USDA - Forest Service

RECONCILIATION OF GROSS FIXED ASSETS (GFA) TO BOOKED AMOUNTS

(Reference FSM 2710)

1. Name of Concessioner

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)*		$	$		$
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).*

OMB No. 0596-0076
(Expires 6/30/96)

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	II. Adjustments +/-		GFA for Fee Calculation
	GFA List (a)	Depreciation Schedule (b)	(a)	Amount (a)	Code (b)	(a)
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
		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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