



United States
Department of
Agriculture

Forest
Service

Washington Office

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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
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Authorization ID: #AUTH_ID#
Contact ID: #HOLDER_ID#
Expiration Date: #EXPIRATION_DATE#

FS-2700-4h, App. H (09/2020)
OMB No. 0596-0082

**U.S. DEPARTMENT OF AGRICULTURE
FOREST SERVICE**

**SPECIAL USE PERMIT FOR
CAMPGROUND AND RELATED GRANGER-THYE CONCESSIONS**

**APPENDIX H
GRANGER-THYE FEE OFFSET CLAIM**

AUTHORITY: Section 7 of the Granger-Thye Act, 16 U.S.C. 580d

____ NATIONAL FOREST
____ RANGER DISTRICT
PERMIT ID NUMBER _____

Project Name _____

Holder's Fiscal Year (FY)

Total allowable costs may be offset under a Granger-Thye (GT) fee offset agreement to the extent they do not exceed the total annual fee for this permit. Total allowable costs of a GT project included in this GT claim are the sum of the direct GT project costs and indirect costs allocable to this GT project. Costs submitted under this GT claim shall be documented and determined by the Forest Service to be reasonable, allocable, and determined to be allowable, in accordance with the terms of this permit, the applicable GT fee offset agreement, and applicable Forest Service directives.

Direct GT Costs: Provide claimed GT costs by cost element and attach schedules to show the cost breakdown by cost element. Provide supporting documentation for the cost claim.

Indirect Costs: Indirect costs must be computed based on Forest Service-approved indirect cost rate and may be added to the total direct GT costs. Attach the approved indirect cost rate for FY [____].

Approval of the fee offset claim is subject to all provisions in the Annual Granger-Thye Fee Offset Agreement (FS-2700-4h, Appendix B) executed by the U.S. Department of Agriculture, Forest Service, [name] National Forest, and [holder name] on [date of GT fee offset agreement].

DIRECT GT COSTS

Salaries and Wages	\$	_____
Materials and Supplies	\$	_____
Subcontracts	\$	_____
Other (specify)	\$	_____
Sum of Direct GT Costs	\$	_____

INDIRECT COSTS ([____]% x Direct GT costs) \$ _____

TOTAL GT COST CLAIM FOR PROJECT \$ _____

Subject to the penalties prescribed in the False Statements Act, 18 U.S.C. 1001, the holder certifies to the best of its knowledge that the representations in the documents supporting its claim for fee offset are accurate and complete. The Forest Service reserves the right not to grant the fee offset claim if any of

these representations is inaccurate or incomplete. Failure to sign the certification shall vitiate the fee offset claim.

[NAME AND TITLE OF PERSON SIGNING ON BEHALF OF HOLDER,
IF HOLDER IS AN ENTITY]
#HOLDER_NAME#

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. Response to this collection of information is mandatory. The authority to collect the information is the Organic Administration Act, 16 U.S.C. 551. The time required to complete this information collection is estimated to average 1 hour 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.

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Collection Agreement
between
<Name of Holder>
and
<Name> National Forest

Agreement Number: _____

Cooperator Tax ID #: _____

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

WHEREAS, the holder operates a FS campground (or campgrounds) under a special-use permit dated ____;

WHEREAS (SELECT EITHER #1 OR #2) 1) THE HOLDER HAS A 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 fee offset agreement: (List all agreed to and approved projects);

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

THEREFORE, 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.
2. Pursuant to the Debt Collection Improvement Act of 1996, as amended by P.L. 104-134, furnish their tax identification number upon execution of this instrument. Cooperator also agrees that notice of the FS's intent to use such number for purposes of collecting and reporting on any delinquent amounts arising out of such person's relationship with the Government, has hereby been given.

B. The FS shall:

1. Deposit payments received from the holder under this agreement into the FS cooperative work fund.
2. Upon receipt of payment from the holder, perform the Government maintenance and reconditioning projects listed in this agreement.
3. Contributions authorized for use by the FS, which are not spent or obligated for project(s) approved under this instrument, will be refunded to the cooperator authorized for use for new projects by the cooperative.

C. It is mutually agreed that:

1. No member of or delegate to Congress or resident commissioner shall receive any benefit that may arise from this agreement; provided, that this provision shall not apply to this agreement if it is made with a corporation for its general benefit.

2. 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.
3. Any holder contributions made under this agreement do not directly or indirectly convey FS endorsement of the holder's products or activities.
4. Modification of this agreement shall be made by in writing mutual consent of the parties and shall be signed and dated by both parties. The FS is not obligated to fund any modifications that are not made in accordance with this clause.
5. Either party(s), in writing, may terminate the instrument in whole, or in part, at any time before the date of expiration. The FS shall not incur any new obligations for the terminated portion of the instrument after the effective date and shall cancel as many obligations as in possible. Full credit shall be allowed for FS expenses and all non-cancelable obligations properly incurred up to the effective date of termination.
6. Unless terminated by written notice, this agreement shall remain in effect until the end of the initial permit term. If the permit term is extended, this agreement may be extended in writing for the same period as the permit term.
7. Per 16 U.S.C. 572, the United States shall not be liable to the holder or the holder's heirs, assigns, agents, employees, contractors, or lessees for any loss, personal injury, or death occurring in connection with performance of work under this agreement, and the holder on behalf of itself and its heirs, assigns, agents, employees, contractors, and lessees hereby waives any and all claims against the United States for compensation for any loss, personal injury, or death occurring in connection with performance of work under this agreement.

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

Date

[TITLE]
for [HOLDER NAME]

Date

Authorized Officer

National Forest

Business Plan Sample

For Campground Concessions

A Proposal in Response to the Campground Prospectus for:

on the _____ National Forest

Name of Company: _____

Address: _____

Company contact: _____

Phone: _____

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Part 1: The Business

1. Purpose and Goals:

- A. What is your purpose in pursuing this business?
- B. Define your business goals for the next year and what you foresee five years from now:

2. Description of the Business:

This section should describe the nature and purpose of the company, background on your industry, and what opportunities you see for your services.

- A. Brief description of the business:
- B. Briefly describe your knowledge of this industry:
- C. List the products and services you will provide:

3. Legal Structure:

There are several ways in which your business can be legally organized.

- A. How your company is legally organized? (Check appropriate box).
 - Sole Proprietorship
 - General Partnership
 - Corporation "C" Corp or "S" Corp Limited Partnership
 - Limited Liability Company (LLC)
 - Other
- B. Why is this legal organization most appropriate for your business?
- C. Does your operation require a state registration number? YES. NO.

(If “Yes”, include a copy of the registration in the Supporting Documents.)

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

Table 1. List of owners

Name	Address	Social Security Number (SSN)	Percent Ownership

4. Location of Your Business:

Describe the planned geographical location of the business and discuss the advantages and 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.

- A. Planned geographical location:
- B. Discuss advantages or disadvantages of the site location:
- C. Describe your approach to overcoming any problems:

5. Market and Customers:

The purpose of this section is to present sufficient facts to convince the evaluation team that your service has a substantial market and can achieve success in the face of competition. Discuss who the customers are for your service. Where are the major purchasers for the service?

- A. Describe your anticipated target market (e.g., age, income, hobbies, regional, national, international):
- B. Describe the size of the current total market and potential annual growth:
- C. Discuss your advertising campaign in terms of how, when, and where you will advertise, and estimated annual cost:

6. Competitive Analysis:

Make a realistic assessment of the strengths and weaknesses of your competitors. Compare the competing services on the basis of image, location, price, advertising, and other pertinent features. Discuss your 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.

- A. Identify your key competitors:
- B. Discuss their strengths and weaknesses.
- C. 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.

Table 2. Competitive Analysis

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

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

7. Management:

The evaluation team is looking for a committed management team with the proper balance of technical, managerial, and business skills and experience which supports your proposal. Be sure to include complete resumes for each key management member in the Supporting Documents section.

(Use additional pages and attach as necessary)

- A. 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.
- B. 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.
- C. 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 _____

8. Personnel:

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. (Use additional pages as necessary)

- A. Identify essential employees, their job titles, and required skills:
- B. Identify the source and your plan to recruit essential employees:
- C. 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

1. Capital-Equipment List:

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.

Table 3. Capital Equipment List

Equipment	Quantity	New/Used	Life	Cost
Total Cost of Capital Equipment				\$0.00

2. Start-Up Expenses:

Start-up expenses are the various costs it takes to open your doors for business:

Table 4. Start-Up Expenses

Item	Cost
Total cost of capital equipment	
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	\$

3. Sources and Uses of Financing:

A. Sources of Financing:

Table 5. Sources of Financing

Item	Cost
Investment of cash by owners	
Investment of cash by shareholders	
Investment of non-cash assets by owners	
Investment of non-cash assets by shareholders	
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	\$

B. Uses of Financing

Table 6. Uses of Financing

Item	Cost
Buildings	
Equipment	
Initial inventory	
Working capital to pay operation expenses	
Noncash assets contributed by owners (use same amount as in Sources, above)	
Other assets (specify)	
Total Uses of Financing	\$

C. Monthly Cash Flow Projection:

The cash flow projection is the most important financial planning tool available to you. 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. A cash flow deals only with actual cash transactions. Depreciation, a noncash expense, does not appear on a cash flow. Loan repayments (including interest), on the other hand, do, since they represent a cash disbursement.

NOTE: The Cash Flow Projection chart on the following page is required to be completed and submitted in the existing format.

Table 7. Cash Flow Projection (or Cash Flow Budget) by Month: Year One

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1		Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Total
2	Cash Receipts													
3	Sales Receivables													
4	Wholesale													
5	Retail													
6	Other Services													
7	Total Cash Receipts													
8	Cash Disbursements													
9	Cost of Goods													
10	Variable Labor													
11	Advertising													
12	Insurance													
13	Legal and Accounting													
14	Delivery Expenses													
15	Fixed Cash Disbursements*													
16	Mortgages (Rent)													
17	Term Loan													
18	Line of Credit													
19	Other													
20	Total Cash Disbursements													
21														
22	Net Cash Flow													
23														
24	Cumulative Cash Flow													
25														
26	*Fixed Cash Disbursements													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
27	Utilities													
28	Salaries													
29	Payroll Taxes and Benefits													
30	Office Supplies													
31	Maintenance and cleaning													
32	Licenses													
33	Boxes, Paper, etc.													
34	Telephone													
35	Miscellaneous													
36	Total FCD/Year													
37	FCD/Month													
38														
39	Cash on Hand													
40	Opening Balance													
41	+ Cash Receipts													
42	-Cash Disbursements													
43	Total = New Balance													

D. Start-Up Balance Sheet:

Balance sheets are designed to show how the assets, liabilities, and net worth of a company are distributed at a given point in time.

NOTE: The following Start-up Balance Sheet is required to be completed and submitted in the existing format.

Table 8. Start-Up Balance Sheet

Item	Cost
Assets:	
Current Assets	\$
Fixed Assets	\$
Less Accumulated Depreciation	\$
Net Fixed Assets	\$
Other Assets	\$
Total Assets	\$
<i>Footnotes:</i>	
Liabilities:	
Current Liabilities	\$
Long-Term Liabilities	\$
Total Liabilities	\$
Net Worth or Owner's Equity (Total assets minus total Liabilities)	\$
Total Liabilities and Net Worth	
<i>Footnotes:</i>	

E. Start-Up Income Statement Projection:

Income Statements (also called Profit and Loss Statements) complement balance sheets. The income statement provides a moving picture of the company during a particular period of time. For most businesses (and for most bankers), income projections covering one to three years are more than adequate.

If you are in a start-up situation, look for financial-statement information and income ratios for businesses similar to yours. The Robert Morris Associates' Annual Statement Studies and trade association publications are two possible sources.

NOTE: The following Income Projection Statement is required to be completed and submitted in the existing format.

Table 9. Income Projection by Month: Year One

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
		Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Total
1														
2														
3	Sales													
4	Wholesale													
5	Retail													
6	Total Sales													
7														
8	Cost of Material													
9	Variable Labor													
10	Cost of Goods Sold													
11														
12	Gross Margin													
13														
14	Operating Expenses													
15	Utilities													
16	Salaries													
17	Payroll Taxes and Benefits													
18	Advertising													
19	Office Supplies													
20	Insurance													
21	Maintenance and Cleaning													
22	Legal and Accounting													
23	Delivery Expenses													
24	Licenses													
25	Boxes, Paper, etc.													
26	Telephone													
27	Depreciation													

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
28	Miscellaneous													
29	Rent													
30	Total Operating Expenses:													
31														
32	Other Expenses													
33	Interest (Mortgage)													
34	Interest (Term Loan)													
35	Interest (Line of Credit)													
36	Total Other Expenses:													
37	Total Expenses:													
38														
39	Net Profit (Loss) Pre-Tax													

Part III: Historical Financial Reports for Existing Business

1. Each applicant is required to submit all four items listed below.

1. Balance sheet (past three years)
2. Income statement (past three years)
3. Tax returns (past three years)
4. Current credit report from major credit bureau

Part IV: Supporting Documents

1. Each applicant is required to submit all five items listed below.

1. Personal resumes of business owners, officers, and partners
2. Personal financial statements of business owners, officers, and partners
3. Bank or investor letters of intent to finance project
4. Copies of business leases pertinent to this business
5. Copies of all pertinent existing permits or licenses applicable to this business (Submit only the face pages of all current concession permits)

Part V: Appendices

Legal Organization:

The more popular legal organizations and their reasons are outlined below

1. 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 requires 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.)

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).

2. 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 in 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.

3. 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 shareholder(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.

"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).
- Shareholders/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 shareholders, 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.

4. 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.

5. 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 "LLC" may also hold 100% ownership in subsidiary companies.

Be aware that LLC is a relatively new business form. Legal precedents have not 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.

NOTE: Respondents may submit certified financial statements in lieu of answering PARTS A through C on the next pages. However, respondents must complete either certification statement PART D (1) or PART D (2) at the bottom of the last page.

PART A. BALANCE SHEET			
	CURRENT YEAR (MO/DA/YR)	PAST YEAR (MO/DA/YR)	THIRD YEAR (MO/DA/YR)
YEAR ENDED			
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, LIMITED LIABILITY COMPANIES OR PARTNERSHIPS			
We, the undersigned, general officers (or members) of _____ (Name of corporation, LLC. 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).		(Affix Notary Seal)
SIGNATURE	TITLE	
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	
<p style="text-align: center;">Burden Statement</p> <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 at (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 18: FS-6500-25, Request for Verification

Please see next page for Form FS-6500-25

US DEPARTMENT OF AGRICULTURE, FOREST SERVICE

REQUEST FOR VERIFICATION

(Reference FSH 6509.18)

Instructions: Applicant - Complete items 1 thru 5. Forward directly to bank or lending institution.

 Bank or Please complete Items 6 thru 15. Return directly to
 Lender - Resource Audit Branch, CFO Office, Albuquerque Service Center, Forest Service.
 101 B Sun Ave., NE, Albuquerque, NM 87109 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			12. Payment Experience: <input type="checkbox"/> Favorable <input type="checkbox"/> Unfavorable If unfavorable, please explain in remarks.
Unsecured			
8. Is applicant's statement in Item 3 correct? <input type="checkbox"/> Yes <input type="checkbox"/> 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 / /
--	----------------------

False or fraudulent financial reporting on this form is subject to a fine or imprisonment under 18 U.S.C. 1001(a).

Burden Statement

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 0.5 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 at (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.

National Quality Standards for Recreation Site Management and Best Management Practices (Formerly known as Meaningful Measures Standards)

National Quality Standards for developed sites have been established for the Key Measures: Health and Cleanliness, Safety and Security, Condition of Facilities, Responsiveness, Resource Setting. Critical National Standards are identified with an asterisk (*). If not met, the resulting conditions pose a high probability of immediate or permanent loss to people or property.

Key Measure: HEALTH AND CLEANLINESS

- *Visitors are not exposed to human waste.
- *Water, wastewater, and sewage treatment systems meet federal, state and local water quality regulations.
- Garbage does not exceed the capacity of garbage containers.
- Individual units and common areas are free of litter including domestic animal waste.
- Facilities are free of graffiti.
- Restrooms and garbage locations are free of objectionable odor.
- Constructed features are clean.

Key Measure: RESOURCE SETTING

- *Effects from recreation use do not conflict with environmental laws (such as ESA, NHPA, Clean Water, TES, etc).
- Recreation opportunities, site development, and site management are consistent with Recreation management system (ROS, SMS, BBM) objectives, development scale, and the Forest land management plan.
- Landscape character at the developed recreation site is consistent with the Forest scenic integrity objectives.
- Visitors and vehicles do not exceed site capacity.

Key Measure: SAFETY AND SECURITY

- *High-risk conditions do not exist in developed recreation sites.
- *Utility inspections meet federal, state, and local requirements.
- Laws, regulations and special orders are enforced.
- Visitors are provided a sense of security

Key Measure: RESPONSIVENESS

- *When signed as accessible, constructed features meet current accessibility guidelines.

- Visitors feel welcome.
- Information boards are posted in a user-friendly and professional manner.
- Visitors are provided opportunities to communicate satisfactions (needs, expectations).
- Visitor information facilities are staffed appropriately during seasons of use and current information is available.
- Recreation site information is accurate and available from a variety of sources and outlets.

Key Measure: CONDITIONS OF FACILITIES

- Constructed features are serviceable and in good repair throughout the designed service life.
- Constructed features in disrepair due to lack of scheduled maintenance, or in non-compliance with safety codes (e.g. life safety, OSHA, environmental, etc.) or other regulatory requirements (ABA/ADA, etc.), or beyond the designed service life, are repaired, rehabilitated, replaced, or decommissioned.
- New, altered, or expanded constructed features meet FS design standards and are consistent with an approved site development plan, including an accessibility transition plan.

Public Service Maintenance Standards

The following standards should be met in sites offering services to the public. These standards are necessary to ensure a pleasant recreation experience for the visitor.

Toilets, showers, and dressing areas

- Toilet bowls, risers, seats, seat covers, and urinals free of deposits on surfaces
- Building interiors free of dirt, trash, graffiti, insects (dead and alive), and spider webs
- Floors free of standing water
- Chromeware clean and bright
- Toilet paper, towels, and seat covers (where provided), stocked to last until next day and/or cleaning
- Unpleasant odors (both sewage and chemical) minimized
- All restroom buildings and individual toilet units will be fully open and accessible during the entire operating season to accommodate public service needs.

Toilets and other buildings (exterior)

- Walkways and trails clean and clear of obstructions for public safety and accommodating people with disabilities
- Floor mats clean
- Exterior walls free of graffiti
- Roof generally free of leaves and branches
- Eaves free of wasp nests, bird nests, and spider webs

Toilet vaults

- Vaults not more than three-fourths full
- During pumping, the vaults should be cleaned as thoroughly as possible to help prevent the production of odors.

Tables and benches

- Tops and seats free of dirt, grease, and large carvings
- Under portion free of spider webs, etc.
- Tops, seats, and legs secure and functional

Fireplaces, char-grills, fire rings, and stoves

- No more than half-full of ashes
- All ashes and partially burned wood confined to fireplace or grill
- Grill surface free of grease and food particles at time of ash removal Pedestals and bases straight and secure, and components functional Leftover firewood stacked beside unit.

Garbage cans and depositories

- Plastic liner half-full or less
- Cans clean on the outside; all litter and debris picked up around cans or container

Hand-pumps, fountains, and hydrants

- All units free of grease or residue
- All units secure and drip-free
- Catch basins (drains) free of food particles, soaps, grease, debris, standing water, and functioning properly

Appendix 20

Description of Developed Recreation Sites and Facilities

The following is a description of each developed recreation site included in this prospectus.



Description of Developed Recreation Sites and Facilities

Bridger Teton National Recreation Area

Applicants should be aware there are no reservations for any of the Bridger-Teton campgrounds. They are currently on a "First come, first served basis" with the exception of group campgrounds.

Number	Site Name	Number of Sites	Minimum Operating Season	Is the Site Reservable	2023 Fees	Average Revenue 2019-2021	Utilities	Drinking water	Toilets	Accessible Toilet
1	Atherton Creek Campground and Boating Site	26 +1 Host+ 1 Manager	May-20 to Sept.- 30	N	\$20 single site \$40 double site	\$51,144.33	Water, Electric and Vault in Host and Manager Site	5 Faucets, Hand Pump	4 Vaults	Y
2	Hoback campground	18 +1 Host	May-20 to Sept.- 30	N	\$20	\$27,664.33	Water, Water at Host Site	5	2	N
3	Kozy Campground	9	May-20 to Sept. 10	N	\$20	\$9,970.67	Water	1 Hand Pump	2	N
4	Crystal Creek Campground	6	May-20 to Sept. 10	N	\$15	\$5,983.00	Water	1 Hand Pump	1	N

5	Granite Creek Campground	51 +1 Host	May-20 to Sept.- 30	N	\$20	\$30,420.67	Water Vault at Host Site Satelity Dish for Internet and phone	9	7	Y
6	Granite Creek Hot spirngs	1 Host	May-20 to Oct-31; Dec-10 to March 31	N	\$12 adult, \$7 child	\$205,061.00	None	Sold Bottle Watter	2	Y
7	Curtis Canyon	11 +1 Host	May-20 to Sept.- 10	N	\$20	\$14,062.67	Water	3	2	Y
8	Station Creek Campground	16 +1 Host	May-20 to Sept. 10	N	\$20	\$25,700.67	Water, Vault at host site	2	2	N
9	Station Creek Group Campground	2 <=30 people	May-20 to Sept. 10	Y	\$100	Site Data Incorporated in Station Creek Campground	Water	2	2	N
10	East Table Campground	20 + 1 Host	May-20 to Sept. 30	N	\$20	\$114,099.33	Water Vault at Host Site	6	1	N
11	East Table Group Campground	1 <=30 people	May-20 to Sept. 10	N	\$20	Site Data Incorporated in East Table Campground	Water	1	2	Y

12	Wolf Creek Campground	20+1 Host	May-20 to Sept. 10	N	\$20	\$17,562.67	Water, Water & Vault in host Site	2 Freeze-Resistant	2	Y
13	Little Cottonwood Group Campground	1	May-20 to Sept.- 10	Y	\$100	\$3,897.00	Water	3	2	N
14	Hatchet Campground	17	May-20 to Sept.- 30	N	\$15	\$12,238.33	Water	1, Valve, Well	1	N
15	Pacific Creek Campground	12 + 1 Host	May-20 to Sept.- 30	N	\$13	\$5,711.33	Artesian Well	0, 1-stock	1	Y
16	Sheffield Campground	12	May-20 to Sept.- 30	N	\$13	\$9,736.00	None	Closed off Hand Pump	1	N
17	Turpin Meadow Campground	18 +1 Host	May-20 to Sept.- 30	N	\$15	\$16,322.33	Water, Electric and Vault in Host Site	2 Stock	3	N

Atherton Creek Campground

Atherton Creek Campground is located on Lower Slide Lake. This is a beautiful camping location where you can get away from the hustle and bustle of Grand Teton National Park and Jackson, but still access those places in less than 30 minutes. The road is paved up to the campground and winds through aspen stands with gorgeous views of the Gros Ventre River and Gros Ventre National Geological Site. Lower Slide Lake is easily accessed, allowing for kayaking, paddleboarding, fishing, or peaceful evenings hanging out on the lakeshore. This is a popular campground so arriving early in the day is recommended.

Atherton Creek Boating Site

The Atherton Creek Boating Site is the main boating access for Slide Lake, located within the Atherton Creek Campground. In addition to the boat ramp, there is an accessible dock extending into the lake, and is a beautiful place for fishing, swimming, or hanging out with family and friends. Bathrooms and potable water are available nearby in the campground. The parking area is very large and can accommodate trailers. No cellular service is available.

Hoback Campground

The Hoback Campground is located along a designated Wild and Scenic River. The campground offers excellent fishing and boating just minutes from your campsite. Its location right off highway 191 contributes to its popularity, making it a great place to camp when travelling to visit the Jackson Hole area.

Kozy Campground

Kozy Campground is located along the Hoback River, with excellent fishing opportunities. This campground is located far enough away from the hustle and bustle of the Snake River and Jackson, that it affords a quiet and peaceful spot to camp and enjoy the outdoors.

Crystal Creek Campground

Crystal Creek Campground is located at the confluence of the Gros Ventre River and Crystal Creek, both designated Wild and Scenic Rivers with spectacular scenery and excellent fishing. This is a peaceful campground in a small meadow with great opportunities nearby for hiking, horse riding, and OHV riding.

Granite Creek Campground

Granite Creek Campground is a large campground nestled in a spectacular scenic valley near the Gros Ventre Wilderness. The campground is located along the designated Wild and Scenic Granite Creek, offering excellent fishing opportunities right from the campground. The popular Granite Creek Hot Springs is nearby which is great for soaking in the water with friends and family after a long day. Multiple hiking trails are available close to the campground including Granite Falls which is a short hike from the campground. Wildflowers are particularly plentiful in June and July.

Granite Hot Springs Pool

The Granite Hot Springs Pool is located at the end of the Granite Creek Road, south of Jackson, off of Highway 189. It is a developed, concrete hot spring pool built by the Civilian Conservation Corps in the 1930s. Facilities include a bathroom, picnic tables, and changing room. No potable water is available, and no alcohol is allowed in the hot springs. The parking area can accommodate trailers, but the road can be rough and may be slippery in inclement weather. No cellular service is available. Driving time from Jackson is approximately 1 hour.

There are two different seasons when the hot springs are open, summer and winter.

- Summer season usually opens late May and ends October 31st. In the spring, make sure to call ahead to confirm they are open, as late snow melt-off can delay the road opening sometimes up to two weeks. Operating hours during the summer are 10 a.m. to 7 p.m. After Labor Day hours are 10 a.m. to 6 p.m.
- The winter season runs from early December until the end of March/early April. Operating hours are 10 a.m. to 4 p.m. daily until mid-February when it changes to 10 a.m. to 5 p.m. until the closing date. During the winter months the hot springs is accessible only via snowmobile, dog sled, skiing, or fat biking.

Curtis Canyon Campground

Curtis Canyon Campground is a great place to camp if you want to be close to town but still off the beaten path. This wooded campground is located above the National Elk Refuge and a quick walk from your campsite will reward you with amazing views of the National Elk Refuge and Grand Teton National Park. The area has become popular for scenic OHV tours and hiking into the Gros Ventre Wilderness is a nearby opportunity.

Station Creek Campground

The Station Creek Campground is located along the designated Wild and Scenic Snake River. Plenty of trees make this campground cozy and quiet, making it a great place to enjoy the outdoors with your family and friends in between rafting the Snake River.

Station Creek Group Campground

Station Creek Group Campground is located across the highway from the main Station Creek Campground and offers an ideal location for large groups to camp. In addition to convenient access to the Wild and Scenic Snake River, hiking trails offer the ability to enjoy quiet within the Palisades Wilderness Study Area. The campground offers plenty of tables and large fire pits for group food preparation. This is a very busy group campground and is available by reservation only so make sure you make reservations early.

East Table Campground

East Table Campground is located along the designated Wild and Scenic Snake River. The campground offers shaded sites, excellent views of the surrounding mountains, and nearby

hiking options into the Palisades Wilderness Study Area. This is a busy campground frequented by people rafting the Snake River so plan to arrive early in the day.

East Table Group Campground

East Table Group Campground offers space for camping with larger groups or when campgrounds along the Snake River are full. The campground is located across the highway from the Snake River and offers excellent morning and evening views of the surrounding mountains as well as nearby hiking trails.

Wolf Creek Campground

Wolf Creek Campground offers great views of the Snake River Canyon. This is the largest campground in the Snake River Canyon with many sites available and it is the last campground to fill, so if you are arriving late in the day this might be your campground. This campground offers convenient access for people rafting the designated Wild and Scenic Snake River as well as nearby hiking options.

Little Cottonwood Group Campground

The Little Cottonwood Group Campground is a great place for organizational groups or large family groups. The campground can be reserved and is located along the Snake River, offering 5 sites for your group's exclusive use. The campground has well-shaded sites and overlooks the Snake River, offering excellent views of the canyon and the surrounding mountains.

Hatchet Campground and RV area

Located along Highway 26, the Hatchet Campground offers a great place to stop for the night when travelling the scenic highway between Jackson and Dubois, Wyoming. Opportunities for fishing, photography, or scenic drives to explore the Mount Leidy Highlands on dirt roads by vehicle or ATV are available nearby. During the fall hunting season, this campground offers a popular staging area. A paved area adjacent to the campground is a convenient, scenic location for larger RVs to spend a few nights.

Pacific Creek Campground and Trailhead

Pacific Creek Campground is located next to the Teton Wilderness boundary at the end of Pacific Creek Road, approximately 9.5 miles from the Grand Teton National Park Moran entrance station. Fishing the designated Wild and Scenic Pacific Creek is available near the campground. The campground features corrals and hitching posts to contain horses, a stock tank, and game storage poles. There is no potable water provided, so plan accordingly. The Pacific Creek Trailhead is adjacent to the campground providing direct access to the Pacific Creek trail, a popular route for horse rides into the Teton Wilderness.

Sheffield Campground and Trailhead

Sheffield Campground is located just outside of the John D. Rockefeller Parkway and just south of Yellowstone National Park. The campground features corrals to contain horses and an adjacent developed trailhead which provides access to the historic Huckleberry Lookout within the Teton Wilderness. There is no potable water provided, so plan accordingly. A hardened stream crossing just before reaching the campground typically limits access until late June or July due to high water.

Turpin Meadow Campground and Trailhead

The Turpin Meadow Campground is located 17-miles east of Moran at the end of the Buffalo Valley Road. A narrow, paved road offers a highly scenic drive to the campground. The campground features numerous small corrals, hitching posts, a stock tank, and a game storage pole. While the campground is popular for people travelling with horses, it also accommodates tents and visitors travelling in some RVs. Fishing the beautiful Wild and Scenic Buffalo River is a coveted activity.

The Turpin Meadow trailhead is adjacent to the campground and is the primary access to the Teton Wilderness. The trailhead is the starting point for many guided trips into Yellowstone Meadows, Two Ocean Pass (Parting of the Waters) National Natural Landmark, and Hawks Rest.

Repairing and Disinfecting Water Lines

In the event a water line breaks, the following procedures must be followed for repairing and disinfecting the line:

Proper procedure for repairing leaks:

1. Isolate the break by shutting all valves necessary to stop the flow of water
2. If the excavation is going to be over 5 feet deep, make sure that the proper shoring equipment is available or that the trench is adequately sloped according to OSHA guidelines. The area around the leak should be large enough to work comfortably, usually one foot on either side of the pipe. A sump hole is dug at one end of the trench to allow the water to flow away from the leak and be pumped or dipped out.
3. The type of repair clamp or coupling is selected once the line has been uncovered. The replacement part should be of equal or superior quality.
4. Refill the line by carefully cracking the shut off valve and opening any nearby hydrant to vent out air as it fills. Do not fill the line quickly or water hammer could occur when the water finally fills the pipe.
5. Backfilling the excavation should be done by hand at first preferably with sand or gravel. This should be tamped carefully to avoid damaging the clamps and couplings. Prior to putting the line back in service, it should be disinfected and have BAC-T samples taken.

Proper procedure for disinfecting a water line after fixing a water leak:

1. Flush the line.
2. Disinfect the line. Enough chlorine should be added to create a dosage of 50mg/L with a residual of 5mg/L after 24 hours. In some instances, a higher chlorine dosage can be used and the contact time can then be reduced. If the dosage is 200 mg/L the contact time is only 2 hours.
3. After the appropriate contact time has been achieved, flush the line again.
4. After the line is flushed and the free chlorine residual is below 2.0mg/l, collect a BAC-T sample from the line. If negative results come back, the line is ready to be put into service.

Appendix 22: Pool Operation and Maintenance 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 the public operation of pools and flow-through pools in Wyoming visit the following webpage:

<https://www.tetoncountywy.gov/1092/Pools-Spas-Public-Use>

The current rules and regulations cover all public swimming facilities (pools, wave pools, hot springs, etc). 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 2009 Wyoming Rules and Regulations Index found on the above webpage:

Chapter No. 1:

Section 8. Operator Requirements

- a) Operator of each general use or limited use public pool shall have on staff or under contract for each facility a current Certified Pool Operator (CPO), an Aquatic Facility Operator (AFO), a National Spa and Pool Institute (NSPI) Tech I Certification or other equivalent certification approved by the regulatory authority.
- b) The operator shall keep all parts and facilities of the public pools and bathhouses clean, in good repair, and free of safety hazards. Ensure personnel are trained and knowledgeable in water testing, operating the water treatment equipment and are available whenever a pool or spa is open for use. 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 facility to the public until these requirements are met.

Section 10. Records

- Operators of public pools shall keep records pertaining to the operation and maintenance of the pool they operate. 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).
- 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.

Chapter No. 2:

Section 1. Operational Requirements

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).

Chapter No. 3:

Section 15. Design and Equipment Standards

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.

Chapter No. 5:

Section 1. Water Quality

- a) The water quality for pools, spas and similar installations shall meet the criteria outlined in the following charts:

Sanitizing Levels	Minimum	Ideal	Maximum
Free Chlorine, ppm	1.0	2.0-3.0	8.0 ¹
Free Chlorine, ppm - spas	2.0	3.0-5.0	8.0 ¹
Combined Chlorine, ppm	None	None	0.5
Bromine, ppm	2.5	2.5-6.0	12.0 ¹
Bromine, ppm - spas	4.5	5.5-7.5	12.0 ¹
¹ Refer to product label for maximum level.			

pH Levels	Minimum	Ideal	Maximum
pH	7.0	7.4-7.6	7.8

Water Clarity	Minimum	Ideal	Maximum
Water Clarity	Bottom and main drain grate design, clearly visible from the deepest part of the pool, spa or similar installation.	N/A	N/A

Temperature	Minimum	Ideal	Maximum
Temperature, ° F	N/A	78-82	98
Temperature, ° F- spas	N/A	102 or less	104

Stabilizer, if used	Minimum	Ideal	Maximum
Cyanuric acid, ppm ¹	None	10.0-40.0	100.0

¹ Cyanuric acid shall not be used in indoor pools, spas or similar installations or brominated pools, spas or similar installations without approval from the regulatory authority.

Chemical Parameters	Minimum	Ideal	Maximum
Total alkalinity, ppm as CaCO ³	60.0	80-100.0 ¹ 100.0-120.0 ²	180.0
Total dissolved solids, ppm	300.0	1000.0-2000.0	5000.0
Calcium hardness, ppm as CaCO ³	150.0	200.0-400.0	500.0-1000.0
Heavy metals	None	None	None

¹ For the following sanitizers: calcium hypochlorite, lithium hypochlorite and sodium hypochlorite.

² For the following sanitizers: Sodium dichlor, chlorine gas and bromine compounds.

Biological Parameters	Minimum	Ideal	Maximum
Algae	None	None	None
Bacteria	None	None	None

Oxidation Reduction Potential (ORP)	Minimum	Ideal	Maximum
Oxidation Reduction Potential (ORP), mV ¹	650	N/A	N/A

¹ When chlorine or bromine is used as the primary sanitizing agent, ORP/HRR can be used as a supplemental measurement of proper sanitizer activity. The use of ORP testing does not eliminate or supersede the need for testing the sanitizer level with standard test kits, as the ORP reading may be affected by a number of factors including pH, probe film, cyanuric acid and others.

Chapter No. 6:

Section 1. Lifeguard Number

An operator of a limited use pool may post a sign reading "No Lifeguard on Duty" in lieu of lifeguards.

Section 2. Lifeguard, Requirements and Duties

- 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 18 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.
 - II. No person shall take food or drink inside the pool enclosure except in areas specifically designated for such use described in chapter 3, section 28(b).
 - 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.
 - 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 3. 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) A ring buoy or rescue tube with a minimum outside diameter of twenty (20) inches, to which there must be attached a length of one-quarter (¼) inch rope not less than one and one-half (1½) times the maximum width of the pool or swimming area.
- b) One reach-pole with a shepherd's crook with a length of 12 feet.
- c) 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.

Section 14. Signs; Pools and Similar Installations

- 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 non-swimmers and children under 8 years of age shall be accompanied by a responsible adult observer.
 - 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.

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

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.
- Pool manager must have valid first aid and CPR certification.