



UNITED STATES  
DEPARTMENT OF THE INTERIOR  
BUREAU OF LAND MANAGEMENT

MANUAL TRANSMITTAL SHEET

Release

1-568

Date

7/7/69

Subject 1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

1. Explanation of Material Transmitted: This release prescribes a system of accounts and financial reports for concession contractors operating on lands administered by the Bureau of Land Management.
2. Material Superseded: No BLM directives are superseded by this release except as shown under REMOVE below.
3. Reports Required: Concession operators are required to submit annual financial reports and a Quarterly Report of Statistical Information and Gross Receipts, Form 1360-1, to the Bureau.
4. Filing Instructions: This transmittal sheet may be destroyed after the instructions are completed.

REMOVE

None

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(27 sheets)

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Associate Director

## 1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

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1. Glossary of Terms Pertaining to the System of Accounts Prescribed for Concession Contractors

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.01 Purpose. This section prescribes a system of account classification and financial reports to be used by concessioners operating on lands administered by the Bureau of Land Management.

.02 Objectives. The system of accounts is established to insure uniformity in the accounting records maintained by concession contractors and permittees. Also, it is designed to facilitate the preparation of annual financial reports.

.03 Authority.

A. General authority for concession-type activities is contained in:

1. The Hot and Mineral Springs Act of March 3, 1925 (43 Stat. 1133, 43 U.S.C. Section 971) and the regulations thereunder (43 CFR 2321.1-4).
2. The O&C Act of August 28, 1937 (50 Stat. 874, 43 U.S.C. Section 1181e)
3. The Small Tract and Special Land Use Permit Act of June 1, 1938 (52 Stat. 609, as amended, 43 U.S.C. Section 682a) and the regulations thereunder (43 CFR Subparts 2233 and 2236).

B. Authority for concession contracts and permits issued or administered by the Lower Colorado River Office is contained in Section 10 of the Reclamation Project Act of 1939 (53 Stat. 1187, 1197, as amended, 64 Stat. 463).

1. The Act authorizes, inter alia, the lease of lands or interests in land withdrawn or acquired and being administered under the Federal reclamation laws in connection with the construction or operation and maintenance of a reclamation project.

2. The Lower Colorado River Office was transferred to the Bureau of Land Management by Departmental Order No. 2915, dated December 11, 1968. Section 7 of the order authorizes the Director, BLM to:

- a. Issue special permits for use of the lands.
- b. Execute leases for recreation and other land use purposes.
- c. Administer existing and future leases on Reclamation Lands in accordance with the Lower Colorado Land Use Plan and the subject order.

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.04 Responsibilities. Overall responsibilities for financial management are contained in 1300.04. Additional responsibilities relative to this section are:

A. District Manager. Applications or proposals to provide commercial facilities and services to the public under the Bureau's general authority for concession-type activities must be submitted to the Director's Office (550) for approval. The District Manager is responsible for submitting proposed agreements with concessioners to the Director's Office (through the State Director) at least 90 days prior to the planned effective date.

B. Contracting Officer. The authorized contracting officer is responsible for assuring that concession contracts or permits include:

1. Provisions for rental payments which guarantee a fair return to the United States Government.

2. Provisions deemed necessary to protect the public health and safety.

3. Requirements for periodic compliance inspections.

4. Stipulations requiring conformance with reasonable public service rules, schedules, or charges, and any other provisions necessary to protect the public interest and the public values in the lands, as may be determined by the authorized officer.

C. The District Manager, Lower Colorado River Office shall serve as the contracting or administering officer for each lease or permit issued or to be issued in connection with the Lower Colorado Land Use Plan on Reclamation lands. The District Manager is responsible for:

1. Coordinating Bureau of Reclamation projects and activities concerning concession contracts on lands administered by BLM with that Bureau.

2. Administering existing leases consistent with Departmental Order No. 2915; and upon issuance, amendment, re-issuance of a lease, or at any other feasible point, cause such lease to embody a provision to this effect. (See Section 4(b) of the Departmental Order).

.05 Definitions.

A. Concessioner. A private entrepreneur, private non-profit group, or public agency furnishing commercial services to the general public on Federal lands available for recreation purposes.

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B. Concession Contract. Includes all legal agreements between Federal land managing agencies and a concessioner for the purpose of providing commercial facilities and services to the public on Federal lands available for recreation.

C. Concession Commercial Facilities and Service. Includes accommodations, equipment, and other related supplies to facilitate public use of Federal outdoor recreation resources, such as resorts, hotels, motels, trailer sites, restaurants, stores, automotive and transportation services, guide and outfitter services, marinas, ski lifts, and ski tows.

D. Concession Prospectus. An invitation from a Federal land managing agency to interested parties to bid for the privilege of providing contractual services to the general public on Federal lands.

E. Other Definitions. Other definitions in this chapter pertain to the system of accounts prescribed for concession contractors. Since these definitions do not necessarily relate to BLM accounts, they are included as Appendix 1.

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.1 District Office Procedures. This system of account classification is prescribed for all concessioners operating on lands administered by BLM who are required to pay franchise fees based on a percentage of gross receipts. The accounts may be modified to suit individual operations; however, major deviations must be approved by the contracting officer. The system is designed to provide financial data for the preparation of annual financial reports on concession contracts and permits.

.11 Leases and Permits Already Issued. Contracts and permits which do not prescribe accounting records and financial reports should be re-issued or amended at the earliest possible date to incorporate these requirements.

.12 Future Leases and Permits. New contracts shall prescribe the system of account classification and annual financial reports described herein under the "Accounting Records and Reports" section of the concession contract or permit.

.13 General Requirements. The following instructions and procedures shall be furnished to contractors authorized to operate concessions. Copies of these Manual sections may be reproduced as a separate package:

- A. Concessioners' Records (.2)
- B. Chart of Accounts (.3)
- C. Account Description (.4)
- D. Definitions (Appendix 1, Glossary of Terms)
- E. Quarterly Report of Statistical Information and Gross Receipts (Illustration 1)
- F. Annual Financial and Statistical Reports (Illustrations 2-8)

.14 Financial Reports. Concession contracts and permits shall require the concessioner to submit annual financial reports. These reports must present the concessioner's financial position as reflected in the accounting books and records and financial and statistical information on all operations under the contract or permit, including subconcessions, if any. Two copies of the report shall be filed with the appropriate District Office within the period specified in the contract or permit. One copy of the report shall be forwarded to the Washington Office, Division of Finance, (520). Sample reports in suggested formats are shown in Illustrations 2-8. These reports may be modified to suit individual operations; however, major changes in report content must be approved by the contracting officer. Concessioners shall also file a Quarterly Report of Statistical Information and Gross Receipts, Form 1360-1. (See Illustration 1).

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A. The concessioner's financial reports will be treated as official records subject to the provisions of 43 C.F.R., Sections 2.1 - 2.6. Information contained in such reports will not be disclosed to interested parties outside of the Government, except as authorized by the cited regulations.

B. The District Office is responsible for collecting franchise fees from concessioners. Fees may be paid quarterly or annually in accordance with the contract or permit.

.15 Rates. The contract provides that rates and prices charged to the public for accommodations, services, or goods shall be subject to approval by the Bureau. The approval of rates by the Government is based on the policy that rates charged to the public should be fair and reasonable.

A. Individual contracts or permits may include provisions which set forth the criteria to be used in determining reasonable rates. Factors which should be considered are:

1. The effect of necessary, but non-profitable, activities or services on the total operation of a concession.

2. The cost of services, merchandise, labor, etc. peculiar to the concessioner which may justify higher rates.

3. A comparison with current rates for facilities and services of comparable character under similar conditions. Give due consideration to length of season, provision for peak-loads, average percentage of occupancy, accessibility and costs of labor and materials, type of patronage, and other factors deemed significant.

B. As a general rule, concession rates approved by the Bureau are effective until a revised schedule is approved; however, individual rate changes can be handled by amendments. Each amendment should be numbered chronologically and show the date of approval of both the amendment and the basic schedule.

C. When rate schedules or amendments are approved, return one copy of the schedule to the concessioner and retain one copy in the approving office.

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.16 Franchise Fees. All parts of the franchise fees (flat fee and percentage fee) shall be established by negotiation between the concessioner and the contracting officer. It is incumbent upon the contracting officer to see that the total franchise fee to be paid by the concessioner represents a reasonable charge for the facilities and privileges granted. All computations and judgment factors considered in establishing franchise fees must be completely documented in the contract or permit files.

.17 Determination of Fee Rates. Factors to be considered in establishing franchise fee rates are:

A. Franchise fees, however stated, shall be determined upon consideration of the probable value to the concessioner of the privileges granted by the particular contract or permit involved. Such value is the opportunity for net profit in relation to gross receipts, obligations assumed, and capital invested.

B. Consideration of revenue to the United States shall be subordinate to the objectives of protecting and preserving the areas and of providing adequate and appropriate services for visitors at reasonable rates.

C. Generally, franchise fee rates to be applied to gross receipts should be weighted so as to give full recognition to the various types of operations from which the gross receipts are derived. An exception to this rule may be considered when the concessions are somewhat isolated and must provide a variety of needed services and facilities for a community complex.

D. Appropriate provisions shall be made for reconsideration of franchise fees at least every five years unless the contract is for a lesser period of time.

E. Concessioners should not be permitted to subcontract any services or operations without the approval of the BLM Contracting Officer. Generally, subcontracts should not be permitted when the prime concessioner does not provide any services or facilities to the subcontractor. Contracts for additional concessions should be awarded through direct negotiation with the Government.

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1. Where subconcessions are essential to provide better service, the prime concessioner shall be required to pay an amount equal to fifty percent (50%) of all fees, commissions, or compensation received from the subconcessioner. This payment is in addition to the franchise fee payable on the gross receipts of the subconcession.

F. As a general rule, when the gross receipts of a concessioner have averaged less than \$100,000 annually over a three to five-year period, the percentage fee may be reduced to a fixed amount. The fixed amount may be added to the flat fee to be charged for ground rent and Government-owned buildings, and the combined amount should be set forth in the contract or permit as the annual franchise fee to be paid by the concessioner. This same principle may be followed when it is anticipated that a new concession, or one which has been in operation for a shorter period than mentioned above, will not have gross receipts in excess of \$100,000 annually.

G. The flat fee consists of two elements. If the concessioner does not use Government-owned buildings, the flat fee will be for ground rent and other services furnished by the Government for which a separate fee is not charged; separate fees are charged for utility services. If the concessioner uses Government-owned buildings in addition to Government-owned land, then the flat fee will include ground rent and building rental.

1. A reasonable flat annual charge should be made for the use of land assigned to a concession. The amount charged for ground rent is subject to negotiation between the contracting officer and the concessioner.

2. A reasonable flat annual charge should be made for the use of Federally-owned buildings and equipment assigned to a concession. The amount of rental is subject to negotiation between the contracting officer and the concessioner. In arriving at this rental, such factors as comparable rent for similar space in nearby communities, the rate of annual depreciation of the property, etc. should be considered.

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H. Percentage franchise fees are payable on all gross receipts from the operation; none of the gross receipts may be excluded, except by specific approval of the Director. The following scale may be used as a guide in negotiating percentage franchise fees. Generally, the percentages indicated represent the minimum percentage for each category.

1. Operations, the primary purpose of which is to provide combination housing and feeding or feeding facilities for the visiting public ..... 3/4 of 1%

2. Operations, the primary purpose of which is to operate a grocery or general store, transportation service, guide service, lunch-room service, boat rentals and/or sales, fishing camps, and similar service type operations ..... 1 1/2%

3. Operations, the primary purpose of which is to operate souvenir, curio, or photographic shops, etc. .... 3%

.18 Renegotiation of Franchise Fees. Concession contracts entered into by the Bureau shall contain appropriate provisions for the renegotiation of franchise fees. Such fees should be reconsidered at least every five years, unless the contract is for a shorter period of time.

.19 Insurance. Contracts shall require that the concessioner carry liability and fire insurance as stated therein. The contracting officer should review such insurance with the concessioner to assure that coverage is adequate to protect the public and the Government.

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.2 Concessioners' Records. Each concessioner shall keep such records as the contract may prescribe to enable the contracting officer to determine that all terms of the concession contract have been and are being faithfully performed. Accounting books, and all records and documents which support entries in such books, shall be maintained in a manner which makes it possible for the concessioner to readily furnish full information on any item included in the accounts. The books and records referred to herein include not only accounting records, but all other data, such as correspondence, minutes of meetings, tax records, or other documents which could be used to develop the history or facts concerning any transaction.

.21 Financial Records. The following financial records, or their equivalent, shall be maintained by concessioners operating under a concession contract or permit. These financial records, if appropriately maintained and supported by sales slips, cash register tapes, bank deposit slips, purchase agreements, and invoices, constitute the basic requirements as provided under the terms of the concession contract or permit. However, records such as corporate constitution and bylaws, minutes of stockholder and board of director meetings, stock records, State and Federal income tax returns, etc. will be furnished, if required.

- A. General Ledger of Accounts
- B. General Journal
- C. Cash and Sales Journal
- D. Cash Disbursements Journal
- E. Property Record of Fixed Assets

1. Subdivisions of any accounts in this system may be kept in the general ledger or in a subsidiary ledger without prior approval from the Bureau, provided such sub-accounts do not impair the integrity of the accounts set forth in the prescribed system.

2. Accounts may be maintained on either a cash or an accrual basis. If on an accrual basis, all transactions and accruals applicable to such year should be entered in the books at the end of each account year. It will be incumbent upon the concessioner to close his books to coincide with the accounting year provided in the contract.

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3. If not organized as a separate entity, it will be incumbent upon a concessioner with outside operations to follow the accounts presented herein in a manner that will permit accurate identification of the concession's accounting transactions. Expenses and revenues must be segregated, and strict control should be maintained of transfers between outside operations and the concession. Annual financial reports must show the accounts pertaining to concessions and outside operations separately. In order to accomplish this, locally prepared multi-column forms (using the same format) may be substituted for the schedules which are a part of the annual financial report.

4. Investments in property used jointly in concession and non-concession operations should be: allocated between such operations according to the percent used by each; or included in the investment account of the operation having principal use, if the principal user charges the other operation a reasonable rental.

5. Pay and expenses of officers and other employees assigned duties and responsibilities outside the concession activity should be apportioned on the basis of time actually devoted to the respective activities.

6. The amounts charged to fixed asset accounts should be the actual cost to the concessioner of the property included therein. When the consideration given for property is other than cash, the cash value of such consideration should be determined and used. Where physical property is exchanged for physical property, and no other form of consideration is involved, such property should be recorded at the book value of the property given in exchange by the concessioner.

7. The double-entry method should be used when recording entries in the accounts prescribed by this system.

a. Each concessioner should keep his books on a calendar-year basis, unless another accounting period is specified in the concession contract. Monthly transactions should be entered currently in all books of original entry.

b. The final entries for an annual period should be made not later than 60 days after the last day of the month in which the accounts are slated to be closed, unless otherwise authorized.

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c. The month, year, and day of posting references should be shown for each entry in the general ledger and subsidiary records. All entries should be supported by detailed information which will permit ready analysis and verification of the facts recorded therein. All expenditures, including the expense accounts of officers and employees, must be supported by vouchers, payrolls, receipted bills, cancelled checks, receipts for petty cash payments, or other documents.

.22 Access to Records.

A. Department of the Interior. The Secretary and his duly authorized representatives shall, for the purpose of audit and examination, have access to the concessioner's or subconcessioner's records and to other books, documents, and papers of the concessioner pertinent to the contract, and all the terms and conditions thereof.

B. Comptroller General. The Comptroller General of the United States or any of his duly authorized representatives shall, until the expiration of five (5) calendar-years after the close of the business year of each concessioner or subconcessioner, have access to and the right to examine any pertinent books, documents, papers, and records of the contractor related to the contract or contracts involved.

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.3 Chart of Accounts. Under the prescribed system, the following general ledger Balance Sheet and Statement of Income and Expense Accounts should be maintained by the concessioner, if applicable.

BALANCE SHEET ACCOUNTS

<u>Account Number</u>	<u>Asset Accounts</u>
100	Cash in Bank
109	Cash on Hand
115	Marketable Securities
120	Notes Receivable
130	Accounts Receivable
140	Merchandise Inventory
150	Supplies Inventory
160	Prepaid Expenses
170	Accrued Receivables
180	Amounts Due from Officers, Employees, and Affiliated or Associated Companies
190	Other Current Assets
200	Buildings and Structures
210	Equipment
230	Livestock
240	Land
250	Construction in Progress
260	Investments
270	Other Assets
	<u>Liability and Net Worth Accounts</u>
300	Notes Payable
310	Accounts Payable
311	Government Franchise Fees Payable
312	Taxes Payable and Accrued
313	Federal, State, and Local Income Taxes Payable and Accrued (Corporations only)
314	Dividends Payable
315	Amounts Due Officers, Employees, and Affiliated or Associated Companies

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<u>Account Number</u>	<u>Liability and Net Worth Accounts (Con.)</u>
316	Other Current Liabilities
320	Mortgages and Long-term Liabilities
325	Depreciation Reserves
330	Maintenance Reserves
340	Other Long-term Liabilities
350	Partners' (or Proprietors') Capital
360	Capital Stock
370	Surplus (Retained Earnings)

REVENUE (GROSS RECEIPTS) ACCOUNTSIncome from Operations Accounts

400	Lodging Sales
410	Food and Beverage Sales
420	Gift Shop Sales
430	Automobile Service Station Sales
440	Transportation Sales
450	Marina Operations
460	Other Operating Income

Other Income Accounts

561	Commissions from Subconcessioners
562	Dividend Income
563	Interest Income
564	Gain on Disposal of Securities
565	Gain on Disposal of Property
569	Miscellaneous Income

EXPENSE ACCOUNTSDirect Operating Expense Accounts

570	Food Purchases
571	Alcoholic Beverage Purchases
572	Curio and Souvenir Purchases
573	Gasoline, Oil, and Auto Supplies Purchases
574	Other Merchandise Purchased for Resale

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<u>Account Number</u>	
	<u>Direct Operating Expense Accounts (Con.)</u>
580	Employee Payroll
581	Employee Meals and Lodgings
582	Payroll Taxes and Insurance
590	Cleaning and Guest Supplies and Expenses
591	Agent Commissions
592	Printing and Stationery
593	Laundry and Dry Cleaning
594	Replacement of Linens, Glassware, China, Silver, and Uniforms
596	Automobile Expense
599	Miscellaneous Direct Operating Expenses
	<u>General Operating Expense Accounts</u>
600	Electricity
601	Fuel
602	Water
603	Repairs and Maintenance
604	Telephone and Telegraph
605	Travel Expense
610	Other General Operating Expenses
	<u>General Expense Accounts</u>
650	Amortization
651	Accounting and Legal Fees
652	Advertising and Sales Promotion
653	Insurance
654	Trade Association Dues and Subscriptions
660	Miscellaneous General Expense
670	Government Franchise Fees
671	Taxes (other than Federal and State Income)
672	Depreciation
	<u>Income Deductions</u>
680	Interest Expense
690	Loss on Disposal of Securities
700	Loss on Disposal of Property
710	Other Income Deductions
	<u>Taxes on Income</u>
750	Federal and State Income Taxes (Corporations only)

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.4 Account Descriptions..41 Asset Accounts.

<u>Account No.</u>	<u>Title and Description</u>
100	<u>Cash in Bank.</u> Includes the current funds available for use on demand and cash in transit for which agents have received credit. If more than one bank account is maintained, the balance with each depository should be handled separately with a ledger account for each bank designated as 100.1, 100.2, etc. Concessioners operating as sole proprietors or partnerships should not co-mingle concession cash with personal bank accounts. A separate bank account should be established for the concession business.
109	<u>Cash on Hand.</u> Cash on hand represents the various funds (petty cash, changemaking, etc.) in the custody of cashiers and other employees.
115	<u>Marketable Securities.</u> Includes all marketable securities (bonds, stocks, tax certificates, etc.) purchased to utilize idle funds.
120	<u>Notes Receivable.</u> Contains notes receivable from debtors on demand or within one year from date of the balance sheet; it should agree with subsidiary detailed accounts at the end of the year. Short-term notes due from officers, employees, and affiliated or associated companies should be listed separately in Account 180.
130	<u>Accounts Receivable.</u> Consists of the total amount due to the concessioner on open accounts; it must agree with the subsidiary detailed accounts at the end of the year. A subsidiary account may be established to provide a reserve for doubtful accounts. Short-term accounts due from officers, employees, and affiliated or associated companies should be listed separately in Account 180.

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<u>Account No.</u>	<u>Title and Description</u>
140	<u>Merchandise Inventory.</u> Includes the cost of provisions, beverages, and all other merchandise on hand and intended for sale. The balance in this account should reflect adjustments resulting from the physical inventory at the end of the year.
150	<u>Supplies Inventory.</u> Includes the cost of fuel, mechanical supplies, stationery, household stores, and other expense supplies on hand. A physical inventory should be taken at year's end and appropriate adjustments made. China, glassware, silver, linen, and uniforms on hand, whether in use or in reserve, should not be included herein but under fixed assets (see Account 210).
160	<u>Prepaid Expenses.</u> Prepaid expenses are defined as expenditures for benefits yet to be received. Normally, they are charged to operations on the basis of measurable benefits; items include prepaid insurance, advertising, legal fees, etc.
170	<u>Accrued Receivables.</u> Includes interest income, rents or commissions, and other income items which have been earned but not received. Receivables from subconcessioners are properly recorded in this account. Accrued interest on obligations of officers, employees, and affiliated or associated companies, are included in Accounts 180 or 270 as appropriate.
180	<u>Amounts Due from Officers, Employees, and Affiliated or Associated Companies.</u> Contains advances, short-term notes and accounts receivable, as well as accrued interest thereon, due from officers, employees, and affiliated or associated companies. Amounts are payable on demand or within one year from date of issue. Long-term notes and accounts receivable of this nature, and the accrued interest thereon, should be listed in Account 270.
190	<u>Other Current Assets.</u> Other items that may be readily converted into cash should be separately listed or grouped under this title. This includes Federal or State income tax refunds receivable.

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<u>Account No.</u>	<u>Title and Description</u>
200	<u>Buildings and Structures.</u> Normally, this account includes the cost of buildings, docks, and structures that are permanent installations as well as the cost of improvements as defined under the concession contracts. When both concession-owned and Government-owned buildings and structures are involved, subaccounts should be established for each group. Concessioners should maintain subsidiary records that will show separately their investments in (1) concession buildings wholly owned by the concessioner, (2) Government-owned structures assigned for use in the operations, and (3) other buildings owned by the concessioner. The records must be maintained to identify individual structures. Where several structures are part of an overall development, the contract price of the development must be allocated to each individual structure. Appropriate adjustments should be made for disposition, and subsidiary records must agree with the control account at the end of the year.
210	<u>Equipment.</u> Includes the cost of automotive equipment, mechanical and electrical equipment, boats and other marine gear, shop and garage equipment, fixtures, carpets, rugs, draperies, tables, desks, chairs, beds, china, glassware, linen, silver, uniforms, etc. Subaccounts may be used to separate the various classes of equipment, if desired.
230	<u>Livestock.</u> The cost of saddle and pack horses, mules, and cattle are included under this title. As in the case of other fixed assets, appropriate records should be maintained to show the financial history of each animal owned.

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<u>Account No.</u>	<u>Title and Description</u>
240	<u>Land.</u> Land owned by the concessioner should be shown under this heading at cost. Land must be supported by appropriate records.
250	<u>Construction in Progress.</u> Investments in improvements not shown in Account 200 and/or opened to public use are shown in this account. Normally, this balance represents the cost of improvements paid or accrued. Where the concessioner constructs an improvement with his own labor, the actual cost for materials, wages, etc. accumulated in the project or projects at the balance sheet date are shown in this account.
260	<u>Investments.</u> Includes investments in securities of affiliated or associated companies which are not readily marketable and other securities purchased for permanent investments.
270	<u>Other Assets.</u> Includes assets not classified under the foregoing accounts, such as goodwill, intangibles, licenses, patents, and cash surrender value of life insurance; also includes long-term notes and accounts receivable (and the accrued interest thereon) due from officers, employees, and affiliated or associated companies.

.42 Liability and Net Worth Accounts.

<u>Account No.</u>	<u>Title and Description</u>
300	<u>Notes Payable.</u> Includes notes payable which by their terms do not run for a period in excess of one year. Short-term notes due officers, employees, and affiliated or associated companies should be listed separately in Account 315.
310	<u>Accounts Payable.</u> Includes amounts payable to creditors for provisions, stores, equipment, or other purchases. Short-term amounts due officers, employees, and affiliated or associated companies should be listed separately in Account 315.

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<u>Account No.</u>	<u>Title and Description</u>
311	<u>Government Franchise Fees Payable.</u> The amount of outstanding and unpaid fees as computed under the requirements of the concession contracts or permits, including any previous years' unpaid balances, should be reflected in this account.
312	<u>Taxes Payable and Accrued.</u> Capital stock taxes, property, admission, excise, and gasoline taxes plus sales taxes collected are included in this account. It also includes taxes withheld from employees and the employer's portion of social security and unemployment taxes, pending transfer to the taxing authority. Sufficient subaccounts should be established to provide for the tax breakdown required by the Annual Financial Report. The total of all individual accounts must agree with the balance in this control account at the end of the year.
313	<u>Federal, State, and Local Income Taxes Payable and Accrued (Corporations only).</u> The amount of Federal, State, and local income taxes due (corporations only) for completed operating periods, including current and preceding years, are included here. Subaccounts should be established for each taxing authority to provide the tax breakdown required by the Annual Financial Report. Personal income taxes of sole proprietors and members of a partnership shall not be charged to this account nor appear in any other account of the concessioner's books. This is an obligation of the individual concerned and should not appear on the records of the business.
314	<u>Dividends Payable.</u> Dividends that have been declared on the capital stock of the corporation and are unpaid at the date of the balance sheet.
315	<u>Amounts Due Officers, Employees, and Affiliated or Associated Companies.</u> Short-term notes and accounts payable due officers, employees, etc., which do not extend beyond one year from the date of the balance sheet; includes accrued interest thereon. Long-term notes and accounts payable (including accrued interest) due to officers, employees, and affiliated or associated companies should be listed in Account 340.

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<u>Account No.</u>	<u>Title and Description</u>
316	<u>Other Current Liabilities.</u> Other current accrued and unpaid obligations such as wages payable, interest payable, unredeemed tickets, etc. not otherwise included in any of the foregoing accounts. Also, includes the current portion of long-term notes which is due but unpaid.
320	<u>Mortgages and Long-term Liabilities.</u> All liabilities not due for more than one year from the balance sheet date.
325	<u>Depreciation Reserves.</u> Accumulated depreciation charges for all classes of depreciable assets. The balance of this account is reduced when assets are removed from use in the operations.
330	<u>Maintenance Reserves.</u> Amounts accrued for maintenance and repair of buildings, structures, grounds, furnishings, and equipment. This account is reduced by expenditures for the maintenance and repair of such assets, and the balance represents the unexpended amount in the maintenance reserve account.
340	<u>Other Long-term Liabilities.</u> Other long-term liabilities not included in the foregoing accounts, such as long-term notes and accounts (and the accrued interest thereon) due officers, employees, and affiliated or associated companies.
350	<u>Partners' (or Proprietors') Capital.</u> When a concessioner's business is carried on by a partnership or an individual, the capital investment by the partners or proprietor is reflected in this account. Each partner's account should be maintained separately. Amounts due from partners are not included with accounts receivable; they are reflected in this account and deducted from the respective capital investment. Conversely, amounts due to partners are added to their capital investment in order to show their respective interests. The same principle applies to an individual owning the business; all monies invested or withdrawn should be entered in this account.

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## 1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

<u>Account No.</u>	<u>Title and Description</u>
360	<u>Capital Stock.</u> The total par or stated value of the corporate capital stock outstanding. The account should be maintained separately (by class of corporate stock) and include the number of shares outstanding. Also, a subaccount should be established to reflect capital obtained from sources other than capital stock or retained earnings. Sources must be clearly designated, such as <u>Paid-In Capital, Capital Contributed in Excess of Par Value of Stock, Donations, Sale or Retirement of Treasury Stock, Reduction of Par or Stated Value of Stock, etc.</u>
370	<u>Surplus (Retained Earnings).</u> The accumulated income or deficit resulting from operations. Retained earnings for a specific purpose, future inventory losses, or special purpose funds should be included in this account. Maintenance and improvement reserves should be shown in Account 330.
<p>.43 <u>Income Accounts.</u> Accounts 400 through 460 may be kept on a departmental basis, if desired, and consolidated on a work sheet at the end of the year for reporting purposes. In order to provide gross receipt information for computation of franchise fee purposes, Illustration 5 of the Annual Financial Report must be supported by the information requested on Illustration 1. All work papers used to compute gross receipts must be retained for audit purposes.</p>	
400	<u>Lodging Sales.</u> Receipts derived from rooms, cabins, etc., rented or leased for part-day, full-day, week, month, or longer occupancy. Includes receipts for valet, maid, linen, or other special room services. Rental income from employees' lodging shall be maintained separately if it is to be taken as a deduction from gross receipts for the purpose of franchise fee computation. Subaccounts are required to show separately the revenues derived from: (1) rooms, (2) cabins, (3) house trailers (owned by concessioner), (4) camping spaces, (5) mobile home spaces, and (6) trailer/pickup camper spaces.

## 1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

<u>Account No.</u>	<u>Title and Description</u>
410	<u>Food and Beverage Sales.</u> Receipts from sales in food serving operations and cocktail lounges. Food sales to employees should be maintained separately under subaccount 410.1 if it is to be taken as a deduction from gross receipts for purpose of franchise fee computation.
420	<u>Gift Shop Sales.</u> Receipts from sales of souvenirs, mementos, and other related merchandise. Subaccount 420.1 should be maintained for Indian and other native handicraft if it is to be taken as a deduction from gross receipts for purpose of franchise fee computation.
430	<u>Automobile Service Station Sales.</u> Receipts from the sale of gasoline, oil, auto supplies, garage, and tow service, as well as storage and parking. If the service station, garage, or parking lot is leased out, the rental should be included under Account 561, Commissions from Subconcessioners.
440	<u>Transportation Sales.</u> Receipts from sightseeing tours, by bus, taxi, or other vehicle; receipts from the transportation of passengers or freight in vessels; and receipts from the rental of saddle horses, mules, or carriage rides. When two or more types of transportation are involved, subaccounts will be maintained to show the receipts for each.
450	<u>Marina Operations.</u> Receipts from the rental of boats, motors, and boat dockage space.
460	<u>Other Operating Income.</u> Receipts from the sale of general merchandise such as groceries, clothing, hardware, ice, and household supplies. Also, include receipts from vending machines, tackle shop sales, boat and motor shop sales, ski operations, guide and instruction service, bathhouse rentals, photographic supply sales, and other operating receipts not covered in Accounts 400 through 450. Maintain subaccounts as required. (See Illustration 1, Quarterly Report of Statistical Information and Gross Receipts.)

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## 1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

<u>Account No.</u>	<u>Title and Description</u>
561	<u>Commissions from Subconcessioners.</u> Commissions, rents, and other income received from subconcessioners engaging in activities authorized under the prime contract and in accordance with the provisions of the subconcession agreements as approved by contracting officer.
562	<u>Dividend Income.</u> Dividend income produced from securities and investments.
563	<u>Interest Income.</u> Interest received and/or accrued from bank deposits, notes and accounts receivable, and other sources.
564	<u>Gain on Disposal of Securities.</u> Net gain on sale of investments and securities.
565	<u>Gain on Disposal of Property.</u> Gains resulting from the sale of fixed assets at a price higher than their book value as may be consistent with appropriate accounting practices.
569	<u>Miscellaneous Income.</u> Receipts from non-operating sources. Include income from sale of waste paper, obsolete materials, and etc. Receipts from these sources should be recorded in the gross amounts and not as net revenues or commissions. This account may be subdivided as needed.
.44 <u>Expense Accounts.</u> Operating expense accounts should be subdivided to provide expense data required by the Annual Financial Report. These accounts may be kept on a departmental basis, and consolidated on a work sheet at the end of the year for reporting purposes, if desired.	
570	<u>Food Purchases.</u> Purchases of food, soft drinks, etc.
571	<u>Alcoholic Beverage Purchases.</u> Purchases of alcoholic beverages for resale in cocktail lounges and package liquor dispensaries.
572	<u>Curio and Souvenir Purchases.</u> Purchases of curios and souvenirs for resale.

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## 1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

<u>Account No.</u>	<u>Title and Description</u>
573	<u>Gasoline, Oil, and Auto Supplies Purchases.</u> Purchases of gasoline, oil, and other items for resale in connection with a service station or garage operation.
574	<u>Other Merchandise Purchased for Resale.</u> Purchase of groceries, newspapers, periodicals, hardware, housewares, and other general merchandise for resale.
580	<u>Employee Payroll.</u> Gross salaries and wages including overtime, holiday, vacation pay, subsistence and all other amounts paid to employees as salaries and wages.
581	<u>Employee Meals and Lodgings.</u> The value, at cost, of meals and lodgings furnished employees. This account should be supported by appropriate cost records.
582	<u>Payroll Taxes and Insurance.</u> Employer Federal and State unemployment taxes, social security taxes, insurance applicable to employees, and workman's compensation.
590	<u>Cleaning and Guest Supplies and Expenses.</u> The cost of cleaning supplies and expenses and the cost of items furnished to guests, such as facial tissues, writing supplies, postcards, etc.
591	<u>Agent Commissions.</u> The remuneration paid to authorized agents for business secured for the concession, including travel agents' commissions.
592	<u>Printing and Stationery.</u> The cost of printed forms, service manuals, stationery, and office supplies.
593	<u>Laundry and Dry Cleaning.*</u> The cost of laundry and dry cleaning.
594	<u>Replacement of Linens, Glassware, China, Silver, and Uniforms.</u> Costs for the replacement of linens, glassware, china, and silver; uniforms for employees; repairing uniforms; buttons, braid, badges, etc., as well as the rental costs of such items.

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## 1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

<u>Account No.</u>	<u>Title and Description</u>
596	<u>Automobile Expense.</u> The cost of operating automobiles used in the business; includes items such as gas, oil, etc.
599	<u>Miscellaneous Direct Operating Expenses.</u> Direct operating expenses not chargeable to other accounts. Any number of subaccounts may be used, as desired.
600	<u>Electricity.</u> The cost of light and power purchased from outside producers. Also, where the concessioner produces the electricity, appropriate charges will be shown under this caption.
601	<u>Fuel.</u> The cost of coal, oil, gas, or other fuel purchased.
602	<u>Water.</u> The cost of water purchased, water purification, water tests, etc.
603	<u>Repairs and Maintenance.</u> Costs in connection with the repair and maintenance of buildings, equipment (including automotive equipment), and furniture and fixtures. Includes other expenditures necessary to keep the property in operating condition.
604	<u>Telephone and Telegraph.</u> Telephone and telegraph costs, charges for the rental of such equipment, transfer charges, etc.
605	<u>Travel Expense.</u> The cost of travel for business purposes; however, traveling in connection with business promotion should be charged to Account 652, "Advertising and Sales Promotion."
610	<u>Other General Operating Expenses.</u> The cost of electric bulbs, greases, solvents, refrigeration supplies, fuses, removal of waste, and other general operating expenses.
650	<u>Amortization.</u> Good will, organization expense, liquor and beer licenses, and bus franchises, are examples of costs which should be distributed over the service life of the item.

## 1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

<u>Account No.</u>	<u>Title and Description</u>
651	<u>Accounting and Legal Fees.</u> Accountant and lawyer fees.
652	<u>Advertising and Sales Promotion.</u> Costs incurred for publicity and promotion of the business. Includes ads in newspapers, periodicals, journals and costs incidental thereto for preparation of copy; contributions to local convention bureau activities; radio and television broadcasting; entertainment, travel, printing and stationery, brochures, etc.
653	<u>Insurance.</u> Insurance premiums (including fire insurance on buildings and contents).
654	<u>Trade Association Dues and Subscriptions.</u> Dues for representation in business organizations and subscriptions to papers, magazines, and books.
660	<u>Miscellaneous General Expense.</u> Other general expense items not provided for in specific expense account classifications.
670	<u>Government Franchise Fees.</u> The total franchise fee applicable to the current year's operation.
671	<u>Taxes (other than Federal and State Income).</u> Taxes generally considered to be a cost of operating the business. Included in this category are real and personal property taxes, capital stock taxes, license fees, etc. Federal and State income taxes should be shown in Account 750.
672	<u>Depreciation.</u> The current year's depreciation charge for all classes of depreciable assets. Depreciation rates must be based on estimates of the actual useful life of the individual assets, and the same method must be used each year.

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Account No.

Title and Description

INCOME DEDUCTIONS

- 680      Interest Expense. Charges paid or accrued on notes, accounts, or mortgages chargeable to the concession operation.
- 690      Loss on Disposal of Securities. The net loss resulting from the sale of investments and marketable securities.
- 700      Loss on Disposal of Property. Losses resulting from the sale of fixed assets at less than their book value as may be consistent with appropriate accounting practices.
- 710      Other Income Deductions. Extraordinary expense items, expense arising from prior-period adjustments, and other income deductions.

TAXES ON INCOME

- 750      Federal and State Income Taxes (Corporations only). The actual income taxes paid or accrued during the year.

1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

Format for Concessioner Annual Financial Report

CONCESSIONER ANNUAL FINANCIAL REPORT

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

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

Concessioner \_\_\_\_\_

Location \_\_\_\_\_

CONCESSIONER'S CERTIFICATION

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

(Date)                      (Concessioner's Signature)                      (Title)  
Corporation \_\_\_\_\_ Partnership \_\_\_\_\_ Sole Proprietorship \_\_\_\_\_

STATEMENT AND OPINION

We have examined the balance sheet of \_\_\_\_\_ as of \_\_\_\_\_, and the related statements of income and expense, net worth, and franchise fee computation included in this annual financial report to the Secretary of the Interior.

In our opinion the balance sheet, statements of income and expense, and net worth present fairly the financial position of the Concessioner, and the results of operations under the concession contract cited above in the form prescribed and in conformity with generally accepted accounting principles. It is also our opinion that the franchise fee computation has been made in accordance with the provisions of the concession contract.

(Date)                      (Signature of Certified or Licensed Public Accountant)                      (Address)

1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

Format for Statement of Income and Expenses

<u>STATEMENT OF INCOME AND EXPENSE</u>		
<u>Income</u>		
Sales		\$ _____
Less: Cost of Goods Sold		
Inventory - beginning of year	\$ _____	
Purchases	_____	
Total available for sale	_____	
Less ending inventory	_____	
Gross Profit from Sales		\$ _____
Rental Income		_____
Other Income from Operations		_____
Total Income		\$ _____
<u>Expenses</u>		
Operating Expenses		_____
Gross Profit from Operations		\$ _____
Other Expenses		
Franchise Fees	\$ _____	
Taxes (other than income)	_____	
Depreciation	_____	
Net Profit from Operations		\$ _____
<u>Other Income</u>		
Commissions from Subconcessioners	\$ _____	
Dividends	_____	
Interest	_____	
Net Profit from Operations and Other Income		\$ _____
<u>Other Expenses</u>		
Interest Expense	\$ _____	
Losses	_____	
Net Profit (before income taxes)		\$ _____

1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

Format for Balance Sheet

<u>BALANCE SHEET</u>	
<u>Assets</u>	<u>Liabilities and Capital</u>
<u>Current Assets</u>	<u>Current Liabilities</u>
Cash on hand and in bank \$ _____	Accounts Payable _____
Marketable Securities _____	Notes Payable (current portion) _____
Accounts Receivable _____	Accrued Franchise Fee _____
Inventory _____	Other (list) _____
Other (list) _____	Total Current Liabilities \$ _____
Total Current Assets \$ _____	
<u>Fixed Assets</u>	<u>Other Liabilities</u>
Buildings & Improvements _____	Notes Payable (long-term portion) _____
Equipment _____	Loans from Stockholders _____
Construction in progress _____	Total Other Liabilities _____
Total Fixed Assets \$ _____	Total Liabilities _____
Less accumulated depreciation _____	<u>Capital</u>
<u>Other Assets</u>	Common stock - par value \$ _____
Leasehold Investment _____	Issued and outstanding _____ shares _____
Organization Cost _____	Retained earnings _____
Total _____	Prior Years \$ _____
Less accumulated amortization _____	Net Profit - Current Year _____
Total Assets \$ _____	Retained earnings (Total) _____
	Total Capital _____
	Total Liabilities and Capital \$ _____

1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

Format for Computation of Franchise Fees

<u>COMPUTATION OF FRANCHISE FEES</u>		
<u>Receipts of Concession</u>		
Sales	\$ 1,000	
Rental Income	1,000	
Other Income from Operations	<u>1,000</u>	
Total Receipts of Concession		<u>\$ 3,000</u>
Receipts of Sub-concessioners	\$ 1,000	
Other Receipts	<u>1,000</u>	
Total Other Receipts		<u>\$ 2,000</u>
Total Receipts		\$ 5,000
Less Allowable Deductions		<u>1,000</u>
Total Receipts for Computation		<u>\$ 4,000</u>
Franchise Fee Rate		<u>.02</u>
Franchise Fee (Based on Receipts)		<u>\$ 80.00</u>
Plus Annual Fee		<u>20.00</u>
Total Franchise Fees		<u><u>\$100.00</u></u>

1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

Format for Statement on Fixed and Other Assets

<u>STATEMENT ON FIXED AND OTHER ASSETS</u>			
Concessioner _____			
For the period from _____ to _____			
FIXED ASSETS			
	Buildings and Improvements	Equipment	Total
Prior Year Investment	_____	_____	_____
Additions this Year	_____	_____	_____
Disposals this Year	_____	_____	_____
Balance - End of Year	_____	_____	_____
Accumulated Depreciation (prior years)	_____	_____	_____
Depreciation this Year	_____	_____	_____
Less depreciation on items disposed of	_____	_____	_____
Total - End of Year	_____	_____	_____
Net Fixed Assets	_____	_____	_____
Additions planned - next year	_____	_____	_____
Disposals planned - next year	_____	_____	_____
Method of Depreciation used *	_____		
* If different from prior year, explain.			
OTHER ASSETS			
	Description	Total	
Prior Year Investment	_____	_____	
Additions this Year	_____	_____	
Less accumulated amortization	_____	_____	
Balance - End of Year	_____	_____	



1368 - CONCESSION CONTRACT AND PERMIT PROCEDURES

Glossary of Terms Pertaining to the System of Accounts  
Prescribed for Concession Contractors

Accounts: The account classification prescribed in this system.

Addition to fixed assets: The extension or enlargement of existing buildings, structures, and equipment.

Affiliated or associated company: A company which is jointly managed or controlled by the concessioner.

Amortization: The gradual extinguishment of an amount by prorating it over a fixed period, dependent on the life of the asset or liability to which it applies, or over the period during which the benefit will be realized.

Book value: The amount at which property is recorded on the books, based on cost to the concessioner, less the related depreciation reserve.

Company: Any firm, copartnership, corporation, association, or joint stock association, including any trustee, receiver, assignee, or personal representative thereof.

Contingent assets: Items which may be of value to the concessioner upon the fulfillment of conditions regarded as uncertain at the date of the balance sheet.

Contingent liabilities: Items which may become obligations but which are neither direct nor assumed liabilities at the date of the balance sheet.

Cost of removal: The cost of demolishing, dismantling, or otherwise removing operating property, including the cost of transportation and other expenses incident thereto.

Current assets: Cash and other assets which are readily converted into cash or held for current use in operations.

Current liabilities: Actual or closely estimated obligations which have matured or will become due within one year from the date of the balance sheet.

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Date of retirement of operating property: The date when property is permanently withdrawn from service.

Delayed items: Items relating to transactions which occurred prior to the current accounting year. This includes adjustments in the income and expense accounts resulting from the audit of financial records, etc.

Depreciation: Distribution of the cost of depreciable property over the estimated useful life of the property. Causes to be considered include wear and tear, decay, action of the elements, obsolescence, inadequacy, changes in demand, etc.

Straight-line method: A plan whereby the cost of an asset is periodically charged to depreciation expense, or other appropriate accounts, and credited to a depreciation reserve account through equal charges during the useful life of the property. Depreciation charges should cease when the item has been entirely depreciated.

Other methods: Although the computation of depreciation charges on the straight-line method is preferred, any other method consistently used in reporting to the Internal Revenue Service will be acceptable. The method used and any changes in the method used to determine the depreciation charges must be noted on the annual financial report. Adequate records will be maintained to show the method used for each billing or structure and for automotive and other depreciable equipment. If the amounts reported differ from those reported to the Internal Revenue Service, a full explanation of the difference must be attached to the financial report.

Long-term liabilities: Obligations extending over more than one year from the date created or assumed. Portions of these obligations due within one year from the date of the balance sheet should be shown as a current liability.

Maintenance cost: The cost of repairs chargeable to the various operation and maintenance expense accounts; this includes labor, materials, and other expenses incurred for current maintenance.

Property (retired): Property which has been removed, sold, abandoned, destroyed, or permanently withdrawn from service for any reason.

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Service life: The period from the date property is placed in service to the date of retirement.

Taxes payable and accrued: Includes sales taxes, excise taxes, gasoline taxes, etc. collected from visitors for payment to taxing authorities.

Withdrawals: Amounts withdrawn from the business for the personal use of a partner or proprietor. A subaccount under Partners' (or Proprietors') Capital should be established to reflect these withdrawals.

UNITED STATES  
DEPARTMENT OF THE INTERIOR  
BUREAU OF LAND MANAGEMENT

STATISTICAL INFORMATION  
AND GROSS RECEIPTS QUARTERLY REPORT

Name of Concessioner  
Green Meadow Sportsmen's Club  
Address (include zip code)  
Palmer Lake, California 95609  
Period covered  
From 1/1/69 To 3/31/69

ACC. NO.	DESCRIPTION	NUMBER		VISITORS	GROSS RECEIPTS (by month)			QUARTERLY TOTAL
		FACILITIES	RMS/SPS		1	2	3	
400	Lodging	2	40	480	1,420.00	4,800.00	6,020.00	12,240.00
	Motels, Inns, Lodges	6	6	180	300.00	400.00	1,400.00	2,100.00
	Cabins	0	0	0				
	House Trailers (owned)	0	0	0				
	Camping Sites	0	0	0				
	Mobile Home Sites	2	12	212	480.00	560.00	1,640.00	2,680.00
	Trailer/pickup sites	0	0	0				
410	Eating Facilities							
	Food and Sundries							
	Alcoholic Beverages (package)			2	1,000.00	2,500.00	4,000.00	7,500.00
	Alcoholic Beverages (other)			1	500.00	1,000.00	1,500.00	3,000.00
420	Gift Shop Operations			2	600.00	1,200.00	2,400.00	4,200.00
	Automobile Service Stations			1	300.00	400.00	600.00	1,300.00
430	Transportation Services			2	800.00	1,600.00	2,000.00	4,400.00
	Boats 2, Buses 0, Saddle horses 0				100.00	200.00	400.00	700.00
450	Marina Operations							
	Boats 4, Motors 0, Rental slips 6				200.00	300.00	500.00	1,000.00
460	Other General Merchandise Stores			1	1,000.00	2,000.00	3,000.00	6,000.00
	Vending Machines			0				
	Tackle Shops			0				
	Boat and Motor Shops			0				
	Other Operations (from Sec. A, reverse)				500.00	800.00	1,200.00	2,500.00
TOTAL GROSS RECEIPTS FROM OPERATIONS					7,200.00	15,760.00	24,660.00	47,620.00
Add: Other concession receipts (from Sec. B, reverse)					1,000.00	2,000.00	4,000.00	7,000.00
Total					8,200.00	17,760.00	28,660.00	54,620.00
Deduct: Authorized deductions (from Sec. C, reverse)					2,000.00	4,000.00	8,000.00	14,000.00
TOTAL RECEIPTS SUBJECT TO FRANCHISE FEE					6,200.00	13,760.00	20,660.00	40,620.00

(Front)

Instructions

1. Submit original and one copy to the Contracting Officer quarterly.
2. Report is due within 45 days from the last day of the quarter being reported.

SECTION A - OTHER CONCESSION OPERATIONS

DESCRIPTION	NUMBER FACILITIES	GROSS RECEIPTS (by month)
Candy Shop	1	500.00 800.00 1,200.00
TOTAL		500.00 800.00 1,200.00

SECTION B - OTHER CONCESSION RECEIPTS

SOURCE	RECEIPTS (by month)
Commissions on subcontracts	1,000.00 2,000.00 4,000.00
Others (list)	
TOTAL	1,000.00 2,000.00 4,000.00

SECTION C - DEDUCTIONS FROM GROSS RECEIPTS

DESCRIPTION	DEDUCTIONS (by month)
Interest and Taxes	2,000.00 4,000.00 8,000.00
TOTAL	2,000.00 4,000.00 8,000.00