

# INSTRUCTIONS FOR COMPLETING NONPROFIT ORGANIZATION ANNUAL REPORT OF OPERATIONS AND AID TO FEDERAL LAND MANAGEMENT AGENCY(IES)

## INTRODUCTION

The following instructions have been developed to assist in preparing the Annual Report of Operations and Aid ("Annual Report") to a Federal Land Management Agency ("FLMA"). The Annual Report of Operations relates to information as reported on Internal Revenue Service ("IRS") Form 990 for the most recently completed fiscal year. The Report of Aid represents amounts the association donated during the fiscal year. This does not include moneys set aside for aid projected but not yet delivered. All figures on the report must be rounded to the nearest dollar.

*The Annual Report is due annually on March 31 and should be based on the association's most recently completed fiscal year. Each nonprofit should submit a completed Annual Report, along with a copy of the organization's IRS Form 990 or 990EZ (990PF or 990T if applicable), and a copy of the audited financial statements (for those associations with revenue of \$1,000,000 or more), reviewed financial statements (for those associations with gross revenue of \$250,000 to \$1,000,000), or compiled financial statements (for those association's with gross revenue under \$250,000). Organizations would also submit a separate brief narrative of the year's major accomplishments for each federal agency with which they partner.*

## GENERAL:

In the spaces indicated provide the Organization Name, Fiscal Year Ending Date for which the Reports of Operations and Aid are being submitted and a description of the organization's basic activity (pursuant to its exempt status). Standard names for the Organization's basic activity have been provided. The nonprofit should check the name, or names that apply to its operations.

## STATEMENT OF PROGRAM SERVICES – OPERATIONS INSTRUCTIONS

The Nonprofit Organization reports all Revenues and Expenses that the Organization incurs pursuing its non-exempt purpose in service to a particular Federal Land Management Agency (FLMA) on the Statement of Program Services – Operations (Statement-Ops). The

statement-ops has six columns. Four columns have been provided to report revenue and expenses for each FLMA served, a fifth column is provided to report revenue and expenses for any Non-Federal Agency(ies), (State, Local, or Municipal, e.g.) served; and the sixth column is the total of all revenue and expenses for all agencies served. The Total Column should agree with the appropriate revenue and expenses reported on Parts I and II of the Organization's Internal Revenue Service ("IRS") Form 990. The nonprofit completing the report should label each column for the FLMA served.

## REVENUE:

**1a. SALES OF INTERPRETIVE MATERIALS:** Gross revenue from the sales of interpretive materials including print and non-print items such as books, posters, postcards, audio and video tapes, theme-related sales items and products of interpretive demonstrations should be reported on line 1a.

**1b. SALES OF VISITOR CONVENIENCE ITEMS:** Gross revenue from visitor convenience items sold under concession permits should be reported on line 1b.

**1c. SALES-OTHER:** All other revenue from the sale of inventory that is not from the Sale of Interpretive Items or from the Sale of Visitor Convenience items should be reported as "Other" on line 1c.

**2. COST OF GOODS SOLD:** The costs of all merchandise sold for all interpretive material, visitor convenience or other items held in inventory pursuant to the organizations tax-exempt purpose.

**3. GROSS PROFIT:** Subtract the cost of goods sold, line 2, from the Total Revenue, line 1 and report the difference as Gross Profit on line 3.

**4. PROGRAM SERVICE REVENUE:** This is revenue that is related to the organization's tax-exempt purpose that is not related to the sale of inventory.

