

**National Park Service**  
**Annual Financial Report (AFR) Submission**  
**User's Guide**  
**December 2019**



**Copyrights and Proprietary Notices**

The information in this document is subject to change without notice.

This document contains material that is proprietary of and confidential to Department of Interior (DOI). Disclosure outside DOI is prohibited except by written permission, license agreement, or other confidential agreement. This document may not be reproduced in any form or by an electronic or mechanical means.

The information contained herein is prepared by DOI solely for use by DOI employees, agents, and customers. Dissemination of the information and/or concepts contained herein to other parties is prohibited without DOI prior written permission. Disclosure outside DOI is prohibited except by license agreement or other confidentiality agreement.

# 1. Table of Contents

- 2. Introduction..... 3
  - a. Long Form or Short Form?..... 3
  - b. Questions and Support..... 3
- 3. Downloading the AFR User Guide and Forms..... 3
  - a. Naming the AFR ..... 3
- 4. Working on the AFR in Microsoft Excel - General Information ..... 4
  - a. Cell Format Guidance ..... 4
  - b. Pop-Up Boxes..... 5
- 5. Completing the NPS AFR..... 5
  - a. Concessioner Info Page..... 5
- 6. Special Guidance ..... 6
  - a. Schedule D – Long Form Only..... 6
  - b. Special Guidance for Schedule M ..... 6
  - c. Special Guidance for Schedules F, K, L and O – Long Form Only..... 7
- 7. Submitting the NPS AFR..... 7
- 8. Wrap Up..... 7

## 2. Introduction

This manual will guide you through the process of completing the Annual Financial Report (AFR) for the National Park Service (NPS). You are encouraged to read through this Guide before you start to fill out your electronic AFR. The Guide provides general information on correctly completing the form using **Microsoft Excel**<sup>®</sup> (Excel) and instructions for submitting the completed form to the NPS.

The electronic AFR forms are designed in an Excel format that is compatible with Windows and Macintosh computers. The pictures and examples in this guide are based on Windows, but similar steps apply to those with Macintosh computers.

*There is no need for you to complete the AFR in one sitting.* Excel allows you to save your work in progress and pick it up again at any time.

### a. Long Form or Short Form?

The instructions in this guide are applicable for both the Long Form AFR and Short Form AFR. Concessioners with gross receipts less than \$500,000 should use the Short Form AFR. Concessioners with gross receipts greater than \$500,000 must use the Long Form AFR.

### b. Questions and Support

If you have questions related to completing the appropriate AFR form or on the use of the electronic version, please do not hesitate to contact the concessions specialist at your park. You can also email questions to the NPS AFR team at [afr\\_submission@nps.gov](mailto:afr_submission@nps.gov).

## 3. Downloading the AFR User Guide and Forms

The NPS updates AFR forms each year. When you are ready to work on your AFR, please navigate to the concessioner tools website to download the most recent posted version of the forms: [http://concessions.nps.gov/tools\\_afr.htm](http://concessions.nps.gov/tools_afr.htm). Do not use the form you downloaded for the previous year; doing so may cause problems with your submission. The concessioner tools websites also has other useful information and instructions, including:

- AFR Frequently Asked Questions
- AFR Submission User's Guide
- AFR Short Form Fees Worksheet

Click on the file name to download the file; a box will open asking if you want to save or open the file, choose **save**. Do not choose "open" or the AFR forms will not work correctly.

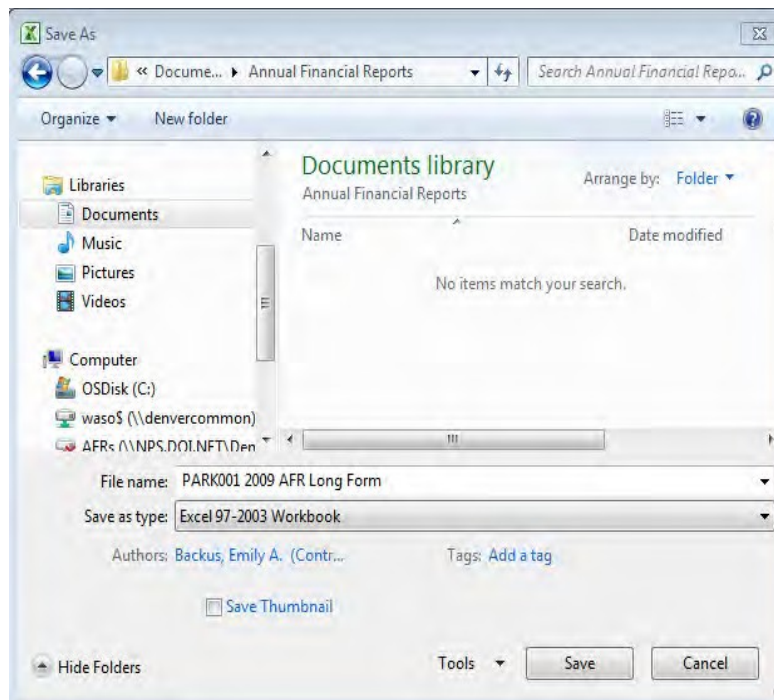
Save the files you need to a folder where you can easily access them.

### a. Naming the AFR


The file name of the AFR when you download it from the AFR website is generic, *AFR Electronic Long*

Form\_v 8.xlsx. Before you begin working on your AFR, you should save the file with a new file name so that you can easily locate it in your files and so that it is easily identified when sent to the NPS.

To rename your AFR file, go to the File in Excel and click Save As. A dialog box will open; the folder where your AFR file is currently saved will be displayed. If you would like to choose a new location to save your AFR file, use the task pane on the left to navigate to the location of your choice.



Click in the File Name box and delete the existing file name. Type in the new file name – the recommended saving protocol is: “PARK#### Year AFR”. PARK#### refers to your concessioner ID number, which can be found on the title page of your contract. An example is ACAD001, for contract number one at Acadia National Park. After entering the new file name, click the save button.

Once you have saved it to the location of your choice the first time, remember to click the Save icon  frequently to update the saved file.

## 4. Working on the AFR in Microsoft Excel - General Information

### a. Cell Format Guidance

Cells that are designed to accept dollar amounts only allow whole dollar amounts. When entering your data, please round cents to the nearest dollar.

Cells that are designed to accept percentages only allow valid percentages. Please enter a percentage between 0 - 100%. You do not need to type the '%' symbol as it will already be provided within the cell.

You should format dates as mm/dd/yyyy in any cells that require the entry of a calendar date, where

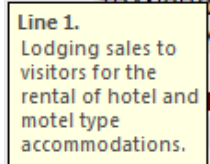
mm = two digit month, dd = two digit day and yyyy = four digit calendar year.

Some cells do not require data entry; they contain formulas that calculate a value based on data you entered into prior cells. These cells are shaded either tan or light grey. You **cannot** alter these cells.

Leave cells blank if you have nothing to report blank. Do not enter zeros, dashes, "N/A," etc.

## b. Pop-Up Boxes

Most fields within the AFR include pop-up boxes that will appear once you have selected a cell. These pop-up boxes offer helpful instructions for completing the data entry associated with the cell.

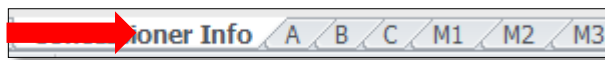


Occasionally the pop-up boxes will cover the cell into which you are trying to enter information. If this happens, simply click on the box and drag it to another spot on the screen. Once you have moved the box, it will remain in the same spot until you move to the next spreadsheet.

## 5. Completing the NPS AFR

### a. Concessioner Info Page

Once you have opened the AFR, a pop up box with general instructions will open. Read these instructions and click 'OK' to begin working. You will see different tabs near the bottom of the window. Each tab represents a separate Schedule. Before starting to fill out the AFR form, ensure that the 'Concessioner Info' tab is selected. If it is not selected, click on the tab titled 'Concessioner Info' at the bottom of the screen



The first page you should complete is the Concessioner Info worksheet. Once you have clicked on the 'Concessioner Info' tab, you will see the screen shown below.

You will need to know your individual Concessioner ID number. Every concession operation has its own unique Concessioner ID that is used to track concession information in the NPS System.

NPS Form 10-356A  
FORM APPROVED  
OMB No. 1024-0029  
Expiration: 10/30/2016

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 ID [ ]  
Concessioner Park Unit [ ]

[ ] (Contract or Permit No.) [ ] (Effective Date) [ ] (Expiration Date)

Type of Entity: [ ]

**ANNUAL FINANCIAL STATEMENT CERTIFICATION**  
(Either one or both of the certifications below may be completed)

COMPLETE THIS CERTIFICATION IF YOU ARE THE CONCESSIONER AND RESPONSIBLE FOR 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 THIS 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/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) ext. [ ]

E-Mail Address: [ ]

**PRORATION OF REVENUES AND/OR EXPENSES**

Are expenses and/or revenues prorated as a portion of the entire operation? [ ]

If Revenue or Expenses were prorated, select Proration Method:  
[ ] was [ ]

If you prorated revenues/expenses based on another method, please explain below:  
[ ]

To identify your Concessioner ID, look at the cover sheet of your concession contract to find your contract number; it should look similar to this example: CC-**ACAD019**-06. The middle 7 characters are your Concessioner ID. In this example the Concessioner ID would be **ACAD019**. If you have a problem identifying your Concessioner ID, please contact your park, they will be able to help you.

Please update general information as applicable, including phone numbers, addresses, business names, and points of contact.

Please fill in the 'Concessioner ID,' 'Concessioner' and 'Contract or Permit No.' cells.

Concessioner ID	GRTE025
Concessioner	Rendezvous Ski Tours
Park Unit	Grand Teton National Park
	CC-GRTE025-15 (Contract or Permit No.)

It is important that the information in the '**Concessioner ID**' cell and the '**Contract or Permit No.**' cell appear in the same format as in the box above.

## 6. Special Guidance

Some schedules require more detailed instructions as described below.

### a. Schedule D – Long Form Only

There are two version of schedule D for fixed assets, 'Schedule D for Leaseholder Surrender Interest' (DLSI) or 'Schedule D for Possessory Interest' (DPI).

Before completing Schedule D, you must determine which version of the schedule is appropriate for your concession. If you are not sure which Schedule D you should use, please contact your park.

The AFR Long Form file you download will show two tabs labeled either '**DPI**' or '**DLSI**.' Choose the appropriate Schedule D and then begin to complete the necessary data entry.

### b. Special Guidance for Schedule M

By default, the AFR includes seven '**Schedule M - Operational Statistics**' tabs. Some concessioners may have more than seven locations assigned in the park and will require additional schedule M tabs. If you feel that more than seven schedules are needed, please contact the NPS AFR team at [afr\\_submission@nps.gov](mailto:afr_submission@nps.gov) for a copy of the AFR form with additional schedule M tabs.

All seven schedules are always visible for completion, but please only complete the necessary number of schedules. The tab titled '**M-total**' does not require any user input, but simply provides a summary of all Schedule M's completed.

Concessioner Info	A	B	C	M1	M2	M3	M4	M5	M6	M7	M-total
-------------------	---	---	---	----	----	----	----	----	----	----	---------

### c. Special Guidance for Schedules F, K, L and O – Long Form Only

Some concessioners will have a large amount of information to report in Schedules F, K, L or O that will not fit in the regular AFR Long Form. In this case, you may modify the schedule to add additional rows. Please do not modify the column names or formats of these schedules beyond adding additional rows.

If you are unable to add additional rows, please create a separate document in Microsoft Excel, Word or Adobe Acrobat with similar information. It is vital that **all** of the information required on these schedules is reported, even if the formatting is different.

Additional files should be saved in the same location as the AFR and be named in a similar way. Please do not lock or protect the document files; this prevents the NPS' ability to combine the files with your AFR.

## 7. Submitting the NPS AFR

The NPS AFR should be submitted via email. Please email the completed excel file containing your AFR and any other supplemental documents (i.e., financial statements, audit letters) to [afr\\_submission@nps.gov](mailto:afr_submission@nps.gov).

## 8. Wrap Up

Once you have saved and submitted your completed AFR, it is recommended you create a backup file of your data. You can use an external hard drive, USB flash drive, data diskettes or CD-ROM to archive your AFR. Generally, you simply connect the drive via USB or insert the diskette/CD and save the AFR to the new location.

The National Park Service is committed to the development of a streamlined AFR reporting process. Your feedback is an important part of this effort. If you encounter difficulties in completing the AFR, or would like to provide feedback, please do not hesitate to contact the concessions staff at the park or the NPS AFR team. The AFR team is available at [afr\\_submission@nps.gov](mailto:afr_submission@nps.gov).