Instructions: Use this form in conjunction with Forest Service Handbook (FSH) 1509.11, Ch. 70, Financial Planning Requirements, for participating, challenge cost-share, joint venture, and cost-reimbursable agreements. This form may be used for other types of Forest Service Manual 1580 agreements, when useful. Choose one of the three (3) financial plan versions and complete. Each version requires identical information and result in calculations and cost analysis that are the same. Version 1 cost analysis data values are automatically entered into the financial plan matrix. Version 2 requires manual entry of the cost analysis data values into the financial plan matrix. Version 3 should be used if there are multiple Cooperators. Users do not have to use or print versions/sheets that are not applicable to their agreement.

The purpose of this form is to capture the total estimated value of the proposed agreement. Once the agreement is approved, in writing, by the parties, then this financial plan becomes the financial estimates for the agreement. This financial plan must display the parties' expected contributions to the agreement. These contributions should be broken down by party contribution type (e.g., non-cash, in-kind, cash to cooperator), see below for definitions, and cost elements (e.g., salaries, supplies, travel). Cost element values should be the result of documented cost analysis on this form. Each financial plan version provides samples of cost analysis calculations, see associated Excel comment balloons. Additional instructions are located on version 1 cost analysis tabs.

Definitions for the Matrix Column Headings:

(a) Forest Service Noncash Contribution: Forest Service noncash contributions may consist of employee salaries, overhead (indirect), travel provided, and/or equipment and supplies purchased and provided to the Cooperator for use in the project. These costs are an expense to the Forest Service, but do not include funding for reimbursement of Cooperator expenses.

(b) Forest Service Cash to Cooperator: This is the maximum amount of funding that will be reimbursed or advanced by the Forest Service to the Cooperator. This is an expense to the Forest Service.

(c) Cooperator Noncash Contribution: These are expenses the Cooperator incurs that are contributed to the project in lieu of cash, but for which costs are incurred, such as employee salaries, overhead (indirect costs), travel, equipment, supplies, and so forth. These do not include in-kind contributions from third parties, such as donations from other entities or volunteer labor. All the costs listed here are an expense to the Cooperator.

(d) Cooperator In-Kind Contribution: In-kind contribution provided to the Cooperator from a third party organization(s) for use in the project for which the Cooperator has incurred no expense. Value assessed for volunteer labor and donated materials, equipment and supplies should be valued based on FSH 1509.11, Ch. 70. These values are not reimbursable and can only be used to satisfy the Cooperator's matching requirement. Display these contributions by Cost Element Expenditures.

(e) Total Project Value: The sum of all the values provided toward the project. This figure reflects the true estimated cost of the project.

Definitions for Cost Allowability

(a) Allowable Cost: A cost, as recorded on the Agreements Financial Plan (Long, Medium, and Short) forms, associated with an agreement, which meets the criteria for authorized expenditures specific in a cost principle methodology. Generally, it meets the cost principle methodology, and is a cost the parties to an agreement intend to charge, and must be: Reasonable for the performance of the award; Necessary and reasonable for proper and efficient performance and administration of the agreement; Consistently treated as either a direct or indirect cost; Generally, determined in accordance with generally accepted accounting principles (GAAP);
Net of all applicable credits (that is, less any future rebates from the purchase of goods or services); Separate from a cost or from a cost-sharing/matching requirement of another Federal award or agreement, unless otherwise permitted by Federal law or regulation; Adequately documented; Authorized or not prohibited by Federal, State, or local laws and regulations; Compliant with limits or exclusions on types or amounts of costs, as set forth in relevant Federal laws, agreement terms and conditions, or other governing regulations (examples of such costs include: entertainment, alcohol, and taxes); and,Consistent with the agency's and cooperator's internal policies, regulations, and procedures that apply to both Federal awards or agreements and other cooperator activities.

(b) Allocable Cost: A cost, as recorded on the Agreements Financial Plan (Long, Medium, and Short) forms, associated with an agreement, which in accordance with the relative benefit received by either party for the award, is treated consistently with other costs incurred for the same purpose and in like circumstances, and if it: Is incurred specifically for the award; Benefits both the award and other ancillary work, and the cost may be distributed in reasonable proportion to the benefits received (an example of this type of cost is a piece of equipment that is used for multiple projects); or Necessary to the overall operation of the organization, although a direct relationship to any particular cost objective may not be shown.

(c) Reasonable Cost: A cost, as recorded on the Agreements Financial Plan (Long, Medium, and Short) forms, associated with an agreement, that, in its nature and amount, does not exceed an amount that a prudent person, under the circumstances prevailing at the time the decision was made, would incur. Other factors to consider are: Whether the cost is of a type generally recognized as ordinary and necessary for the entity's operation or agreement performance; The restraints or requirements imposed by factors such as generally accepted, sound, business practices; arms-length bargaining; Federal and State laws and regulations; and the terms and conditions of the agreement; Market prices or industry standard costs for similar goods and services (that is, is the cooperator offering goods or services for an amount that exceeds what is readily available in the marketplace); Whether individuals concerned acted with prudence under the circumstances, considering their responsibilities to the entity; its members, employees, and clients; the public; and the government; and Significant deviations from established practices of the governmental entity that might unjustifiably increase costs charged to the agreement.

Paperwork Reduction Act

U.S. Forest Service **OMB 0596-0217**
FS-1500-17B

Attachment:

USFS Agreement No.:	26-GN-11051700-XXX	Mod. No.:	
Cooperator Agreement No.:	ALN 10.XXX		

Note: This Financial Plan may be used when:
(1) No program income is expected and
(2) The Cooperator is not giving cash to the FS and
(3) There is no other Federal funding

Agreements Financial Plan (Short Form)

Financial Plan Matrix: Note: All columns may not be used. Use depends on source and type of contribution(s).

	FOREST SERVICE CONTRIBUTIONS		COOPERATOR CONTRIBUTIONS		
COST ELEMENTS Direct Costs	(a) Noncash	(b) Cash to Cooperator	(c) Noncash	(d) In-Kind	(e) Total
Salaries/Labor	$325,710.00	$158,260.87	$47,195.00	$0.00	$531,165.87
Travel	$0.00	$0.00	$0.00		$0.00
Equipment	$4,712.45	$0.00	$0.00		$4,712.45
Supplies/Materials	$0.00	$0.00	$0.00		$0.00
Printing	$0.00	$0.00	$0.00		$0.00
Other	$0.00	$0.00	$980,525.50		$980,525.50
Revenue				$1,087,000.00	$1,087,000.00
Subtotal	$330,422.45	$158,260.87	$1,027,720.50	$1,087,000.00	$2,603,403.82
Coop Indirect Costs		$23,739.13	$0.00		$23,739.13
FS Overhead Costs	$52,867.59				$52,867.59
Total	$383,290.04	$182,000.00	$1,027,720.50	$1,087,000.00	
Total Project Value:					$2,680,010.54

Matching Costs Determination	
Total Forest Service Share = (a+b) ÷ (e) = (f)	(f) 21.09%
Total Cooperator Share (c+d) ÷ (e) = (g)	(g) 78.91%
Total (f+g) = (h)	(h) 100.00%

WORKSHEET FOR

FS Non-Cash Contribution Cost Analysis, Column (a)

Use this worksheet to perform the cost analysis that supports the lump sum figures provided in the matrix. NOTE: This worksheet auto populates the relevant and applicable matrix cells.

Cost element sections may be deleted or lines may be hidden, if not applicable. Line items may be added or deleted as needed. The Standard Calculation sections provide a standardized formula for determing a line item's cost, e.g. cost/day x # of days=total, where the total is calculated automatically. The Non-Standard Calculation sections provide a write-in area for line items that require a calculation formula that is other than the standardized formules, e.g. instead of salaries being calculated by cost/day x # of days, costs may be calculated simply by a contracted value that is not dependent on days worked, such as 1 employee x $1,200/contract= $1,200. Be sure to review your calculations when entering in a Non-Standard Calculation, and provide a brief explanation of units used to make calculation, e.g. '1 month contract,' on a line below the figures.

Salaries/Labor					
Standard Calculation					
Job Description	Project	Cost/Day	# of Days		Total
District NEPA Coordinator	III	$508.00	5.00		$2,540.00
Timber Sale Admin	I,II,III	$581.00	70.00		$40,670.00
Vegetation Management Officer	I,II,III	$536.00	70.00		$37,520.00
Timber Management Officer	I,II,III	$429.00	120.00		$51,480.00
Fuels Specialist	I,II,III	$382.00	150.00		$57,300.00
Specialist (hydro, wildlife, heritage, botany)	I,II,III	$402.00	220.00		$88,440.00
Partnership Coordinator	I,II,III	$580.00	70.00		$40,600.00
District Ranger and Forest Supervisor	I,II,III	$716.00	10.00		$7,160.00
Non-Standard Calculation					
Total Salaries/Labor					**$325,710.00**

Travel					
Standard Calculation					
Travel Expense	Employees	Cost/Trip	# of Trips		Total
					$0.00
					$0.00
					$0.00
					$0.00
					$0.00
Non-Standard Calculation					
Total Travel					**$0.00**

Equipment

Standard Calculation					
Piece of Equipment	# of Units	Cost/Day	# of Days		Total
Vehicle	1.00	$15.35	307.00		$4,712.45
					$0.00
					$0.00
					$0.00
Non-Standard Calculation					
Total Equipment					**$4,712.45**

Supplies/Materials

Standard Calculation					
Supplies/Materials		# of Items	Cost/Item		Total
					$0.00
					$0.00
					$0.00
					$0.00
Non-Standard Calculation					
Total Supplies/Materials					**$0.00**

Printing

Standard Calculation					
Paper Material		# of Units	Cost/Unit		Total
					$0.00
Non-Standard Calculation					
Total Printing					**$0.00**

Other Expenses

Standard Calculation					
Item		# of Units	Cost/Unit		Total
					$0.00
					$0.00
					$0.00
					$0.00
Non-Standard Calculation					
Total Other					**$0.00**

Subtotal Direct Costs	$330,422.45

Forest Service Overhead Costs

Current Overhead Rate	Subtotal Direct Costs			Total

16.00%	$330,422.45		$52,867.59
Total FS Overhead Costs			**$52,867.59**

TOTAL COST	**$383,290.04**

WORKSHEET FOR

FS Cash to the Cooperator Cost Analysis, Column (b)

Use this worksheet to perform the cost analysis that supports the lump sum figures provided in the matrix. NOTE: This worksheet auto populates the relevant and applicable matrix cells.

Cost element sections may be deleted or lines may be hidden, if not applicable. Line items may be added or deleted as needed. The Standard Calculation sections provide a standardized formula for determing a line item's cost, e.g. cost/day x # of days=total, where the total is calculated automatically. The Non-Standard Calculation sections provide a write-in area for line items that require a calculation formula that is other than the standardized formules, e.g. instead of salaries being calculated by cost/day x # of days, costs may be calculated simply by a contracted value that is not dependent on days worked, such as 1 employee x $1,200/contract= $1,200. Be sure to review your calculations when entering in a Non-Standard Calculation, and provide a brief explanation of units used to make calculation, e.g. '1 month contract,' on a line below the figures.

Salaries/Labor					
Standard Calculation					
Job Description		Cost/Day	# of Days		Total
Herbicide Application (364 acres)	I	$320.00	494.57		$158,260.87
					$0.00
					$0.00
					$0.00
					$0.00
Non-Standard Calculation					
Total Salaries/Labor					**$158,260.87**

Travel					
Standard Calculation					
Travel Expense	Employees	Cost/Trip	# of Trips		Total
					$0.00
					$0.00
					$0.00
					$0.00
					$0.00
Non-Standard Calculation					
Total Travel					**$0.00**

Equipment					
Standard Calculation					
Piece of Equipment	# of Units	Cost/Day	# of Days		Total
					$0.00
					$0.00
					$0.00
					$0.00

					$0.00
Non-Standard Calculation					
Total Equipment					**$0.00**

Supplies/Materials					
Standard Calculation					
Supplies/Materials		# of Items	Cost/Item		Total
					$0.00
					$0.00
					$0.00
					$0.00
Non-Standard Calculation					
Total Supplies/Materials					**$0.00**

Printing					
Standard Calculation					
Paper Material		# of Units	Cost/Unit		Total
					$0.00
Non-Standard Calculation					
					$0.00
Total Printing					**$0.00**

Other Expenses					
Standard Calculation					
Item	Project	# of Units	Cost/Unit		Total
					$0.00
					$0.00
Non-Standard Calculation					
Total Other					**$0.00**

Subtotal Direct Costs	$158,260.87

Cooperator Indirect Costs				
Current Overhead Rate	Subtotal Direct Costs			Total
15.00%	$158,260.87			$23,739.13
Total Coop. Indirect Costs				**$23,739.13**

TOTAL COST	**$182,000.00**

WORKSHEET FOR

Cooperator Non-Cash Contribution Cost Analysis,

Use this worksheet to perform the cost analysis that supports the lump sum figures provided in t
worksheet auto populates the relevant and applicable matrix cells.

Cost element sections may be deleted or lines may be hidden, if not applicable. Line items may
needed. The Standard Calculation sections provide a standardized formula for determing a line
x # of days=total, where the total is calculated automatically. The Non-Standard Calculation sec
area for line items that require a calculation formula that is other than the standardized formules
being calculated by cost/day x # of days, costs may be calculated simply by a contracted value t
days worked, such as 1 employee x $1,200/contract= $1,200. Be sure to review your calculation
Standard Calculation, and provide a brief explanation of units used to make calculation, e.g. '1 n
below the figures.

Salaries/Labor				
Standard Calculation				
Job Description		Cost/Day	# of Days	
Salaries and Benefits, Administrative Analyst Forestry Projects Manager		$380.00	67.47	SNC Grant #1836
Salaries and Benefits, Administrative Analyst II		$220.00	97.99	SNC Grant #1836
Non-Standard Calculation				
Total Salaries/Labor				

Travel				
Standard Calculation				
Travel Expense	Employees	Cost/Trip	# of Trips	
Non-Standard Calculation				
Total Travel				

Equipment				
Standard Calculation				
Piece of Equipment	# of Units	Cost/Day	# of Days	

Non-Standard Calculation				

Total Equipment				

Supplies/Materials

Standard Calculation			
Supplies/Materials		# of Items	Cost/Item

Non-Standard Calculation

Total Supplies/Materials	

Printing

Standard Calculation				
Paper Material		# of Units	Cost/Unit	

Non-Standard Calculation

Total Printing	

Other Expenses

Standard Calculation				
Item	Project	# of Units	Cost/Unit	
Haz fuels reduction (acres)	I	161.00	$4,500.00	SNC Grant
Fire line construction (miles)	I	4.75	$9,000.00	SNC Grant
Outreach and Education	I	1.00	$79,225.00	SNC Grant
Admin Costs	Count	1.00	$134,050.50	SNC Grant
Non-Standard Calculation				

Total Other	

Subtotal Direct Costs	$1,027,72

Cooperator Indirect Costs

Current Overhead Rate	Subtotal Direct Costs		
	$1,027,720.50		
Total Coop. Indirect Costs			

TOTAL COST	**$1,027,720.50**

Column (c)

the matrix. NOTE: This

be added or deleted as
item's cost, e.g. cost/day
ctions provide a write-in
, e.g. instead of salaries
hat is not dependent on
is when entering in a Non-
nonth contract,' on a line

Total
$25,638.00
$21,557.00
$0.00
$0.00
$0.00
$47,195.00

Total
$0.00
$0.00
$0.00
$0.00
$0.00
$0.00

Total
$0.00
$0.00

$0.00
$0.00
$0.00
$0.00
Total
$0.00
$0.00
$0.00
$0.00
$0.00
Total
$0.00
$0.00
$0.00
Total
$724,500.00
$42,750.00
$79,225.00
$134,050.50
$980,525.50
0.50
Total
$0.00
$0.00

WORKSHEET FOR

Cooperator In-Kind Contribution Cost Analysis, Column (d)

Use this worksheet to perform the cost analysis that supports the lump sum figures provided in the matrix. NOTE: This worksheet auto populates the relevant and applicable matrix cells.

Cost element sections may be deleted or lines may be hidden, if not applicable. Line items may be added or deleted as needed. The Standard Calculation sections provide a standardized formula for determing a line item's cost, e.g. cost/day x # of days=total, where the total is calculated automatically. The Non-Standard Calculation sections provide a write-in area for line items that require a calculation formula that is other than the standardized formules, e.g. instead of salaries being calculated by cost/day x # of days, costs may be calculated simply by a contracted value that is not dependent on days worked, such as 1 employee x $1,200/contract= $1,200. Be sure to review your calculations when entering in a Non-Standard Calculation, and provide a brief explanation of units used to make calculation, e.g. '1 month contract,' on a line below the figures.

In Kind (Revenue)

		Unit	Unit Measure	Cost/Unit	Amount	Estimates
Cascade (95 acres)	Timber Value	1.1	MBF	70000		$77,000.00
	Reforestation	$0.00				$0.00
	Brush Disposal					$0.00
	Deffered Road Maintenance	$80,000.00				-$80,000.00
	Scaling Fee					$0.00
	Roadwork					$0.00
	Service Work					$0.00
Gastonville (Deck Sale)	Timber Value	3.7	MMBF			$5,000.00
	Reforestation	$0.00				$0.00
	Brush Disposal					$0.00
	Deffered Road Maintenance					$0.00
	Scaling Fee					$0.00
	Service Work					$0.00
Twin Ridges (Deck Sale)	Timber Value	2.9	MMBF			$5,000.00
	Reforestation	$0.00				$0.00
	Brush Disposal					$0.00
	Deffered Road Maintenance					$0.00
	Scaling Fee					$0.00

	Service Work				$0.00
Giant King	Timber Value	8	MMBF	125000	$1,000,000.00
	Reforestation	$0.00			$0.00
	Brush Disposal				$0.00
	Deffered Road Maintenance				$0.00
	Scaling Fee				$0.00
	Service Work				$0.00
Cruzonville	Timber Value	TBD	MMBF		
	Reforestation	0			$0.00
	Brush Disposal				$0.00
	Deffered Road Maintenance				$0.00
	Scaling Fee				$0.00
	Post treatment herbicide	364	acres	$ 500.00	-$182,000.00
	Service Work				$0.00
Bowman and Little Town	Timber Value	TBD	MMBF		
	Reforestation	TBD			$0.00
	Brush Disposal	TBD			$0.00
	Deffered Road Maintenance	TBD			$0.00
	Scaling Fee				$0.00
	Prep (salary or contract)				-$200,000.00
	Post treatment herbicide	700	acres	$ 500.00	-$350,000.00
	Service Work (HAZ Fuels)	500		$ 10,000.00	-$10,000.00
Hazard Tree Removal (III)					-$100,000.00
CWPP Highest and High Priority Project Work					-$100,000.00
Specialist support					-$75,000.00

Revenue	$1,087,000.00

Revenue	**$1,087,000.00**

U.S. Forest Service **OMB 0596-0217**
FS-1500-17B

Attachment:

USFS Agreement No.: Mod. No.:
Cooperator Agreement No.:

Note: This Financial Plan may be used when:
(1) No program income is expected and
(2) The Cooperator is not giving cash to the FS and
(3) There is no other Federal funding

Agreements Financial Plan (Short Form)

Financial Plan Matrix: Note: All columns may not be used. Use depends on source and type of contribution(s).

	FOREST SERVICE CONTRIBUTIONS		COOPERATOR CONTRIBUTIONS		
	(a)	(b)	(c)	(d)	
COST ELEMENTS	Noncash	Cash to Cooperator	Noncash	In-Kind	(e) Total
Direct Costs					
Salaries/Labor					$0.00
Travel					$0.00
Equipment					$0.00
Supplies/Materials					$0.00
Printing					$0.00
Other					$0.00
Other					$0.00
Subtotal	$0.00	$0.00	$0.00	$0.00	$0.00
Coop Indirect Costs					$0.00
FS Overhead Costs					$0.00
Total	$0.00	$0.00	$0.00	$0.00	
Total Project Value:					$0.00

Matching Costs Determination	
Total Forest Service Share = (a+b) ÷ (e) = (f)	(f) #DIV/0!
Total Cooperator Share (c+d) ÷ (e) = (g)	(g) #DIV/0!
Total (f+g) = (h)	(h) #DIV/0!

2. Cost Analysis:

Use the following section to show additional information that supports the lump sum figures provided above. The following Cost Analysis boxes, (a)-(d), should provide a cost analysis of the corresponding matrix columns, (a)-(d), above, e.g. matrix column (a) *FS Non-Cash Contribution* should be analyzed under block (a), below, and matrix column (b) *FS In-Kind Contribution* should be analyzed under block (b), below, etc. Furthermore, each cost analysis box, below, should have clear labels indicating which cost element, above, is being analyzed, e.g. Salary/Labor = hrs or days x rate; Travel = miles x rate, or months x FOR rate (that is, days x per diem rate; Equipment Use = hrs or days x rate; Supplies & Materials--list of items and estimated cost; Printing = estimated cost per item; Indirect Cost = Direct cost x current indirect rate.

If necessary, add additional sheets for cost analysis. To compress any unwanted portion(s) of this section, highlight the section to be hidden, then select "Format", "Row", and "Hide" from the toolbar.

Column (a)
Forest Service Noncash Contribution

Column (b)
Forest Service Cash to Cooperator

Column (c)
Cooperator Noncash Contribution

Column (d)
Cooperator Third Party In-Kind Contribution

U.S. Forest Service | **OMB 0596-0217**
FS-1500-17B

Attachment:

USFS Agreement No.:

Cooperator Agreement No.:

Mod. No.:

Note: This Financial Plan may be used when:
(1) No program income is expected and
(2) The Cooperator is not giving cash to the FS and
(3) There is no other Federal funding

Agreements Financial Plan (Short Form)

Financial Plan Matrix: Note: All columns may not be used. Use depends on source and type of contribution(s).

	FOREST SERVICE CONTRIBUTIONS		COOPERATOR 1 CONTRIBUTIONS		COOPERATOR 2 CONTRIBUTIONS		
COST ELEMENTS	(a) Noncash	(b) Cash to Cooperator	(c) Noncash	(d) In-Kind	(e) Noncash	(f) In-Kind	(g) Total
Direct Costs							
Salaries/Labor							$0.00
Travel							$0.00
Equipment							$0.00
Supplies/Materials							$0.00
Printing							$0.00
Other							$0.00
Other							$0.00
Subtotal	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Coop Indirect Costs							$0.00
FS Overhead Costs							$0.00
Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	
Total Project Value:							$0.00

Matching Costs Determination	
Total Forest Service Share =	(h)
(a+b) ÷ (g) = (h)	#DIV/0!
Total Cooperator Share	(i)
(c+d+e+f) ÷ (g) = (i)	#DIV/0!
Total (h+i) = (j)	(j)
	#DIV/0!

2. Cost Analysis:

Use the following section to show additional information that supports the lump sum figures provided above. The following Cost Analysis boxes, (a)-(d), should provide a cost analysis of the corresponding matrix columns, (a)-(d), above, e.g. matrix column (a) *FS Non-Cash Contribution* should be analyzed under block (a), below, and matrix column (b) *FS In-Kind Contribution* should be analyzed under block (b), below, etc. Furthermore, each cost analysis box, below, should have clear labels indicating which cost element, above, is being analyzed, e.g. Salary/Labor = hrs or days x rate; Travel = miles x rate, or months x FOR rate (that is, days x per diem rate; Equipment Use = hrs or days x rate; Supplies & Materials--list of items and estimated cost; Printing = estimated cost per item; Indirect Cost = Direct cost x current indirect rate.

If necessary, add additional sheets for cost analysis. To compress any unwanted portion(s) of this section, highlight the section to be hidden, then select "Format", "Row", and "Hide" from the toolbar.

Column (a)
Forest Service Noncash Contribution

Column (b)
Forest Service Cash to Cooperator

Column (c)
Cooperator Noncash Contribution

Column (d)
Cooperator Third Party In-Kind Contribution

Column (e)

Cooperator Noncash Contribution

Column (f)

Cooperator Third Party In-Kind Contribution