ALASKA

SEA GRANT PROGRAM

A UNIFORM REPORTING SYSTEM FOR PRODUCTION AND FINANCIAL INFORMATION FOR SALMON ENHANCEMENT FACILITIES IN THE STATE OF ALASKA

by

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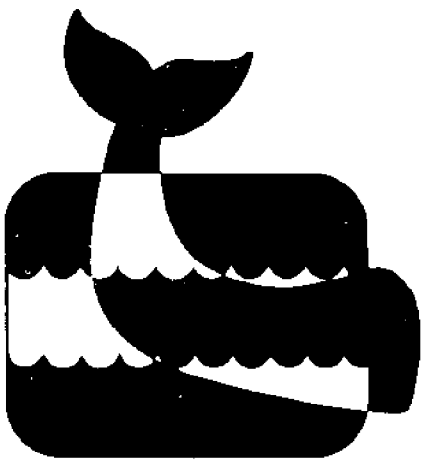
to

Alaska Fisheries Council
State of Alaska
Juneau, Alaska 99811



University of Alaska

Sea Grant Report No. 78-8
June 1978

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UNIFORM REPORTING SYSTEM

INTRODUCTION

The decline of large and important Alaskan salmon stocks has resulted in increased interest in salmon enhancement and rehabilitation. Experimental and production facilities are being built and operated by both the public and private sectors in Alaska.

The states of Oregon, Washington and Alaska have also considered the role of privately operated businesses in restoring and maintaining significant salmon numbers. The form and level of development of private operations varies from state to state. Alaska law permits private, non-profit production through Regional Associations with broad statutory authority for salmon resource planning and participation from user groups. The law also provides for the creation and operation of non-profit corporations strictly for the production of salmon without the regional planning function or mandatory participation by members of the fishing industry.

Special provisions have been made for the support, funding and operation of these private non-profit enterprises. Since the non-profit form is itself new, and since public resources in the form of fish stocks, public funding and technical assistance are made available to private operations, there is a legitimate interest in determining their level of production and efficiency--in the same manner as that of the public facilities.

Indeed, HB 264 calls for the reporting of financial and production data which will yield decision and policy-making information concerning salmon enhancement efforts. This study report is the result of a contract between the Alaska Fisheries Council and the University of Alaska Sea Grant Program to develop just such a financial and production reporting system applicable to all Alaska Salmon Enhancement Program participants.

The attached system with its individual forms was developed in conjunction with and designed to meet the special conditions of each of the types of facilities (i.e., public and private, non-profit). The Uniform Reporting System was designed to meet the information needs that exist at this time.

The state body responsible for gathering this information will find many groups and agencies interested in receiving summaries of this annual process. Over a period of time and with the development of salmon enhancement in Alaska, information needs for decision-making (at the local level) and policy determinations (at the legislative and regulatory levels) will change.

Obviously, part of these changing needs can be met with changes in this Uniform Reporting System. Other needs will call for specific analyses of biological, economic and other factors affecting the wise use of our salmon resources.

At this time the need appears to be for a financial reporting system which will gather the information necessary to determine the costs and returns both of the different types (public and private) of enhancement operations and of the different functions performed at different points in each organization. That is to say, given the goal of increased salmon utilization and the mix of public and private development operations, statewide policy decisions are needed to guide the commitment of resources and the performances of the chosen salmon development strategies. At the same time an accurate overview cannot be developed without understanding differences among agencies, Associations and non-association firms if the various statutory and organizational functions are not identified and accounted for. For example, both FRED and the Regional Asssociations have responsibilities and monies for planning and coordinative functions.

This Uniform Reporting System is also designed to distinguish between "overhead" or administrative costs (and returns) and those which are directly associated with the actual field facility(ies). This breakdown of costs will be helpful for many people, from the public policy level to the facility manager. There will be sufficient information to detect trends and to guide the subsequent economic (and biological) analyses which might be directed to different methods of production, construction, fish handling, etc.

The Uniform Reporting System is divided into two parts. Part I, the Administrative Report, is intended to be filled out "at headquarters." Using Forms A, B, and C, the Administrative Report obtains: a general description; a depreciation schedule; and administrative expenses and receipts.

Part II, the Facility Report, consists of a set of four forms. A set should be completed by the manager of each facility which operates under the control of the administrative organization reporting in Part I. These forms (D, E, F and G) develop: a facility description; depreciation schedule; expenses and receipts; and production results.

Introductory paragraphs and line instructions have been included where reviewers felt they were needed.

A large group of individuals and agencies was asked to review drafts of this Uniform Reporting System as it was developed. Their input was invaluable in producing a practical system which will obtain the desired information with a minimum of additional work on the part of enhancement personnel. The investigators who assembled this report sincerely appreciate the help they have received and hope the Uniform Reporting System proves to be a useful management tool at the production level as well as the policy level.

RECOMMENDATIONS

Certain recommendations suggest themselves in the interest of making the Uniform Reporting System operate smoothly and efficiently. These recommendations include:

1. Assigning the responsibility for managing the Uniform Reporting System to a specific state agency or body with the necessary fiscal support and competency in financial analysis. While the Uniform Reporting System is designed to centralize and streamline the reporting process, the Departments of Fish and Game and Commerce and Economic Development have an interest in portions of the report from each salmon enhancement and rehabilitation operation. Therefore, relevant portions (production to Fish and Game and financial to Commerce) of the completed forms should regularly be sent to these agencies. This body should also be required to furnish summaries and straightforward comparative reports to other interested parties, including the legislature, state agencies, facility managers, and the regional planning teams.

2. Drafting legislation requiring all public and private entities engaged in salmon development to fill out the relevant Uniform Reporting System forms by amending Article 8 Section 16.10.470 of the Revised Alaska Statutes to read:

    a) A person who holds a permit for the operation of a salmon enhancement facility under Secs. 400-470 of this chapter shall submit an annual report no later than August 15th of each year on forms to be provided by a designated state body.

    b) Delete.

    c) Directing that the individual confidentiality of these annual reports be maintained.

3. Establishing the fiscal year (July 1 to June 30) as the reporting period for the Uniform Reporting System.

4. Providing for subsequent economic and biological analyses which will be necessary to accelerate the development and productivity of the Alaska Salmon Enhancement Program.

PART I

ADMINISTRATIVE REPORT

Form A - General Description

Form B - Depreciation

Form C - Expenses and Receipts

INSTRUCTIONS

For Form A

Line number

1.3 Include names of different facilities, sites, hatcheries, etc., which are reporting separately in the facility portions of this report.

2.1 Report here all personnel associated with head office operations. (Form D should be used to report facility personnel.)

One man-year is the equivalent of one person working full-time for a year.

3.1 Describe or identify specific pieces of land which are owned or controlled by your entity for site(s) for the administrative functions in support of your salmon enhancement activities.

General Administrative Description (for firms, agencies, or associations)

FORM A

GENERAL DESCRIPTION

July 1, 19__ to June 30, 19__

1.0 GENERAL DATA

1.1 Company or agency name_____

1.2 Company or agency head office mailing address

_____

_____

1.3 Salmon enhancement facilities organized under this firm, agency, or association:

1. _____
2. _____
3. _____
4. _____
5. _____

(attach list for additional facilities)

1.4 Name, address and phone number of person(s) completing Form A:

_____

_____

2.0 PERSONNEL

2.1 Total head office personnel_____ man years _____

3.0 PHYSICAL DESCRIPTION

3.1 Land areas (name, describe)

1. _____

   _____ _____ha or acres

2. _____

   _____ _____ha or acres

3.2 Buildings and office, shop and lab areas

	Building name (office, shop, lab area)	L x W x H	Primary use
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

INSTRUCTIONS

For Form B

To properly account for the economic costs of salmon enhancement it is necessary to determine not only the day-to-day operational costs but also the dollar value of the depreciation of buildings and equipment which have useful lives that extend beyond one fiscal period. Commonly, a depreciation schedule is set up for this purpose. The intention here is to be able to ascribe, to each fiscal period, a fair estimate of the depreciation which should be assessed to the costs associated with your salmon enhancement activities.

FORM B

DEPRECIATION SCHEDULE

(General Administration)

July 1, 19__ to June 30, 19__

1.0 Buildings	Year constructed or purchased	Depreciable life	Original cost
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

2.0 Office and scientific equipment (aggregate totals)			
1.			
2.			
3.			
4.			

	Year constructed or purchased		Depreciable life	Original cost
3.0 Vehicles, boats, etc.				
1.				
2.				
3.				
4.				
4.0 Other depreciables (please list)				
1.				
2.				

INSTRUCTIONS

For Form C

Form C is designed to collect the costs associated with a year's worth of "head office" operation. Expenses directly associated with the operation of each specific field salmon enhancement facility are reported on Form F.

Line number

1.0 All central office expenses except Regional Planning Team and Board of Directors.

4.2 Revenues which can be expected each year, but which do not directly arise from the operation of the salmon enhancement activity.

4.3 Revenues which neither derive from operations nor are expected again from the same sources year after year.

FORM C

ADMINISTRATIVE EXPENSES AND RECEIPTS

July 1, 19__ to June 30, 19__

1.0 ADMINISTRATION EXPENSES (except Regional Planning Team and Board of Directors)

1.01	Salaries and wages	_____
1.02	Consultant and professional service, fees and travel	_____
1.03	Utilities and fuel	_____
1.04	Insurance	_____
1.05	Staff travel and per diem	_____
1.06	Rental/lease	_____
1.07	Office supplies and expendibles	_____
1.08	Other supplies and expendibles	_____
1.09	Freight transport (sea, air and land)	_____
1.10	Licenses/permits/fees	_____
1.11	Repair and maintenance (contracted)	_____
1.12	Recruitment	_____
1.13	Moving	_____
1.14	Advertising/promotion	_____
1.15	Housing/provisions - staff	_____
1.16	Interest on long and short term debt	_____
1.17	Other expenses	_____

2.0 Board of Directors - general and committee

2.1 Travel _____

2.2 Secretarial _____

2.3 Salaries or honorariums or sub contracts _____

2.4 Communications _____

3.0 Regional Planning Team

3.1 Board of Directors

3.11 Travel _____

3.12 Secretarial _____

3.13 Salaries or honorariums or sub contracts _____

3.14 Communications _____

3.2 Staff

3.21 Travel _____

3.22 Secretarial _____

3.23 Salaries or honorariums or sub contracts _____

3.24 Communications _____

4.0 Support and other revenues received during the period

4.1 Operational revenues (central office) _____

4.11 Sales _____

4.12 Others _____

4.2 Recurring, non-operational revenues

4.21 Assessments and/or appropriations _____

4.22 Others _____

4.3 Other revenues

4.31 Grants _____

4.32 Contributions _____

4.33 Donations (in-kind, please estimate dollar value)

4.331 Labor _____

4.332 Materials _____

4.333 Equipment _____

4.334 Other in-kind donations _____

4.335 Other revenues _____

PART II

FACILITY REPORT

Form D - Facility Description

Form E - Facility Depreciation Schedule

Form F - Facility Expenses and Revenues

Form G - Production Results

A set of these four forms should be completed by either the facility/project manager or designee of each individual facility.

INSTRUCTIONS

For Form D

Line number

1.3 Name of enhancement site; e.g., Firelake section, Anchorage Area Hatcheries.

1.5 e.g., hatchery, spawning channel, etc.

1.63 Salmon enhancement region in which facility is located; e.g., Southern Southeast, Kodiak District, District 10, etc.

1.64 Settlement name from which most operational supplies originate; e.g., Cordova for PWSAC, Evans Island Hatchery.

2.11 One man year = 1 person working full-time.

3.5 e.g., pipe, flume, ditch, instream, etc.

3.611 How are your brood stock caught? If more than one method is used, approximately what percentage of the total number are caught by each method? e.g., remote site, beach seine - 40%; hatchery site, V notch weir - 60%.

3.612 How are the fish restrained until ripe? e.g., salt water pens - 10%, freshwater pens - 90%.

3.613 The cubic volume of pens or approximate volume of natural or semi-natural pools used for holding adult fish.

3.621 Common name of incubator type or method used; e.g., Kitoi Bay Deep Matrix 27 - 4' x 4' boxes.

3.622 Indicate species; e.g., Heath-Techna incubator will hold fewer king salmon eggs than coho eggs.

3.623 e.g., gravel 1"-3" or PVC bio saddles, etc.

3.631 e.g., cement raceway 3m wide x 30m long x 1m deep; 16 raceways or saltwater pens 10m wide x 30m long x 3m deep; 12 pens.

3.632 Volume in cubic meters, yards or feet. Please specify which.

In order that the operation of a facility/project be understood and so that subsystem components can be costed out, a general description of the individual facility is necessary.

FORM D

FACILITY DESCRIPTION

July 1, 19__ to June 30, 19__

1.0 GENERAL DATA

1.1 Agency or company name _____

1.2 Agency or company head office address _____

_____

1.3 Facility name _____

1.4 Facility mailing address _____

_____

1.5 Type of facility _____

1.60 Location

1.61 Water supply source _____

1.62 ADF&G Anadromous stream catalogue number _____

1.63 Region or fishing district _____

1.64 Name of nearest supply center _____

2.0 PERSONNEL

2.1 Name and business mailing address of facility manager _____

2.2 Number of permanent personnel_____man years_____

2.3 Number of temporary personnel_____man years_____

2.4 Name, address and telephone number of person filling out this form (if different from above)

_____

_____

3.0 PHYSICAL DESCRIPTION

3.10 Facility development timetable

	Date
3.11 Planning initiated	_____
3.12 Planning completed	_____
3.13 Construction initiated	_____
3.14 Operationally completed	_____

3.20 Land

3.21 Land areas (name, describe, or list principle use)

1. _____ _____ha or acres
2. _____ _____ha/acres
3. _____ _____ha/acres

3.30 Buildings

	Building Name	L x W x H or diamater	Primary use	Construction type
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

3.40 Utilities

3.41 Public	Yes	No
Water	___	___
Electricity	___	___
Gas	___	___
Sewer	___	___

3.42 Power generation

Type (diesel, gas, hydro, etc.)	No.	KWH
1. _____	___	___
2. _____	___	___
3. _____	___	___
4. _____	___	___

3.50 Water Supply	Type	I.D. Diameter or Cross section	Length (m/ft)	Insulated
3.51 Primary	_____	_____	_____	yes__no__
3.52 Secondary	_____	_____	_____	yes__no__

3.6000 Fish Cultural Items

3.610 ADULT FISH	Type 1 -	% of Fish	Type 2 -	% of Fish	Type 3-	% of Fish
3.611 Capture method	_____	___	_____	___	_____	___
3.612 Holding method	_____	___	_____	___	_____	___
3.613 Pen, pond, tank or raceway volumes	_____ m^3/ft^3		_____ m^3/ft^3		_____ m^3/ft^3	

3.6140 Carcass storage (refrigerator, ice, or freezer type and size)

_____ _____ _____

3.6141 Is a tender used_____For what % of adult fish sold_____

3.620 EMBRYO

3.621 Incubators

Type	Number of each type
_____	_____
_____	_____
_____	_____

3.622 Incubator capacity

Type	Species	Number of eggs (1000's)
_____	_____	_____
_____	_____	_____
_____	_____	_____

3.623 Substrate type _____

3.630 FRY	No.	No.	No.
3.631 Type of pen, pond, tank or raceway	_____ ___	_____ ___	_____ ___
3.632 Volume	_____ ___	_____ ___	_____ ___

INSTRUCTIONS

For Form E

To properly account for the economic costs of salmon enhancement it is necessary to determine not only the day-to-day operational costs but also the dollar value of the depreciation of buildings and equipment which have useful lives that extend beyond one fiscal period. Commonly, a depreciation schedule is set up for this purpose.

The intention here is to be able to ascribe, to each fiscal period, a fair estimate of the depreciation which should be assessed to the costs associated with your salmon enhancement activities.

FORM E

DEPRECIATION SCHEDULE

July 1, 19__ to June 30, 19__

1. BUILDINGS	Year purchased or constructed	Depreciable life (years)	Original cost
1.1			
1.2			
1.3			
1.4			
1.5			
1.6			
1.7			
1.8			
1.9			
1.10			

2.0 SITE IMPROVEMENTS (Roadways, parking, grading)

2.1			
2.2			
2.3			

	Year purchased or constructed	Depreciable life (years)	Original cost
3.0 WATER SUPPLY			
3.1 Intake structure			
3.2 Water level control			
3.3 Water delivery (pipe, flume, etc.)			
3.4 Pumps			
3.5 Head tank			
4.0 POWER SUPPLY EQUIPMENT			
4.1			
4.2			
4.3			
4.4			
5.0 REFRIGERATORS, ICE BOXES OR FREEZERS			
5.1			
5.2			
5.3			
5.4			
6.0 INCUBATORS			
6.1			
6.2			
6.3			
6.4			

	Year purchased or constructed	Depreciable life (years)	Original cost
7.0 PONDS, TANKS, PENS, RACEWAYS			
7.1 _____	_____	_____	_____
7.2 _____	_____	_____	_____
7.3 _____	_____	_____	_____
7.4 _____	_____	_____	_____
7.5 _____	_____	_____	_____
7.6 _____	_____	_____	_____
7.7 _____	_____	_____	_____
7.8 _____	_____	_____	_____
7.9 _____	_____	_____	_____
7.10 _____	_____	_____	_____
8.0 DOCK FACILITIES	_____	_____	_____
9.0 VEHICLES, BOATS, TRACTORS			
9.1 Boats	_____	_____	_____
9.2 Vehicles	_____	_____	_____
9.3 Tractors	_____	_____	_____
9.4 Other	_____	_____	_____
10.0 OTHER DEPRECIABLES (please list)			
10.1 _____	_____	_____	_____
10.2 _____	_____	_____	_____
10.3 _____	_____	_____	_____
10.4 _____	_____	_____	_____

11.0 Name, address and telephone number of person who prepared this form:

_____

_____

INSTRUCTIONS

For Form F

Facility Expenses & Receipts

Form F is designed to collect all of the expenses (including disease control and evaluation) of this salmon enhancement facility/project and then to develop the specific costs associated with disease control and evaluation (research).

Form F also is designed to document all of the receipts of funds and in-kind contributions received by the facility/ project during the fiscal period.

Line number

1.02 The cost of housing and food for facilities/project personnel.

1.03 The cost of all utilities - electricity, fuels, water, etc., allocated by life stage. Water, for example, is of some use for all life stages, so estimate the fraction of the total supply by the amount used for the individual life stages.

1.04 Cost of transportation of all kinds - materials, fish, eggs, fry, and personnel.

1.05 The cost of all supplies (all non-depreciable items) used at this facility.

1.06 All rentals of pumps, marking devices, boats, etc.

1.07 The expenses involved for contracted services.

1.10 The cost of facility overhead; e.g., the cost of the time the facility manager and other office personnel spend on non-production efforts.

1.11 This facility's depreciation of buildings and equipment.

1.12 The cost of the capital used for materials, labor and equipment used to construct this facility.

1.13 All other costs. Please state major items, lump minor items.

FORM F

FACILITY EXPENSES AND RECEIPTS

July 1, 19__ to June 30, 19__

1.00 FACILITY EXPENSES (All expenses incurred by the facility should be reported here.)

		ADULT		EMBRYO	FRY	
		Capture	Spawning	Incubation	Rearing	Stocking
1.010	Labor (hours)					
1.011	Labor ($)					
1.02	Housing & food					
1.03	Utilities					
1.04	Transport					
1.05	Materials & Supplies					
1.06	Equipment Rental					
1.07	Contractual Services					
1.08	Fish Feed					
1.09	Maintenance					
1.10	Administration					
1.11	Depreciation					
1.12	Interest					
1.13	Other Expenses					
1.2	TOTAL					

Expenditures for special purposes:

Disease control and evaluation (research) have been identified as areas of operations for which there may be significant expenditures. These expenditures will vary from facility to facility and from year to year. This section calls for estimates of these expenditures by life cycle stage.

SPECIAL PURPOSE	ADULT		EMBRYO	FRY	
	Capture	Spawning	Incubation	Rearing	Stocking
Disease Control					
Evaluation					

2.0 RECEIPTS (support and other revenues received during the last period). _____

2.10 Operation revenues _____

2.11 Sales of adults	Batch # or brood year	Species	Number (in 1,000)	Price /lb
1. Brights				
2. Carcasses				

2.12 Sale of fry	Batch # or brood year	Species	Number (in 1,000)	Price /lb
1. _____				
2. _____				

2.13 Sale of eggs				
1. _____				
2. _____				
3. _____				

2.20 Recurring, non-operational revenues

2.21 Assessments _____

2.22 Others _____

2.30 Other revenues

2.31 Grants _____

2.32 Contributions _____

2.330 Donations (in-kind, please estimate $ value)

2.331 Labor _____

2.332 Materials _____

2.333 Equipment _____

2.334 Eggs _____

2.335 Fry _____

2.336 Other in-kind donations _____

2.34 Other revenues _____

INSTRUCTIONS

For Form G

This form is intended to provide a record of each salmonid enhancement facility's/project's production. (Details of each batch's life history should be kept with batch records. Batch records should be submitted with these forms.)

BATCH NUMBER

Batch numbers should be assigned by each facility manager or his/her designee to each group of fish treated in a significantly different manner by the facility. Examples: Fish of different species; different home streams; or clearly of different runs of the same species in the same stream (such as spring and fall chinook); short term reared or released unfed; completely different water temperatures (heated vs. non-heated); completely different incubators or substrates.

Minor differences in spawning, incubation or rearing ordinarily would not constitute a separate batch, nor would spawning fish on different days as long as they are from the same run; feeding by different brands of feed; minor disease treatment. Small lots of eggs or fish that are used for tests would not be considered separate batches. Ordinarily each facility would have only one to three batches.

Batch records should include information on, but not be limited to: species; run timing (date at which run peaks); source of eggs (and milt, if different) by stream catalogue number, if available; number of eggs taken or spawned; egg planting method (if used); incubator type; substrate; disease control treatment(s); rearing treatment and duration; release site and time.

Batch numbers should be assigned and entered on Form G. A copy of the records giving the above pertinent information should also be sent to the collecting agency or group. The records will be made available to biologists and managers for their work.

FORM G

PRODUCTION SUMMARY

1.0 FISH PRODUCTION

1.1 Adults spawned

Number	Batch #	Species	Brood year

1.2 Embryos incubated

Number	Batch #	Species

1.3 Fry released

Number released	Batch #	Species

2.0 SUMMARY OF DISEASE TREATMENTS (give a brief summary of significant disease problems, efforts made to combat, chemotherapeutic agents used, etc.)

3.0 EVALUATION(S) (RESEARCH) PERFORMED (Mention goal(s), methods, results and conclusions. Give citation if any publication resulted or will result.)

Batch Number, Contd.

EMBRYO

Incubator type _____

Substrate type _____

Disease treatments _____

Mortalities and causes _____

Egg planting method, location, date and number (if any)

_____

_____

Other special handling or notes _____

_____

Temperature units (TU) for the various stages _____

_____

ALEVIN AND FRY

Size at hatch - length & weight _____(in mm) _____ (in grams)

Size at swim up (button up)
length & weight _____(in mm) _____ (in grams)

FRY REARING METHODS

Fed, unfed _____

Feed conversion if fed _____

Size at release _____

Date of release _____

Location of release _____

Number released _____

Other special handling or notes _____

_____