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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 |  |  | |  | |  |  |  | |
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|  |  |  | |  | |  |  |  | |
| 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-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).* | | | | | | | | | |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SAMPLE** | | | | | | | | | |
| USDA Forest Service | | | 1. Name of Concessioner | | | | | | |
| RECONCILIATION OF SALES FOR FEE CALCULATION (Reference FSM 2710) | | | SAMPLE | | | | | | |
| 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 | | | | | | | | | |
| **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** | | | | | | | | | |
| Adjustment Codes  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).* | | | | | | | | | |

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