

Utilize the template named **NEW!!!FS 1500-17 with revenue - Appendix B R2 v1c06092020.WY**.

Please do not use a Financial Plan from a previous agreement, but use a blank template.

This sheet has formulas which will auto-populate fields, only if the sheet is filled out in the correct order. The agreement # at the top of the sheet will be completed by USFS G & A once an agreement number is assigned.

- 1) Save as-use project name, and put date in name, such as: NEW!!!FS 1500-17 with revenue - Appendix B R2 v1c.Cowcamp.8.27.20
- 2) Go to the first tab, labeled *GNA FP (1)*
 - a) In cell D6, enter the current WY indirect rate, if not already entered (15.84% for 2020)
 - b) Do not change anything else on this tab. It will auto-populate from the other tabs
- 3) The green tab named *FS Non-Cash Cont. (A)* is to be completed by USFS. The state does not complete this
- 4) The next tab to enter anything is named *Revenue Project Cost (e)*. It is vital that the state expenses be entered on this tab prior to entering anything on the *FSCash to State(b) tab*.
 - a) Starting at the top of the sheet, under **Salaries/Labor**, enter estimated time and rates for each person working on the project, using the current rates listed in the shared google sheet named: *GNA & Partnership Salary Draws*, using the lookup tab
 - i) The time is estimated by the field staff who has been working on developing the project. Insert rows as needed, insuring that the formula in Column F and the Total Salaries/Labor row includes all rows
 - ii) District Forester
 - iii) Assistant District Forester
 - iv) Overtime for forester(s)
 - v) HQ Admin (this is usually 16 hours for Dianna to do contracts)
 - vi) If there is a multi-phase aspect to the project, then there may be a phase-2 lump sum amount as well
 - b) **Contracting Expense section** - If this is a service work project where contractors will be paid, then the estimated contracting expense is included here. This number comes from field staff estimates
 - c) **Travel expenses** - The state does not charge mileage, but does include lodging and per diem travel expenses. This amount is provided by field staff estimates
 - d) **Fleet Equipment** - leave blank - the State does not charge for this
 - e) **Supplies/Materials/Other** - Include tape, flagging, paint expenses - usually \$300-\$500 flat rate depending on size of project

- f) **Direct Restoration Expenses** - put direct restoration expenses here. This is used when the state agency is doing the direct restoration work rather than contracting it out. It does not include layout, cruising, contract development, etc.
 - g) **Subtotal Planned Direct Costs**- This should auto populate
 - h) **Revenue** - Itemize timber revenue here, as well as any revenue from SPA transfers. Note: If there is a contribution from an outside entity such as a city or NGO, this goes into the State NonCash tab under Restoration Services or Contracting Expense, not this tab.
 - i) **Payments to Forest Service (Collection Agreement)** - This is not required to be completed with the SPA, as KV and BD may be determined after the Timber Sale is completed. If this is a non-revenue project, then it is more important to include essential KV and BD costs so that the USFS knows how much to obligate. These numbers come from USFS. Typically Road maintenance is part of the state contract, so is not included in this.
 - j) We do not charge indirect on this sheet, indirect will be charged on the FSCash to state sheet.
 - k) If there is a negative number in the total at the bottom (**Program Revenue Balance Remaining**), then this number will be put (as a positive number) on the **FSCash to State(b)** page, typically in the Salaries/Labor section. Transfer itemized list in the appropriate amount(s) to meet the total from the Revenue Project Cost tab to the FSCash to State tab. If program revenue from a timber sale exceeds the state cost, then the FP is complete other than USFS inputs.
- 5) **FSCash to State(B) tab** - If the Revenue Project Cost Sheet had a negative total at the bottom (meaning that the project has more expenses than revenue), that that total should be transferred to the FS Cash to State(b) tab because the USFS will need to contribute this amount, plus indirect.
- a) After the total amount of expenses not covered by revenue is put in the **FSCash to State tab** (usually under salaries), itemize what will make up this cost, using figures from the **Revenue Project Cost** sheet. The total salaries, etc will be less of the FS cash to State sheet than the Revenue Project cost sheet if there is any revenue at all, so the total hours will need to be reduced in order to meet the net expense number.
 - b) The indirect rate and amount should automatically populate.
 - c) The total cost at the bottom of the **FSCash to State** sheet is the amount that will be in the SPA.
- 6) The State **does not** complete the In-Kind (d) sheet or the State Noncash (c) sheet with the only exception being if an outside entity is contributing to the project.
- 7) The Financial Plan should now be complete. Send to USFS for review along with the corresponding SPA.

Attachment: Appendix B

USFS Agreement No.:
 Cooperator Agreement No.: **same**
 Partner Indirect rate: 15.84%
 USFS Indirect rate: 12.0%

Mod. No.:

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

COST ELEMENTS	FS CONTRIBUTIONS		STATE CONTRIBUTIONS		Revenue	Total
	(a) Noncash	(b) Cash to State	(c) Noncash	(d) In-Kind	(e) Revenue Project Costs	
Direct Costs						
Unassigned Revenue					\$0.00	\$0.00
Salaries/Labor	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Supplies/Materials	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracting	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Restoration	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FS Overhead Costs	\$0.00					\$0.00
State Overhead Costs		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Project Value:						\$0.00

Worksheet (a) for Agreement # Mod #

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.

Salaries/Labor					
Job Description		Cost/Day	# of Days		Total
Forest and Other Support Staff					
GS-9 District Timber support		\$337.16	0		\$0.00
GS-11 District Silviculturalist		\$392.73	0		\$0.00
GS-12 Contracting Officer		\$435.14	0		\$0.00
GS-9 Resource Specialist		\$273.87	0		\$0.00
GS-11 Forest Service Rep		\$392.16	0		\$0.00
GS-9 District Road Manager		\$323.56	0		\$0.00
GS-12 Timber Mgt. Officer		\$418.79	0		\$0.00
					\$0.00
					\$0.00
Total Salaries/Labor					\$0.00

Travel					
Travel Expense	Employees	Cost/Trip	# of Trips		Total
					\$0.00
					\$0.00
Total Travel					\$0.00

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

Supplies/Materials/Other					
Supplies/Materials		Cost/Item	# of Items		Total
Truck			0		\$0.00
					\$0.00
Total Supplies/Materials/Other					\$0.00

Contracting					
Item		Cost/Unit	# of Units		Total
					\$0.00
					\$0.00
Total Other					\$0.00

Subtotal Direct Costs \$0.00

Forest Service Overhead Costs

Current Overhead Rate	Subtotal Direct Costs			Total
12.00%	\$0.00			\$0.00
Total FS Overhead Costs				\$0.00

TOTAL COST \$0.00

Worksheet (b) for Agreement # Mod #

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

Salaries/Labor

Job Description		Cost/Day	# of Days		Total
Program Administration					
Project Coordination					
Forester					
GNA activities to be determined					
Total Salaries/Labor					\$0.00

Travel

Travel Expense	Employees	Cost/Trip	# of Trips		Total
		\$0.00	0		\$0.00
					\$0.00
Total Travel					\$0.00

Equipment

Piece of Equipment		Cost/Unit	# of Units		Total
					\$0.00
					\$0.00
Total Equipment					\$0.00

Supplies/Materials

Supplies/Materials		Cost/Item	# of Items		Total
Misc. Supplies					\$0.00
Vehicle Mileage					\$0.00
Total Supplies/Materials					\$0.00

Other Expenses (Contracts)

Item		Cost/Unit	# of Units		Total
Vehicle Lease Expenses					\$0.00
South Supply Contract Development/Award					\$0.00
Total Other					\$0.00

Subtotal Direct Costs	\$0.00
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Cooperator Indirect Costs

Current Overhead Rate	Subtotal Direct Costs			Total
15.84%	\$0.00			\$0.00
Total Coop. Indirect Costs				\$0.00

TOTAL COST	\$0.00
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Worksheet (c) for Agreement # Mod #

State Non-Cash Contribution Cost Analysis, Column (c)

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.

Salary					
Position/Function		Cost/Hour	# of Hours		Total
Management/Program (Area/Bur/Div)		\$50.00	0		\$0.00
Forester Staff		\$40.00	0		\$0.00
Administrative staff		\$30.00	0		\$0.00
					\$0.00
Total Salary					\$0.00

Contracting Expenses					
Description		Cost/hour	# of Hours	FTE EQ	Total
				0.00	\$0.00
				0.00	\$0.00
Total Contracting Expenses					\$0.00

Travel					
Travel Expense	# of Nights	Cost/mile/night	# of Miles		Total
Lodging					\$0.00
Vehicle Mileage					\$0.00
Total Travel					\$0.00

Fleet/Equipment					
Piece of Equipment		Cost/Hour	# of Hours		Total
					\$0.00
					\$0.00
Total Fleet/Equipment					\$0.00

Supplies/Materials/Other					
Supplies/Materials		Cost/Item	# of Items		Total
		\$0.00	0		\$0.00
					\$0.00
Total Supplies/Materials/Other					\$0.00

Subtotal Direct Costs	\$0.00
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Total Indirect Costs					
Current Overhead Rate	Subtotal Direct Costs				Total
15.84%	\$0.00				
Total Indirect Costs					\$0.00

TOTAL COST	\$0.00
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Worksheet (d) for Agreement # Mod #

In-Kind 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.

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 (if any). Display these contributions by Cost Element Expenditures.

Salary					
Position/Function		Cost/hour	# of Hours		Total
Forester staff		\$40.00	0		\$0.00
Administrative staff		\$30.00	0		\$0.00
Technician Staff		\$30.00	0		\$0.00
Total Salary					\$0.00

Contracting Expenses					
Description		Cost/hour	# of Hours		Total
			0		\$0.00
					\$0.00
Total Contracting Expenses					\$0.00

Travel					
Travel Expense	# of Nights	Cost/mile/night	# of Miles		Total
Vehicle Mileage			0		\$0.00
					\$0.00
					\$0.00
Total Travel					\$0.00

Fleet/Equipment					
Piece of Equipment		Cost/Hour	# of Hours		Total
			0		\$0.00
					\$0.00
Total Fleet/Equipment					\$0.00

Supplies/Materials/Other					
Supplies/Materials		Cost/Item	# of Items		Total
Flagging			0		\$0.00
Marking Paint (case)			0		\$0.00
misc field supplies					
Total Supplies/Materials/Other					\$0.00

Subtotal Direct Costs	\$0.00
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Total Indirect Costs

Current Overhead Rate	Subtotal Direct Costs			Total
15.84%	\$0.00			
Total Indirect Costs				\$0.00

TOTAL COST	\$0.00
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Worksheet (f) for Agreement # Mod #

Revenue and Project Cost Analysis, Column (e)

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.

Salaries/Labor					
Position/Function		Cost/hour	# of Hours		Total
District Forester					\$0.00
Assistant District Forester					\$0.00
Forester Overtime					\$0.00
HQ Admin					\$0.00
Total Salaries/Labor					\$0.00

Contracting Expenses					
Description		Cost/hour	# of Hours		Total
					\$0.00
Total Contracting Expenses					\$0.00

Travel					
Travel Expense	# of Nights	Cost/mile/night	# of Miles		Total
Lodging			0		\$0.00
Per Diem Travel	0				\$0.00
Total Travel					\$0.00

Fleet/Equipment					
Piece of Equipment		Cost/Hour	# of Hours		Total
		\$0.00	0		\$0.00
Total Fleet/Equipment					\$0.00

Supplies/Materials/Other					
Supplies/Materials		Cost/Item	# of Items		Total
Flagging, Tape, Paint					\$0.00
Total Supplies/Materials/Other					\$0.00

Direct Restoration Expenses					
Item	Units	Cost/Unit	# of Units		Total
Restoration activities TBD		\$0.00			\$0.00
Total Direct (Non-Sale)					\$0.00

Subtotal Planned Direct Costs **\$0.00**

Revenue					
Sale/Product/Species	Volume	Cost/Unit			Revenue
	0	\$0.00			\$0.00
					\$0.00
					\$0.00
Transfer 1 <SPA name>				total amount=>	\$0.00
Transfer 2 <SPA name>				total amount=>	\$0.00
Total Revenue					\$0.00

Payments to Forest Service (collection agreement)		\$/Unit			
Road Maintenance Cost (CCF)				\$ -	
Slash Disposal Costs (Total)	total cost from estimate			\$ -	
Required Reforestation Costs	total cost from estimate			\$ -	
FS Indirect Rate (delete this cell if not being applied)	Rate = 0.12			\$ -	
Total Estimated Payment to Forest Service				\$ -	\$0.00
Net Revenue available for restoration (direct cost funds)					\$0.00

Program Revenue Balance Remaining **\$0.00**