

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						

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