

and Monitoring Branch at (703) 305-2590.

**SUPPLEMENTARY INFORMATION:**

*Title:* Special Milk Program.

*OMB Numbers:* 0584-0005.

*Expiration Date:* 1/31/06.

*Type of Request:* Extension of a currently approved collection.

*Abstract:* Section 3 of the Child Nutrition Act (CNA) of 1966 (Pub. L. 89-642, as amended; 42 U.S.C. 1772) authorizes the Special Milk Program (SMP). It provides for the appropriation of such sums as may be necessary to enable the Secretary of Agriculture, under such rules and regulations as the Secretary may deem in the public interest, to encourage the consumption of fluid milk by children in the United States in (A) nonprofit schools of high school grade and under, and (B) nonprofit nursery schools, child care centers, settlement houses, summer camps, and similar nonprofit institutions devoted to the care and training of children. Schools and institutions which participate in SMP may not participate in a meal service program authorized under the CNA or the Richard B. Russell National School Lunch Act.

Section 10 of the CNA requires the Secretary of Agriculture to "prescribe such regulations as the Secretary may deem necessary to carry out this Act and the Richard B. Russell National School Lunch Act \* \* \*" Pursuant to that provision, the Secretary has issued 7 CFR part 215, which sets forth policies and procedures for the administration and operation of the SMP. State and local operators of the SMP are required to meet Federal reporting and accountability requirements. The vast majority of reporting relates to information regarding eligibility determinations of the children, the number of milk servings, and revenues received from milk sales. State and local operators are also required to maintain records regarding eligibility to operate the program, review results, and accounts of revenues and expenditures.

**Authority:** 42 U.S.C. 1772.

*Respondents:* 55 State agencies, 4,150 School food authorities/Sponsors, 5,667 schools, 593 child care institutions and 963 camps.

*Number of Respondents:* 11,428.

*Estimated Total Annual Responses:* 506,318.

*Average Number of Responses per Respondent:* 13.

*Estimated Time per Response:* .30.

*Estimated Total Reporting Annual Burden Hours:* 151,537.

*Number of Respondents:* 11,428.

*Estimated Total Annual Responses:* 2,443,768.

*Average Number of Responses per Respondent:* 36.

*Estimated Time per Response:* .17.

*Estimated Total Annual*

*Recordkeeping Burden Hours:* 413,994.

*Total Request Annual Reporting and Recordkeeping Burden Hours:* 565,531.

Dated: June 15, 2005.

**Roberto Salazar,**

*Administrator, Food and Nutrition Service.*

[FR Doc. 05-13113 Filed 7-1-05; 8:45 am]

**BILLING CODE 3410-30-P**

**DEPARTMENT OF AGRICULTURE**

**Forest Service**

**Information Collection; Request for Comments; Nonprofit Organization Annual Report of Operations and Aid**

**AGENCY:** Forest Service, USDA.

**ACTION:** Notice.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, the Forest Service, as lead agency, in cooperation with the U.S. Army Corps of Engineers, U.S. Department of Defense, the Bureau of Land Management, U.S. Fish and Wildlife Service and National Park Service, U.S. Department of the Interior; and the U.S. Geological Survey, propose to consolidate several existing, annual, agency-specific, cooperating and interpretive financial report forms for several Federal land management agencies. The purpose of consolidating the Federal financial forms from the cooperating agencies into one form is to provide a standard format and consistent reporting requirements for non-profit cooperators that may have agreements with several Federal agencies.

**DATES:** Comments must be received in writing on or before September 6, 2005, to be assured of consideration. Comments received after that date will be considered to the extent practicable.

**ADDRESSES:** Comments concerning this notice should be addressed to Kristen Nelson, Recreation and Heritage Resources Staff, Mail Stop 1125, Forest Service, USDA, 1400 Independence Avenue, SW., Washington, DC 20250-1125.

Due to potential delays in the Forest Service receiving and processing of mail sent through the U.S. Postal Service, respondents are encouraged to submit comments electronically to ensure timely receipt. We cannot guarantee that comments mailed will be received before the comment closing date.

Comments also may be submitted via facsimile to (202) 205-1145 or by e-mail to [IAComments@fs.fed.us](mailto:IAComments@fs.fed.us).

The public may inspect comments received at the Office of the Director, Recreation and Heritage Resources Staff, Yates Building, Forest Service, USDA, 201 14th Street, SW., 4th Floor Central, Washington, DC 20250, during normal business hours. Visitors are encouraged to call ahead to (202) 205-1706 to facilitate entry to the building.

**FOR FURTHER INFORMATION CONTACT:**

Kristen Nelson, Recreation and Heritage Resources Staff, at (202) 205-1406.

Individuals who use telecommunication devices for the deaf (TDD) may call the Federal Relay Service (FRS) at 1-800-877-8339 twenty-four hours a day, every day of the year, including holidays.

**SUPPLEMENTARY INFORMATION:**

*Title:* Nonprofit Organization Annual Report of Operations and Aid.

*OMB Number:* 0596-New.

*Expiration Date of Approval:* N/A.

*Type of Request:* New.

*Abstract:* For over 25 years, Federal agencies, such as the Forest Service, Bureau of Land Management, and the National Park Service, have entered into agreements with non-profit organizations to serve visitors and meet their needs for quality guides, maps, and other education or interpretive literature. These non-profit organizations are frequently referred to as cooperating or interpretive associations and are mission-driven, private, non-profit organizations established under state law and adhering to applicable laws governing Federal tax-exempt 501(1)(3)(c) organizations. They assist Federal agencies primarily through selling educational and interpretive materials, providing information services, conducting educational programs and field institutes, and raising contributions to support the educational mission of these Federal land management agencies.

This notice addresses issues raised by the associations and some of those noted in the 2002 GAO audit of the National Park Service. The Executive Directors of the associations identified the need for improving and streamlining the annual operational, aid and financial reporting requirements of the Federal agencies. They also noted that the use of a single form by all of the agencies would increase consistency in reporting by the associations and would alleviate duplicative efforts and the time burden for filing independent agency-specific financial reports.

The Internal Revenue Service tax form (Form 990-OMB 1545-0047) was analyzed and compared to annual reporting forms of the Forest Service (OMB 0596-0097) and the National Park Service to determine the data elements common to the multiple forms and the data elements unique to any single form. Consolidation of these data elements is intended to reduce the reporting burden placed on the associations and to streamline the data collection process.

The immediate use of this proposed form will be in paper format. However, the data elements included in the paper form are intended for electronic submission sometime in the near future. We welcome comments on aspects of the proposed new Nonprofit Organization Annual Report of Operations and Aid. Questions you may wish to address include:

1. Is the format of the form easy to understand and complete?

2. Do you have suggestions for improvements in the appearance of the form?

3. Are the line items instructions understandable?

4. Have we sufficiently defined the terms?

5. Are there any data elements that could be eliminated from the form? (If you recommend eliminating a line, please explain your recommendation.)

6. Is there any additional information that would be useful to the users of the form?

*Estimate of Annual Burden:* 1 hour.

*Type of Respondents:* Executive Directors of Cooperating or Interpretive Associations and/or their accountants.

*Estimated Annual Number of Respondents:* 500.

*Estimated Annual Number of Responses per Respondent:* 1.

*Estimated Total Annual Burden on Respondents:* 500 hours.

Comment is invited on: (1) Whether this collection of information is necessary for the stated purposes and the proper performance of the functions of the agency, including whether the information will have practical or

scientific utility; (2) the accuracy of the agency's estimate of the burden of the collection of information, including the validity of the methodology and assumptions used; (3) ways to enhance the quality, utility, and clarity of the information to be collected; and (4) ways to minimize the burden of the collection of information on respondents, including the use of automated, electronic, mechanical, or other technological collection techniques or other forms of information technology.

All comments received in response to this notice, including names and addresses when provided, will be a matter of public record. Comments will be summarized and included in the submission request toward Office of Management and Budget approval.

Dated: June 24, 2005.

**Gloria Manning,**

*Associate Deputy Chief, National Forest System.*

**BILLING CODE 3410-11-P**

**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.

**OTHER INCOME:**

**5a. DONATIONS FROM OUTSIDE SOURCES:** Report contributed funds, equipment and services from individuals, foundations, corporations and other sources. Include honor system trail guide donations in this category. These should be reported on line 5a.

**5b. MEMBERSHIP:** Report revenues received from memberships in cooperating associations on line 5b.

**5c. INTERPRETIVE/COOPERATIVE PROGRAMS:** Revenue derived from interpretive/cooperative programs operated by the association is included in this category. This includes programs such as audio tours; interpretive tours/excursions, field seminar programs etc. are reported on line 5c.

**5d. OTHER:** Revenues not covered in other categories such as interest income or royalties are reported on line 5d.

**6. TOTAL NET REVENUE:** Add lines 3, 4 and 5a, b, c, and d. The Organization completing the report should use its best judgment in posting revenue and or expenses to lines 1 through 5 after taking into account the instructions provided for those lines. **Total Net Revenue should agree with Part I, Line 12 of the Organization's IRS Form 990.**

**EXPENSES:**

**7. PROGRAM SERVICES OPERATING ACTIVITIES:** Costs related to activities conducted which form the basis of the organization's tax exempt purpose. For example, a cooperating association tax exempt purpose may be to assist with the interpretive, educational, historical and scientific mission of the National Park Service. In pursuing this mission the association may operate a retail bookstore that procures and sells educational materials. Expenses such as personnel and salary costs directly related to operating the bookstore should be considered as program services expenses. Nonprofits that service federal agencies may differ in mission, in size or in structure. This can impact on the way costs are incurred and reported. It may not be immediately obvious whether certain costs are program service or administrative. In those instances the prudent judgment of the organization's financial managers or the advice of the organization's auditors or accountants should be used. In the case of personnel and salary costs that are also considered donations to the FLMA, appropriate agency managers should be consulted. **These expenses are reported in Part II, Column B of the Organization's IRS Form 990, and are the sum of lines 23 through 43d.**

**8. MANAGEMENT AND GENERAL EXPENSES:** Report the organization's expenses that result from the overall function and management rather than the direct conduct of the program services (exempt activities). These are normally what are called General and Administrative, Principal Office or Headquarters expenses **however they would exclude all costs related to fundraising**. Examples of Management and General Expenses would be salaries and expenses of the chief officer of the organization, and that officer's direct staff, expenses related to the Board of Directors for the organization, office management, personnel, accounting, legal services, insurance, utility and occupancy costs. Nonprofits that service FLMAs may differ in mission, in size or in structure. This can impact on the way costs are incurred and reported. It may be appropriate for certain indirect expenses to be allocated to program services. The regulations for preparing IRS Form 990 allow for such allocations. If the IRS Form 990 is prepared with these allocations from management and general expenses to program services expenses then the **Statement** should also be prepared with the allocations consistent with the IRS Form 990. In those instances the prudent judgment of the organization's financial managers or the advice of the organizations auditors or accountants should be used. **These expenses are reported in Part II, Column C of the Organization's IRS Form 990 on line 44.**

**9. FUNDRAISING EXPENSES:** Report the total expenses incurred in soliciting contributions, gifts, grants, etc. Fundraising expenses would result from activities that include publicizing and conducting fundraising campaigns; soliciting bequests and grants from foundations or other organizations; participating in federated fundraising campaigns; preparing and distributing fundraising manuals, instructions or other materials; conducting special events to raise funds. **These expenses are reported in Part II, Column D of IRS Form 990 on line 44.**

**10. TOTAL OPERATING EXPENSES:** The total of Lines 7, 8 and 9.

**11. EXCESS (DEFICIT) BEFORE DONATIONS:** Subtract Line 10 from Line 6. This would represent the excess or deficit the nonprofit has generated from annual operations. (In some organizations this amount represents resources that are appropriated for the FLMA as future donations.)

**12. DONATIONS AND OTHER GRANTS OR ALLOCATIONS MADE TO THE FEDERAL AGENCY:** Report amounts paid or in-kind gifts contributed to the Federal Agency or payments made on behalf of the Federal Agency for goods and services

delivered to the Federal Agency. **These payments would be reported in Part II, Column B, Line 22 of the Organization's IRS Form 990.**

- 13. EXCESS (DEFICIT) FOR THE YEAR:** Subtract Line 12 from Line 11. The amount reported on this Line should agree with Part 1, Line 18 of the Organizations 990.

## STATEMENT OF FINANCIAL AID -- INSTRUCTIONS

*The Nonprofit Organization reports as financial aid all direct payment for goods and services on behalf of the Federal Land Management Agency ("FLMA") and all operating expenses incurred in pursuing the organization's tax- exempt purpose on behalf of the FLMA. This Statement has six columns: Four columns have been provided to report financial aid for each FLMA served, a fifth column is provided to report financial aid for any NON-FEDERAL AGENCY(IES), (State, Local, or Municipal, e.g.) served. The sixth column is the TOTAL of all financial aid for all agencies served. The TOTAL Column should agree with the appropriate expenses reported on Part II of the Organization's IRS Form 990 (the specific Parts, Columns and Lines of the 990 are given in the instructions below). The Statement is divided into three sections: I. Details of grants and allocations, II. Program services expenses, and III. Total aid.*

### I. DETAILS OF GRANTS AND ALLOCATIONS:

- 1. INTERPRETATION.** Donations of cash or goods and services funded by the nonprofit in support of interpretive programs and projects. Examples include funds donated for special interpretive events, such as a lecture series; support of the FLMA's environmental education program (supplies); donation of reproduction uniforms to a historic site; donation of museum object(s) for an exhibit; donation of books for a FLMA's library, for visiting dignitaries, or for use in seasonal training; donations of wayside exhibits; donations of video equipment, cameras, computers, for use by the interpretive division; travel support for interpretive training (airline tickets, or other travel related payments in support of lodging and per diem costs for attendance at interpretive workshops, conferences); and similar aid.
- 2. RESEARCH.** Direct grants to researchers for FLMA related project(s) or funds donated to Federal Agency in support of specific research project(s).
- 3. FREE PUBLICATIONS.** Organization's publications, such as trail guides, that are published to be distributed to the public free of charge. This includes the cost of honor system trail guides. (Report the actual cost of production, including the salaries and benefits of staff directly involved.)
- 4. STRUCTURES/FACILITIES OTHER THAN SALES AREAS.** This category includes capital improvements constructed at the expense of the not-for-profit organization on federal land.

The critical factor in determining how to report the cost of a capital improvement is who derives primary benefit from the completed project. If the structure is being used solely or primarily by a FLMA, (example: visitor center), the total cost (including planning, design and project management expenses) is reported as aid as funds are expended. This would include all improvement costs even if an association received some benefit from those improvements. For example, even though a nonprofit might have a sales outlet in a visitor center and therefore receive an ongoing benefit, the primary purpose of the building is for FLMA visitor contact and interpretation.

Funds spent to construct or renovate structures used primarily by the organization in its operations (examples: employee housing; warehouse; offices) are not reportable as aid except in instances where portions of these improvements achieve a FLMA goal such as building stabilization, historic preservation, operating efficiencies for the FLMA, or resource protection (e.g. relocation of facilities away from crowded areas or sensitive resources).

In these instances, the portion of expenditures relating to FLMA goals is reportable as aid.

Expenses for capital improvements that qualify as aid may be reported during the course of construction or when the facility is completed. *[Further guidance for donations for recognizing capital improvements may be found in FLMA policy documents and agreements.]*

- 5. SALES AREA CONSTRUCTION AND REDESIGN.** A nonprofit's sales areas may serve a dual purpose: selling interpretive materials and providing visitors with interpretive information. In recognition of this dual purpose, 50% of an association's direct cost for the construction or redesign of association sales areas is reportable as aid.
- 6. PRE-PUBLICATION EXPENSES.** When the nonprofit publishes materials at the request of the FLMA, they should report as aid any pre-publication expenses that are not included as the cost of the book carried in inventory. Costs such as writing, editing,

photography, and other pre-production costs are reported as aid unless these costs are included in the book's inventory value on the balance sheet.

7. **OTHER.** Report any other aid that is not appropriately reported in other categories. When "other" category exceeds 10% of gross aid for a given fiscal year, provide explanatory notes on back of annual report.
8. **TOTAL.** Totals of lines 1 through 7. This total should agree with the amount reported on the organization's IRS Form 990, Part II, Column B, Line 22.

## **II. PROGRAM SERVICE EXPENSES:**

9. **FROM OPERATING ACTIVITIES.** This is defined as those costs such as personnel and salary costs that the organization incurs as a result of conducting its primary activity or tax-exempt purpose. These expenses are recorded on the organizations IRS Form 990, Part II, Column B, including Lines 23 to 43e. These expenses are also reported on Line 7 of the *Nonprofit Organization Annual Report--Program Services Statement of Operations*.

## **III. TOTAL AID:**

10. **Total.** The sum of Lines 8 and 9. This total should agree with Part II, Line 44, Column B of the organization's IRS Form 990.
11. **TOTAL NET REVENUE.** This would be the amount reported on the Organization's Statement of Program Services - Operations - Program Services Line 6 and should agree with the amount reported on Part I, Line 12 of the organizations IRS Form 990.
12. **% OF AID TO NET REVENUE.** Line 11 divided by Line 12.

## **STATEMENT OF NON-FINANCIAL -- [IN-KIND] AID INSTRUCTIONS**

*In addition to operating a program on behalf of a Federal Land Management Agency ("FLMA") or paying directly for goods or services on behalf of FLMA, the Non-Profit organization might also provide certain non-financial services (also referred to as "in-kind" service) to or on behalf of a FLMA. The nonprofit would report its "non-financial" aid on the Statement of Non-Financial Aid. This report has six columns. Four columns have been provided to report those items of non-financial support for FLMA's served, a fifth column is provided to report non-financial aid for any Non-Federal Agency(ies), (State, Local, or Municipal, e.g.) served; and the sixth column is the TOTAL of all non-financial aid for all agencies served.*

*Suggested categories for certain items of non-financial aid are provided below. However, because there are services that can be unique to the nonprofit there is provision to report for those "unique services".*

### **REPORTING OF IN-KIND AID:**

1. **EDUCATIONAL CONTACT HOURS:** These statistics would be based on one (1) program hour times the number of program participants.
2. **VISITOR CONTACT HOURS:** Based as much as possible on payroll hours of staff provided at visitor contact locations (i.e., visitor centers.)
3. **PIECES OF FREE LITERATURE DISPENSED:** Actual counts of all items of free literature produced that are made available to the public.
4. **# ITEMS SOLD:** Per unit counts of interpretive and educational products sold for the benefit of the FLMA.
5. **# VOLUNTEER HOURS:** Actual volunteer hours spent in service to the FLMA by volunteers for the fiscal year and also hours spent soliciting the aid of volunteers. [The organization or FLMA with which the volunteer has a signed volunteer agreement is the entity that should record and report these hours.]
6. **OTHER SERVICES:** Other statistical information that the organization would deem as contributing to the mission and objectives of the FLMA. Each item in this category should be briefly described.

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**STATEMENT OF FUNDS RECEIVED AND AID DISBURSED AS AN AGENT FOR OTHER ENTITIES -- INSTRUCTIONS**

*There are instances where the Nonprofit Organization receives and disburses funds as an agent, trustee or intermediary on behalf of a Federal Land Management Agency in support of a program of the Agency. The distinguishing feature of these transactions is the extent of discretion that the nonprofit has over the use of the assets that it holds on behalf of the Agency. If it has little or no discretion, Generally Accepted Accounting Principles require that these types of transactions be treated as increases to assets and liabilities when received and decreases to assets and liabilities when disbursed. These funds represent aid that should be reported on the "Statement of Funds Received and Aid Disbursed as an Agent for Other Entities".*

*This Statement has six columns. Four columns have been provided to report financial aid for each FLMA served by the organization s, a fifth column is provided to report financial aid for any NON-FEDERAL AGENCY(IES), (State, Local, or Municipal, e.g.) served. The sixth column is the TOTAL of all financial aid for all agencies served.*

*The statement is divided in o two sections, Section I - Funds that were received in the year, and Section II for aid that has been disbursed in the year to the FLMA.*

**I. FUNDS RECEIVED DURING THE YEAR:**

Any funds received in the year that meet the criteria of Financial Accounting Standards Statement 136 - (FAS 136) requiring that the funds received be accounted for as increases to assets and liabilities on the association's balance sheet should be reported here. The amounts reported here represent new funds received and not previously reported.

**II. AID DISBURSED DURING THE YEAR:**

Any disbursements made from funds received and recorded under the criteria of FAS 136 as decreases to assets and liabilities to the Nonprofit Organization's assets and liabilities would be reported here. The amounts reported here represent disbursements that were actually made in the current year and not previously reported.

## Nonprofit Organization Report to Federal Land Management Agency

### STATEMENT OF PROGRAM SERVICES—OPERATIONS

Organization:

- Cooperating Association/Interpretive Association Selling Educational Materials
- Friends Group-Fundraising
- Membership Organization
- Institute/Field School
- Other \_\_\_\_\_

Fiscal Year End:

Program Services:

|  | FEDERAL AGENCY SERVED: |  |  |  |  | Other Agencies | Total Agencies |
|--|------------------------|--|--|--|--|----------------|----------------|
| <b>Line # REVENUE</b>                            |                        |  |  |  |  |                |                |
| 1. Sales   |                        |  |  |  |  |                |                |
| a. Interpretive Materials                        |                        |  |  |  |  |                |                |
| b. Visitor Convenience Items                     |                        |  |  |  |  |                |                |
| c. Other   |                        |  |  |  |  |                |                |
| TOTAL  |                        |  |  |  |  |                |                |
| 2. Cost of Goods Sold                            |                        |  |  |  |  |                |                |
| 3. Gross Profit                                  |                        |  |  |  |  |                |                |
| 4. Program Service revenue                       |                        |  |  |  |  |                |                |
| 5. Other income                                  |                        |  |  |  |  |                |                |
| a. Donations from Outside Sources                |                        |  |  |  |  |                |                |
| b. Membership Income                             |                        |  |  |  |  |                |                |
| c. Interpretive/Cooperative Programs             |                        |  |  |  |  |                |                |
| d. Other   |                        |  |  |  |  |                |                |
| TOTAL  |                        |  |  |  |  |                |                |
| 6. <b>TOTAL NET REVENUE</b>                      |                        |  |  |  |  |                |                |
| <b>EXPENSES</b>                                  |                        |  |  |  |  |                |                |
| 7. Program Services Operating Activities         |                        |  |  |  |  |                |                |
| 8. Management and General                        |                        |  |  |  |  |                |                |
| 9. Fundraising                                   |                        |  |  |  |  |                |                |
| 10. <b>TOTAL OPERATING EXPENSES</b>              |                        |  |  |  |  |                |                |
| 11. <b>EXCESS (DEFICIT) BEFORE DONATIONS</b>     |                        |  |  |  |  |                |                |
| 12. Donations/grants/allocations made to Federal |                        |  |  |  |  |                |                |
| 13. <b>EXCESS (DEFICIT) FOR THE YEAR</b>         |                        |  |  |  |  |                |                |

**STATEMENT OF FINANCIAL AID**

| FEDERAL AGENCY SERVED:  |  |  |  |  | Other Agencies | Total Agencies |
|---|--|--|--|--|----------------|----------------|
| Line #  |  |  |  |  |                |                |
| <b>I. Detail of grants and allocations (Col. B, Line 22 Form 990)</b> |  |  |  |  |                |                |
| 1.  | Interpretation   |  |  |  |                |                |
| 2.  | Research   |  |  |  |                |                |
| 3.  | Free publications  |  |  |  |                |                |
| 4.  | Structures and/or facilities other than sales areas                                  |  |  |  |                |                |
| 5.  | Sales area construction and redesign   |  |  |  |                |                |
| 6.  | Pre-publication expenses   |  |  |  |                |                |
| 7.  | Other  |  |  |  |                |                |
|   | a.   |  |  |  |                |                |
|   | b.   |  |  |  |                |                |
|   | c.   |  |  |  |                |                |
|   | d.   |  |  |  |                |                |
|   | <b>Total</b>   |  |  |  |                |                |
| 8.  | <b>Total Financial Aid (Column B, Line 22, Form 990)</b>                             |  |  |  |                |                |
| <b>II. Program services expenses</b>                                  |  |  |  |  |                |                |
| 9.  | Program service-operating activities-Part II, Column B-sum of lines 23-43e, Form 990 |  |  |  |                |                |
| <b>III. Total aid as a % of net revenue</b>                           |  |  |  |  |                |                |
| 10.   | <b>TOTAL AID (Total Lines 8&amp;9)</b>   |  |  |  |                |                |
| 11.   | <b>TOTAL NET REVENUE (Program Services-Statement of Operations Line 6)</b>           |  |  |  |                |                |
| 12.   | <b>% AID to NET REVENUE (Line 10 divided by Line 11)</b>                             |  |  |  |                |                |

**STATEMENT OF NON-FINANCIAL AID**

| FEDERAL AGENCY SERVED: |  |  |  |  | Other Agencies | Total Agencies |
|------------------------|--|--|--|--|----------------|----------------|
| Line #                 |  |  |  |  |                |                |
| 1.                     | Educational contact hours                    |  |  |  |                |                |
| 2.                     | Visitor contact hours                        |  |  |  |                |                |
| 3.                     | Number of pieces of free literature produced |  |  |  |                |                |
| 4.                     | Number of items sold                         |  |  |  |                |                |
| 5.                     | Number of volunteer hours managed            |  |  |  |                |                |
| 6.                     | Other unique services                        |  |  |  |                |                |
| a.                     |  |  |  |  |                |                |
| b.                     |  |  |  |  |                |                |
| c.                     |  |  |  |  |                |                |
| d.                     |  |  |  |  |                |                |
| e.                     |  |  |  |  |                |                |

**FUNDS RECEIVED AND AID DISBURSED AS AND AGENT FOR OTHER ENTITIES**

| FEDERAL AGENCY SERVED: |                                |  |  |  | Other Agencies | Total Agencies |
|------------------------|--------------------------------|--|--|--|----------------|----------------|
| Line #                 |                                |  |  |  |                |                |
| I.                     | Funds received during the year |  |  |  |                |                |
|                        |                                |  |  |  |                |                |
| II.                    | Aid disbursed during the year  |  |  |  |                |                |

[FR Doc. 05-12998 Filed 7-1-05; 8:45 am]  
 BILLING CODE 3410-11-C

**DEPARTMENT OF AGRICULTURE**

**Natural Resources Conservation Service**

**Hatch Valley Arroyos Site 6 (Garfield Dam), Doña Ana County, NM**

**AGENCY:** Natural Resources Conservation Service.

**ACTION:** Notice of a finding of no significant impact.

**SUMMARY:** Pursuant to section 102(2)(c) of the National Environmental Policy Act of 1969; the Council on Environmental Quality Regulations (40 CFR part 1500); and the Natural Resources Conservation Service Rules (7

CFR part 650); the Natural Resources Conservation Service, U.S. Department of Agriculture, gives notice that an environmental impact statement is not being prepared for the rehabilitation of Hatch Valley Arroyos Site 6 (Garfield Dam) in Doña Ana County, New Mexico.

**FOR FURTHER INFORMATION CONTACT:** Rosendo Treviño III; State Conservationist; Natural Resources Conservation Service; 6200 Jefferson, NE; Albuquerque, NM 87109-3734; telephone (505) 761-4400.

**SUPPLEMENTARY INFORMATION:** The environmental assessment (EA) of this federally assisted action indicates that the project will not cause significant local, regional, or national effects on the human environment. As a result of these findings, Rosendo Treviño III, State

Conservationist, has determined that the preparation and review of an environmental impact statement are not needed for this project.

The project purpose is flood damage reduction. The action includes the rehabilitation of a floodwater retarding dam. The Notice of a Finding of No Significant Impact (FNSI) has been forwarded to the Environmental Protection Agency; various Federal, State, and local agencies; and interested parties. A limited number of copies of the FNSI are available to fill single copy requests at the above address. Basic data developed during the EA are on file and may be reviewed by contacting Rosendo Treviño III. No administrative action on implementation of the proposed action will be taken until 30 days after the date