


USDA Forest Service			1. Name of Concessioner			
RECONCILIATION OF GROSS FIXED ASSETS (GFA) TO BOOKED AMOUNTS (Reference FSM 2710)			2. _____, 20____ At _____			
I. Description of Assets (GFA)			Booked Cost or Other Basis (a)	II. Adjustments +/-		GFA for Fee Calculation (a)
GFA List (a)		Depreciation Schedule (b)		Amount (a)	Code (b)	
Date Acq'd	<i>(Cumulative Totals Carried Forward)</i>		\$	\$		\$
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 Codes
 A – Intangible asset *(explain)*
 B – Uncapitalized cost to provide utility service
 C – Expensed assets allowed by this Old permit
 D – Value of leased assets not capitalized
 E – To scale down value of assets used both on and off the permit *(explain)*.
 F – Assets used during the year, but sold before yearend
 G – Not used in permitted activity, or allowed by Permit Terms *(explain)*.

Instructional Sample

USDA Forest Service RECONCILIATION OF GROSS FIXED ASSETS (GFA) TO BOOKED AMOUNTS (Reference FSM 2710)				1. Name of Concessioner Sample		
				2. At _____, 20 ____		
I. Description of Assets (GFA)			Booked Cost or Other Basis (a)	II. Adjustments +/-		GFA for Fee Calculation (a)
GFA List (a)		Depreciation Schedule (b)		Amount (a)	Code (b)	
Date Acq'd	<i>(Beginning of the year Total Capitalized Assets)</i>		\$ 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 Codes

- A – Intangible asset (*explain*)
- B – Uncapitalized cost to provide utility service
- C – Expensed assets allowed by this Old permit
- D – Value of leased assets not capitalized
- E – To scale down value of assets used both on and off the permit (*explain*). Rented out 60% of the time
- F – Assets used during the year, but sold before yearend
- G – 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 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.

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.