

Instructional Sample

USDA Forest Service RECONCILIATION OF GROSS FIXED ASSETS (GFA) TO BOOKED AMOUNTS (Reference FSM 2710)			1. Name of Concessioner Sample			
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	1,100,00 \$ 0
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
		Ending Balance Sheet Total				
Grand (or cumulate page) Totals ----->			\$ 2,302,000	\$ (223,893)		2,078,10 7
Fiscal Year change adjustment (FSM 22783.11a.R3-A3) ----->						()
Net GFA (Block E, form FS-2700-19, also See permit) ----->						\$ 2,078.10 7
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						

PAPERWORK REDUCTION ACT STATEMENT

According to the Paperwork Reduction Act of 1995, a Federal agency may not conduct or sponsor, and a person is not required to respond to, an information collection request unless it displays a valid Office of Management and Budget (OMB) control number. The valid OMB control number for this information collection

request is 0596-0082. Response to this information collection request is required to obtain or retain benefits, specifically, a special use authorization. The authority for this information collection request is the Organic Administration Act, 16 U.S.C. 551. The time required to complete this information collection request is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, collecting and maintaining the data needed, and completing and reviewing the information collection request. Send comments regarding this burden estimate or any other aspect of this information collection request, including suggestions for reducing the burden, to Forest Service Information Collections Officer, SM.FS.InfoCollect@usda.gov, with OMB control number 0596-0082 in the subject line.

PRIVACY ACT STATEMENT

Pursuant to 5 U.S.C. § 552a(e)(3), this Privacy Act statement serves to inform you of the following concerning the collection of the information on this form.

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 to 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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