

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 (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			
<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-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>					

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. Response to this collection of information is mandatory. The authority to collect the information is the Organic Administration Act, 16 U.S.C. 551. 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.

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at How to File a Program Discrimination Complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).

USDA is an equal opportunity provider, employer, and lender.

The Privacy Act of 1974 (5 U.S.C. 552a) and the Freedom of Information Act (5 U.S.C. 552) govern the confidentiality to be provided for information received by the Forest Service.