|  |  |
| --- | --- |
| USDA Forest Service | 1. Name of Concessioner |
| RECONCILIATION OF GROSS FIXED ASSETS (GFA)TO BOOKED AMOUNTS(Reference FSM 2710) |       |
| 2. |
|  At       , 20      |
| I. Description of Assets (GFA) | Booked Cost or OtherBasis(a) | II. Adjustments +(-) | GFAfor FeeCalculation(a) |
| GFA List(a) | DepreciationSchedule(b) | Amount(a) | Code(b) |
|
| DateAcq’d | *(Cumulative Totals Carried Forward)* |  | $ |       | $ |       |    | $ |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
|      |       |       |       |       |    |  |       |  |
| Grand *(or cumulate page)* Totals ——————————> | $ |       | $ |       |    |  |       |  |
| Fiscal Year change adjustment *(FSM 22783.11a.R3-A3)*  | ( |       | ) |
| Net GFA *(Block E, form FS-2700-19, also See permit)*  | $ |       |  |
|  |
| Adjustment CodesA – Intangible asset *(explain)*B – Uncapitalized cost to provide utility serviceC – Expensed assets allowed by this Old permitD – Value of leased assets not capitalizedE – To scale down value of assets used both on and off the permit *(explain).*F – Assets used during the year, but sold before yearendG – Not used in permitted activity, or allowed by Permit Terms *(explain).*  |

Instructional Sample

|  |  |
| --- | --- |
| USDA Forest Service | 1. Name of Concessioner |
| RECONCILIATION OF GROSS FIXED ASSETS (GFA)TO BOOKED AMOUNTS(Reference FSM 2710) | Sample |
| 2. |
|  At |   | , | 20  |
| I. Description of Assets (GFA) | Booked Costor Other Basis(a) | II. Adjustments +/- | GFA for FeeCalculation(a) |
| GFA List(a) | Depreciation Schedule(b) | Amount(a) | Code(b) |
|
| DateAcq’d | *(Begining of the year Total Capitalized Assetsl)* | $ | 1,215,000 | $ | (115,000) | D | $ | 1,100,000 |  |
| 2/19 | Restaurant Goodwill | Goodwill |  | 250,000 |  | (250,000) | A |  | -0- |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 2/25 | Restaurant equipment | (detail on actual list) |  | 720.000 |  |   |   |  | 720,000 |  |
|  |  |  |  |  |  |   |   |  |  |  |
| 5/10 | D-5 Dozer | Equipment |  | 100,000 |  | (60,000) | E |  | 40,000 |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 5/10 | Cadillac Fleetwood | Vehicles |  | 17,000 |   | 17,000 | G |  | -0- |  |
|  |  |  |  |  |   |   |   |  |  |  |
| 1975 | D-6 Dozer (Sold in May ) | Equipment |  | 0 |  | 40,000 | F |  | 40,000 |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 1975 | Motel building Poeweline | Model building |   | 0 |  | 150,275 | B |  | 150,275 |  |
|  |  |   |   |   |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 1976 | Ski slope mtce | - - - |  | - - - |  | 27,832 | C |  | 27,832 |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |   |  |  |  |  |   |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  | Ending Balance Sheet Total |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Grand *(or cumulate page)* Totals ——————————> | $ | 2,302,000 | $ | (223,893) |  |  | 2,078,107 |  |
| Fiscal Year change adjustment *(FSM 22783.11a.R3-A3)* —————————————————————> | ( |  | ) |
| Net GFA *(Block E, form FS-2700-19, also See permi)* ———————————————————————> | $ | 2,078.107 |  |
|  Ownership proration adjustment 100% - 96% = 4% |
| Adjustment CodesA – Intangible asset *(explain)*B – Uncapitalized cost to provide utility serviceC – Expensed assets allowed by this Old permitD – Value of leased assets not capitalizedE – To scale down value of assets used both on and off the permit *(explain).* Rented out 60% of the timeF – Assets used during the year, but sold before yearendG – Not used in permitted activity, or allowed by Permit Terms *(explain).* Used by wife who does not work in the business |

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 TYY) 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.

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.