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| USDA Forest Service | | | | 1. Name of Concessioner | | | | | | |
| ANNUAL GROSS FIXED ASSETS FOR PURPOSES OF ANNUAL LAND USE FEES CALCULATION(Reference FSM 2710) | | | |  | | | | | | |
| 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 | *(Cumulative Totals Carried Forward)* |  | $ |  | $ |  |  | $ |  |  |
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| 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 | | | | | 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 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 | *(Beginning of the year Total Capitalized Assets)* | | $ | 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 Powerline | Model building |  | 0 | |  | | 150,275 | B |  | 150,275 |  |
|  |  |  |  |  | |  | |  |  |  |  |  |
|  |  |  |  |  | |  | |  |  |  |  |  |
| 1976 | Ski slope maint. | - - - |  | - - - | |  | | 27,832 | C |  | 27,832 |  |
|  |  |  |  |  | |  | |  |  |  |  |  |
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|  |  | 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 permit)* ———————————————————————> | | | | | | | | | | $ | 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 | | | | | | | | | | | | |

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**Purpose:**  The Privacy Act of 1974 requires that the Director of Recreation, Heritage, and Volunteer Resources staff and the Director of Lands, Minerals, and Geology Management staff provide the following statements to individuals from whom they request information.

**Authority:**  Collection of this information solicited on this form is authorized by the Organic Administration Act,16 U.S.C. 551.

**Routine Uses:**  The information collected will be used by Forest Service officials to ensure that your use of National Forest System lands is administered in accordance with applicable statutes, regulations, and directives. The information collected from you is retained in the Special Uses Data System (SUDS) and is retrieved by the Forest Service create reports for the Agency’s Special Uses Program, generate bills for collection of land use fees for your authorization, monitor compliance with your special use authorization, and other matters pertaining to administration of your special use authorization. SUDS is a component of the Forest Service’s Natural Resources Manager database (NRM). A complete list of the routine uses of NRM can be found in the system of records notice associated with this form, FS-24.

**Disclosure:**  The submission of this information is required to obtain or retain benefits, specifically, a special use authorization.

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