


USDA Forest Service		1. Name of Concessioner			
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					
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*).

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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