### USDA - Forest Service

**RECONCILIATION OF GROSS FIXED ASSETS (GFA) TO BOOKED AMOUNTS**

(Reference FSM 2710)

<table>
<thead>
<tr>
<th>I. Description of Assets (GFA)</th>
<th>Depreciation Schedule (b)</th>
<th>II. Adjustments +(-)</th>
<th>GFA for Fee Calculation (a)</th>
</tr>
</thead>
<tbody>
<tr>
<td>GFA List (a)</td>
<td></td>
<td>Amount (a)</td>
<td></td>
</tr>
<tr>
<td>Date Acq’d (Cumulative Totals Carried Forward)</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>(Cumulative Totals Carried Forward)</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

**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)
## USDA Forest Service

### RECONCILIATION OF GROSS FIXED ASSETS (GFA) TO BOOKED AMOUNTS
(Reference FSM 2710)

#### 1. Name of Concessioner

**Sample**

#### 2. At , 20

<table>
<thead>
<tr>
<th>Date Acc'd</th>
<th>Description of Assets (GFA)</th>
<th>Booked Cost (a) or Other Basis</th>
<th>GFA for Fee Calculation (a)</th>
<th>Adjustments +/- GFA for Fee Calculation (a)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>(Beginning of the year Total Capitalized Assets)</td>
<td>$ 1,215,000</td>
<td>$ (115,000)</td>
<td>+D</td>
</tr>
<tr>
<td>2/19</td>
<td>Restaurant Goodwill Goodwill</td>
<td>250,000</td>
<td>- (250,000)</td>
<td>A</td>
</tr>
<tr>
<td>2/25</td>
<td>Restaurant equipment (detail on actual list)</td>
<td>720,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5/10</td>
<td>D-5 Dozer Equipment</td>
<td>100,000</td>
<td>(60,000)</td>
<td>E</td>
</tr>
<tr>
<td>5/10</td>
<td>Cadillac Fleetwood Vehicles</td>
<td>17,000</td>
<td>17,000</td>
<td>G</td>
</tr>
<tr>
<td>1975</td>
<td>D-5 Dozer (Sold in May) Equipment</td>
<td>0</td>
<td>40,000</td>
<td>F</td>
</tr>
<tr>
<td>1975</td>
<td>Motel building Parkingline Model building</td>
<td>0</td>
<td>150,275</td>
<td>B</td>
</tr>
<tr>
<td>1976</td>
<td>Ski slope maintenance - - - - -</td>
<td>-</td>
<td>27,832</td>
<td>C</td>
</tr>
</tbody>
</table>

**Ending Balance Sheet Total**

- **Grand (or cumulative page) Totals** $ 2,302,000 | $ (223,913) | $ 2,078,087 |

**Fiscal Year change adjustment (FSM 22783.11a.R3-A3)**

- **Net GFA (Block E, form FS-2700-19, also See permit)** $ 2,078,087 |

**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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