

TVA ANNUAL GROSS REVENUE SUMMARY SHEET
(SEE INSTRUCTIONS FOR COMPLETING THIS REPORT ON PAGE 2)

Contract/RLR No. _____ TVA Tract No _____
 Agreement Holder Name _____
 Occupancy Dates From: _____ Through: _____

Section A Revenues***

Total Revenues		\$	-
Less Exclusions (per Written Agreement*) :			
1. Electric sales that are individually metered and paid to TVA distributor.....	\$	-	
2. Hunting and fishing license fees.....	\$	-	
3. Taxes collected for direct remittance to taxing authority (attach documentation***).	\$	-	
4. Other*	\$	-	
Total Exclusions		\$	-
Total Gross Revenues (Total Revenues - Exclusions)		\$	-

Total Gross Revenues Detail	Percent	Receipts	% Calculation**
TVA Constructed Campground Campsites	6%		\$ -
Operator Constructed Campground Campsites	4%	\$ -	\$ -
Wet/Courtesy Slip Rental	4%	\$ -	\$ -
Dry Storage Rental	4%	\$ -	\$ -
Ship or Camp Store Receipts	4%	\$ -	\$ -
Repair Facilities Services	4%	\$ -	\$ -
Boat Launching/Lift Fees	4%	\$ -	\$ -
Restaurant/Snack Bar	2%	\$ -	\$ -
Boat/ Motor Sales	1%	\$ -	\$ -
Fuel Sales	1%	\$ -	\$ -
Other (specify)	4%	\$ -	\$ -
Other (specify)	4%	\$ -	\$ -
Total Receipts = Total Gross Revenues above <small>Be sure to include sub-agreements in receipts above or on additional sheets.</small>		\$ -	\$ -

Section A: Total Rent Due \$ -

Attach Documentation***. (See Instructions)

Section B Minimum rent previously paid for this period..... \$ -

Section A \$ -		minus Section B \$ -		= Amount Due \$ -	
Subtract Section B total from Section A total. Is the result zero or less? Yes <input type="checkbox"/> You are not required to make additional payment. Sign and send form and documentation to TVA Treasury, 400 W. Summit Hill Drive, WT 4C-K, Knoxville, TN 37902 No <input type="checkbox"/> Please send documentation, form, and payment to TVA Treasury, 400 W. Summit Hill Drive, WT 4C-K, Knoxville, TN 37902					
Certified Public Accountant _____		Compiled <input type="checkbox"/>		Reviewed <input type="checkbox"/>	
Signature					
Certified by agreement holder _____		Date Submitted _____			
Signature					
TVA Reviewer _____		Date _____			
Signature					

INSTRUCTIONS FOR COMPLETING THE TVA ANNUAL GROSS REVENUE SUMMARY SHEET

Contract Information:

Contract and tract numbers are found on your agreement. Occupancy dates should be the same as shown on your agreement, generally, January 1 through December 31. Minimum rent is shown on the Payment Table of your agreement. You should enter the amounts that you have paid for the period covered. Generally, this would have been four equal payments that you submitted January 1, April 1, July 1, and October 1. Verify that you have made all minimum payments.

***Exclusions**

Certain revenues are excluded from the calculation of rent due. These exclusions will be specifically listed in your agreement. Examples are taxes collected for direct payment to a taxing authority, hunting and fishing license fees, and payments to TVA power distributors for electricity individually metered to customers. These totals are to be entered into Section A and subtracted from total revenues to get Total Gross Revenues. For more information, go to the TVA website at <http://www.tva.com/river/recreation/commercial.htm>.

**** Percentage Calculation**

Multiply gross receipts by the respective category percentage indicated in Section A. Formulas are built in. If Section A total is greater than Section B total, the amount of true-up rent due is the amount exceeding Section B. That amount should appear in Amount Due. If Section B is greater than or equal to Section A, no additional rent is due. Use additional sheets as necessary. Include any sub-agreements such as repair shops, restaurants, vending machines, ice machines, etc.

***** Attach supporting documentation of all gross receipts as follows:**

Documentation needed:

- 1) Financial statements identifying gross revenues from activities on or over TVA land (including harbor limits). Include agreement holder and all sub-agreements/vendors. Alternately, include Federal, state, and local tax returns signed by a CPA.
 - 2) Copies of all state and local sales and use tax forms submitted to the state government each year.
 - 3) Completed TVA Annual Gross Revenue Summary Sheet signed by CPA and agreement holder.
- If annual gross revenue is \$1 million or higher, financial statements and summary report must be reviewed by CPA. If annual gross revenue is less than \$1 million, financial statements and summary report must be compiled by CPA.

Statements should clearly identify revenues from TVA land and associated harbor limits. The agreement allows TVA to conduct a financial audit any time at its discretion. If TVA conducts an audit which shows revenues under-reported by 10% or more, TVA will charge the reasonable costs of the audit and a penalty to the agreement holder. The penalty will be determined by TVA (refer to your agreement). The agreement holder must also pay the appropriate rent due with respect to the under-reported revenue and a late fee. TVA has the right to terminate the agreement for inaccurate reporting of revenues.

Submittal Instructions:

Complete the Annual Gross Revenue Summary Sheet. Have CPA sign the form. Certify the information is correct, then sign, and date the form. Attach documentation as listed above. Mail this sheet with attachments and true-up payment if required and ensure receipt by TVA no later than April 30 of the following year to:
TVA Treasury, 400 W. Summit Hill Drive, WT 4C-K, Knoxville, TN 37902