

**UNITED STATES DEPARTMENT OF THE INTERIOR  
NATIONAL PARK SERVICE**

**CONCESSIONER ANNUAL FINANCIAL REPORT  
(For Concessioners with Gross Receipts Greater Than \$500,000)**

For the Period from \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_

**Concessioner:** \_\_\_\_\_

**Park/Area:** \_\_\_\_\_

(Contract No. )	(Effective Date)	(Expiration Date)
<input type="checkbox"/> Corporation	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Limited Liability Company
<input type="checkbox"/> Partnership	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Other

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**ANNUAL FINANCIAL STATEMENT CERTIFICATION**

(Either one or both of the certifications below may be completed)

**COMPLETE THE CERTIFICATION BELOW IF YOU ARE THE CONCESSIONER AND COMPLETED THE ANNUAL FINANCIAL REPORT**

By typing my name below, I certify that I am authorized to complete and submit this report. This report has been examined by me and to the best of my knowledge and belief is true, correct, and complete report.

Name of Person Responsible for Report Information	Title	Date
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**COMPLETE THE CERTIFICATION IF YOU ARE A CPA WHO HAS EITHER COMPILED, REVIEWED OR AUDITED THE CONCESSIONER'S FINANCIAL STATEMENTS AND HAVE COMPLETED THE ANNUAL FINANCIAL REPORT.**

By typing my name in the box below, I certify that I have been authorized to complete and submit this report on behalf of the concessioner. This report has been completed and prepared under my supervision using data/information from the company's compiled/reviewed/audited financial statements and/or other financial records and to the best of my knowledge and belief is a true, correct, and complete report.

Name of Person Responsible for Report Information	Title	Date
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**Concessioner Information:**

(Mailing Address)	(Telephone)
(Email Address)	

The public burden for the collection of information is estimated to be 16 hours per person. This estimate includes reviewing instructions, searching information sources, and gathering and reporting the information. Direct comments regarding this burden estimate or other aspects of data collection including suggestions for reducing the time it takes to complete these forms to Concessions Program, National Park Service, 1849 C Street, NW (2410), Washington, DC 20240-0001.

A Federal agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a valid OMB control number. This information is collected to determine the franchise fees of the concessioner. The obligation to respond is required to obtain or retain a benefit.

## SCHEDULE A - COMBINED STATEMENT OF INCOME AND RETAINED EARNINGS

**CONCESSIONER:**

**YEAR ENDING:**

	This Year 20____	Last Year 20____
<b>DEPARTMENTAL INCOME</b>		
1. GROSS RECEIPTS (Schedule H., Column A., Line 2)		
2. SALES RETURNS AND ALLOWANCES (Schedule H., Column A., Line 3)		
3. NET SALES (Schedule H., Column A., Line 4)		
4. COST OF SALES (Schedule H., Column A., Line 8)		
5. GROSS PROFIT (Schedule H., Column A., Line 9)		
6. TOTAL DIRECT EXPENSES (Schedule H., Column A., Line 36)		
7. DEPARTMENTAL INCOME (LOSS) (Schedule H., Column A., Line 37)		
<b>INDIRECT OPERATING EXPENSES</b>		
8. General and Administrative Expenses (Schedule I., Line 29)		
9. Government Fees (Schedule B., Line 31)		
10. Special Account Contributions (Schedule B., Line 32)		
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 D., Column G., Line 8)		
18. Amortization		
19. Other (Identify):		
20. Other (Identify):		
21. TOTAL FIXED EXPENSES		
22. INCOME (LOSS) BEFORE INCOME TAXES AND OTHER INCOME AND/OR (EXPENSES)		
<b>OTHER INCOME (EXPENSES)</b>		
23. Interest and Dividend Income		
24. Gain (Loss) on Sale of Assets		
25. Commissions/Fees/Compensation from Subconcessioners (From Schedule B., Line 29)		
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)		
<b>RETAINED EARNINGS</b>		
33. Retained Earnings - Beginning of Year		
34. Prior Period Adjustments		
35. Other (Identify):		
36. Net Income (loss) (Line 32)		
37. Dividends Paid	( )	( )
38. Retained Earnings - End of Year		
39. Earnings Per Share: ( _____ shares)		

**SCHEDULE A - INSTRUCTIONS - PRIMARY SCHEDULE**

**COMBINED STATEMENT OF INCOME AND RETAINED EARNINGS**

- Line 1. Enter all revenue received from services provided pursuant to the contract whether or not franchise fees are required to be paid thereon. This amount should equal the amount shown on Schedule H., Column A., Line 2.
- Line 2. Enter the amount shown on Schedule H., Column A., Line 3.
- Line 3. Subtract Line 2 from Line 1 and enter the amount. This amount should equal the amount shown on Schedule H., Column A., Line 4.
- Line 4. Enter the amount shown on Schedule H., Column A., Line 8.
- Line 5. Subtract Line 4 from Line 3 and enter the amount. This amount should equal the amount shown on Schedule H., Column A., Line 9.
- Line 6. Enter the amount shown on Schedule H., Column A., Line 36.
- Line 7. Subtract Line 6 from Line 5 and enter the amount. This amount should equal the amount shown on Schedule H., Column A., Line 37.
- Line 8. Enter the amount shown on Schedule I., Line 29.
- Line 9. Enter the amount shown on Schedule B., Line 31.
- Line 10. Enter the amount shown on Schedule B., Line 32.
- Line 11. Add Lines 8 through 10 and enter the amount.
- Line 12. Subtract Line 11 from Line 7 and enter the amount.
- Line 13. Enter the amount for the rental of facilities except for any amount included in Schedule B. This category will include mostly rental of facilities outside the park boundary.
- Lines 14 - 16. Self-Explanatory. Worker's Compensation Insurance is a benefit and must be recorded with salaries and benefits.
- Line 17. Enter the amount shown on Schedule D., Column G., Line 8.
- Line 18. Enter the total year's amortization charge for all classes of intangible assets.
- Line 19. Enter the description and amounts for other fixed expenses not shown elsewhere.
- Line 20. Enter the description and amounts for other 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/losses resulting from the sale of assets.
- Line 25. Enter the total amount of all compensation received from subconcessioners. This amount should equal the amount shown on Schedule B., Line 29.
- Line 26. Enter the description and amounts for other income (expenses) 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.
- Lines 29 - 30. Self-Explanatory.
- Line 31. Add Lines 29 and 30 and enter the amount.
- Line 32. Subtract Line 31 from 28.
- Line 33 - 34. Self-Explanatory.
- Line 35. Enter the description and amount of other adjustments.
- Line 36. Enter the amount from line 32.
- Line 37. Self-Explanatory.
- Line 38. Enter the total of the sum of lines 33 - 37.
- Line 39. Self-Explanatory. Include the number of shares.

**SCHEDULE A-1 - STATEMENT OF INCOME AND COMPREHENSIVE INCOME**

**CONCESSIONER:** \_\_\_\_\_ **YEAR ENDING:** \_\_\_\_\_

	This Year	Last Year
	20____	20____
1. Net Income (loss) (Schedule A., Line 32)	_____	_____
List Other Comprehensive Income:		
2. Foreign Currency Items	_____	_____
3. Holding Losses or Gains on Available-For-Sale-Securities	_____	_____
4. Excess of Additional Pension Liability	_____	_____
5. Changes in Market Value of Futures Contract	_____	_____
6. Total Comprehensive Income	_____	_____

<b>SCHEDULE A-1 - INSTRUCTIONS - PRIMARY SCHEDULE</b>
<b>STATEMENT OF INCOME AND COMPREHENSIVE INCOME</b>

- Line 1. Enter the amount from Schedule A., line 32.
- Line 2. Foreign currency items, including translation gains and losses, and gains and losses on foreign currency transactions designated as hedges of a net investment in a foreign entity
- Line 3. Holding losses or gains on available-for-sale securities
- Line 4. Excess of additional pension liability over unamortized (unrecognized) prior service cost
- Line 5. Changes in market value of a futures contract that is a hedge of an asset reported at fair values
  
- Line 6. Add Lines 1 through 5 and enter the amount.

## SCHEDULE B - COMPUTATION OF GOVERNMENT FEES AND SPECIAL ACCOUNT CONTRIBUTIONS

**CONCESSIONER:** \_\_\_\_\_

**YEAR ENDING:** \_\_\_\_\_

1. **FLAT FEE** \_\_\_\_\_

2. **BUILDING USE FEE (USE OF GOVERNMENT-OWNED IMPROVEMENTS)** \_\_\_\_\_

**PERCENTAGE FEE**

3. **Gross Receipts (Schedule A., Line 1)** \_\_\_\_\_

PLUS: Gross Receipts of Subconcessioners

	Name of Subconcessioner	Amount	
4.	_____	_____	
5.	_____	_____	
6.	_____	_____	
7.	<b>Total Gross Receipts of Subconcessioners</b>		_____

LESS: Authorized Deductions (ONLY If Included in Gross Receipts)

8.	<b>Genuine Authorized Native Handicrafts (Schedule G., Line 12)</b>	_____	
9.	<b>Intracompany Earnings</b>	_____	
10.	<b>Employees' Meals, Lodgings and Transp (Sch G., Line 63.)</b>	_____	
11.	<b>Cash Discounts on Purchases (Purchases Discounts)</b>	_____	
12.	<b>Cash Discounts on Sales (Sales Discounts)</b>	_____	
13.	<b>Returned Sales and Allowances (Sales Returns and Allowances) (Schedule H., Line 3)</b>	_____	
14.	<b>Excise Taxes Added to Sales Price</b>	_____	
15.	<b>Gasoline Taxes</b>	_____	
16.	<b>Cost of Fishing Licenses Fees Sold</b>	_____	
17.	<b>Cost of Postage Stamps Sold</b>	_____	
18.	<b>Outside of Park Sales (Included in Gross Receipts)</b>	_____	
19.	<b>Other (Identify):</b>	_____	
20.	<b>Total Authorized Deductions</b>	_____	( _____ )

21. **Total Gross Receipts Per Contract Subject to Percentage Fee** \_\_\_\_\_

22. **Fee Structure** \_\_\_\_\_ % of \_\_\_\_\_ = \_\_\_\_\_

23. \_\_\_\_\_ % of \_\_\_\_\_ = \_\_\_\_\_

24. \_\_\_\_\_ % of \_\_\_\_\_ = \_\_\_\_\_

25. **TOTAL PERCENTAGE FEE** \_\_\_\_\_

**COMMISSIONS/FEES/COMPENSATION FROM SUBCONCESSIONERS**

	Name of Subconcessioner	Amount	
26.	_____	_____	
27.	_____	_____	
28.	_____	_____	

29. **Total Commissions/Fees/Compensation From Subconcessioners (Sch A., Line 25)** \_\_\_\_\_

30. **50% of COMMISSIONS/FEES/COMPENSATION FROM SUBCONCESSIONERS** \_\_\_\_\_

31. **TOTAL FRANCHISE FEES (Sum of rows 1, 2, 25 and 30) (To Sch A., Line 9)** \_\_\_\_\_

32. **TOTAL SPECIAL ACCOUNT CONTRIBUTIONS (Schedule(s) N., Line 10) (To Sch A., Line 10)** \_\_\_\_\_

**SCHEDULE B - INSTRUCTIONS - PRIMARY SCHEDULE**

**COMPUTATION OF GOVERNMENT FEES AND SPECIAL ACCOUNT CONTRIBUTIONS**

- Line 1. Enter the amount for the flat fee.
- Line 2. Enter the amount for the Building Use Fee (Use of Government Owned Improvements)
- Line 3. Enter the amount from Schedule A., Line 1.
- Lines 4 - 6. Enter the name and amount of gross receipts from all subconcessioners that provide services authorized in the contract/permit.
- Line 7. Add Lines 4 through 6 and enter the amount.
- Line 8. Enter the amounts applicable to genuine authentic American Indian, Alaskan Native, Native Samoan or Native Hawaiian handicrafts.(Schedule G., Line 12)
- Line 9. Intracompany earnings are amounts earned by providing goods/services to other departments within the operation (such as laundry)
- Line 10. Amounts the concessioner collects from employees for meals, lodgings and transportation that are included in Gross Receipts (Schedule G., line 63)
- Line 11. Discounts received by the concessioner for prompt payment of invoices relative to purchases. (e.g. 2% net 10).
- Line 12. If a visitor pays a lower price for an item because they pay with cash and the concessioner records the full selling price (without the discount)as Gross Receipts, the concessioner can reduce their Gross Receipts by the amount of the discounts.
- Line 13. If a visitor returns a purchased item or they are provided an allowance on the price for purchasing a damaged item and the concessioner includes the full price in Gross Receipts, the concessioner can reduce their Gross Receipts by these amounts.(Schedule H., Line 3)
- Line 14. An excise tax is an additional amount added to the sale price of an item by a taxing authority. If the concessioner includes the excise tax collected in Gross Receipts, they can reduce their Gross Receipts by the amount of the excise tax collected.
- Line 15. If the concessioner included gasoline taxes in Gross Receipts, Gross Receipts can be reduced by the amount of the gasoline tax included.
- Line 16. If the concessioner included amounts collected from the sale of fishing licenses in their Gross Receipts, those amounts can be excluded up to the amount actually due or paid to the government agencies for the purchase of the fishing licenses.
- Line 17. If the concessioner included amounts collected from the sales of postage stamps in their Gross Receipts, those amounts can be excluded up to the amount actually due or paid to the government agency for the purchase of the postage stamps.
- Line 18. The concessioner should only pay franchise fees on Gross Receipts earned inside the park. If amounts earned by providing goods/services outside the park have been included in Gross Receipts, these amounts can be deducted. In park Gross Receipts should include all receipts from electronic media sales including internet and catalog sales that are a direct result of provided goods/services within the park. These amounts are not to be deducted from Gross Receipts before calculating franchise fees. As a note, amounts earned outside the park should not be included in Gross Receipts at any point.
- Line 19. Enter the description and amount for other authorized deductions not shown elsewhere. If more than one additional deduction needs to be entered on this line, add together and enter the total. Provide the individual detail on Sch. F, Notes.
- Line 20. Add Lines 8 through 19 and enter the amount.
- Line 21. Subtract Line 20 from the sum of Lines 3 and 7 and enter the amount. **This is the amount of Gross Receipts subject to franchise fee calculation as defined in the contract. See contract sections on Definitions and Franchise Fees.**
- Lines 22 - 24. Enter the percentage rate(s) as stated in the authorization. Calculate and enter the appropriate amount(s).
- Line 25. Add Lines 22 through 24 and enter the amount.
- Lines 26 - 28. Enter the subconcessioner names and the amount of commissions, fees or compensation received from the subconcessioners shown on Lines 4 through 6.
- 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, 2, 25, and 30 and enter the amount.

Line 32. Enter the amount shown on Schedule(s) N., Line 10.



**SCHEDULE C - BALANCE SHEET**

**CONCESSIONER:**

**YEAR ENDING:**

	This Year 20__	Last Year 20__
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
1. Cash and Cash Equivalents		
2. Marketable Securities		
3. Inventories - Merchandise		
4. Accounts Receivable		
5. Notes Receivable - Related Party		
6. Notes Receivable - Other		
7. Prepaid Expenses		
8. Repair and Maintenance Reserve		
9. Special Account Fund		
10. Other (Identify):		
11. <b>TOTAL CURRENT ASSETS</b>		
<b>FIXED ASSETS</b>		
12. Depreciable Fixed Assets (Schedule D., Column G., Line 5)		
13. Less: Accumulated Depreciation (Schedule D., Column G., Line 10)	( )	( )
14. Net Depreciable Fixed Assets (Schedule D., Column G., Line 11)		
15. Construction in Progress		
16. Land		
17. <b>TOTAL FIXED ASSETS</b>		
<b>OTHER ASSETS</b>		
18. Other (Identify):		
19. Other (Identify):		
20. <b>TOTAL OTHER ASSETS</b>		
21. <b>TOTAL ASSETS</b>		
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
22. Notes Payable - Related Party		
23. Notes Payable - Other		
24. Accounts Payable		
25. Current Maturities on Long - Term Debt		
26. Government Fees Payable		
27. Special Account Payable		
28. Accrued Liabilities		
29. Advance Deposits		
30. Other (Identify):		
31. <b>TOTAL CURRENT LIABILITIES</b>		
<b>LONG-TERM LIABILITIES</b>		
32. Long -Term Debt, Excluding Current Maturities		
33. Other (Identify):		
34. <b>TOTAL LONG-TERM LIABILITIES</b>		
35. <b>TOTAL LIABILITIES</b>		
<b>EQUITY</b>		
36. Partner's or Proprietor's Capital		
37. Common and Preferred Stock		
37A. Other		
38. Additional Paid - In Capital		
39. Less: Treasury Stock	( )	( )
40. Retained Earnings		
41. Accumulated Other Comprehensive Income (Loss)		
42. <b>TOTAL EQUITY</b>		
43. <b>TOTAL LIABILITIES AND EQUITY</b>		

<b>SCHEDULE C - INSTRUCTIONS - PRIMARY SCHEDULE</b>
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<b>BALANCE SHEET</b>
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- Lines 1 - 4. Self-Explanatory.
- Line 5. Enter the amounts receivable from shareholders, officers and related entities. This amount must be fully explained in Schedule F, Notes to the Financial Statements.
- Lines 6 - 7. Self-Explanatory.
- Line 8. Enter the amount shown on Schedule P., Line 11.
- Line 9. Self-Explanatory.
- Line 10. Enter the total amount of other current assets not shown elsewhere.
- Line 11. Add Lines 1 through 10 and enter the amount.
- Line 12. Enter the amount shown on Schedule D., Column G., Line 5.
- Line 13. Enter the amount shown on Schedule D., Column G., Line 10.
- Line 14. Subtract Line 13 from Line 12 and enter the amount. This amount should equal the amount shown on Schedule D., Column G., Line 11.
- Lines 15 - 16. Self-Explanatory.
- Line 17. Add Lines 14 through 16 and enter the amount.
- Lines 18 - 19. Enter the description and amount of other assets not shown elsewhere.
- Line 20. Add Lines 18 and 19 and enter the amount.
- Line 21. Add Lines 11, 17 and 20 and enter the amount.
- Line 22. Enter the amounts payable to shareholders, officers, and related entities. This amount must be fully explained in Schedule F, Notes to the Financial Statements.
- Lines 23 - 28. Self-Explanatory.
- Line 29. Enter amounts such as advance deposits for future services not yet rendered (e.g., river trips and lodging).
- Line 30. Enter the description and amount for other current liabilities not shown elsewhere.
- Line 31. Add Lines 22 through 30 and enter the amount.
- Line 32. Self-Explanatory.
- Line 33. Enter the description and amount for other long-term liabilities not shown elsewhere.
- Line 34. Add Lines 32 and 33 and enter the amount.
- Line 35. Add Lines 31 and 34 and enter the amount.
- Line 36. To be filled out by Sole Proprietorship or Partnerships but **NOT** Corporations.
- Lines 37 - 40. To be filled out by Corporations but **NOT** Sole Proprietorship or Partnerships.
- Line 41. Self-Explanatory.
- Line 42. Sole Proprietorship and Partnerships enter the sum of the amounts from Line 36, 37A, and 41. Corporations enter the total of Lines 37, 37A, 38, 40 and 41 less Line 39.
- Line 43. Add Lines 35 and 42 and enter amount

**SCHEDULE D - DEPRECIABLE FIXED ASSETS INCLUDING LEASEHOLD SURRENDER INTEREST**

**CONCESSIONER:**

**YEAR ENDING:**

ASSETS IN WHICH LEASEHOLD SURRENDER INTEREST IS CLAIMED	NON LEASEHOLD SURRENDER INTEREST ASSETS					
	NPS Approved Capital Improvements	Capital Improvements	Transportation Equipment	Furniture, Fixtures & Equipment	Other	Total
	A	C	D	E	F	G

**A. COST**

1. Depreciable Fixed Assets, Prior Year Balance						
2. Adjustment(s) to Prior Year Balance(s)						
3. Additions this Year (Must be itemized on Schedule K)						
4. Disposals this Year (Must be itemized on Schedule K)						
5. Depreciable Fixed Assets, Ending Balance (Carry Column G to Schedule C., Line 12)						

**B. ACCUMULATED DEPRECIATION**

6. Accumulated Depreciation, Prior Year Balance						
7. Adjustment(s) to Prior Year Balance(s)						
8. Depreciation this year (Column G to Schedule A., Line 17)						
9. Accumulated Depreciation on assets disposed this year						
10. Accumulated Depreciation, Ending Balance (Carry Column G to Schedule C., Line 13)						
11. Net Depreciable Fixed Assets, End of Year (Carry Column G to Schedule C., Line 14)						

COLUMN B HAS BEEN INTENTIONALLY DELETED FROM THIS SCHEDULE.

**SCHEDULE D - DEPRECIABLE FIXED ASSETS INCLUDING POSSESSORY INTEREST**

**CONCESSIONER:**

**YEAR ENDING:**

ASSETS IN WHICH POSSESSORY INTEREST IS CLAIMED		NON POSSESSORY INTEREST ASSETS				
NPS Approved Concessioner Improvements	NPS Approved Government Improvements	Other Improvements	Transportation Equipment	Furniture, Fixtures, & Equipment	Other	Total
A	B	C	D	E	F	G

**A. COST**

1. Depreciable Fixed Assets, Prior Year Balance							
2. Adjustment(s) to Prior Year Balance(s)							
3. Additions this Year (Must be itemized on Schedule K)							
4. Disposals this Year (Must be itemized on Schedule K)							
5. Depreciable Fixed Assets, Ending Balance (Carry Column G to Schedule C., Line 12)							

**B. ACCUMULATED DEPRECIATION**

6. Accumulated Depreciation, Prior Year Balance							
7. Adjustment(s) to Prior Year Balance(s)							
8. Depreciation this year (Column G to Schedule A., Line 17)							
9. Accumulated Depreciation on assets disposed this year							
10. Accumulated Depreciation, Ending Balance (Carry Column G to Schedule C., Line 13)							
11. Net Depreciable Fixed Assets, End of Year (Carry Column G to Schedule C., Line 14)							

**SCHEDULE D - INSTRUCTIONS - PRIMARY SCHEDULE**

**DEPRECIABLE FIXED ASSETS INCLUDING POSSESSORY INTEREST AND  
DEPRECIABLE FIXED ASSETS INCLUDING LEASEHOLD SURRENDER INTEREST**

Below are directions for **TWO** different Schedule D forms: (1) Depreciable Fixed Assets Including Possessory Interest and (2) Depreciable Fixed Assets Including Leasehold Surrender Interest. Select the ONE correct form and follow the appropriate directions that apply to your authorization.

**DEPRECIABLE FIXED ASSETS INCLUDING POSSESSORY INTEREST**

Columns A and B are to be used only for assets in which the concessioner claims a Possessory Interest, pursuant to the terms of the concession authorization.

Cost of Concessioner Improvements in which a Possessory Interest is claimed are to be entered in Column A, Line 1. Concessioner improvements are defined as buildings, structures, fixtures, equipment, and other improvements that are **affixed to or resting upon the lands assigned in such manner as to be part of the realty**. The cost of Government Improvements in which a Possessory Interest is claimed is to be entered under Column B, Line 1. Government Improvements are defined as any building, structures, fixtures, equipment and other improvements which are assigned, by the NPS, within the authorization provisions.

If the concessioner has waived any Possessory Interest in Concessioner and/or Government Improvements, pursuant to the authorization, the concessioner's costs of any alterations, additions, etc., to such improvements should be entered in Column C. If the concessioner has made any additions which do not qualify as Possessory Interest, per authorization terms, these additions should also be entered in Column C.

**DEPRECIABLE FIXED ASSETS INCLUDING LEASEHOLD SURRENDER INTEREST**

Column A is to be used only for assets in which the concessioner claims a Leasehold Surrender Interest, pursuant to the terms of the concession authorization. Only those assets which have been formally approved in writing by the Superintendent should be entered. Fixtures in which LSI has been approved should be entered in Column A rather than Column E.

Capital Improvements are defined as buildings, structures, fixtures, equipment, and other improvements that are **affixed to or resting upon the lands assigned in such manner as to be part of the realty**.

If the concessioner has waived any Leasehold Surrender Interest in Capital Improvements, pursuant to the authorization, the concessioner's costs of any alterations, additions, etc., to such improvements should be entered in Column C. If the concessioner has made any additions which do not qualify as Leasehold Surrender Interest, per authorization terms, these additions should also be entered in Column C.

**SCHEDULE D - INSTRUCTIONS CONTINUED - PRIMARY SCHEDULE**

**DEPRECIABLE FIXED ASSETS INCLUDING POSSESSORY INTEREST AND  
DEPRECIABLE FIXED ASSETS INCLUDING LEASEHOLD SURRENDER INTEREST**

**THE FOLLOWING DIRECTIONS ARE APPLICABLE TO EITHER SCHEDULE D FORM**

Columns D, E and F - These columns relate to assets such as transportation, furniture, fixtures, equipment, and other assets for which the concessioner may not claim a Leasehold Surrender Interest or Possessory Interest.

Concessioners showing amounts on lines 3 or 4 must complete Schedule K, "Additions to and Disposals of Depreciable Fixed Assets," giving details of assets disposed of or acquired.

- Line 1. Enter in the appropriate columns the fixed asset balances for the beginning of the year. The amounts entered must agree with the amounts from the Depreciable Fixed Assets, Ending Balance, on the prior year's report.
- Line 2. Enter in the appropriate columns any adjustments made to Prior Year Balances.
- Line 3. Enter in the appropriate columns additions to fixed assets during the current year.
- Line 4. Enter in the appropriate columns disposals of fixed assets during the current year.
- Line 5. Subtract Line 4 from the sum of Lines 1, 2 and 3 and enter the amount.
- Line 6. Enter in the appropriate columns the accumulated depreciation balances for the beginning of the year. The amounts entered must agree with the amounts from Accumulated Depreciation, Ending Balance on the prior year's report.
- Line 7. Enter in the appropriate columns any adjustments made to Prior Year Balances
- Line 8. Enter in the appropriate columns the depreciation of fixed assets during the current year.
- Line 9. Enter in the appropriate columns the accumulated depreciation on fixed assets disposed of during the current year.
- Line 10. Subtract Line 9 from the sum of Lines 6, 7 and 8 and enter the amount.
- Line 11. Subtract Line 10 from Line 5 and enter the amount.

**SCHEDULE E - STATEMENT OF CASH FLOWS - DIRECT METHOD****CONCESSIONER:****YEAR ENDING:****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	
4A.	Cash received for interest	
5.	Cash paid for income taxes	
6.	Cash paid to National Park Service	
7.	Other (Identify):	
8.	Other (Identify):	
9.	Net Cash Flows Provided (Used) by Operating Activities	

**CASH FLOWS FROM INVESTING ACTIVITIES**

10.	Purchase of assets	
11.	Proceeds from sale of assets	
12.	Other (Identify):	
13.	Other (Identify):	
14.	Other (Identify):	
15.	Other (Identify):	
16.	Net Cash Flows Provided (Used) by Investing Activities	

**CASH FLOWS FROM FINANCING ACTIVITIES**

17.	Net increase/decrease in intracompany receivable account	
18.	Cash received from issuing stock	
19.	Cash paid to retire bonds	
20.	Cash paid for dividends	
21.	Other (Identify):	
22.	Other (Identify):	
23.	Net Cash Flows Provided (Used) by Financing Activities	

**24. NET INCREASE (DECREASE) IN CASH**

25.	CASH AT BEGINNING OF YEAR (Schedule C, 2nd Column, Line 1)	
26.	CASH AT END OF YEAR (Schedule C., 1st Column., Line 1)	

**RECONCILIATION OF NET INCOME TO NET CASH PROVIDED BY OPERATIONS**

27.	Net Income (Loss) (Schedule A., line 32)	
	Adjustments to reconcile net income to net cash provided by operating activities	
28.	Depreciation expense (Schedule D., Column G., Line 8)	
29.	Amortization expense (Schedule A., Line 18)	
30.	Gain or loss on sale of assets (Schedule A., Line 24)	
31.	Changes in Assets and Liabilities:	
32.	Inventories	
33.	Accounts receivable	
34.	Prepaid expenses	
35.	Other Assets	
36.	Accounts payable	
37.	Government fees and contributions payable	
38.	Accrued liabilities	
39.	Advance deposits	
40.	Other liabilities	
41.	Other (Identify):	
42.	Other (Identify):	
43.	Other (Identify):	
44.	Net Cash provided by operating activities	
45.	Supplemental Disclosures (Please attach details, if applicable.)	

**SCHEDULE E - INSTRUCTIONS - PRIMARY SCHEDULE****STATEMENT OF CASH FLOWS - DIRECT METHOD**

- 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 4A. Enter the amount of cash received for interest.
- Line 5. Enter the amount of cash paid for taxes.
- Line 6. Enter the amount of cash paid to the National Park Service for franchise fees.
- Lines 7 - 8. Enter the description and amounts for operating activities not shown elsewhere.
- Line 9. Add Lines 1 through 8.
- Line 10. Enter the amount of cash paid to acquire assets.
- Line 11. Enter the amount of cash received from the sale of assets.
- Lines 12 - 15. Enter the description and amounts for other investing activities not shown elsewhere.
- Line 16. Add Lines 10 through 15.
- Line 17. Enter the amount of the increase or decrease in intracompany receivables.
- Line 18. Enter the amount of cash received from the issuance of stock.
- Line 19. Enter to amount of cash paid to retire outstanding bonds.
- Line 20. Enter the amount of the dividends paid to the shareholders.
- Lines 21 - 22. Enter the description and amounts for other financing activities not shown elsewhere.
- Line 23. Add Lines 17 through 22.
- Line 24. Add Lines 9, 16, and 23.
- Line 25. This amount should equal the amount shown on Schedule C., 2nd Column., Line 1.
- Line 26. Add Lines 24 and 25. The sum should equal the amount shown on Schedule C., 1st Column., Line 1.
- Line 27. Enter the amount shown on Schedule A., Line 32.
- Line 28. Enter the amount shown on Schedule D., Column G., Line 8.
- Line 29. Enter the amount shown on Schedule A., Line 18.
- Line 30. Enter the amount shown on Schedule A., Line 24.
- Line 32. Enter the amount of the increase or decrease in the inventory.
- Line 33. Enter the amount of the increase or decrease in the accounts receivable.
- Line 34. Enter the amount of the increase or decrease in the prepaid expenses.
- Line 35. Enter the amount of the increase or decrease in the other assets.
- Line 36. Enter the amount of the increase or decrease in the accounts payable.
- Line 37. Enter the amount of the increase or decrease in the government fees/contributions payable.
- Line 38. Enter the amount of the increase or decrease in the accrued liabilities.
- Line 39. Enter the amount of the increase or decrease in the advance deposits.
- Line 40. Enter the amount of the increase or decrease in the other liabilities.
- Lines 41 - 43. Enter the description and the amount of the increase or decrease in other adjustments not shown elsewhere.
- Line 44. Sum lines 28 through 43 and add or subtract the difference from Line 27.
- Line 45. Self-Explanatory. Please attach any Supplemental Disclosures.



**SCHEDULE F - NOTES TO THE FINANCIAL STATEMENTS**

**CONCESSIONER:**

**YEAR ENDING:**

<b>SCHEDULE F - INSTRUCTIONS - PRIMARY SCHEDULE</b>
<b>NOTES TO THE FINANCIAL STATEMENTS</b>

The Notes to the Financial Statements should include 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(s)
- 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
- i. Allocation Method(s)

This section should be followed by such additional notes as are necessary to provide full disclosure of all significant events or conditions reflected in the financial statements, or as otherwise required by the rules of professional accounting or regulatory organizations.

The following are typical items with respect to which all significant facts should be disclosed through such notes:

- a. Long-Term Debt Agreements
- 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 intracompany charges
- k. Contractual Commitments including the financial commitments for the concession operation as outlined in the Authorization. The concessioner should identify where these amounts are reported on the Annual Financial Report.
- l. Identify possible reasons why Gross Receipts for any department on Schedule G declined ten percent (10%) or more from the prior year.
- m. Contractual Commitments for payment to the concessioner by the United States National Park Service for Possessory Interest or Leasehold Surrender Interest Assets.

**SCHEDULE G - DETAIL OF GROSS RECEIPTS**

**CONCESSIONER:**

**YEAR ENDING:**

DEPARTMENT	Amount	This Year Departmental Total 20__	Last Year Departmental Total 20__	COLUMN IDENTIFICATION Column Reference from Schedule H (i.e. B, C etc.)
<b>LODGING</b>				
1. Hotel and Motel				
2. Cabins and Cottages				
3. Hostels				
4. Tent Cabins				
5. <b>LODGING DEPARTMENT TOTALS</b>				
<b>FOOD AND BEVERAGE</b>				
6. Restaurant				
7. Cafeteria				
8. Snack Bar and Fast Food				
9. <b>FOOD/BEVERAGE DEPARTMENT TOTALS</b>				
10. Alcoholic Beverages				
<b>RETAIL</b>				
<b>SOUVENIRS</b>				
11. Gifts, Curios				
12. Genuine Authorized Native Handicrafts				
13. <b>SOUVENIR DEPARTMENT TOTALS</b>				
<b>GENERAL MERCHANDISE</b>				
14. Grocery				
15. Package Liquor				
16. Camera and Photographic Supplies				
17. Other (Identify):				
18. <b>MERCHANDISE DEPARTMENT TOTALS</b>				
<b>RECREATION VEHICLE PARKS AND CAMPSITES</b>				
19. Tents				
20. RV Camping (without hook-ups)				
21. RV Camping (with hook-ups)				
22. RV Park				
23. <b>RV DEPARTMENT TOTALS</b>				
<b>AUTO SERVICE</b>				
24. Fuel and Oil				
25. Parts, Service and Other				
26. <b>AUTO SERVICE DEPARTMENT TOTALS</b>				
<b>MARINA</b>				
27. Slips and Mooring				
28. Houseboat Rental				
29. Boat and Motor Rental				
30. Fuel and Oil				
31. Boat and Motor Sales				
32. Boat Repair				
33. Dry Storage				
34. Other (Identify):				
35. <b>MARINA DEPARTMENT TOTALS</b>				

**SCHEDULE G - DETAIL OF GROSS RECEIPTS**

**CONCESSIONER:**

**YEAR ENDING:**

DEPARTMENT	Amount	This Year Departmental Total 20__	Last Year Departmental Total 20__	COLUMN IDENTIFICATION Column Reference from Schedule H (i.e. B, C etc.)
<b>TRANSPORTATION OF VISITORS</b>				
36. Water				
37. Air				
38. Ground				
39. Other (Identify):				
40. <b>TRANSPORTATION DEPARTMENT TOTALS</b>				
<b>HORSE AND MULE</b>				
41. Horse and Mule Services				
<b>GUIDED TOURS</b>				
42. Float Trips and River Runners				
43. Water				
44. Ground (Vehicle/Tram/Bus)				
45. Ground (Snowmobiles)				
46. Air				
47. Backcountry Horse				
48. Backcountry Hiking				
49. Other (Identify):				
50. <b>GUIDED DEPARTMENT TOTALS</b>				
<b>CRUISE SHIPS</b>				
51. Cruise Ships				
<b>OTHER (See instruction page before completing this section)</b>				
52. Parking Lot				
53. Vending Machine				
54. Bathhouse/Health Spa Services				
55. Rentals ( Equipment, Video, Bicycles & Other)				
56. Hunting Guides				
57. Instructional Service (mountain climbing school; environmental school etc)				
58. Medical Care				
59. Golf Course and Driving Range				
60. Sports Facilities				
61. Other (Identify):				
62. Other (Identify):				
<b>EMPLOYEE CHARGES (see instruction page before completing this item.)</b>				
63. Charges for Employee's meals lodgings and transportation (Schedule B., line 10)				
64. <b>TOTAL GROSS RECEIPTS</b> (Schedule H., Column A., Line 2)				

<b>SCHEDULE G - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE</b>
<b>DETAIL OF GROSS RECEIPTS</b>

### General

Each concessioner is required to submit an annual financial report which reflects the results of that operation pursuant to the contract authorization. Financial reports should reflect only in-park operations and not include income and expenses of other non-concession operations or business of a concessioner's organization.

Enter on the appropriate lines the gross receipts from each of the services listed. Enter total by department, as indicated. Amounts entered in the "This Year Departmental Total" column must be forwarded to Schedule H with the appropriate column reference indicated. Total gross receipts amounts reported on Schedules A, B, G, and H must be the same.

Gross receipts should include all receipts from electronic media sales including internet and catalog sales.

- Lines 1 - 4. Self-Explanatory.
- Line 5. Enter the total of the sum of lines 1 - 4 in the column "This Year Departmental Total"
- Lines 6 - 8 Self-Explanatory.
- Line 9 Enter the total of the sum of lines 6 - 8 in the column "This Year Departmental Total"
- Line 10. Self-Explanatory, enter amounts in the column "This Year Departmental Total"
- Lines 11 - 12. Self-Explanatory.
- Line 13. Enter the total of the sum of lines 11 - 12 in the column "This Year Departmental Total"
- Lines 14 - 17. Self-Explanatory. For Other (Identify);, enter the description and amount of Gross Receipts for general merchandise not shown elsewhere.
- Line 18. Enter the total of the sum of lines 14 - 17 in the column "This Year Departmental Total"
- Line 19. Self-Explanatory. Concessioner provides land only.
- Lines 20 - 21. This includes RVs, trailers and campers.
- Line 22. This includes long term rental for mobile homes, RVs, trailers, campers etc.
- Line 23. Enter the total of the sum of lines 19 - 22 in the column "This Year Departmental Total"
- Lines 24 - 25. Self-Explanatory.
- Line 26. Enter the total of the sum of lines 24 - 25 in the column "This Year Departmental Total"
- Lines 27 - 34. Services provided to visitors by concession businesses primarily engaged in operating marinas. For Other (Identify);, enter the description and amount of Gross Receipts for marina operations not shown elsewhere.
- Line 35. Enter the total of the sum of lines 27 - 34 in the column "This Year Departmental Total"

<b>SCHEDULE G - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE</b>
<b>DETAIL OF GROSS RECEIPTS</b>

- Lines 36 - 39 Services provided to visitors by concession businesses engaged in furnishing transportation of visitors. If interpretation is provided it is incidental to the activity. Vehicles include snowcoaches. For Other (Identify);, enter the description and amount of Gross Receipts for transportation of visitor operations not shown elsewhere.
- Line 40. Enter the total of the sum of lines 36 - 39 in the column "This Year Departmental Total"
- Line 41. Horse and mule services housed in the park, tours are guided on pre-determined routes for a specified duration. Examples include: guided horseback/mule rides (interpretation is incidental); horse drawn carriage rides, stabling of horses, lessons and horse rental. Enter amounts in the column "This Year Departmental Total".
- Line 42. Self-Explanatory. Enter amounts in the column "This Year Departmental Total"
- Lines 43 - 46. Services provided to visitors by concession businesses engaged in furnishing guided tours. For Other (Identify);, enter the description and amount of Gross Receipts for guided interpretive tours not shown elsewhere.
- Line 47. Services originate outside the park and may include multi-day rides. There may or may not be an approved route. Horses are cared for outside the park.
- Line 48. Self-Explanatory.
- Line 49. For Other (Identify): enter the description and amount of Gross Receipts for guided tours not shown elsewhere.
- Line 50. Enter the total of the sum of lines 43 - 49 in the column "This Year Departmental Total"
- Lines 51. Self-Explanatory. Enter amounts in the column "This Year Departmental Total"

**For each of the "Other" categories listed below (lines 52 - 62) that report an amount that is equal to or greater than 25% of total Gross Receipt amounts, a separate column must be shown on Schedule H, along with appropriate expenses.**

**Smaller Department or "Other" totals may be combined in one column.**

- Lines 52 - 54. Self-Explanatory. Enter amounts in the column "This Year Departmental Total"
- Line 55. Self-Explanatory. This includes canoe, tubes, kayaks, rafts, johnboats, bicycles etc. Enter amounts in the column "This Year Departmental Total"
- Lines 56 - 59. Self-Explanatory. Enter amounts in the column "This Year Departmental Total"
- Line 60. Self-Explanatory. Include items as tennis courts, skiing, walled ball courts and ice rinks; do not include golf activities.
- Lines 61 - 62. Enter the description and amount of Gross Receipts not shown elsewhere. Enter amounts in the column "This Year Departmental Total"
- Line 63. Self-Explanatory. Enter amounts in the column "This Year Departmental Total". Total Gross Receipt amounts for employee's meals, lodging and transportation on Schedule G must also be reported on Schedule H, in their own column along with their appropriate expenses.

<b>SCHEDULE G - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE</b>
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<b>DETAIL OF GROSS RECEIPTS</b>
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Line 64.

Total this year and last year departmental columns; enter the amounts on the appropriate lines. Total gross receipt amounts reported on Schedule A., Line 1; Schedule B., Line 3; Schedule G., Line 64 (This year Departmental Totals) and Schedule H., Line 2 must be the same.

**SCHEDULE H - DEPARTMENTAL INCOME AND EXPENSES**

**CONCESSIONER:**

**YEAR ENDING:**

COLUMN IDENTIFICATION		A	B	C	D	E
1.	<b>DEPARTMENT</b>	Total All Columns				
2.	GROSS RECEIPTS (Schedule A., Line 1)					
3.	SALES RETURNS AND ALLOWANCES (Schedule A, Line 2) (Schedule B., Line 13)					
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 (Schedule A., Line 4)					
9.	GROSS PROFIT (Schedule A., Line 5)					
	<b>DIRECT EXPENSES</b>					
	<b>DIRECT LABOR</b>					
10.	Direct Salaries, Wages, Payroll Taxes, and Benefits					
11.	Maintenance Salaries, Payroll Taxes, and Benefits					
12.	TOTAL DIRECT LABOR					
	<b>OTHER DIRECT</b>					
13.	Laundry					
14.	Uniforms					
15.	China, Silver, Linen and Glass					
16.	Commissions					
17.	Music and Entertainment					
18.	Operating Supplies					
19.	Equipment Rental					
20.	Contract Services					
21.	Utilities Expense					
22.	Licenses and Fees					
23.	Repair and Maintenance for real property Improvements					
24.	Repair and Maintenance on Personal Property					
25.	Repair and Maintenance Expensed from Maintenance Reserve					
26.	Repair and Maintenance Other					
27.	Vehicle Expense					
28.	Spoilage					
29.	Travel and Trip Expense					
30.	Equipment Purchased					
31.	Hay, Pasture and Feed					
32.	Other (Identify):					
33.	Other (Identify):					
34.	Other (Identify):					
35.	TOTAL OTHER DIRECT					
36.	TOTAL DIRECT EXPENSES (Schedule A., Line 6)					
37.	<b>DEPARTMENTAL INCOME/(LOSS) (Schedule A., Line 7)</b>					



**SCHEDULE H-1 - DEPARTMENTAL INCOME AND EXPENSES (CONTINUATION SHEET)**

**CONCESSIONER:**

**YEAR ENDING:**

COLUMN IDENTIFICATION		F	G	H	I	J
1.	<b>DEPARTMENT</b>					
2.	GROSS RECEIPTS (Schedule A., Line 1)					
3.	SALES RETURNS AND ALLOWANCES (Schedule A., Line 2) (Schedule B., Line 13)					
4.	<b>NET SALES (Schedule A., Line 3)</b>					
	<b>COST OF SALES</b>					
5.	Inventory, Beginning					
6.	Plus - Purchases					
7.	Less - Ending Inventory					
8.	<b>TOTAL COST OF SALES (Schedule A., Line 4)</b>					
9.	<b>GROSS PROFIT (Schedule A., Line 5)</b>					
	<b>DIRECT EXPENSES</b>					
	<b>DIRECT LABOR</b>					
10.	Direct Salaries, Wages, Payroll Taxes, and Benefits					
11.	Maintenance Salaries, Payroll Taxes, and Benefits					
12.	<b>TOTAL DIRECT LABOR</b>					
	<b>OTHER DIRECT</b>					
13.	Laundry					
14.	Uniforms					
15.	China, Silver and Glass					
16.	Commissions					
17.	Music and Entertainment					
18.	Operating Supplies					
19.	Equipment Rental					
20.	Contract Services					
21.	Utilities Expense					
22.	Licenses and Fees					
23.	Repair and Maintenance for real property Improvements					
24.	Repair and Maintenance on Personal Property					
25.	Repair and Maintenance Expensed from Maintenance Reserve					
26.	Repair and Maintenance Other					
27.	Vehicle Expense					
28.	Spoilage					
29.	Travel and Trip Expense					
30.	Equipment Purchased					
31.	Hay, Pasture and Feed					
32.	Other (Identify):					
33.	Other (Identify):					
34.	Other (Identify):					
35.	<b>TOTAL OTHER DIRECT</b>					
36.	<b>TOTAL DIRECT EXPENSES (Schedule A., Line 6)</b>					
37.	<b>DEPARTMENTAL INCOME/(LOSS) (Schedule A., Line 7)</b>					

<b>SCHEDULE H AND H-1 - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE</b>
<b>DEPARTMENTAL INCOME AND EXPENSES</b>

### General

The schedule of Departmental Income and Expenses provides for the identification and presentation of financial data in a form that isolates and defines the operations of each Gross Receipt Department and cost center and provides a basis for internal and external comparisons.

Concessioners providing services at several locations within a park may consolidate the results of the operations by department.

This schedule provides columns for a breakdown of departmental income and expenses. The departmental breakdown required is described on Schedule G. Maintenance salaries are to be separated out on line 11, either actual departmental expenses or prorated by department sales.

Segregate Employee Food from Total Food Gross Receipts, Employee Lodging from Total Lodging Gross Receipts and Employee Transportation from Total Transportation Gross Receipts. List Employee's Housing, Meals and Transportation Gross Receipts in their own column, along with their associated direct expenses.

If additional columns are needed, use Schedule H-1 (Continuation Sheet). Please number the continuation sheets and continue to identify Departmental columns in alphabetical order, e.g., F, G and H etc.

**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 G.  
**Do not combine Department Totals from Schedule G on Schedule H.** Individual gross receipt amounts reported in "Other" on Schedule G should be reported on Schedule H, in their own column if their gross receipt amount is equal to or greater than 25% of total gross receipts. Smaller Department or "Other" totals may be combined in one column. Total gross receipt amounts for employee's meals, lodging and transportation on Schedule G must also be reported on Schedule H, in their own column irregardless of the dollar amount.
- Line 2. Enter, by department, the total gross receipts realized or accruing to the concession from all sales. Amounts 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, wage, payroll tax, and benefit expenses. Worker's Compensation Insurance is a benefit and must be recorded with salaries and benefits.
- Line 11. Enter, by department, the amount of maintenance salary, wage, payroll tax, and benefit expenses . Worker's Compensation Insurance is a benefit and must be recorded with salaries and benefits.

**SCHEDULE H AND H-1 - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE**

**DEPARTMENTAL INCOME AND EXPENSES**

- Line 12. Enter, by department, the sum of Lines 10, and 11.
- Lines 13 - 15. Self-Explanatory.
- Line 16. Enter, by department, the amount paid to authorized agents for business secured (for example, lodging reservations).
- Line 17. Enter, by department, the costs for music and entertainment, including films, musicians, piano rental and professional entertainers.
- Line 18. Enter, by department, the cost of direct operating supplies. This should also include food and supplies for guided trips such as river running, fishing guides, hunting guides etc.
- Line 19. Self-Explanatory.
- Line 20. Enter, by department, the cost of contracted services with outside businesses. Examples include the cost of cleaning dining rooms, washing windows, exterminating and disinfecting, and trash removal.
- Line 21. Enter, by department, the cost of utilities. Examples include coal, oil, gas and other fuels, electricity, water and sewage.
- Line 22. Enter, by department, the cost of all Federal, State and Local licenses, permits and fees. Do not include Government Fees and Special Account Contributions reported on Schedule B.
- Line 23. Enter, by department, costs for repair and maintenance of real property improvements. This figure shall exclude concessioner maintenance employees salaries, wages, payroll taxes and benefit expenses.
- Line 24. Enter, by department, costs for the repair and maintenance of personal property. This figure shall exclude concessioner maintenance employees salaries, wages, payroll taxes and benefit expenses.
- Line 25. Enter, by department, costs expensed from the Repair and Maintenance Reserve. This figure shall exclude concessioner maintenance employees salaries, wages, payroll taxes and benefit expenses. In a rare circumstance when repair and maintenance reserve work is performed by the concessioner rather than a contractor, this line item should include the appropriate salary and benefit expenses.
- Line 26. Enter, by department, costs for other repair and maintenance items. This figure shall exclude concessioner maintenance employees salaries, wages, payroll taxes and benefit expenses.
- Line 27. Enter, by department, the cost of fuel and oil, which includes vehicles, boats, etc.
- Line 28. Self-Explanatory.
- Line 29. Enter, by department, the cost of transporting and lodging customers.
- Line 30. Enter, by department, the cost for equipment purchased (expensed not capitalized).
- Line 31. Self-Explanatory.
- Line 32. Enter the description and amount for direct costs not shown elsewhere.
- Line 33. Enter the description and amount for direct costs not shown elsewhere.
- Line 34. Enter the description and amount for direct costs not shown elsewhere.
- Line 35. Add the Lines 13 through 34 and enter the amount, by department.
- Line 36. Add the Lines 12 and 35 and enter the amount, by department.
- Line 37. Subtract line 36 from line 9 and enter the amount, by department.

**SCHEDULE I - GENERAL AND ADMINISTRATIVE EXPENSES**

**CONCESSIONER:**

**YEAR ENDING:**

1.	Owners, Officers and Partners Salaries, Payroll Taxes and Benefits (Schedule J, Column G, Line 21)		
<b>Other (Administrative) Salaries, Payroll Taxes and Benefits:</b>			
2a.	Office/Manager's Office		
2b.	Accounting/Finance		
2c.	Human Resources/Personnel		
2d.	Information System/Data Processing		
2e.	Marketing/Promotion		
2f.	Other (Identify):		
2.	Total Other (Administrative) Salaries, Payroll Taxes and Benefits		
3.	Employee Recruitment		
4.	Over and Short		
5.	Credit Card Charges		
6.	Bank Charges		
7.	Bad Debts		
8.	Office Expense		
9.	Data Processing		
10.	Postage and Freight		
11.	Dues and Subscriptions		
12.	Travel Expense		
13.	Telecommunications Expense		
14.	Donations		
15.	Complimentary		
16.	Management Fees		
17.	Corporate Overhead		
18.	Legal Fees		
19.	Accounting and Audit Fees		
20.	Advertising and Promotional Expense		
21.	Security Expense		
22.	Consulting Agreements		
23.	Training Cost		
24.	Personnel Expense		
25.	Other (Identify):		
26.	Other (Identify):		
27.	Other (Identify):		
28.	Other (Identify):		
29.	<b>TOTAL GENERAL AND ADMINISTRATIVE EXPENSES (Schedule A., Line 8)</b>		

<b>SCHEDULE I - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE</b>
<b>GENERAL AND ADMINISTRATIVE EXPENSES</b>

- Line 1. Enter the amount from Schedule J, Column G, Line 21, plus the related payroll taxes and benefits. Worker's Compensation Insurance is a benefit and must be recorded with salaries and benefits.
- Line 2. Enter the amount for Other Salaries, Payroll Taxes and Benefits on the appropriate lines. Worker's Compensation Insurance is a benefit and must be recorded with salaries and benefits. These amounts should not include officers' salaries and amounts shown on Schedule H, Direct Labor. Add lines 2a. - 2f. and enter the amount.
- Line 3. Enter the amount for job fairs, background checks, screening activities for potential employees, etc.
- Lines 4 - 12. Self-Explanatory.
- Line 13. Enter the amount for telephone and other communication devices.
- Lines 14 - 15. Self-Explanatory.
- Line 16. Enter the fees charged by a management organization for management services. This line should not include related company cost recovery expenses.
- Line 17. Enter the amount charged to the concessioner by a parent company or other division for services provided such as accounting, legal services, human resources, etc. Provide a description and amount on Schedule F for each item included in this amount regardless of dollar value.
- Lines 18 -23. Self-Explanatory.
- Line 24. Enter the cost for drug testing, employee assistance programs etc for current employees.
- Line 25. Enter the description and amount for administrative costs not shown elsewhere.
- Line 26. Enter the description and amount for administrative costs not shown elsewhere.
- Line 27. Enter the description and amount for administrative costs not shown elsewhere.
- Line 28. Enter the description and amount for administrative costs not shown elsewhere.
- Line 29. Add Lines 1 through 28 and enter the amount.

**SCHEDULE J - INFORMATION ON CORPORATE OWNERS, OFFICERS AND PARTNERS**

**CONCESSIONER:**

**YEAR ENDING:**

	A	B	C	D			E	F	G
	Name	Title	% of Time Devoted to Business	% Of Ownership			Total Wages	Total Benefits	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.	Total Individual Columns E and F.								
21.	Total Amount of Owners, Officers and Partners Compensation (Schedule I., Line 1)								

**SCHEDULE J - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE**

**INFORMATION ON CORPORATE OWNERS, OFFICERS AND PARTNERS**

**List all Officers and Owners who receive a salary and all owners and officers owning a 10% or more direct or indirect interest whether compensated or not.**

**If additional space is needed attach additional schedules.**

**Sole proprietorships should not complete this form.**

- Lines 1-19. Self-Explanatory.
- Line 20. Total Individual Columns E and F.
- Line 21. Total Column G (This amount should equal the sum of the totals for Columns E and F.)

**SCHEDULE K - ADDITIONS TO AND DISPOSALS OF DEPRECIABLE FIXED ASSETS**

**CONCESSIONER:**

**YEAR ENDING:**

Description of Assets	Type*	Date of Acquisition or Disposal	Depreciation Method	Years of Useful Life	Cost	Current Year Depreciation	Accumulated Depreciation for Disposal

\* Use the following letters in "Type" column to describe the asset types for all appropriate additions and disposals

- C = Concessioner's contractually required building and improvement program (Concessioner Improvements) with Possessory Interest
- G = Concessioner's contractually required building and improvement program (Government Improvements) with Possessory Interest
- L = Concessioner's contractually required building and improvement program (Capital Improvements) with Leasehold Surrender Interest
- M = Concessioner's contractually required Repair and Maintenance Reserve.



<b>SCHEDULE K - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE</b>
--

<b>ADDITIONS TO AND DISPOSALS OF DEPRECIABLE FIXED ASSETS</b>
---

**THE ASSETS LISTED AND THEIR ASSOCIATED AMOUNTS REPORTED ON SCHEDULE K BY THE CONCESSIONER, HAVE NOT BEEN VERIFIED OR ACCEPTED BY THE NATIONAL PARK SERVICE.**

**The list of additions and disposals should provide a detailed description for each individual asset. Do not combine amounts for several assets. General terms such as Building Improvements and Leasehold Improvements do not provide adequate detail and are not acceptable.**

Additions and disposals must be organized into the same categories as shown on Schedule D. Each category must be totaled and these totals must correspond to the amounts entered on Schedule D, Lines 3 and 4.

For each asset acquired or disposed of during the current year, enter the information required in each column. The items entered on the schedule must be marked with the appropriate letter as discussed on the bottom of the schedule, as appropriate.

**SCHEDULE L - SUPPORTING SCHEDULE**

**CONCESSIONER:**

**YEAR ENDING:**

<b>SCHEDULE L - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE</b>
--

<b>SUPPORTING SCHEDULE</b>
----------------------------

**This schedule should include a comprehensive listing of all the amounts that are grouped together under one heading within the label of "Other (Identify):" that exceed a line total of \$10,000 or .5 percent of gross receipts, whichever is greater, or when instructions request a listing regardless of dollar amount (i.e. Schedule I, line 17). This includes the following Schedules:**

Schedule A	Lines 19, 20, 26, 35
Schedule B	Line 19
Schedule C	Lines 10, 18, 19, 30, 33, 37A
Schedule E	Lines 7, 8, 12, 13, 14, 15, 21, 22, 41, 42, 43
Schedule G	Lines 17, 34, 39, 49, 61, 62
Schedule H	Lines 32 - 34
Schedule H-1	Lines 32 - 34
Schedule I	Lines 2f, 17, 25 - 28

**SCHEDULE M - OPERATIONAL STATISTICS**

CONCESSIONER: \_\_\_\_\_

YEAR ENDING: \_\_\_\_\_

Site: \_\_\_\_\_

High Season From \_\_\_\_\_ To \_\_\_\_\_  
 Total Season From \_\_\_\_\_ To \_\_\_\_\_

**LODGING**

1. Number of Rooms in Facility				
2. Total Number of Room Nights Available	annual	_____	high season	_____
3. Total Number of Room Nights Occupied	annual	_____	high season	_____
4. Occupancy Percentage	annual	_____	high season	_____
5. Average Daily Room Rate (ADR)	annual	_____	high season	_____
6. Revenue Per Available Room (RevPAR)	annual	_____	high season	_____
7. Total Number of Guests	annual	_____	Guests/Occupied Night	_____
8. Number of Lodging Employees	low season	_____	high season	_____

**FOOD AND BEVERAGE**

		<b>Restaurants</b>	<b>Cafeterias</b>	<b>Snack Bar/Fast Food</b>
9. Number of Seats		_____	_____	_____
10. Total Square Feet of Seating Area		_____	_____	_____
11. Total Covers (i.e. customers)		_____	_____	_____
12. Average Check per Cover		_____	_____	_____
13. Total Number of Food & Bev. Employees	low season	_____	high season	_____

**GIFTS AND MERCHANDISE**

14. Total Retail Square Feet (including storage)		_____	Avg. Transaction/Sq.Ft.	_____
15. Total Number of Retail Employees	low season	_____	high season	_____

**MARINAS**

				<b>Occup %</b>
16. Number of Covered Slips		_____	Avg. No. Occupied	_____
17. Number of Uncovered Slips		_____	Avg. No. Occupied	_____
18. Number of Rental Boats and Houseboats		_____	Avg. No. Occupied	_____
19. Number of Dry Storage Units		_____	Avg. No. Occupied	_____
20. Avg. Gross Receipts Per Occupied Slip (16 and 17 above)		_____		
21. Avg. Gross Receipts Per Occupied Dry Storage Unit (19 above)		_____		
22. Linear Feet of Wet Moorage (LF)		_____	Gross Receipts / LF	_____
23. Number of Marina Employees	low season	_____	high season	_____

**TRANSPORTATION/TOUR/GUIDE SERVICE**

		<b># of Annual Trips</b>		<b># of Annual Riders</b>	<b>riders/trip</b>
24. Type of Trip/Tour		_____		_____	_____
25. Type of Trip/Tour		_____		_____	_____
26. Type of Trip/Tour		_____		_____	_____
27. Type of Trip/Tour		_____		_____	_____
28. Type of Trip/Tour		_____		_____	_____
29. Number of Transportation Employees	low season	_____	high season	_____	

**CAMPGROUNDS**

30. Number of Campground Sites		_____	Avg. No. Occupied	_____	<b>Occup %</b>
31. Number of Campground Employees	low season	_____	high season	_____	

**TOTAL NUMBER OF CONCESSION EMPLOYEES**

32. Filled year-round employee positions	_____
33. Filled seasonal positions (high season)	_____
34. Estimated actual person years	_____

**EMPLOYEE HOUSING**

35. Number of Beds		_____	Avg. No. Occupied	_____	<b>Occup %</b>
36. Total Direct Housing Expense		_____	Expense per Occupied Bed	_____	

## SCHEDULE M - INSTRUCTIONS - OPERATIONAL STATISTICS

### Line No.

- General A separate Schedule M should be completed for each site operated and a total park schedule should also be completed for the entire park operation. Indicate either "Total Park" or the site location within the park where the service is provided. Enter the approximate beginning and ending dates for the total season and high season at the site or park. Leave blanks where no services are provided.
- 2 Room Nights Available is the average daily number of rooms available multiplied by the number of nights the rooms are available.
- 3 Room Nights Occupied is the average daily number of rooms occupied multiplied by the number of nights the rooms are available.
- 4 Occupancy Percentage is the total number of Room Nights Occupied (line 3) divided by Total Number of Room Nights Available (line 2).
- 5 Average Daily Room Rate (ADR) is: Room Gross Receipts divided by Total Occupied Rooms for the year (line 3).
- 6 Gross Receipts per available room (RevPAR) is: Occupancy Percentage (line 4) multiplied by Average Daily Room Rate (line 5).
- 7 Total Number of Guests is self-explanatory. Guests/Occupied Night is the Total Number of Guests divided by the Total Number of Rooms Nights Occupied per year (line 3).
- 8 High season includes the maximum number of lodging employees needed during the busiest season. Low season is the minimum or base number of lodging employees used to provide lodging services during the least busiest time of the year.
- 9 -11 Self-Explanatory
- 12 Average Check per Cover is Food and Beverage Gross Receipts divided by Total Covers.
- 13 Follow the instructions for line 8, above, for food and beverage employees.
- 14 Specify the total retail square feet used in the gift and merchandise operations including storage area, on and off site and office space. If a storage area supports more than one site, prorate the square footage of the storage area according to the gross receipts of each site. Average Transaction/Sq. Ft. is the total retail gross receipts divided by the Total Retail Square Feet.
- 15 Follow the instructions for line 8, above, for retail employees.
- 16-19 For each line, enter the average number of slips, boats, etc, available for rent during the year and the average number occupied during the year. Percentage occupied is the average number occupied divided by the average number available.
- 20 Avg. Gross Receipts Per Occupied Slip is the Gross Receipts for all slips for the site or total park divided by the total of the Number of Covered Slips (line 16) and Uncovered Slips (line 17).
- 21 Avg. Gross Receipts Per Occupied Dry Storage Units is the gross receipts for dry storage for the site or total park divided by the Number of Dry Storage Units (line 19) .
- 22 Linear Feet of Wet Moorage is the total feet of docking available for all slips. Gross Receipts per Linear Feet of Wet Moorage is the gross receipts for slip rental, for the site or park, divided by the total Linear Feet of Wet Moorage.
- 23 Follow the instructions for line 8, above, for marina employees.
- 24 - 28 For each type of trip/tour, identify the type, specify the number of trips during the year and the total number of riders for the year. Riders per Trip is the total number of riders for the year divided by the total number of trips.
- 29 Follow the instructions for line 8, above, for transportation employees.
- 30 Consider campgrounds to be as a part of the nearest business location and include on that site sheet. Calculate occupancy in the same manner per lines 16-19, above.
- 31 Follow the instructions for line 8, above, for campground employees.
- 32 - 34 Complete for total concession only (do not complete for individual site pages). Estimated Actual Person Years (FTEs) is the total number of hours worked by all employees (salaried and hourly wage employees) during the year divided by 2,080.
- 35 - 36 Complete for total concession only (do not complete for individual site pages). See instructions for lines 16 to 19 for occupancy calculation. Total Direct Housing Expense includes: utilities, repair and maintenance, supplies, and other direct expenses for the employee housing units. Expense per Occupied Bed is the Total Direct Housing Expense divided by line 35, Number of Beds.

**SCHEDULE N - SPECIAL ACCOUNT ANNUAL RECONCILIATION**

**CONCESSIONER:** \_\_\_\_\_ **YEAR ENDING:** \_\_\_\_\_

**TYPE OF SPECIAL ACCOUNT (PLEASE CHECK ONLY ONE)**

- 1. \_\_\_\_\_ Government Improvement Account (GIA)
- \_\_\_\_\_ Capital Improvement Account/Capital Account (CIA)

**NOTE: IF THE CONCESSIONER HAS MORE THAN ONE SPECIAL ACCOUNT PLEASE FILL OUT A SEPARATE SCHEDULE N AND O FOR EACH ACCOUNT. THE COMBINED AMOUNT FROM ALL LINE 10 SCHEDULE N's SHOULD BE SHOWN AS A SUMMARY AMOUNT ON LINE 32, SCHEDULE B.**

**CALCULATION OF ANNUAL SPECIAL ACCOUNT CONTRIBUTION**

**Calculation Method (Check One)**

2.	_____ Flat Fee		_____
3.	_____ Percentage of Gross Receipts		
4.	Gross Receipts (Schedule A., Line 1)	_____	
5.	Less - Adjustments to Gross Receipts		
6.	Gross Receipts Subject to Fee Calculation	_____	
7.	Special Account Percentage of Gross Receipts	_____	%
8.	Amount Due to Special Account for Percentage Fee		_____

**Other Method - Per Authorization (Specify Calculations):**

9.	_____		_____
10.	<b>Accrued Amount Due to Special Account for the Current Year (Schedule B., Line 32)</b>		_____
11.	<b>Current Year Special Account Expenditures (Schedule 0, Line 20)</b>		_____

**SPECIAL ACCOUNT COMBINED RECONCILIATION**

12.	Balance in Special Account from Prior Year	_____	
13.	Plus: Current Year Deposits		
14.	Less: Current Year Expenditures	_____	
15.	Plus: Current Year Interest		
16.	Less: Current Year Bank Charges	_____	
17.	<b>Balance in Special Account at Year End</b>		_____

**ALLOCATION OF YEAR END BALANCE**

	List Encumbered Projects and Amounts:		
	_____	_____	
	_____	_____	
18.	Total Encumbered Project Amount		
19.	Total Unencumbered Balance	_____	
20.	<b>Total Encumbered and Unencumbered Amount</b>		_____

**DEPOSIT RECONCILIATION**

21.	Deposits for Prior Year Liabilities	_____	
22.	Deposits for Current Year Liabilities		
23.	<b>Total Deposits Made in Current Year</b>	_____	_____
24.	Accrued Liability not yet Deposited for Current Year		
25.	<b>Accrued Amount Due to Special Account for the Current Year</b>		_____

**EXPENDITURES RECONCILIATION**

26.	Expenditures for Prior Year Liabilities	_____	
27.	Expenditures for Current Year Liabilities		
28.	<b>Total Expenditures</b>		_____

<b>SCHEDULE N - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE</b>
--

<b>SPECIAL ACCOUNT ANNUAL RECONCILIATION</b>
--

- Line 1. Specify the type of special account stated within the authorization.
- Line 2. If applicable, check Flat Fee and enter the amount stated in the authorization.
- Line 3. If applicable, check Percentage of Gross Receipts.
- Line 4. Enter the amount from Schedule A., Line 1.
- Line 5. Enter amounts identified in the authorization. In most circumstances this will be the amount shown on Schedule B., Line 20.
- Line 6. Subtract Line 5 from Line 4 and enter the amount.
- Line 7. Enter the percentage amount stated in the authorization or amendment.
- Line 8. Multiply Line 6 by Line 7 and enter the amount.
- Line 9. Specify other calculations used in determining special account fee.
- Line 10. Add Lines 2, 8, and 9 and enter the amount.
- Line 11. Enter the amount shown on Schedule O., Line 20.
- Line 12. Insert the ending balance from Schedule N., Line 17, from the preceding year. If the special account is new for this year, a zero (0) balance should be used.
- Line 13. Enter the actual deposits made in the current accounting year.
- Line 14. Enter the actual expenditures made in the current accounting year.
- Line 15. Enter the interest income reported for this account in the current accounting year.
- Line 16. Enter the bank charges reported for this account in the current accounting year.
- Line 17. Add Lines 12, 13, and 15 and subtract Lines 14 and 16, and enter the amount.
- Line 18. If Line 17 has a positive balance and this balance is encumbered to projects, list these projects, along with the amount of money obligated to each project.
- Line 19. Enter the amount of money that is not encumbered for projects.
- Line 20. Add Lines 18 and 19 and enter the amount.
- Lines 21 - 22. Self-Explanatory.
- Line 23. Add Lines 21 and 22 and enter the amount.
- Line 24. Self-Explanatory.
- Line 25. Add Lines 22 and 24 and enter the amount. This amount should equal the amount shown on Line 10 above.
- Lines 26 - 27. Self-Explanatory.
- Line 28. Add Lines 26 and 27 and enter the amount. This amount should equal the amount on Schedule O., Line 20.

**SCHEDULE O - SPECIAL ACCOUNT PROJECT EXPENDITURES**

**CONCESSIONER:**

**YEAR ENDING:**

**DETAIL OF SPECIAL ACCOUNT PROJECT EXPENDITURES**

	<b>Project Number</b>	<b>Project Description</b>	<b>Current Year Expenditures</b>	<b>Estimated Percent Complete</b>
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
11.				
12.				
13.				
14.				
15.				
16.				
17.				
18.				
19.				
20.	<b>TOTAL SPECIAL ACCOUNT PROJECT EXPENDITURES</b>		<hr/> <hr/>	



<b>SCHEDULE O - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE</b>
<b>SPECIAL ACCOUNT PROJECT EXPENDITURES</b>

Column 1. List the project number if applicable.  
Columns 2 - 4. Self-Explanatory.

Expenditures should be combined by project. Project descriptions such as "Building Improvements" and "Leasehold Improvements" do not provide adequate detail and are not acceptable.

If additional space is needed attach additional schedules.

**SCHEDULE P - REPAIR AND MAINTENANCE RESERVE ANNUAL RECONCILIATION**

**CONCESSIONER:**

**YEAR ENDING:**

**CALCULATION OF REPAIR AND MAINTENANCE RESERVE**

1.	Gross Receipts (Schedule A., Line 1)		
2.	Less - Adjustments to Gross Receipts	( _____ )	
3.	Gross Receipts Subject to Reserve Calculation	_____	
4.	Repair and Maintenance Reserve Percentage	_____ %	
5.	Amount Due to Repair and Maintenance Reserve		_____
6.	Other Method - Per Authorization (Specify Calculations):		_____
7.	<b>Total Amount Due to Repair and Maintenance Reserve for the Current Year</b>		=====

This amount should not be expensed or capitalized. Only amounts expended in the current year at the direction of the Superintendent should be expensed or capitalized.

---

**REPAIR AND MAINTENANCE RESERVE COMBINED RECONCILIATION**

8.	Balance in Repair and Maintenance Reserve from Prior Year	_____	
9.	Plus: Total Debits Made in Current Year (line 7, above)	_____	
10.	Less: Total Expenditures Made in Current Year (Sch Q, line 18)	( _____ )	
11.	<b>Balance in Repair and Maintenance Reserve at Year End</b>		=====
	(Sch. C, Line 8)		

**SCHEDULE P - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE**

**REPAIR AND MAINTENANCE RESERVE ANNUAL RECONCILIATION**

- Line 1. Enter the amount from Schedule A., Line 1.
- Line 2. Enter amounts identified in the authorization. In most circumstances this will be the amount shown on Schedule B., Line 20.
- Line 3. Subtract Line 2 from Line 1 and enter the amount.
- Line 4. Enter the percentage amount stated in the authorization or amendment.
- Line 5. Multiply Line 4 by Line 5 and enter the amount.
- Line 6. Specify other calculations used in determining repair and maintenance reserve amount.
- Line 7. Add Lines 5 and 6 and enter the amount.
- Line 8. Self-Explanatory. This amount should equal the amount shown on Schedule C., 2nd. Column, Line 8.
- Line 9. Enter the amount from Line 7, above.
- Line 10. Enter the amount from Sch. Q, Line 18.
- Line 11. Add Lines 8 and 9 and subtract Line 10 and enter the amount. This amount should equal the amount shown on Schedule C., 1st. Column., Line 8.

**SCHEDULE Q - REPAIR AND MAINTENANCE RESERVE EXPENDITURES**

**CONCESSIONER:**

**YEAR ENDING:**

**DETAIL OF REPAIR AND MAINTENANCE RESERVE EXPENDITURES**

	<b>Expenditure Description</b>	<b>Expenditures Made in Current Year</b>	<b>Schedule Identification *</b>	<b>NPS Approval Date**</b>
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____
7.	_____	_____	_____	_____
8.	_____	_____	_____	_____
9.	_____	_____	_____	_____
10.	_____	_____	_____	_____
11.	_____	_____	_____	_____
12.	_____	_____	_____	_____
13.	_____	_____	_____	_____
14.	_____	_____	_____	_____
15.	_____	_____	_____	_____
16.	_____	_____	_____	_____
17.	_____	_____	_____	_____
18.	<b>TOTAL EXPENDITURES MADE IN CURRENT YEAR</b>	=====		

**\*Identify which Schedule(s) and Line(s) each Expenditure is Reported on in the AFR**

**\*\*Attach NPS Approval Document.**

<b>SCHEDULE Q - INSTRUCTIONS - SUPPLEMENTAL SCHEDULE</b>
--

<b>REPAIR AND MAINTENANCE RESERVE EXPENDITURES</b>
--

Columns 1 - 4. Self-Explanatory.

Expenditures should be combined by project. Project descriptions such as Building Improvements and Leasehold Improvements do not provide adequate detail and are not acceptable.

If additional space is needed attach additional schedules.