

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 two (2) financial plan versions and complete. Use Version 1 (Financial Plan - Cash to Coop) when you will have Cash to the Cooperator. Use Version 2 (Financial Plan - Cash to FS) when you have cash to the Forest Service. 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 and 2 cost analysis tabs. **The Goods for Services worksheet auto-fills the financial plan and crosswalk and should be the initial entry point within the spreadsheet.**

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 the Cooperator: This is the maximum amount of funding that will be reimbursed or advanced 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.

(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) Cooperator Cash to the Forest Service: These are Cooperator cash contributions actually transferred to the Forest Service for use in completing the project. This is an expense to the Cooperator and does not include in-kind contributions made to the Cooperator from other organizations. Display by Cost Element where these funds will be expended. Be sure to cite a collection authority in the Agreement if this column is used.

Include cash the Cooperator is transferring to the Forest Service for the project, that has been received as a grant(s) from a non-Federal entity(ies).

(f) Cooperator, Other Federal Contribution: Contribution provided to the Cooperator from Federal agency(ies) for use in the project. Display these contributions by Cost Element Expenditures.

(g) Total Project Value: The sum of all the values provided toward the project. This figure reflects the true estimated cost of the project. The minimum cost sharing requirement is based on this value.

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.

Burden Statement

collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0596-0217. Response to this collection of information is Mandatory (Title VIII of IIJA). The time required to complete this information collection is estimated to average 4 hours per response, including the time for reviewing the instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

The U.S. Department of Agriculture (USDA) prohibits discrimination in all its programs and activities on the basis of race, color, national origin, age, disability, and where applicable, sex, marital status, familial status, parental status, religion, sexual orientation, genetic information, political beliefs, reprisal, or because all or part of an individual's income derived from any public assistance. (Not all prohibited bases apply to all programs.) Persons with disabilities who require alternative means for communication of program information (Braille, large print, audiotape, etc.) should contact USDA's Target Center at 202-720-2600 (voice and TDD).

To file a complaint of discrimination, write USDA, Director, Office of Civil Rights, 1400 Independence Avenue, S.W., Washington, DC 20250-9410, or call toll free at (866) 632-9992 (voice). TDD users can contact USDA through local relay or the Federal relay at (800) 877-8339 (TDD) or (866) 377-8642 (relay voice). USDA is an equal opportunity provider and employer.

The Privacy Act of 1974 (5 U.S.C. 552a) and the Freedom of Information Act (5 U.S.C. 552) govern the confidentiality to be provided for

Appendix D

USFS Agreement No.:
 Partner Agreement No.:
 Project Name.:

Mod No.:

Stewardship Agreement Financial Plan

Financial Plan Matrix:

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

COST ELEMENTS (Direct Costs)	FS CONTRIBUTIONS		PARTNER CONTRIBUTIONS (1)			(f) TOTAL
	(a) Noncash	(b) Cash to Partner	(c) Noncash (2)	(d) In-Kind	(e) Other Federal	
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
Printing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contracted Stewardship Work	\$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
Partner Indirect Costs		\$0.00	\$0.00			\$0.00
FS Overhead Assessment	\$0.00					\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Matching Costs Determination	
Total Forest Service Share =	(g)
(a+b)/(f) = (g)	#DIV/0!
Other Federal Contribution =	(h)
(e)/(f) = (h)	#DIV/0!
Total Federal Share =	(i)
(g+h) = (i)	#DIV/0!
Total Partner Share	(j)
(c+d)/(f) = (j)	#DIV/0!
Total	(k)
(i+j) = (k)	#DIV/0!

Value of Goods for Services	\$0.00
Project Grand Total	\$0.00 (3)

(1) Partner contributions should be documented in the initial financial plan and can be revised as actual costs are incurred towards project completion (which can be the same or less than the initial rate- never more). Partner invoices should always be based on actual costs.

(2) Partner preaward costs may be counted toward cost-share, but will not be reimbursed. These costs should be properly documented and allowable per administrative requirements. Costs will not be accepted as match prior to notification of proposal acceptance by the Regional Forester (FSH 1509.11 72.61 (5)).

(3) Project grand total equals total value of goods for services plus the financial plan total.

Forest Product (Goods) for Services

The Goods for Services worksheet auto-fills the financial plan and crosswalk.

	FOREST SERVICE	PARTNER
Goods for Services Column Amounts Must Equal	Value of Forest Product (Appraisal) (1)	Services Exchanged for Product Value (2)
Total	\$0.00	

(1) Enter total value of Forest Products included in Appendix F that will be exchanged for service work. Auto-fill to FP (cell G26) & Crosswalk (cell G36).

(2) Enter total value of services included in Schedule of Items that will be exchanged for product. Auto-fill to Crosswalk (cell K36).

FSH 1509.11, 72.62 – Type of Work (Stewardship)

Stewardship End-Results Contracting (Stewardship Agreement) authorizes the Forest Service to enter into agreements for projects that accomplish the following land management goals that may include, among other things:

1. Road and trail maintenance or obliteration to restore or maintain water quality;
2. Soil productivity, habitat for wildlife and fisheries, or other resource values;
3. Setting of prescribed fires to improve the composition, structure, condition, and health of timber stands or to improve wildlife habitat;
4. Removing vegetation or other activities to promote healthy forest stands, reduce fire hazards, or achieve other land management objectives;
5. Watershed restoration and maintenance;
6. Restoration and maintenance of wildlife and fish habitat; and
7. Control of noxious and exotic weeds and reestablishing native plant species.

NOTE: Stewardship credits will be established for all stewardship service work items listed in the Schedule of Items. Stewardship credits are reported earned when service unit is completed and accepted by the Forest Service. Earned stewardship credits are exchanged for forest products removed at the value designated in the SPA at Appendix F - Timber Rates. Earned stewardship credits that exceed the product value are paid for with federal funds. Only identify here the total amount of services which will be exchanged for product value. These amounts can change over the course of agreement operations. Volume adjustments for product value are documented on FS-2400-66 and changes to Services on Progress Reports (PRSC/PRSP).

FS Agreement No:
 Partner Agreement No:
 Project Name:
 Through Modification No:

FINANCIAL PLAN CROSSWALK - CUMULATIVE AGREEMENT ACTIVITY

[Instructions: Complete this form when forest products will be exchanged for services.]

Item No:	Description	Unit	Quantity	Unit Price (not to exceed rate)	Total	Breakdown of Services to be paid for with Forest Service Funds	Breakdown of Services Partner Cost-Share	Breakdown of Services Other Federal	Breakdown of Services to be paid for with Product Value	Units Completed	Date
Stewardship Items (1):						(1)			(1)		
01		Acre			\$0.00						
02		Acre			\$0.00						
03		Acre			\$0.00						
04		Pile			\$0.00						
05	C/B Road Maintenance - Appendix D	Mile	-	-	\$0.00						
06			-	-	\$0.00						
	Partner Indirect Costs (3)	%			\$0.00						
	Support Activities: (2)					Enter In ATSA (1) Cannot Use Retained Receipts					
A	Project Set-Up	Job									
B	Field Trips	Trips									
C	Community Meetings	Meetings									
D	Prescription Writing	Unit									
E	Job Training	Hour									
F	Multi-Party Monitoring	Job									
	Partner Indirect Costs (3)	%									
TOTAL:					\$0.00		\$0.00	\$0.00	\$0.00		

Overview	
FP Column (a): Forest Service Noncash (In-house)	
Other items on the FP not carried onto the Crosswalk (e.g. Preaward Costs)	
Project Grand Total (4)	\$0.00

Forest product total value: \$0.00

Services Exchanged total value: \$0.00

- (1) Enter total of services to be paid for with Forest Service funds or product value into ATSA as total Stewardship Credit Limit.
- (2) Support activities should directly advance the objectives of the project. These activities are funded from Forest Service funds (not retained receipts) or partner contributions.
- (3) Partner Indirect Costs may be incorporated into unit rates or a separate line item. Documentation of the rate must be submitted by the partner to the Forest Service for approval.
- (4) Project grand total on Crosswalk equals cumulative grand total on financial plan(s).

NOTE: Stewardship credits will be established for all stewardship service work items listed in the Schedule of Items. Stewardship credits are reported earned when service unit is completed and accepted by the Forest Service. Earned stewardship credits are exchanged for forest products removed at the value designated in the SPA at Appendix F - Timber Rates. Earned stewardship credits that exceed the product value are paid for with federal funds. Only identify here the total amount of services which will be exchanged for product value. These amounts can change over the course of agreement operations. Volume adjustments for product value are documented on FS-2400-66 and changes to Services on Progress Reports (PRSC/PRSP).

WORKSHEET FOR

FS Non-Cash Contribution Cost Analysis Column

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 determining 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 formulas, 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
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00

Non-Standard Calculation

Total Salaries/Labor		\$0.00
-----------------------------	--	---------------

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
					\$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

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	\$0.00
------------------------------	---------------

Forest Service Overhead Costs				
Current Overhead Rate	Subtotal Direct Costs			Total
		\$0.00		\$0.00
Total FS Overhead Costs				\$0.00

--	--

TOTAL COST	\$0.00
-------------------	---------------

WORKSHEET FOR

FS Cash to the Cooperator Cost Analysis Column

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 determining a line item's cost, e.g. $\text{cost/day} \times \# \text{ of days} = \text{total}$, 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 formulas, e.g. instead of salaries being calculated by $\text{cost/day} \times \# \text{ of days}$, costs may be calculated simply by a contracted value that is not dependent on days worked, such as $1 \text{ employee} \times \$1,200/\text{contract} = \$1,200$. 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
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00

Non-Standard Calculation

Total Salaries/Labor		\$0.00
-----------------------------	--	---------------

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
					\$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

\$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

\$0.00

Non-Standard Calculation

\$0.00

Total Printing **\$0.00**

Other Expenses

Standard Calculation

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

\$0.00

\$0.00

\$0.00

\$0.00

Non-Standard Calculation

Total Other **\$0.00**

Subtotal Direct Costs	\$0.00
------------------------------	---------------

Cooperator Indirect Costs

Current Overhead Rate	Subtotal Direct Costs	# of Units	Total
	\$0.00		\$0.00

\$0.00

\$0.00

Total Coop. Indirect Costs **\$0.00**

TOTAL COST	\$0.00
-------------------	---------------

WORKSHEET FOR

Cooperator Non-Cash Contribution Cost Analy

Use this worksheet to perform the cost analysis that supports the lump sum figures pro
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 i
deleted as needed. The Standard Calculation sections provide a standardized formul
item's cost, e.g. $\text{cost/day} \times \# \text{ of days} = \text{total}$, where the total is calculated automatically.
Calculation sections provide a write-in area for line items that require a calculation form
standardized formulas, e.g. instead of salaries being calculated by $\text{cost/day} \times \# \text{ of days}$
simply by a contracted value that is not dependent on days worked, such as 1 employe
\$1,200. Be sure to review your calculations when entering in a Non-Standard Calculati
explanation of units used to make calculation, e.g. '1 month contract,' on a line below t

Salaries/Labor

Standard Calculation

Job Description		Cost/Day	# of Days	
-----------------	--	----------	-----------	--

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		# of Units	Cost/Unit	
------	--	------------	-----------	--

Non-Standard Calculation

Total Other

Subtotal Direct Costs

\$0.

Cooperator Indirect Costs

Current Overhead Rate	Subtotal Direct Costs		
	\$0.00		

Total Coop. Indirect Costs

TOTAL COST

\$0.00

Analysis Column

provided in the matrix.

Items may be added or
deleted for determining a line
item. The Non-Standard
formula that is other than the
standard, costs may be calculated
as follows: $\text{Rate} \times \$1,200/\text{contract} =$
Total cost, and provide a brief
description of the figures.

Total	
	\$0.00
	\$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

\$0.00

Total	
	\$0.00
	\$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
\$0.00
\$0.00
\$0.00
\$0.00

\$0.00

00

Total
\$0.00
\$0.00

WORKSHEET FOR

Cooperator In-Kind Cost Analysis Column

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 determining a line item's cost, e.g. $\text{cost/day} \times \# \text{ of days} = \text{total}$, 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 formulas, e.g. instead of salaries being calculated by $\text{cost/day} \times \# \text{ of days}$, costs may be calculated simply by a contracted value that is not dependent on days worked, such as $1 \text{ employee} \times \$1,200/\text{contract} = \$1,200$. 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
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00

Non-Standard Calculation

Total Salaries/Labor					\$0.00
----------------------	--	--	--	--	--------

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
					\$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				

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	\$0.00
------------------------------	---------------

TOTAL COST	\$0.00
-------------------	---------------

WORKSHEET FOR

Other Federal Cost Analysis Column

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 determining 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 formulas, 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
					\$0.00
					\$0.00
					\$0.00
					\$0.00
					\$0.00

Non-Standard Calculation

Total Salaries/Labor		\$0.00
-----------------------------	--	---------------

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
					\$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

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	\$0.00
------------------------------	---------------

Forest Service Overhead Costs				
Current Overhead Rate	Subtotal Direct Costs			Total
		\$0.00		\$0.00
Total FS Overhead Costs				\$0.00

--	--

TOTAL COST	\$0.00
-------------------	---------------