups) .....	_____	_____	_____	_____	
19. RV Camping (with hook-ups) .....	_____	_____	_____	_____	
20. RV Park (All other RV revenues excluding camping) .....	_____	_____	_____	_____	
<b>AUTO SERVICE</b>					
21. Fuel and Oil .....	_____	_____	_____	_____	
22. Parts, Service and Other .....	_____	_____	_____	_____	
<b>MARINA</b>					
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 (Identify)' .....	_____	_____	_____	_____	
<b>TRANSPORTATION</b>					
31. Boat .....	_____	_____	_____	_____	
32. Cruise Ship .....	_____	_____	_____	_____	
33. Vehicle .....	_____	_____	_____	_____	
34. Other (Identify)' .....	_____	_____	_____	_____	
35. Saddle Horse and Livery .....	_____	_____	_____	_____	
36. Float Trip and River runners .....	_____	_____	_____	_____	
<b>ADDITIONAL REVENUE SOURCES</b>					
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 (Identify)' .....	_____	_____	_____	_____	
48. Other (Identify)' .....	_____	_____	_____	_____	
49. Other (Identify)' .....	_____	_____	_____	_____	
50. <b>TOTAL SALES REVENUES</b> .....	_____	_____	_____	_____	

Figure 6.j - 19: Details of Supplemental Surcharge Account – Schedule Q

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### Schedule R – Supplemental Surcharge Annual Reconciliation Report

Concession Contractor		Year Ending:
Supplemental Surcharge Annual Reconciliation		SCHEDULE R
1.	Gross Sales Revenues (Schedule Q, Line 50) .....	_____
2.	Less-Adjustments to Gross Revenues .....	_____
	Gross Revenues Subject to Supplemental Surcharge Account	
3.	Supplemental Surcharge Calculation .....	_____
4.	Account Percentage Rate .....	_____ %
5.	Amount Due Supplemental Surcharge Account .....	_____
	Other Method (Specify Calculation)	
6.	_____	_____
7.	Accrued Amount Due to Supplemental Surcharge Account for Current Year .....	_____
	Supplemental Surcharge Account Combined Cash Reconciliation	
8.	Balance in Supplemental Surcharge Account from Prior Year .....	_____
9.	Plus: Current Year Deposits .....	_____
10.	Less: Current Year Expenditures (Must also complete Schedule S) .....	_____
11.	Plus: Current Year Interest .....	_____
12.	Less: Current Year Bank Charges .....	_____
13.	Balance in Supplemental Surcharge Account at Year End .....	_____
	<i>Allocation of Line 13</i>	
14.	Encumbered Balances (List Projects and Amounts)	
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
15.	Unencumbered Balance .....	_____
16.	TOTAL - Add lines 14 and 15 (Should equal Line 13 above) .....	_____
	Deposit Reconciliation	
17.	Supplemental Surcharge Account Deposits for Prior Year Liabilities .....	_____
18.	Deposits for Current Year Liabilities .....	_____
19.	TOTAL - Add Line 17 and Line 18 (Should equal Line 9 above) .....	_____
20.	Accrued Liability Not Yet Deposited for Current Year .....	_____
21.	TOTAL - Add Line 18 and Line 20 (Should equal Line 7 above) .....	_____

Figure 6.j - 20: Supplemental Surcharge Annual Reconciliation – Schedule R

## Schedule S – Supplemental Surcharge Account Expenditures Report

[illegible]

Figure 6.j - 21: Supplemental Surcharge Account Expenditures – Schedule S

## Lake Berryessa Concession Prospectus

### 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.

## Lake Berryessa Concession Prospectus

**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 cannot be allocated to physical assets.

## **Lake Berryessa Concession Prospectus**

**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.

After consultation with the Concession Contractor and in consideration of issues of mutual concern, this Exhibit reflects, as of its date of execution, the expectations, requirements, and commitments of the Concession Contractor and Reclamation.

## Lake Berryessa Concession Prospectus

Executed at \_\_\_\_\_ this \_\_\_\_\_ day  
of \_\_\_\_\_ 2015.

### Concession Contractor

Name: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

### Bureau Of Reclamation

\_\_\_\_\_  
Name: Contracting Officer – Bureau of Reclamation

Date: \_\_\_\_\_