

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

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

For the Period from ____/____/____ to ____/____/____

Concessioner: _____

Park/Area: _____

(Contract No.)

(Effective Date)

(Expiration Date)

- Corporation
- S Corporation
- Limited Liability Company
- Partnership
- Sole Proprietorship
- Other

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

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

Concessioner Information:

(Mailing Address)

(Telephone)

(Email Address:)

PRORATION OF REVENUES AND/OR EXPENSES

If expenses/revenues are prorated as a portion of the entire operation, check this box.

Please explain your method of proration in the box below.

The public burden for the collection of information is estimated to be 4 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 - DETAIL OF GROSS RECEIPTS

CONCESSIONER:

YEAR ENDING:

DETAIL OF GROSS RECEIPTS

LODGING

1.	Hotel and Motel	
2.	Cabins and Cottages	
3.	Hostels	
4.	Tent Cabins	
5.	Lodging Totals	

FOOD AND BEVERAGE

6.	Restaurant	
7.	Cafeteria	
8.	Snack Bar and Fast Food	
9.	Food & Beverage Totals	
10.	Alcoholic Beverages	

RETAIL

SOUVENIRS

11.	Gifts, Curios	
12.	Genuine Auth Native Handicrafts	
13.	Souvenir Totals	

GENERAL MERCHANDISE

14.	Grocery	
15.	Package Liquor	
16.	Camera and Photographic Supplies	
17.	Other (Identify):	
18.	Gen'l Merchandise Totals	

RECREATION VEHICLE PARKS AND CAMPSITES

19.	Tents	
20.	RV Camping (without hook-ups)	
21.	RV Camping (with hook-ups)	
22.	RV Park	
23.	RV Totals	

AUTO SERVICE

24.	Fuel and Oil	
25.	Parts, Service and Other	
26.	Auto Service Totals	

MARINA

27.	Slips and Mooring	
28.	Houseboat Rental	
29.	Boat and Motor Rental	
30.	Fuel and Oil	
31.	Boat and Motor Sales	

MARINA (CON'T)

32.	Boat Repair	
33.	Dry Storage	
34.	Other (Identify):	
35.	Marina Totals	

TRANSPORTATION OF VISITORS

36.	Water	
37.	Air	
38.	Ground	
39.	Other (Identify):	
40.	Transportation Totals	

HORSE AND MULE

41.	Horse and Mule Services	
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GUIDED TOURS

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.	Guided Tour Totals	

CRUISE SHIPS

51.	Cruise Ships	
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OTHER

52.	Parking Lot	
53.	Vending Machine	
54.	Bathhouse/Health Spa Services	
55.	Rentals	
56.	Hunting Guides	
57.	Instructional Service	
58.	Medical Care	
59.	Golf Course and Driving Range	
60.	Sports Facilities	
61.	Other (Identify):	
62.	Other (Identify):	
63.	Charges for Employee's Meals, Lodging, & Transportation	

64. TOTAL GROSS RECEIPTS

SCHEDULE A - INSTRUCTIONS

ALL AMOUNTS SHOULD BE ROUNDED TO THE NEAREST DOLLAR

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.

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

- 1 Lodging sales to visitors for the rental of hotel and motel type accommodations
- 2 Lodging sales to visitors for the rental of separate cabin and cottage type units
- 3 Lodging sales to visitors for rental of hostel style and similar moderate/reduced rate accommodations
- 4 Lodging sales to visitors for rental of tent or partial tent and "hard" structure units
- 6 Food and non-alcoholic beverage sales to visitors for seated meals with table service
- 7 Food and non-alcoholic beverage sales to visitors for cafeteria style service
- 8 Limited menu food and non-alcoholic beverage sales to visitors, generally without table service
- 10 Alcoholic beverage sales to visitors with meals or in a bar setting
- 11 Gift and curio sales to visitors, exclusive of genuine authorized native handcrafts
- 12 Sales to visitors of genuine authorized native handcrafts
- 14 Sales to visitors of groceries and related items that are generally sold in grocery store settings, exclusive of alcoholic beverages
- 15 Sales to visitors of alcoholic beverages in cans or bottles
- 16 Sales to visitors of film and other photographic related items
- 17 Identify and enter sales to visitors of other merchandise items not listed above such as camping goods, clothing, etc.
- 19 Short term rental of campsites for tents
- 20 Short term rental of campsites for RVs (no utility hookups)
- 21 Short term rental of campsites for RVs (includes utility hookups)
- 22 Long term rental for mobile homes, RV trailers, campers, etc.
- 24 Sales to visitors of automobile fuel and oil products.
- 25 Sales to visitors for automobile repairs and related services
- 27 Sales to visitors for rental of marina slips and mooring sites
- 28 Sales to visitors for rental of houseboats
- 29 Sales to visitors for rental of small boats and related boat items such as motors
- 30 Sales to visitors of boat fuel and oil products.
- 31 Sales to visitors for the purchase of boats and related boat items such as motors
- 32 Sales to visitors for boat repairs and related services
- 33 Sales to visitors for the dry storage of boats
- 34 Identify and enter sales to visitors of other marina services not listed above
- 36 - 39 Sales to visitors where transportation is the primary purpose. Any interpretation is incidental to the activity. Enter according to type or identify another type on line 39
- 41 Sales to visitors for horse services, including riding services which generally have approved routes or times
- 42 Sales to visitors for whitewater and float trips
- 43 - 49 Sales to visitors for guided interpretive tours. Enter according to type or identify another type on line 49
- 51 Sales to visitors for accommodations on cruise ships which enter and leave NPS waters without passengers disembarking
- 52 Sales to visitors for the rental of auto parking spaces
- 53 Sales to visitors of vending machine food and merchandise
- 54 Sales to visitors for bathhouse, spa, and related services
- 55 Sales to visitors for the rental of bicycles, equipment, and other items.
- 56 Sales to visitors for the provision of hunting guide services, including transportation.
- 57 Sales to visitors for the provision of schools and other instructional services
- 58 Sales to visitors for the provision of health care and related services
- 59 Sales to visitors for golf and related services
- 60 Sales to visitors for the use of sporting facilities, other than golf activities
- 61 Identify and enter sales to visitors for other services not listed above
- 62 Identify and enter sales to visitors for other services not listed above
- 63 Sales to employees for food, lodging, and transportation

SCHEDULE B - INCOME STATEMENT

CONCESSIONER:

YEAR ENDING:

				Totals
TOTAL GROSS RECEIPTS	1. GROSS RECEIPTS (from Sch. A, line 64)			
COST OF SALES	2. a. Eating Places			
	2. b. Souvenirs			
	2. c. General Merchandise			
	2. d. Fuel and Oil			
	2. e. Other (Identify):			
	2. f. Other (Identify):			
	3. TOTAL COST OF SALES			
	4. GROSS PROFIT			
OPERATING (DIRECT) EXPENSES	5. Direct Salaries, Wages, Payroll Taxes, and Benefits			
	6. Commission Fee Expense			
	7. Operating Supplies			
	8. Equipment Purchase/Rental/Lease Expense			
	9. Contract Labor			
	10. Utilities Expense			
	11. Licenses/Fees			
	12. Repair and Maintenance			
	13. Vehicle/Fuel Expense			
	14. Vehicle/Rent/Lease Expense			
	15. Expedition Food Expense			
	16. Hay, Pasture and Feed			
	17. Vet/Farrier Services			
	18. Horse Rental			
	19. Contract Transportation Expense			
	20. Other (Identify):			
	21. Other (Identify):			
	22. TOTAL OPERATING (DIRECT) EXPENSES			
GENERAL AND ADMINISTRATIVE EXPENSES	23. Owners/Officers/Partners Salaries, Payroll & Benefits			
	24. Other (Administrative) Salaries, Payroll Taxes & Benefits			
	25. Credit Card Charges			
	26. Office Expense			
	27. Travel, Meals and Entertainment			
	28. Telecommunications Expense			
	29. Legal Fees			
	30. Accounting and Review/Audit Fees			
	31. Advertising and Promotional Expense			
	32. Dues/Subscriptions			
	33. Bank Charges			
	34. Other (Identify):			
	35. Other (Identify):			
	36. TOTAL GENERAL AND ADMINISTRATIVE			
GOVERNMENT FEES/ SPECIAL ACCOUNT CONTRIBUTIONS	37. Percentage of Gross Receipts Fee _____%			
	38. Building Use Fee or Flat Fee			
	39. Other (Identify):			
	40. TOTAL FEES AND CONTRIBUTIONS			

SCHEDULE B - INCOME STATEMENT

CONCESSIONER:

YEAR ENDING:

FIXED EXPENSES	41.	Property Rent/Lease Expense		
	42.	Property taxes		
	43.	Business/Liability/Property Insurance		
	44.	Interest Expense		
	45.	Depreciation		
	46.	Other (Identify):		
	47.	TOTAL FIXED EXPENSES		
OTHER INCOME (EXPENSES)	48.	Interest and Dividend Income		
	49.	Gain (Loss) on Sale of Assets		
	50.	Other (Identify):		
	51.	TOTAL OTHER INCOME (EXPENSES)		
INCOME TAXES	52.	Federal		
	53.	State and Local		
	54.	TOTAL INCOME TAXES		
NET INCOME (LOSS)	55.	NET INCOME (LOSS)		

SCHEDULE B - INSTRUCTIONS - INCOME STATEMENT

ALL AMOUNTS SHOULD BE ROUNDED TO THE NEAREST DOLLAR

- Line 1. Enter the amount from Detail of Gross Receipts, line 64.
- Lines 2a - 2f. The amount for the Cost of Sales for each category (2a.-2f.) must be calculated and entered on the appropriate line. To calculate the Cost of Sales for each category do the following steps: Start with the beginning inventory for the year, add the cost of all purchases at gross invoice price less discounts plus transportation, storage and delivery charges for the year then subtract the ending inventory for the year. The result is the amount that should be entered for the Cost of Sales. This calculation should be done separately for each category. **Do not combine amounts for different categories.**
- Line 3. Add Lines 2a through 2f and enter the amount.
- Line 4. Subtract Line 3 from Line 1 and enter the difference.
- Line 5. Enter the amount of direct salary, wages, payroll tax, and benefit expenses for all workers providing services to visitors, including maintenance workers. Worker's Compensation Insurance is a benefit and must be recorded with salaries and benefits.
- Line 6. Enter the amount paid to authorized agents for business secured (Example includes: lodging reservations).
- Line 7. Enter the cost of direct operating supplies.
- Line 8. Self-Explanatory.
- Line 9. Enter the cost of contract labor with third parties. Examples include the cost of cleaning dining rooms, washing windows, trash removal and wranglers
- Line 10. Enter the cost of utilities. Examples include coal, oil, gas and other fuels, electricity, water and sewage.
- Line 11. Enter the cost of all Federal, State and Local licenses, permits and fees. Do not include Franchise Fees, Building Use Fees, Flat Fees or Special Account Contributions reported on Lines 37 - 40.
- Line 12. Enter costs for repair and maintenance items. Salaries should be included on line 5.
- Line 13. Enter the amount for fuel for vehicles, boats, planes, snowmobiles etc.
- Line 14. Self-Explanatory.
- Line 15. Enter the cost of food for guided trips such as river running, fishing guides, hunting guides etc.
- Lines 16 - 18. Self-Explanatory.
- Line 19. Enter costs for transportation provided by a third party included as part of the fee paid by visitors
- Lines 20 - 21. Enter the description and amount for Operating (Direct) Expenses not shown elsewhere.
- Line 22. Add Lines 5 through 21 and enter the amount.
- Line 23. Enter the amount for Owners/Officers/Partners salaries, Payroll & Benefits plus the related payroll taxes and benefits. Worker's Compensation Insurance is a benefit and must be recorded with salaries and benefits.
- Line 24. Enter the amount for Other Salaries, Payroll Taxes and Benefits. Worker's Compensation Insurance is a benefit and must be recorded with salaries and benefits.
- Line 25 - 27. Self-Explanatory.
- Line 28. Enter the amount for telephone and other communication devices.
- Lines 29 - 33. Self-Explanatory.

SCHEDULE B - INSTRUCTIONS - INCOME STATEMENT

- Lines 34 - 35. Enter the description and amount for administrative costs not shown elsewhere.
- Line 36. Add Lines 23 through 35 and enter the amount.
- Line 37. Enter the amount, if any, for the Percentage of Gross Receipts Fee.
- Line 38. Enter the amount, if any, for a Building Use Fee or Flat Fee
- Line 39. Enter the amount, if any, for other fees paid to the National Park Service that are required by the authorization including Special Account Contributions
- Line 40. Add Lines 37 through 39 and enter the amount.
- Line 41. Enter the amount for the rental or lease of facilities, do not include any amount paid to the National Park Service for a Building Use Fee. This category will include mostly rental or lease of facilities outside the park boundary.
- Line 42. Self-Explanatory.
- Line 43. Self-Explanatory. Worker's Compensation Insurance is a benefit and must be recorded with salaries and benefits.
- Lines 44 - 45. Self-Explanatory.
- Line 46. Enter the description and amount for Fixed Expenses not shown elsewhere.
- Line 47. Add Lines 41 through 46 and enter the amount.
- Line 48. Enter the total amount of all interest and dividend revenue accrued and earned during the year.
- Line 49. Enter the total amount of all gains/losses resulting from the sale of assets
- Line 50. Enter the description and amount for all other revenues or expenses not shown elsewhere.
- Line 51. Add Lines 48 through 50 and enter the amount.
- Lines 52 - 53. Self-Explanatory.
- Line 54. Add Lines 52 through 53 and enter the amount.
- Line 55. Subtract Lines 22, 36, 40, 47, 51, and 54 from Line 4 and enter the amount.

SCHEDULE C - BALANCE SHEET

CONCESSIONER:

YEAR ENDING:

(For Concessioners with Gross Receipts Between \$250,000 and \$500,000)

ASSETS

1.	Cash and Cash Equivalents		
2.	Inventories - Merchandise		
3.	Notes and Accounts Receivable		
4.	Prepaid Expenses		
5.	Depreciable Assets (Cost)		
6.	Less: Accumulated Depreciation	()	
7.	Net Depreciable Assets		
8.	Other (Identify):		
9.	Other (Identify):		
10.	TOTAL ASSETS		

LIABILITIES

11.	Accounts Payable		
12.	Notes Payable		
13.	Current Maturities on Long - Term Debt (Less than 1 Year)		
14.	Government Fees Payable		
15.	Accrued Liabilities		
16.	Advance Deposits		
17.	Long -Term Debt, Excluding Current Maturities (1 Year or more)		
18.	Other (Identify):		
19.	Other (Identify):		
20.	TOTAL LIABILITIES		

EQUITY

21.	Partner's or Proprietor's Capital		
22.	Common and Preferred Stock		
23.	Additional Paid - In Capital		
24.	Less: Treasury Stock	()	
25.	Retained Earnings		
26.	TOTAL EQUITY		
27.	TOTAL LIABILITIES AND EQUITY		

SCHEDULE C - INSTRUCTIONS

- Lines 1 - 4. Self-Explanatory.
- Line 5. Enter the total cost for all depreciable assets
- Line 6. Enter the total accumulated depreciation for all depreciable assets
- Line 7. Subtract Line 6 from Line 5 and enter the amount in both columns on line 7.
- Line 8 - 9. Enter the description and amount of other assets not shown elsewhere, including any special account balances.
- Line 10. Add Lines 1 through 4 and 7 through 9 and enter the amount.
- Lines 11 -15. Self-Explanatory.
- Line 16. Enter amounts such as advance deposits for future services not yet rendered (e.g., river trips and lodging).
- Line 17. Self-Explanatory.
- Lines 18 - 19. Enter the description and amount of other liabilities not shown elsewhere.
- Line 20. Add Lines 11 through 19 and enter the amount.
- Line 21. To be filled out by Sole Proprietorship or Partnerships but **NOT** Corporations.
- Lines 22 - 24. To be filled out by Corporations but **NOT** Sole Proprietorship or Partnerships. Treasury stock is the cost of any stock withdrawn and entered as a negative amount on line 24.
- Line 25. Self-Explanatory.
- Line 26. Sole Proprietorship and Partnerships enter the sum of the amounts from Lines 21 and 25. Corporations enter the total of Lines 22, 23, and 25 and subtract the amount on Line 24.
- Line 27. Add Lines 20 and 26 and enter the amount.

When the schedule has been completed lines 10 and 27 should be the same amount.

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

Restaurants Cafeterias Snack Bar/Fast Food

- 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

- 16. Number of Covered Slips _____ Avg. No. Occupied _____ Occup % _____
- 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

of Annual Trips # of Annual Riders riders/trip

- 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 _____ Occup % _____
- 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 _____ Occup % _____
- 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 Transactions/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, i.e., 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.