

Appendix 14: Holder Maintenance, Reconditioning, or Renovation (MRR) Plan

Prospectus for the Operation & Maintenance of Forest Recreation Facilities -
Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

The holder maintenance requirements listed below are examples only. They are not intended to be all inclusive. Actual holder maintenance standards and the means by which they will be achieved should be included in the annual Operating Plan. Following this type of holder maintenance schedule should prove useful to the holder in order to meet performance evaluation criteria and minimum standards. It is recommended that this type of plan and a maintenance manual be kept for each site under permit. This will help the holder to schedule crew time and plan for associated costs throughout the term of the permit.

Applicants should include their proposed holder maintenance schedule in their application package.

Maintenance Requirement	Frequency	Remarks
Straighten/replace broken/missing barriers, site marker signs, and posts.	Within one week of discovery.	FS must approve materials.
Refinish and paint all wooden tables, prioritizing those in worst condition.	1-5 times per year.	FS must approve materials.
Paint exterior of all restrooms.	1-5 times per year.	FS must approve materials.
Paint all benches.	Every 3 years, or as needed.	FS must approve materials.
Paint over all graffiti.	As needed.	FS must approve materials.
Inspect and repair or replace all toilet door locks.	Prior to opening, and as needed.	FS must approve materials.
Paint all sign boards and fee station signs.	1-2 times per year.	FS must approve materials.
Repair sign boards.	As needed.	FS must approve materials.
Remove and properly dispose of ashes in fire rings when half full. Clean grills.	Prior to opening, after closing, and as needed.	To FS standards.
Remove visitor-made fire rings.	Prior to opening, and after each one is built.	To FS standards.
Pump vault toilets and properly dispose of waste.	Prior to opening, after closing, and as needed during season when $\frac{3}{4}$ full.	To FS standards.
Inspect and repair all damaged or leaking plumbing fixtures.	Prior to opening, and as needed.	FS must approve materials.

Maintenance Requirement	Frequency	Remarks
Inspect all vehicle gates, repair bent sections, and paint gates.	Prior to opening, and as needed.	FS must approve materials.
Repair substandard tables.	As needed.	FS must approve materials.
Winterize all hydrants.	Prior to closing.	FS must approve materials.
Identification and removal of hazard trees when approved by the FS.	Prior to opening each year, and as needed during season.	To FS standards.
Fill in potholes in campground and picnic area roads and walkways.	Prior to opening, and as needed.	To FS standards.
Cover all signs with six-millimeter plastic.	End of operating season.	FS must approve materials.
Clean and maintain culverts in roadways and trails.	As needed.	To FS standards.
Excavate and clean water faucet sumps.	Annually, and as needed.	To FS standards.
Patrol for, collect, and remove litter.	Daily or more often, as needed.	To FS standards.
Clean toilets.	At least once per day, mid-morning.	To FS standards.
Remove garbage.	Weekly or more frequently, as needed.	Prevent trash from overflowing containers.
Test potable water.	According to state/Federal standards.	
Mow.	Weekly.	To FS standards.

Appendix 15: Sample Collection Agreement for Granger-Thye Offset Work (FS 1500-11)

Prospectus for the Operation & Maintenance of Forest Recreation Facilities - Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

R4 Campground Concession
Collection Agreement
between
<Name of Holder>
and
<Name> National Forest

Agreement Number: _____

Holder Tax ID #: _____

THIS COLLECTION AGREEMENT is made by **(name of holder)** and the U.S. Department of Agriculture, Forest Service, Bridger-Teton National Forest (the FS), under Section 5 of the Granger-Thye Act, 16 U.S.C. 572.

The holder operates a FS campgrounds authorized by the campground concession special-use permit (G-T) dated ____;

(Select either #1 or #2 and delete the other)

1) The Holder has requested the FS to perform and the FS is willing to perform under a Collection Agreement

OR

2) The FS is requiring that it perform under a Collection Agreement, the following projects listed in the annual fee offset agreement (FS-2700-4h, Appendix B): **(List all agreed to and approved projects – this list needs to correlate directly to the list shown in Appendix B);**

The cost of those projects may be used to offset the permit fee in accordance with the fee offset agreement;

In consideration of the above, the parties agree as follows:

A. The Holder shall:

1. Make advance payments, in accordance with the permit, in amounts sufficient to cover the total cost of performing the Government maintenance and reconditioning work listed in this agreement, including overhead as determined by the FS up to __ percent of project costs **(Note: The overhead rate is established by the WO each calendar year in the Program Direction. Check with your unit's Grants & Agreements Specialist for the current rate.)**
2. The Holder shall furnish their tax identification number upon execution of this instrument.

Appendix 15: Sample Collection Agreement for Granger-Thye Offset Work (FS 1500-11)

Prospectus for the Operation & Maintenance of Forest Recreation Facilities - Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

B. The FS shall:

1. Bill the Holder prior to commencement of work for deposits sufficient to cover the estimated costs (including overhead), as shown in Attachment A, for the specific payment period. Overhead will be assessed at the rate of ____%. **(Note: The overhead rate is established by the WO each calendar year in the Program Direction. Check with your unit's Grants & Agreements Specialist for the current rate.)**

Billings shall be sent to:

2. Deposit all cash funds received under the terms of this Agreement to a Forest Service Cooperative Work Fund to be used for the purpose for which contributed, including related overhead expenses.
3. Upon receipt of payment from the holder, perform the Government maintenance and reconditioning projects listed in this agreement.
4. Contributions authorized for use by the Forest Service, which are not spent or obligated for the project(s) approved under this instrument, will be refunded to the Holder or authorized for use for new projects by the holder. Due to processing costs, any balance less than \$40 will not be refunded.

C. It is mutually agreed that:

1. This agreement in no way restricts the FS or the Holder from participating in similar activities with other public or private agencies, organizations, or individuals.
2. Any Holder contributions made under this agreement do not directly or indirectly convey FS endorsement of the Holder's products or activities.
3. Modifications within the scope of the instrument shall be made by mutual consent of the parties, by the issuance of a written modification, signed and dated by all parties, prior to any changes being performed. The Forest Service is not obligated to fund any changes not properly approved in advance.
4. Any of the parties, in writing, may terminate the instrument in whole, or in part, at any time before the date of expiration.

No parties shall incur any new obligations for the terminated portion of the instrument after the effective date and shall cancel as many obligations as possible. Full credit shall be allowed for each Party's expenses and all non-cancelable obligations properly incurred up to the effective date of termination. Excess funds shall be refunded within 60 days after the effective period.

Appendix 15: Sample Collection Agreement for Granger-Thye Offset Work (FS 1500-11)

Prospectus for the Operation & Maintenance of Forest Recreation Facilities - Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

5. This instrument is executed as of the date of last signature and is effective through _____ at which time it will expire unless extended.
6. The Forest Service shall not be liable to the Holder for any damage incident to the performance of this agreement.
7. Any information furnished to the Forest Service under this instrument is subject to the Freedom of Information Act (5 U.S.C. 552).
8. Improvements placed on National Forest System land at the direction of either of the parties, shall thereupon become property of the United States, and shall be subject to the same regulations and administration of the Forest Service as other National Forest improvements of a similar nature. No part of this instrument shall entitle the Holder to any share or interest in the project other than the right to use and enjoy the same under the existing regulations of the Forest Service.
9. The Holder has the legal authority to enter into this instrument, and the institutional, managerial and financial capability (including funds sufficient to pay nonfederal share of project costs) to ensure proper planning, management, and completion of the project.
10. The Forest Service's performance under this instrument is contingent upon receiving Budget Authority. Once Budget Authority is obtained, Forest Service performance under the terms of the instrument may commence. Budget Authority is limited to the Fiscal Year (October 1 through September 30). Amounts authorized but not obligated or expended will expire on September 30 of the Fiscal Year in which the Budget Authority was obtained. No further obligations or charges may occur under the instrument until the Forest Service obtains Budget Authorization for subsequent Fiscal Years.
11. By signature below, the Holder certifies that the individuals listed in this document as representatives of the Holder are authorized to act in their respective areas for matters related to this agreement.

12. The principal contacts for this instrument are:

Forest Service Project Contact

Holder Project Contact

Phone:
FAX:
E-Mail:

Phone:
FAX:
E-Mail:

Forest Service Administrative Contact

Holder Administrative Contact

Phone:

Phone:

Appendix 15: Sample Collection Agreement for Granger-Thye Offset Work (FS 1500-11)

Prospectus for the Operation & Maintenance of Forest Recreation Facilities - Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

FAX:
E-Mail:

FAX:
E-Mail:

IN WITNESS WHEREOF, the parties have executed this agreement as of the last date written below.

Date

[TITLE]
for [HOLDER NAME]

Date

Forest Supervisor
_____ National Forest

The authority and format of this instrument has been reviewed and approved for signature by:

Date

_____ National Forest Grants & Agreements Specialist

Appendix 15: Sample Collection Agreement for Granger-Thye Offset Work (FS 1500-11)

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ATTACHMENT A

FINANCIAL AND OPERATING PLAN

**Which must be defined within the scope of Gov. MRRRI
and related directly to the % of offset work
performed by the F.S.
(ref: paragraph 2 of Appendix B)**

The cost items are estimated for the _____ Collection Agreement as follows:

	Estimated Costs
Salaries	\$
Equipment	\$
Supplies	\$
Travel	\$
Other	\$
Total Direct Costs	\$
Add: Overhead (__ %)	\$
(Note: Overhead is only applicable to Forest Service force account work)	
Total Estimated Project Cost	\$

****Provide a descriptive breakdown for each cost item.**

Appendix 16

Indirect Cost Reimbursement in Granger-Thye Permits

Prospectus for the Operation & Maintenance of Forest Recreation Facilities-
Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

File Code: 2720/6500

Date: July 11, 2002

Route To:

Subject: Indirect Cost Reimbursement in Granger-Thye Permits

To: Regional Foresters

Issue. At the request of the National Forest Recreation Association (NFRA) we have evaluated how the Forest Service reimburses the indirect costs of permit holders who perform Granger-Thye (GT) fee offset work. Holders are concerned that forests are inconsistent on whether and how indirect costs are allowed and what documentation is necessary to support a claim for indirect costs.

Background. Under Section 7 of the GT Act, and when authorized by a permit and GT fee offset agreement (GT agreement), the Forest Service offsets all or part of the permit fee paid by campground concessionaires with the cost of Government renovation, reconditioning, improvement, and maintenance performed at the concessionaire's expense on facilities covered by the permit. When the holder performs the work, it is authorized by an attachment to the permit called a GT fee offset agreement. Alternatively, the Forest Service may enter into a collection agreement as authorized by Section 5 of the GT Act to perform work eligible for fee offset under Section 7.

Historical Practice. Typically the field has offset the holder's direct costs for approved offset work, but reimbursement for the holder's indirect costs has varied. Approaches have included limiting indirect costs to a maximum of 5 percent or 10 percent of the fee to be offset, limiting the type of indirect costs to be reimbursed, or reimbursement of a flat overhead rate without documentation. Review of this issue has shown that these methods are not appropriate, because holders should be reimbursed actual costs. There is a misconception among employees and holders that the Forest Service can reimburse a flat indirect cost rate without documentation. There is often disagreement between forests and holders about what costs may be reimbursed.

Comparison. The Office of Management and Budget (OMB) has issued circulars to guide cost reimbursement for several types of business entities, including Circular A-87 for State and Local Governments and Circular A-122 for Non-Profit Organizations. The Federal Acquisition Regulation (FAR) Part 31 guides cost reimbursement for Commercial (For-Profit) Entities. We evaluated how cost reimbursement is conducted in other agency programs. Regulations at 7 CFR 3019.27 were updated in August 2000 to address the determination of allowable costs for grants and agreements in conformance with applicable OMB circulars. FSH 1509.11, Chapter 70, provides that administration of costs in grants and agreements for commercial entities is subject to FAR Part 31, Contract Cost Principles and Procedures. Adopting these cost standards for GT offset

will create consistency among the program areas of special uses, contracting, and grants and agreements and conform to OMB guidance.

Conclusion. Offset of indirect costs is appropriate. Indirect costs are a customary charge in contracting and grants and agreements and should be eligible for offset under GT agreements.

The following guidance applies to reimbursement of actual costs to commercial entities holding GT permits. The guidance (enclosed) is excerpted from FAR Part 31 and 48 CFR Part 9904 but has been tailored to address GT agreements. A simplified process for small concessions is included at the end of the document. Cost principles for non-profit entities and state or local governmental entities are not addressed. The guidance does not address the reimbursement of agency indirect costs. When the Forest Service performs the work, agency indirect costs will be assessed in accordance with FSH 1509.11, Chapter 33 and indirect cost rates established nationally (e.g., the FY2002 rate is 18 percent).

Implementation.

Before the holder's indirect costs may be offset under a GT agreement, the holder must submit its indirect cost rate and supporting documentation for approval. Determination of an indirect cost rate should comply with the Cost Accounting Standards (CAS) and this guidance. When claiming cost reimbursement, the holder must certify that costs claimed comply with this guidance. Indirect costs based on approved Indirect Cost Allocation Rates (ICAR) should be reimbursed starting with 2002 permit fees. This advice for reimbursement of indirect costs is not retroactive to prior year permit fees.

For New Permits: Applicants must disclose accounting procedures and historic indirect cost allocation rates in response to a prospectus.

For Existing Permits: Holders must submit their ICAR to the authorized officer. Because the ICAR will be the same for all permits held by a specific company, it is recommended that the regional external auditor review and approve the rate. Regional auditors should coordinate the review for companies operating in more than one region.

/S/ TAMARA L. HANAN

/S/ DAVID G. HOLLAND

DAVID G. HOLLAND
Director, Recreation, Heritage,
and Wilderness Resources
cc: Carolyn Holbrook

TAMARA HANAN
Director, Financial Policy
and Analysis

Appendix 17: Sample Business Plan

**Prospectus for the Operation & Maintenance of Forest Recreation Facilities-
Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest**

A Business Plan

**Intermountain Region
of the
USDA Forest Service**

**Presented by the
Colorado Small Business Development Center**

Forest Service / Small Business Development Center

Name of Company

Address _____

Company

Contact

Phone _____

(check one)

Proposal in Response to the Prospectus for:

on the

_____ National Recreation Area

_____ National Forest

or

Proposal for Transfer of Permit Currently Issued to:

Existing Permittee Name

Address

on the

_____ National Recreation Area

_____ National Forest

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Part I: The Business

Purpose and Goals

As we proceed through our business careers, it is vital that we set goals for the future. Although this is difficult and time consuming, the final reward is worth the effort. As you fill in the following, be as realistic as you can. Answers you develop now will be the basis of your business plan.

What is your purpose in pursuing this business?

Define your business goals for the next year and what you foresee five years from now.

Description of the Business

This section should describe the nature and purpose of the company, background on its industry, and what opportunities you see for its products or services. It provides you with insights that allow you to better correlate the projections and estimates presented in subsequent sections.

Brief description of the business.

Briefly describe your knowledge of this industry.

List the products and services you will provide.

Legal Structure

There are several ways in which your business can be legally organized. To determine the best one for you and your organization, you need to seek competent legal and tax advice. To give you a general frame of reference, the more popular forms and their reasons for use are outlined in Part V, Appendices.

How is your company legally organized?

Why is this legal organization most appropriate for your business?

*Does your operation require a state registration number? YES _____ NO _____
If "Yes," please include a copy of the registration in the Supporting Documents.*

Include any appropriate information, including share permittee or partnership agreements, in the Supporting Documents, and complete the following list of owners:

<i>Name</i>	<i>Address</i>	<i>SSN</i>	<i>% Ownership</i>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Location of Your Business

Describe the planned geographical location of the business and discuss any advantages or disadvantages of the site location in terms of wage rates, labor availability, closeness to customers or suppliers, access to transportation, state and local taxes, laws, and utilities. Describe your approach to overcoming any problems associated with the location.

Planned geographical location.

Discuss advantages or disadvantages of the site location.

Describe your approach to overcoming any problems.

Market and Customers

The purpose of this section is to present sufficient facts to convince the evaluator that the product or service has a substantial market and can achieve sales in the face of competition. Discuss who the customers are for the anticipated product or service. Where are the major purchasers for the product or service?

Describe your anticipated target market (e.g., age, income, hobbies, regional, national, international).

Describe the size of the current total market and potential annual growth.

Discuss your advertising campaign in terms of how, when, and where you will advertise, and estimated annual cost.

Competitive Analysis

Each business has (or should have) a uniqueness that separates it from its competitors. Make a realistic assessment of the strengths and weaknesses of competitive products and services, and name the companies that supply them. Compare competing products or services on the basis of image, location, price, advertising, and other pertinent features. Discuss your three or four key competitors and explain why you think that you can capture a share of their business. Discuss what makes you think it will be easy or difficult to compete with them.

Identify three or four of your key competitors.

Discuss their strengths and weaknesses.

Compare your product or service on key areas. For each area of comparison rank yourself and your selected competitors on a scale of 1 (high) to 5 (low). Remember: no ties.

Area of Comparison	You	COMPETITORS			
		A	B	C	D
Image	_____	_____	_____	_____	_____
Location	_____	_____	_____	_____	_____
Price	_____	_____	_____	_____	_____
Advertising	_____	_____	_____	_____	_____
Service	_____	_____	_____	_____	_____
Uniqueness	_____	_____	_____	_____	_____
Other _____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Why do you think you can compete with your competitors and capture a share of the market?

Management

Your management team is the key to turning a good idea into a successful business. The evaluator looks for a committed management team with a proper balance of technical, managerial, and business skills and experience in doing what is proposed. Be sure to include complete résumés for each key management member in the Supporting Documents section.

List owners and key management personnel and their primary duties. If any key individuals will not be onboard at the start of the venture, indicate when they will join the staff.

Discuss any experience when the above people have worked together that indicates how their skills complement each other and result in an effective management team.

List the advisors and consultants that you have selected for your venture. Capable, reputable, and well-known supporting organizations can not only provide significant direct and professional assistance, but also can add to the credibility of your venture.

Accountant _____

Attorney _____

Banker _____

Insurance _____ *Broker*

Advertising _____

Others _____

Personnel

One of the key elements in any business is PEOPLE. Explain how you plan to recruit, develop, and maintain your workers. List the number of employees you will have, as well as their job titles and required skills.

Identify essential employees, their job titles, and required skills.

Identify the source and your plan to recruit essential employees.

Discuss any training or retraining that you plan for your employees. Also, discuss any necessary first-aid certification or recertification, etc.

Part II: Financial Data

Capital-Equipment List

This section will help you plan purchases of capital equipment needed to start your business. Capital equipment is defined as assets which have useful lives of more than one year. Examples include machines, equipment, vehicles, livestock, tack, gear, and computers. Describe the equipment, the quantity, whether the equipment is new or used (N/U), the expected useful life, and the cost. This includes equipment purchased from existing businesses.

Equipment	Quantity	N/ U	Life	Cost
Total Cost of Capital Equipment				\$

Start-Up Expenses

Start-up expenses are the various costs it takes to open your doors for business. Some of these will be one-time expenditures, whereas others will occur every year.

Item	Cost
Total cost of capital equipment (from page 84)	\$ _____
Beginning inventory of operating supplies	_____
Legal fees	_____
Accounting fees	_____
Other professional fees	_____
Licenses and permits	_____
Remodeling and repair work	_____
Deposits (public utilities, etc.)	_____
Advertising	_____
Insurance	_____
Bonds	_____
Advance permit fees	_____
Other expenses:	
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total Start-Up Expenses	\$ _____

Sources and Uses of Financing

This section is another critical financial forecast. What will be the sources of your initial financing? The following step of how you will use this financing to buy the assets needed to open your doors for business is equally important, and will be of major interest.

Note: This section will not be used if you own an existing business, unless you're planning a major refinancing and restructuring of your business.

On the next page:

- Fill in the cash amounts to be invested by the various owners or share permittees.
- Fill in the market value of non-cash assets to be invested by the various owners or share permittees. Examples include equipment, vehicles, and buildings.
- Fill in the bank loans to your business, both short-term (one year or less) and long-term.
- Fill in the amounts of loans secured by your personal assets (for example, your home).
- Fill in any Small Business Administration loans from any other sources.
- Fill in the amounts of cash used to buy various assets in the Uses of Financing section.
- Fill in the non-cash assets contributed by the owner (use the same amounts listed in Sources of Financing).
- Estimate your “working capital” needs. This is an often misused term, since it strictly means “current assets minus current liabilities.” However, we use “working capital” here to describe that money which you'll need to pay operating expenses for the first few months of business operation until profits are realized. The number of month's working capital depends on the business, but as an absolute minimum you should have three months of expense money in the bank. You should discuss this with your banker, and you may want to consider a pre-approved loan called a “line of credit,” from which you draw funds only when you need to have them.
DON'T SKIP THIS STEP!
- Total both sections (Sources and Uses); they should be equal.

Sources of Financing

Investment of cash by owners \$ _____

Investment of cash by share permittees _____

Investment of non-cash assets by owners _____

Investment of non-cash assets by share permittees _____

Bank loans to business: short term (one year or less) _____

Bank loans to business: long term (more than one year) _____

Bank loans secured by personal assets _____

Small Business Administration loans _____

Other sources of financing (specify)

Total Sources of Financing \$ _____

Uses of Financing

Buildings \$ _____

Equipment _____

Initial inventory _____

Working capital to pay operation expenses _____

Non-cash assets contributed by owners
(use same amount as in Sources, above) _____

Other assets (specify)

\$

Monthly Cash Flow Projection

The cash flow projection is the most important financial planning tool available to you. If you were limited to one financial statement, the Cash Flow Projection would be the one to choose.

For a new or growing business, the cash flow projection can make the difference between success and failure. For an ongoing business, it can make the difference between growth and stagnation.

Your Cash Flow Projection will show you:

- how much cash your business will need;
- when it will be needed;
- whether you should look for equity, debt, operating profits, or sale of fixed assets; and
- where the cash will come from.

The cash flow projection attempts to budget the cash needs of a business and shows how cash will flow in and out of the business over a stated period of time. Cash flows into the business from sales, collection of receivables, capital injections, etc., and flows out through cash payments for expenses of all kinds.

A cash flow deals only with actual cash transactions. Depreciation, a non-cash expense, does not appear on a cash flow. Loan repayments (including interest), on the other hand, do, since they represent a cash disbursement.

After it has been developed, use your cash flow projection as a budget. If the cash outlays for a given item increase over the amount allotted for a given month, you should find out why and take corrective action as soon as possible. If the figure is lower, you should also find out why. If the cash outlay is lower than expected, it is not necessarily a good sign. Maybe a bill wasn't paid. By reviewing the movement of your cash position you can better control your business.

Use the Cash Flow Projection chart on the next page to make sure you don't omit any ordinary cash flow item. But be sure to add any items that are peculiar to your business.

The level of detail you wish to provide is another judgment call. You may want to provide much more detail than is shown in these examples. You might benefit from breaking down your total cash flow into a series of cash flows, each representing one profit center or other business unit. This can be particularly helpful if you have more than one source of revenue. The accumulated information gained by several projections can be very valuable.

Balance sheets are designed to show how the assets, liabilities, and net worth of a company are distributed at a given point in time. The format is standardized to facilitate analysis and comparison; do not deviate from it.

Balance sheets for all companies, great and small, contain the same categories, arranged in the same order. The difference is one of detail. Your balance sheet should be designed with your business information needs in mind. These will differ according to the kind of business you are in, the size of your business, and the amount of information your bookkeeping and accounting systems make available. A sample balance sheet follows.

Name of the Business
Date (month, day, year)
Balance Sheet

Current Assets		\$ _____
Fixed Assets	\$	
Less Accumulated Depreciation	\$	
Net Fixed Assets		\$ _____
Other Assets		\$ _____
Total Assets		\$ _____
Liabilities		
Current Liabilities		\$ _____
Long-Term Liabilities		\$ _____
Total Liabilities		\$ _____
Net Worth or Owner's Equity		\$ _____
(Total assets minus total liabilities)		
Total Liabilities and Net Worth		\$ _____

Footnotes:

Start-Up Income Statement Projection

Income Statements, also called Profit and Loss Statements, complement balance sheets. The balance sheet gives a static picture of the company at a given point in time. The income statement provides a moving picture of the company during a particular period of time.

Income projections are forecasting and budgeting tools, estimating income and anticipating expenses in the near to middle-range future. For most businesses (and for most bankers), income projections covering one to three years are more than adequate. In some cases, a longer-range

Part V: Appendices

Legal Organization

There are several ways in which your business can be legally organized. To determine the best one for you and your organization, you need to seek competent legal and tax advice. To give you a general frame of reference, the more popular forms and their reasons are outlined below.

Business Start-Up Kits and information on registration, licensing, and permit requirements can be obtained in Colorado by calling the Business Assistance Center Hotline: 592-5920 in Denver, or (800) 333-7798 outside the Denver area.

Sole Proprietorship

A sole proprietorship is a business owned by one person. This form of business is regulated by the state only in that some states (including Colorado) require you to register your trade name to do business as a sole proprietor. You do not have to register with the state if you are operating your business under your own full legal name. (Note: You must be licensed where required, and pay all appropriate taxes. You should also plan to maintain a separate checking account for your business, even if using your own Social Security number).

Advantages

- Simple to start
- Easy to dissolve.
- Owner makes all management decisions.
- Pay only personal income tax; business entity not taxed separately.

Disadvantages

- Unlimited liability (owner legally liable for all debts, claims and judgments).
- Difficulty in raising additional funds.
- No one to share the management burden.
- Impermanence (company can't be sold or passed on; however, you may sell or pass on assets of the company).

General Partnership

A partnership is an association of two or more persons to carry on as co-owners of a business for profit. Some states require that you register your name if it is a trade name (not your full legal name). You must file state and Federal "information returns," but business income and losses flow through to the partners' personal taxes. The business pays no separate income taxes. Partners may share the profits of the business (and the losses) on an equal basis, or may pro rate the proceeds as set forth in a Partnership Agreement. Whichever way you determine to share in the business, you need to have a written Partnership Agreement outlining the ownership, responsibilities, and eventualities of dissolution or liquidation for the business.

Advantages

- Simple to start.
- Fairly easy to dissolve.
- Additional sources of capital from partners.
- Broader management base.
- More opportunity for each partner to specialize.
- Tax advantages: no separate income tax.
- Limited outside regulation, compared to a corporation.

Disadvantages

- Unlimited financial liability for all general partners (some partners' personal debts can even be charged to the business).
- Difficulty if raising outside capital.
- Divided authority.
- Continuity problems (business dies when any partner leaves or dies, unless succession has previously been spelled out in a Partnership Agreement. Partnership terminates in the event of a personal bankruptcy on the part of any partner).
- Difficult to find suitable (compatible) partners.
- One partner may be responsible for the actions of another partner, regardless of whether that partner had prior approval.

Corporation

There are two types of corporations generally recognized today: a regular "C" corporation, organized under the laws of the state in which you do business; and an "S" Corporation, so designated by the IRS and not necessarily recognized by your state.

A corporation is a business entity separate and distinct from its owner(s) or share permittee(s). You must file incorporation papers with the state of your choice. The corporation must file annual reports with the Secretary of State, and may have to file separate quarterly income tax returns. The corporation exists forever, can be bought and sold, and is regulated by the state. In Colorado, information about forming a corporation can be obtained from the Secretary of State's Office, 1560 Broadway, Denver; (303) 894-2251, or from the Business Assistance Center.

"C" Corporation Advantages

- Limited liability (as long as you *act* like a corporation which means having a separate checking account and phone number, paying interest on any borrowed money, keeping up a corporate record book, filing annual reports, meeting with your Board of Directors at least annually, etc.).
- Easier to bring in additional capital.
- Ownership is transferable.
- Company has continuous, perpetual existence.
- Possible tax advantages (seek adequate advice from a tax professional).
- Gives you more sense of permanence, thus more "weight," in the business world.

"C" Corporation Disadvantages

- More expensive to organize.
- Highly regulated.
- Extensive record-keeping requirements.
- Double taxation (corporation pays its own income taxes; if you pay yourself a salary or a dividend, you also pay personal income taxes).
- Share permittees/Board of Directors may counter your management decisions.

"S" Corporation Advantages

- Filing a Subchapter Selection with the Internal Revenue Service allows you to be taxed on your corporate profits through your personal tax return.
- You still maintain the limited liability of a corporation.

- If you have additional personal income against which to deduct company losses, or if your personal tax rate is lower than the corporate tax rate, this form may be advantageous for you. Again, please seek professional tax advice to make this determination.

“S” Corporation Disadvantages

- There are some restrictions on S Corporations, mainly in how you can sell your shares. You can have a maximum of 35 share permittees, all of whom must be U.S. citizens, and be individuals (not corporations).
- You must request permission from the IRS to be an S Corporation, and generally, must maintain the calendar year as your fiscal year.

We suggest that, if you intend to be an “S” Corporation, you do so at the inception of your incorporation to meet IRS deadlines, and to be able to pass all losses on to the share permittees.

Limited Partnership

In a Limited Partnership, there are two kinds of partners: general partners, who carry full liability; and limited partners, who carry limited liability. Limited partners must make known, through filing with the Secretary of state, that they indeed are limited partners, and they may not participate in the day-to-day management of the business. Again, as in the “S” Corporation, profits from Limited Partnerships are taxed through each partner's personal tax return. Limited partnerships are popular in industries where a great deal of “up-front” money is needed for projects that are expected to produce a high return, such as in real estate, energy, movie production, and sports teams.

Limited Liability Company (LLC)

While wearing the corporate form, essentially, an LLC is similar to a Limited Partnership, except the general partner also carries limited liability. Profits are taxed through individual owners' personal tax returns. The advantage of this form over an “S” Corporation is that other corporations may be owners, and the Limited Liability Company may also hold 100% ownership in subsidiary companies. If you are a small corporation, but have interest from institutional or corporate investors, this form of organization may hold distinct advantages for you.

Be aware, however, that the LLC is a relatively new business form. Legal precedents have not yet been set to outline clearly all the legal and tax ramifications of this form of organization. If interested in becoming an LLC, you are strongly urged to seek competent, professional legal and tax advice.

Break-Even Analysis

You certainly don't want to sell your product or service below cost, expecting to make it up in volume! To avoid this difficulty, you need to know how much to sell each month in order to stay afloat, or to make a certain amount of profit.

Separating your costs into two categories, fixed costs and variable costs, will help with this. Some costs won't readily fall into one or the other category. These are termed “semi-variable.” If you wish to get very specific, there are some more sophisticated techniques to help you sort these costs out. Generally, however, place the cost into the category to which it *most* conforms.

Variable Costs

These costs vary directly with the sale of your product or service: costs you won't have if you don't make the sale. (If I rent motor boats, I won't have gas costs if I don't rent any boats. The gas costs

are variable costs.) Generally, materials and labor to make the product or produce the service are considered variable costs. Note: Just because a cost changes from month to month does not make it a “variable cost.” Ask yourself, “If I didn't have the sale, would I have the cost?”

Fixed Costs

If you answered “Yes” to the above question, you have a fixed cost. These are costs you will have to pay regardless of whether you sell your product. In the example above, gas costs are variable, but the monthly interest payment for the motor boat is fixed. Telephone costs are usually considered fixed costs, as well. Other examples of fixed costs might include automobile expenses, administrative salaries, rent, bank charges, insurance, and utilities.

Breaking Even

Since variable costs vary with sales, and we need to cover fixed costs as well, a formula has been developed that helps us determine if we are selling below cost.

Sales Price per Unit Sold minus Variable Costs per Unit Sold will give us the Contribution Margin (per unit sold). This tells us how much we have left over on each sale to contribute to our fixed costs. If we know what those fixed costs are for each month, we can divide them by the Contribution Margin to see how many units we have to sell.

$$\text{(Sales Price)} - \text{(Variable Costs)} = \text{Contribution Margin}$$

$$\text{(Fixed Costs)} \div \text{(Contribution Margin)} = \text{Break-Even Point in \# of Units that Must Be Sold}$$

Another method is to look at the total dollar volume you must sell instead of the number of units. This is done by expressing the Contribution Margin as a percentage of the Sales Price and then dividing the Total Fixed Costs by that percentage.

$$\text{(Contribution Margin)} \div \text{(Sales Price)} = \% \text{ of Sales Price}$$

$$\text{(Total Fixed Costs)} \div (\% \text{ of Sales Price}) = \text{Break-Even Point in Dollar Volume that Must Be Sold}$$

Example of Break-Even Point

The Bar-O Guiding Company wants to sell three-day fly-fishing trips for \$1,250 per person. The variable costs of the trip amount to \$475 per person. The fixed costs of licensing, insurance, Forest permit, etc., is \$10,000. How many trips will the Bar-O Guiding Company need to sell to break even? How much total dollar volume must it sell?

Determining # of Units to Break Even

Step 1:	Example	Your Figures
Sales Price	\$ _____	\$ _____
- Variable Costs	\$ _____	\$ _____
= Contribution Margin	\$ _____	\$ _____
Step 2:		
Fixed Costs	\$ _____	\$ _____
÷ Contribution Margin	\$ _____	\$ _____
= Break-Even-Point # of Units	# _____	# _____

Determining Dollar Volume to Break Even

Contribution Margin	\$	—	\$ _____
÷ Sales Price	\$	—	\$ _____
= % of Sales Price	%		% _____
Fixed Costs	\$	—	\$ _____
÷ % of Sales Price	%		% _____
= Break-Even-Point Dollar Volume	\$	_____	\$ _____

Case Studies

from the

USDA Forest Service

Case Study #1

The circumstances and discoveries involved in this case study became one of the catalysts for requiring more detailed financial information from permit applicants.

A Concession Permit process was underway, when one of the respondents reported his/her assets as follows:

“A 1970 Ford ½-Ton Pickup,
\$1,000 in cash,
2 Teenage Children,
1 Small Baby,
and a plastic bag full of diapers.”

Although humorous, upon questioning the applicant, this response was offered seriously, with the intent to provide financial data. Forest Service staff felt that a more complete solicitation for financial information would generate more accurate responses.

Case Study #2

During a process that involved a transfer of a permit to a new owner, a Forest office requested information under a new business plan format. The narrative portion suggested that the company possessed the technical capability to perform the permit; however, upon review of the income statement projections, it became obvious that the principals of the firm were weak in accounting and forecasting.

By checking each line item in the income statement projections, it was discovered that the company projected just 29¢ per meal for its customers.

Case Study #3

In the transfer of ownership and permit of a large, operating lodge on a Ranger District, the business plan format was used to reveal several financially weak applicants. Three submissions, in particular, are of note because each presented strong technical capabilities. In the past, any of these three could have achieved the permit if their candidacy was based solely on their narrative.

1. The first applicants, although strong in their program plan and service, showed no personal or business assets, whatsoever.
2. The second presented only \$400 in cash, and the common stock of the mother of the lead principal.
3. The third showed sufficient cash for opening capital; however, the principals' projections were so far above the known activity level, they retracted their proposal when questioned about their financial expectations.
4. The fourth applicant passed both the technical and financial capability criteria.

Observations from both the CPA and SBDC Director who performed the financial analyses are interesting, as well: “Some applicants present a business plan that suggests they are a much larger operation than they really are...conversely, some seem to understate their scope of resources, maybe to appear as a smaller operator. Unfortunately for both models, financial-statement analysis usually reveals the truth.”

“Slick presentations should not carry more weight in the decision process...if a firm responds with the required components; it should be on a level playing field with other similar applicants.”

PART A. BALANCE SHEET

YEAR ENDED	CURRENT YEAR (MO/DA/YR)	PAST YEAR (MO/DA/YR)	THIRD YEAR (MO/DA/YR)
ASSETS			
CURRENT ASSETS:			
CASH			
RECEIVABLES-TRADE			
LESS ALLOWANCES FOR DOUBTFUL ACCOUNTS	< >	< >	< >
INVENTORIES (LIST MAJOR CATEGORIES):			
SUPPLIES AND MISCELLANEOUS MARKETABLE SECURITIES			
PREPAID EXPENSES SUPPLIES INVENTORY			
OTHER CURRENT ASSETS:			
TOTAL CURRENT ASSETS			
FIXED ASSETS:			
LAND			
BUILDINGS			
MACHINERY AND EQUIPMENT			
PLANT			
LEASEHOLD IMPROVEMENTS			
OTHER			
LESS ALLOWANCE FOR DEPRECIATION	< >	< >	< >
BOOK VALUE-FIXED ASSETS			
OTHER ASSETS:			
DEPOSITS-CASH			
DEPOSITS-SECURITIES			
TOTAL-OTHER ASSETS			
TOTAL ASSETS			

LIABILITIES AND OWNER EQUITY	CURRENT YEAR	PAST YEAR	THIRD YEAR
CURRENT LIABILITIES:			
ACCOUNTS PAYABLE-TRADE			
ACCRUED PAYROLL			
ACCRUED PAYROLL TAXES AND INSURANCE			
NOTES PAYABLE			
INCOME TAXES-CURRENT			
OTHER TAXES			
CURRENT PORTION OF LONG-TERM DEBT			
OTHER CURRENT LIABILITIES (SPECIFY):			
TOTAL CURRENT LIABILITIES			
OTHER LIABILITIES:			
DEFERRED INCOME TAXES			
LOANS FROM OFFICERS/PARTNERS			
LONG-TERM OBLIGATIONS-LESS CURRENT AMOUNT			
TOTAL OTHER LIABILITIES			
TOTAL LIABILITIES			
OWNER EQUITY:			
CAPITAL STOCK OUTSTANDING			
RETAINED EARNINGS (DEFICIT)			
PARTNERS' INVESTMENT (DEFICIT)			
TOTAL OWNER EQUITY			
TOTAL LIABILITIES AND OWNER EQUITY			
PART B. SUPPLEMENTAL DATA			
THIS STATEMENT IS ON THE-CASH BASIS _____ ACCRUAL BASIS _____			
INVENTORIES ARE-LIFO _____ FIFO _____ COST OR MARKET WHICHEVER IS LOWER _____			

NAMES OF CONTRACTORS OR SUB-CONTRACTORS USED (IF ANY):

PART C. INCOME STATEMENT	CURRENT YEAR	PAST YEAR	THIRD YEAR
GROSS SALES			
LESS-RETURNS AND ALLOWANCES	< >	< >	< >
NET SALES			
LESS-COST OF GOODS SOLD	< >	< >	< >
GROSS PROFIT ON SALES			
LESS-SELLING EXPENSE	< >	< >	< >
NET PROFIT (LOSS) ON SALES			
GENERAL EXPENSE:			
OFFICERS SALERIES			
LEGAL AND OTHER PROFESSIONAL EXPENSE			
OFFICE EXPENSE			
TOTAL GENERAL EXPENSE			
NET OPERATING PROFIT (LOSS)			
ADD-OTHER INCOME			
LESS-INTEREST EXPENSE			
INCOME TAXES	< >	< >	< >
OTHER EXPENSE	< >	< >	< >
NET AMOUNT OF OTHER INCOME AND EXPENSE	< >	< >	< >
NET PROFIT (LOSS) FOR YEAR			

NOTE: Offers must set forth full, accurate, and complete information as required in this Financial Statement (including any attachments). The penalty for making false statements in this Financial Statement is prescribed in 18 U.S.C. 1001.

PART D (1). CERTIFICATION FOR CORPORATIONS OR PARTNERSHIPS
 We, the undersigned, general officers (or members) of _____
 (Name of corporation or partnership) being severally sworn, each declares that the above or attached financial statements are true and correct, and that it covers all of the financial affairs of said company (or) firm up to and including the date of ____ 2 ____.

CERTIFYING OFFICIAL'S NAME AND TITLE	SIGNATURE (Sign in ink)	DATE
CERTIFYING OFFICIAL'S NAME AND TITLE	SIGNATURE (Sign in ink)	DATE

SWORN TO AND SUBSCRIBED before me this _____ day of _____ (Month/Year).
 SIGNATURE _____ TITLE _____ (Affix Notary Seal)

PART D (2). CERTIFICATION FOR INDIVIDUALS
 I swear (or affirm) that the above or attached financial statements are true and correct to the best of my knowledge.

INDIVIDUAL'S NAME AND TITLE	SIGNATURE (Sign in ink)	DATE
SWORN TO AND SUBSCRIBED before me this _____ day of _____ (Month/Year)		(Affix Notary Seal)

SIGNATURE	TITLE	Seal)
<p>According to the Paperwork Reduction Act of 1995, an 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. The valid OMB control number for this information collection is 0596-0082. The time required to complete this information collection is estimated to average 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.</p> <p>The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).</p> <p>To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.</p> <p>The Privacy Act of 1974 (5 U.S.C. 552a) and the Freedom of Information Act (5 U.S.C. 552) govern the confidentiality to be provided for information received by the Forest Service.</p>		
		U.S. GPO: 1996-720-508

Appendix 19:

Request for Verification (FS-6500-25)

Prospectus for the Operation & Maintenance of Forest Recreation Facilities -
Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

US DEPARTMENT OF AGRICULTURE, FOREST SERVICE
REQUEST FOR VERIFICATION
(Reference FSH 6509.18)

FS-6500-25 (v.05/09)
OMB No. 0596-0082
Exp. (10/31/2012)

Instructions: Applicant - Complete items 1 thru 5. Forward directly to bank or lending institution.
 Lender - Please complete Items 6 thru 15. Return directly to National Forest, ATTN:
 National Forest, ATTN:

PART I - REQUEST

1. TO: Name and Address of Bank or other Lending institutions	2. FROM: (Name and Address of Applicant)
---	--

3. STATEMENT OF APPLICANT

TYPE OF ACCOUNT	ACCOUNT NUMBER	CURRENT BALANCE
CHECKING ACCOUNT		
SAVINGS ACCOUNT		
OTHER		

I have applied for a timber sale contract or concessionaire permit (please cross one out) with the National Forest and state that my balance with the bank or lending institution named in Item 1 are as shown in Item 3. My signature below authorizes verification of the information. Your response is solely a matter of courtesy for which no responsibility is attached to your institution or any of your officers.

4. Signature of Applicant	5. Date / /
---------------------------	---------------------

PART II - VERIFICATION

6. Does applicant have any outstanding loans? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, fill Item 7.	10. Is the account less than 2 months old? <input type="checkbox"/> Yes <input type="checkbox"/> No If Yes, fill in Item 11.
---	--

TYPES OF LOANS	MONTHLY PYMT.	PRESENT BALANCE	11. Date account was opened:
Secured			
Unsecured			

12. Payment Experience:
 Favorable Unfavorable
If unfavorable, please explain in remarks.

8. Is applicant's statement in Item 3 correct?
 Yes No If no, fill Item 9.

9. CURRENT BALANCES	
CHECKING	SAVINGS

13. REMARKS:

THE INFORMATION ON THIS FORM IS CONFIDENTIAL. IT IS TO BE TRANSMITTED DIRECTLY, WITHOUT PASSING THOROUGH THE HANDS OF THE APPLICANT OR ANY OTHER PARTY.

14. Signature of bank or lending official.	15. Date / /
--	----------------------

According to the Paperwork Reduction Act of 1995, an 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. The valid OMB control number for this information collection is 0596-0082. The time required to complete this information collection is estimated to average 5 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income is derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington, DC 20250-9410 or call toll free (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.

The Privacy Act of 1974 (5 U.S.C. 552a) and the Freedom of Information Act (5 U.S.C. 552) govern the confidentiality to be provided for information received by the Forest Service.

Appendix 20

Dumpster Capacity & Quantities

Prospectus for the Operation & Maintenance of Forest Recreation Facilities-
Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

Site #	Site	Size (yards)	Number
1	Hatchet Campground	6 Yards	1
2	Pacific Creek Campground	0	0
3	Sheffield Campground	0	0
4	Turpin Campground	8 Yards	1
5	Little Cottonwood Campground	6 Yards	1
6	Curtis Canyon Campground	6 Yards	1
7	Crystal Creek Campground	0	0
8	Crystal Creek Overflow Campground	0	0
9	Hoback Campground	6 Yards	1
10	Granite Campground	4 Yards Propane Recycling Container	4 1
11	East Table Group Campground	6 Yards	1
12	East Table Campground	6 Yards Propane Recycling Container	1 1
13	Station Creek Campground	6 Yards Propane Recycling Container	1 1
14	Station Creek Group Campground	6 Yards	1
15	Wolf Creek Campground	8 Yards	1
16	Granite Hot Springs Pool	Cans	2
17	Kozy Campground	0	0
18	Atherton Campground	6 Yards Propane Recycling Container	2 1

Appendix 21: Water Testing Sites

Prospectus for the Operation & Maintenance of Forest Recreation Facilities -
Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

SYSTEM	PWS NUMBER	LAST SANITARY SURVEY	BACTERIA	NITRATE	NITRITE
Buffalo Ranger District					
Hatchet Campground	5680212N	2012	Monthly	Yearly	2012
Pacific Creek Campground	Stock Tank only No EPA #	N/A			
Sheffield Campground	Hand Pump Removed, No EPA #, No Water	N/A			
Turpin Campground	5608210N	2012	Monthly	Yearly	2012
Jackson Ranger District					
Curtis Canyon Campground	5680136N	2012	Monthly	Yearly	2012
Crystal Creek Campground	No EPA # assigned	2012	Monthly	Yearly	2012
Crystal Creek Overflow Campground	No Water	N/A			
Hoback Campground	5680139N	2012	Monthly	Yearly	2012
Granite Campground	5680137N	2012	Monthly	Yearly	2012
East Table Group Campground	5680130N	2012	Monthly	Yearly	2012
East Table Campground	5680130N	2012	Monthly	Yearly	2012
Station Creek Campground	5680135N	2012	Monthly	Yearly	2012
Station Creek Group Campground	5680135N	2012	Monthly	Yearly	2012
Wolf Creek Campground	No EPA # assigned	2012	Monthly	Yearly	2012
Granite Hot Springs Pool	None Assigned Pool H2O Testing	2012	Monthly	Yearly	2012
Kozy Campground	Hand Pump No EPA #	2012	Monthly	Yearly	2012
Atherton Campground	5680207	2012	Monthly	Yearly	2012

Appendix 22:

Developed Recreation Site Standards

Prospectus for the Operation & Maintenance of Forest Recreation Facilities- Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

Health & Cleanliness

1. To keep humans free from unhealthy exposures to human waste, the waste is removed immediately upon discovery or notification.
2. Water and Sewage treatment systems meet state and federal standards.
3. Garbage does not exceed the capacity of the garbage containers.
4. Garbage containers must be bear proof and animal resistant.
5. Developed sites are free of litter and domestic animal refuse.
6. Graffiti is removed within 48 hours of discovery or notification.
7. Toilets and garbage locations are clean and free of objectionable odor.
8. If the "Pack In - Pack Out" program is used, the message is prominently displayed and any accumulations of trash are removed within 24 hours of discovery or notification.
9. All other facilities are kept clean

Setting

1. Effects from recreation use that conflict with environmental laws (such as ESA, MHPA, Clean water, TES, etc.) are analyzed and mitigated as needed.
2. Offered recreation opportunities, site development, and management are consistent with ROS objectives and forest land management plan development scale.
3. Landscape character at the developed site is consistent with the forest scenic integrity objective(s).
4. A vegetative management plan is completed and implementation is on schedule. This includes correcting or prevention loss of vegetation and erosion caused by recreation use.
5. Number of people and vehicles are kept at or below site capacity.

Safety & Security

1. A site safety inspection is completed annually. Documented high risk conditions are corrected prior to use.
2. High risk site conditions that develop during the use season are mitigated, or the site is closed.
3. Employees, volunteers, and partners have dependable communications.
4. Activities prohibited under 36 CFR 261.16 sub-part A are dealt with appropriately.
5. Utility systems meet applicable state and local regulations.
6. A Forest Service presence is sufficient to provide visitors a sense of security. Minimally, this includes posting a standard FS entrance sign, and FS employees visiting the site are wearing uniforms and driving vehicles displaying FS shield.
7. Patrols for an appropriate level of law enforcement occur.

Responsiveness

1. Facilities, when signed as accessible, meet guidelines in Universal Access to Outdoor Recreation: A Design Guide.
2. The Site entrance is well marked, easily found, and the visitor feels welcome.
3. Information. Multi-lingual services are provided as needed.
4. Personnel, including seasonal employees and volunteers, demonstrate good customer service practices.
5. A visitor satisfaction and needs assessment is completed at least every five years. (Examples: Customer Comment Card, Customer Report Card, universities studies, etc.).
6. Visitor centers are staffed appropriately during seasons of use and current information is available.
7. Current and accurate information, such as Forest visitor maps and brochures, about recreation sites is available from a variety sources and outlets, such as Forest or District offices or at recreation sites.

Condition of Facilities

1. Restrooms are functional and in good repair.
2. All facilities, including parking and use Sites, meet FS design standards (such as SST's) and guidelines in Universal Access to Outdoor Recreation: A Design Guide, per the transition plan. (Capital Improvements)
3. Roads, spurs, water systems, and other structures meet the INFRASTRUCTURE definition for good condition which means the facility is fully serviceable and needs only routine maintenance. (Deferred & Annual Maintenance).
4. Signs and bulletin boards are well maintained and meet FS standards.
5. Roads within or adjacent to developed sites are treated or constructed to control dust.
6. Vandalism is corrected or mitigated within one week of discovery or notification.

Appendix 23: Pool Operation and Maintenance

Prospectus for the Operation & Maintenance of Forest Recreation Facilities -
Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

Granite Hot Springs Pool

Public swimming pools and hot springs (Flow-through pools) are regulated by the state. The following regulations are directly related to the operation and maintenance of the Granite Hot Springs Pool. For a complete set of rules and regulations for public operation of pools and flow-through pools in Wyoming go to:
<http://soswy.state.wy.us>.

The current rules and regulations cover all public swimming facilities (pools, wave pools, hot springs, etc). The Wyoming's Department of Agriculture is currently revising regulations regarding public pools and flow-through pools. Therefore, the following summary of current rules and regulations applicable to the operation and maintenance of the Granite Hot Springs Pool may change within the term of the permit. The permit holder will be expected to adhere to any new requirements set out by the state of Wyoming.

The following rules and regulations are taken from the 2003 Wyoming Rules and Regulations Index found at the above website:

Design and Equipment Standards Chapter No. 3:

Section 17 (e) The depth of the water, whether in feet or meters, shall be plainly and conspicuously marked above the water level on the vertical pool wall and on the top of the coping edge or edge of the deck or walk next to the pool. Depth markings shall be at least four inches (10cm) in height and of a contrasting color with the background.

Depth markings shall be located at the minimum and maximum depth points and at one foot (.3m) depth increments in the

shallow portion of the pool. Depth markings shall be spaced at no more than 25 foot (7.62m) intervals. There shall also be depth markings at the slope breaks.

Section 25 Lifesaving Equipment The following life-saving equipment shall be provided and readily accessible at all public swimming and wave pools: **(Although Granite Hot Springs Pool is not defined as a "swimming pool," the Bridger-Teton National Forest recommends that the Permittee of the Granite Hot Springs Pool adhere to the following guidelines)**

- a) One reach-pole with a shepherd's crook with a length of 16 feet.
- b) One life buoy with an attached line with a minimum length of one and on-half times the maximum width of the pool and with a minimum tensile strength of 300 pounds.

Section 27(c)(xi): Have a first aid station equipped with a minimum of one blanket and one 24-unit first aid kit, as recommended by the American Red Cross.

Operational Requirements

Chapter No. 4

Section 1 : No person shall operate a public pool in this state without a license granted by the Division. **(Public Hot Spring operators will also be required to obtain a license under the revised regulations).**

Section 4. Operator Requirements:

- a) Operators of public pools shall be thoroughly knowledgeable on good practices of pool operation and with the laws and rules pertaining to public pools. The operator shall keep all parts and facilities of the public pools and bathhouses clean,

Appendix 23: Pool Operation and Maintenance

Prospectus for the Operation & Maintenance of Forest Recreation Facilities -
Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

- in good repair, and free of safety hazards. If, at any time, testing indicates that the pool water does not comply with the requirements for clarity, residual free chlorine, PH, or temperature (spas and flotation tanks) or chemical or bacteriological quality, the operator shall immediately close the pool to the public until the requirements are met. **(Refer to Section 8 for Water Quality Standards).**
- b) Operators of public pools shall keep records pertaining to the operation and maintenance of the pool they operate on forms prescribed by the Department. Operator records shall be maintained daily during periods when the pool is open, and shall be retained by the operator and made available upon request. All such records shall be retained for a period of 12 months. **(Copies of all records must be provided to the Forest Service).**

Section 5 (a) (ii) An operator of a limited-use pool may post a sign reading "No Lifeguard on Duty" in lieu of lifeguards.

Section 5 (b) Lifeguards, pool operators or managers shall enforce the following rules at all public swimming pools.

- I. Non-swimmers and children under 8 years of age shall not use the pool unless a lifeguard, or in a limited-use pool, a responsible person at least 19 of years of age is present.
- II. No person suffering from a communicable disease transmittable via water or under the influence of an intoxicating liquor or drug shall use the pool.

- III. No person shall take food or drink inside the pool enclosure except in areas specifically designated for such use.
- IV. No person shall bring, throw or carry food, drink, smoking material, trash, debris or any other foreign substance into the pool.
- V. No person shall run or engage in horseplay in or around a public pool.
- VI. Not Applicable
- VII. Not Applicable
- VIII. A telephone shall be available on the premises and an emergency rescue phone number shall be posted in view of the telephone. **A satellite phone is recommended to meet this requirement at Granite Hot Springs Pool.**

Section 5 (c) The person operating any public swimming pool shall report, in writing on forms provided by the Division, any drowning, other death or serious injury occurring on the pool's premises. Reports shall be submitted within seven days of the occurrence. **The Forest Service must be notified immediately of any serious injury or death.**

Section 6 (a) A public pool operator shall post a sign at the entrance to the pool enclosure stating the following information:

- I. No person suffering from a communicable disease transmittable via water or under the influence of an intoxicating liquor or drug shall use the pool.
- II. All nonswimmers and children under 8 years of age shall be accompanied by a responsible adult observer.

Appendix 23: Pool Operation and Maintenance

Prospectus for the Operation & Maintenance of Forest Recreation Facilities -
Jackson and Buffalo Ranger Districts, Bridger-Teton National Forest

- III. No person shall run or engage in horseplay on or around the pool.
 - IV. Elderly persons and those suffering from heart disease, diabetes or high blood pressure should consult their physician before using the *Hot Springs Pool*.
 - V. Persons using prescription medications should consult their physician before using the pool.
 - VI. Pregnant women should not use the *Hot Springs Pool* without consulting their physician.
 - VII. Persons should spend no more than 15 minutes in the *Hot Springs Pool* at any one session.
- Pool manager must have valid first aid and CPR certification.

Section 6 (c) Signs shall be a minimum of 18 inches X 24 inches with letters at least one-half inch in height.

Section 8 Pool Water Quality(a) Water in public swimming pools shall be maintained with water parameters within the following limits:

- Pseudomonas: Less than 1 ppm
- Bacteria (CFU/ml) Fecal
Coliform organisms: Ideal:
1: Max: 10

Additional Requirements for the Granite Hot Springs Pool

In addition to State regulations the Teton Division requires the Permittee to adhere to the following guidelines:

- The pool will be drained and cleaned every night during the operating season.
- A pool manager must reside at the hot springs pool during the operating season.
- Bottled water, soda, and snacks must be available for the public at the pool.

