FS-2700-8 (V. 07/2012) OMB No. 0596-0082

USDA Forest Service  RECONCILIATION OF GROSS FIXED ASSETS (GFA)			1. Name of Conce	1. Name of Concessioner					
	TO BOOKED AMC (Reference FSM 27			2. At					
	I. Description of Assets (GFA)			II. Adjustmer	, 20 GFA				
	GFA List (a)	Depreciation Schedule (b)	Booked Cost or Other Basis (a)	Amount (a)	Code (b)	for Fee Calculation (a)			
Date Acq'd	(Cumulative Totals Carried Forward)		\$	\$		\$			
Acqu			Ψ	Ψ		Ψ			
-									
	(or cumulate page) Totals —	<del></del>	\$	\$					
Fiscal `	Year change adjustment (FSM 22783	3.11a.R3-A3)							
Net GF	A (Block E, form FS-2700-19, also See	permit)				\$			
					<u> </u>	<u> </u>			
Adjustm	ent Codes								
A – Inta	ngible asset (explain)								
B – Und	apitalized cost to provide utility service ensed assets allowed by this Old permit								
D – Valu	ue of leased assets not capitalized								
E – To 9	scale down value of assets used both on ets used during the year, but sold before	and off the permit (explain).							
G – Not	used in permitted activity, or allowed by	Permit Terms (explain).							

## **Instructional Sample**

RECONCILIATION OF GROSS FIXED ASSETS (GFA) TO BOOKED AMOUNTS (Reference FSM 2710)   2	J	USDA Forest Service				1. Name of Concessioner						
TO BOOKED AMOUNTS (Reference FSM 2710)	TO BOOKED AMOUNTS				· · · · · · · · · · · · · · · · · · ·							
Description of Assets (GFA)					2.							
Calculation (a)   Code (b)   Calculation (b)   Calculation (a) (b)   Calculation (b)   Calculation (a) (b)   Calculation (a) (b)   Calculation (a) (b)   Calculation (c) (c)   Calculation (c) (c)   Calculation (c) (c)   Calculation (c) (c) (c)   Calculation (c) (c) (c)   Calculation (c) (c) (c) (c)   Calculation (c) (c) (c) (c)   Calculation (c)							t	, 20				
Caral	,				Booked Cost		II. Adjustmen	C	SFA for Fee	<u> </u>		
(a) (b) (a) (a) (b) (c) (a) (a) (a) (b) (c) (a) (a) (a) (a) (a) (a) (a) (a) (a) (a	İ				1							
Date Acid   (Begining of the year Total Capitalized Assets!)   \$ 1.215,000   \$ 0												
Acgretation   Regining of the year Total Capitalized Assets!)   \$ 1,215,000   \$ 0)   D   \$ 00	İ	_	(5)		()			(3)		1 100 0		
Restaurant   Goodwill   250,000   (250,00   A   -0-	l		(Regining of the year T	Cotal Capitalized Assets!)	¢ 1215 (	າດດ		D	<b>d</b>			
9   Goodwill   0   0   -0    2/2   Restaurant equipment   (detail on actual list)   720,000   720,000   0    5/1   D-5 Dozer   Equipment   100,000   (60,000)   E   40,000    5/1   Cadillac   Vehicles   17,000   17,000   G   -0    19   D-6 Dozer (Sold Equipment   0   40,000   F   40,000    19   Motel building Poeweline   Model building   0   150,275   B   150,277    19   Ski slope mtce     27,832   C   27,832    19   Ski slope mtce     27,832   C   27,832    19   Grand (or cumulate page) Totals   \$ 2,302,000   \$ (223,89   3)   0,78.1    Fiscal Year change adjustment (FSM 22783.11a.R3-A3)   Net GFA (Block E, form F5-2700-19, also See permi)   \$ 2,078.1    19   Crand (or cumulate page) Totals   5 2,078.1    20   C   C   C   C   C   C    21   C   C   C   C   C   C    22   C   C   C   C   C    23   C   C   C   C   C    24   C   C   C   C   C    25   C   C   C   C    27   C   C   C    28   C   C   C    29   C   C   C    20   C   C   C	l								Ψ_			
2/2   Restaurant equipment   (detail on actual list)   720,000   720,000	l			Goodwiii	230,000			^	-0-			
Solution   Solution	I	9	Goodwiii				0)					
Solution   Solution	l	2/2	Dootouront	(datail an actual		720.000				720.00		
5/1	l				/20.000							
O	l	5	equipment	IISL)						0		
O	l											
Solution   Solution	I	5/1	D-5 Dozer	Equipment	100,0	000	(60,000)	E		40 000		
Description   Fleetwood   Fl	l	0								40,000		
Description   Fleetwood   Fl	İ											
D	İ	5/1	Cadillac	Vehicles	17.000		17.000	G				
19	l		Fleetwood		,		, , , , , , , , , , , , , , , , , , , ,			-0-		
19   Motel building   Model building   0   150,275   B   150,27	i											
19   Motel building   Model building   0   150,275   B   150,27	l	10	D.C.Danar (Cald	Fautions and			40.000	_				
19 Motel building Poeweline	l			Equipment		U	40,000			40,000		
75 Poeweline 5  19 Ski slope mtce 27,832 C 27,832  19 Ending Balance Sheet Total 5  Grand (or cumulate page) Totals \$ 2,302,000 \$ (223,89 3) \$ 2,078,1 07  Fiscal Year change adjustment (FSM 22783.11a.R3-A3) \$ ( )  Net GFA (Block E, form FS-2700-19, also See permi) \$ 2,078.1	l	/5	ın мау )							•		
75 Poeweline 5  19 Ski slope mtce 27,832 C 27,832  19 Ending Balance Sheet Total 5  Grand (or cumulate page) Totals -> \$ 2,302,000 \$ (223,89 3)	l							_				
19 Ski slope mtce 27,832 C 27,832  Ending Balance Sheet Total  Grand (or cumulate page) Totals -> \$ 2,302,000 \$ (223,89 3)	l			Model building		0	150,275	B				
Total   Fiscal Year change adjustment (FSM 22783.11a.R3-A3)   Total	l	75	Poeweline							5		
Total   Fiscal Year change adjustment (FSM 22783.11a.R3-A3)   Total	l											
Total   Fiscal Year change adjustment (FSM 22783.11a.R3-A3)   Total	I											
Total   Fiscal Year change adjustment (FSM 22783.11a.R3-A3)   Total	İ	19	Ski slope mtce				27.832	С		27.022		
Ending Balance   Sheet Total	l						,			27,832		
Sheet Total	İ											
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Sheet Total	j			Ending Balance -								
Grand (or cumulate page) Totals — \$ 2,302,000 \$ (223,89 3) 07  Fiscal Year change adjustment (FSM 22783.11a.R3-A3) — > ( )  Net GFA (Block E, form FS-2700-19, also See permi) — > \$ 2,078.1					7							
Grand (or cumulate page) Totals   \$ 2,502,000   \$ 3)   07     Fiscal Year change adjustment (FSM 22783.11a.R3-A3)   > ( )   Net GFA (Block E, form FS-2700-19, also See permi)   >   \$ 2,078.1												
Grand (or cumulate page) Totals   \$ 2,502,000   \$ 3)   07     Fiscal Year change adjustment (FSM 22783.11a.R3-A3)   > ( )   Net GFA (Block E, form FS-2700-19, also See permi)   >   \$ 2,078.1						200	(223.89			2,078.1		
Fiscal Year change adjustment ( $FSM$ 22783.11 $a$ .R3-A3) $\rightarrow$ ( ) Net GFA ( $Block\ E$ , form FS-2700-19, also See permi) $\rightarrow$ 2,078.1	[=rand for cumulate nage]   Otals											
Net GFA (Block E, form FS-2700-19, also See permi) ————————————————————————————————————									(		)	
									<u> </u>	2.078.1		

## 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
- $\mathsf{F}-\mathsf{Assets}$  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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