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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 LedgerAmounts | III. Adjustments +(-) | IV. Sales for FeeCalculation |
|
| 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 CodesA – To account for sub-lessee sales in fee-base and to exclude sub-leasee rent paymentsB – 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 PermitE – 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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| **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 LedgerAmounts | III. Adjustments +(-) | IV. Sales for FeeCalculation |
|
| 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 CodesA – To account for sub-lessee sales in fee-base and to exclude sub-leasee rent paymentsB – 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 PermitE – 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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