


USDA Forest Service		1. Name of Concessioner			
<b>RECONCILIATION OF SALES FOR FEE CALCULATION</b> (Reference FSM 2710)		2.			
		Year Ended _____, 20__			
I. Description of Sales Per		II. General Ledger Amounts	III. Adjustments +(-)		IV. Sales for Fee Calculation
Permit (a)	General Ledger (b)		Amount (a)	Code (b)	
1. Grocery		\$			\$
2. Service food					
3. Service car					
4. Merchandise					
5. Service liquor					
6. Outfitting Guiding					
7. Service rooms					
8. Rentals & services					
9. Lifts, tows & ski schools					
10. Totals		\$	\$		\$
11. Commissions and other income <i>(Enter amount from form FS-2700-19, line 7)</i> 					\$
12. Remarks					
<p><u>Adjustment Codes</u></p> <p>A – To account for sub-lessee sales in fee-base and to exclude sub-lessee rent payments            B – To gross up to 100% revenue that is booked at less than 100%; for example vending machines, pool tables, etc...            C – To adjust sales from one fee category to the correct category.            D – Outright sales of rental or other equipment excluded by the Permit            E – The value of Commissions and other income reported on line 11 above.            F – The value of unapproved gratuities. <i>(Explain in Remarks, Block 12).</i>            G – Other <i>(Explain in Remarks, Block 12).</i></p>					

## Burden Statement

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**SAMPLE**

USDA Forest Service		1. Name of Concessioner SAMPLE			
<b>RECONCILIATION OF SALES FOR FEE CALCULATION</b> (Reference FSM 2710)		2. Year Ended , 20			
I. Description of Sales Per		II. General Ledger Amounts	III. Adjustments +(-)		IV. Sales for Fee Calculation
Permit (a)	General Ledger (b)		Amount (a)	Code (b)	
1. Grocery		\$	\$		\$
2. Service food	<b>Restaurant</b>	<b>1,100,100</b>	<b>/ 240,725</b>	<b>A</b>	<b>1,331,196</b>
			<b>\ (9,629)</b>	<b>C-1</b>	
3. Service car	<b>Service station</b>	<b>756,484</b>	<b>(30,259)</b>	<b>F</b>	<b>726,225</b>
4. Merchandise	<b>Store</b>	<b>382,222</b>	<b>/ ( 255)</b>	<b>C</b>	<b>366,585</b>
			<b>\ (15,382)</b>	<b>D</b>	
5. Service liquor	<b>Bar</b>	<b>645,878</b>	<b>9,629</b>	<b>C-1</b>	<b>655,507</b>
6. Outfitting Guiding			<b>/ 75,765</b>	<b>B</b>	<b>72,734</b>
			<b>\ (3,031)</b>	<b>A</b>	
7. Service rooms	<b>Motel</b>	<b>379,123</b>	<b>(15,165)</b>	<b>C-2</b>	<b>363,958</b>
8. Rentals & services	<b>Ski Shop</b>	<b>758,312</b>	<b>/ (29,532)</b>	<b>A</b>	<b>743,945</b>
			<b>\ 15,165</b>	<b>C-2</b>	
9. Lifts, tows & ski schools					<b>-0-</b>
10. Totals		<b>\$ 4,022,119</b>	<b>\$ 298,549</b>		<b>\$ 4,260,150</b>
11. Commissions and other income (Enter amount from form FS-2700-19, line 7) →					<b>\$ 2,718</b>
12. Remarks					
<p><b>C-1 Bar sales, adjusted from the Restaurant to Bar</b>  <b>C-2 Housekeeping rooms, correct classification to Rentals &amp; Services per permit terms</b>  <b>F Gas used by the owner and pumped into affiliated construction company's trucks</b></p>					
<p><u>Adjustment Codes</u>  A – To account for sub-lessee sales in fee-base and to exclude sub-leasee rent payments  B – To gross up to 100% revenue that is booked at less than 100%; for example vending machines, pool tables, etc...  C – To adjust sales from one fee category to the correct category.  D – Outright sales of rental or other equipment excluded by the Permit  E – The value of Commissions and other income reported on line 11 above.  F – The value of unapproved gratuities. (Explain in Remarks, Block 12).  G – Other (Explain in Remarks, Block 12).</p>					

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