

USDA Forest Service RECONCILIATION OF SALES FOR FEE CALCULATION (Reference FSM 2710)		1. Name of Concessioner <hr/> 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 (Enter amount from form FS-2700-19, line 7)				→	\$
12. Remarks					
Adjustment Codes 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. (Explain in Remarks, Block 12). G – Other (Explain in Remarks, Block 12).					

Burden Statement

According to the Paperwork Reduction Act of 1995, an agency may not conduct or sponsor, and a person is not required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0082. The time required to complete this information collection is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, and marital or family status. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's TARGET Center at 202-720-2600 (voice and TDD).

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SAMPLE

USDA Forest Service		1. Name of Concessioner SAMPLE			
RECONCILIATION OF SALES FOR FEE CALCULATION (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	Restaurant	1,100,100	/ 240,725	A	1,331,196
			\ (9,629)	C-1	
3. Service car	Service station	756,484	(30,259)	F	726,225
4. Merchandise	Store	382,222	/ (255)	C	366,585
			\ (15,382)	D	
5. Service liquor	Bar	645,878	9,629	C-1	655,507
6. Outfitting Guiding			/ 75,765	B	72,734
			\ (3,031)	A	
7. Service rooms	Motel	379,123	(15,165)	C-2	363,958
8. Rentals & services	Ski Shop	758,312	/ (29,532)	A	743,945
			\ 15,165	C-2	
9. Lifts, tows & ski schools					-0-
10. Totals		\$ 4,022,119	\$ 298,549		\$ 4,260,150
11. Commissions and other income (Enter amount from form FS-2700-19, line 7) →					\$ 2,718
12. Remarks					
<p>C-1 Bar sales, adjusted from the Restaurant to Bar C-2 Housekeeping rooms, correct classification to Rentals & Services per permit terms F Gas used by the owner and pumped into affiliated construction company's trucks</p>					
<p><u>Adjustment Codes</u> 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. (Explain in Remarks, Block 12). G – Other (Explain in Remarks, Block 12).</p>					

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