

Instructional Sample

USDA Forest Service RECONCILIATION OF GROSS FIXED ASSETS (GFA) TO BOOKED AMOUNTS (Reference FSM 2710)			1. Name of Concessioner Sample			
I. Description of Assets (GFA)			Booked Cost or Other Basis (a)	II. Adjustments +/-		GFA for Fee Calculation (a)
Date Acq'd	GFA List (a)	Depreciation Schedule (b)		Amount (a)	Code (b)	
	<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 CodesA – 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**Burden and Non-Discrimination Statement**

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