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| 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 OtherBasis(a) | II. Adjustments +(-) | GFAfor FeeCalculation(a) |
| GFA List(a) | DepreciationSchedule(b) | Amount(a) | Code(b) |
|
| DateAcq’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 CodesA – Intangible asset *(explain)*B – Uncapitalized cost to provide utility serviceC – Expensed assets allowed by this Old permitD – Value of leased assets not capitalizedE – To scale down value of assets used both on and off the permit *(explain).*F – Assets used during the year, but sold before yearendG – Not used in permitted activity, or allowed by Permit Terms *(explain).*  |

Instructional Sample

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| 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 Costor Other Basis(a) | II. Adjustments +/- | GFA for FeeCalculation(a) |
| GFA List(a) | Depreciation Schedule(b) | Amount(a) | Code(b) |
|
| DateAcq’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 CodesA – Intangible asset *(explain)*B – Uncapitalized cost to provide utility serviceC – Expensed assets allowed by this Old permitD – Value of leased assets not capitalizedE – To scale down value of assets used both on and off the permit *(explain).* Rented out 60% of the timeF – Assets used during the year, but sold before yearendG – 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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