|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 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 | *(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 |  |
|  |  |  |  |  | |  | |  |  |  |  |  |
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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 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 | | | | | | | | | | | | |

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