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 four (4) financial plan versions and complete. Each four versions require identical information and result in calculations and cost analysis that are the same. Primarily, these versions vary in the way that information is entered into the financial plan matrix. Version 1 (Financial Plan - Long Form - No Program Income) and Version 2 (Financial Plan - Long Form With Program Income) cost analysis data values are automatically entered into the financial plan matrix. Version 3 (Financial Plan - Long Form - No Program Income) and Version 4 (Financial Plan - Long Form With Program Income) require manual entry of the cost analysis data values into the financial plan matrix. 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 1/2 cost analysis tabs.

Definitions for the Matrix Column Headings:

(a) Forest Service Non Cash 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 U.S. Forest Service, but do not include funding for reimbursement of Cooperator expenses.

(b) Forest Service Volunteer Labor (In-Kind) Contribution: This is the value of volunteer labor donated for completion of the project by the Forest Service for which the Forest Service has incurred no expense. Forest Service volunteer agreements (either sponsored or individual) should be used to document the donated services. The value of volunteer labor should be commensurate with local labor rates for similar work.

(c) 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.

(d) 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.

(e) Value of Cooperator In-Kind Contribution: Cooperator in-kind contributions provided toward completion of the project for which the Cooperator has **incurred no expense.** These contributions can be made from the Cooperator or through the Cooperator by other entities and include such items as volunteer labor, donated materials, equipment, supplies, etc. These values are not reimbursable and can only be used to satisfy the Cooperator's matching requirement.

(f) Cooperator Cash to the Forest Service: These are Cooperator cash contributions actually transferred to the

(f) 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).

(g) Cooperator, Third Party Cash Contribution, Federal: This includes cash contributions provided to the Cooperator from another Federal agency for use in the project, for which the Cooperator has incurred no expense. Display these contributions by Cost Element Expenditures.

(h) Cooperator, Thrid Party Noncash Contribution, Federal: Noncash contribution provided to the Cooperator from Federal agencie(s) for use in the project, for which the Cooperator has incurred no expense. Display these contributions by Cost Element Expenditures.

(i) Cooperator, Third Party In-Kind Contribution, Federal: In-kind contribution provided to the Cooperator from Federal 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.

(j) Gross Total Project Value: The sum of all the values provided toward the project without Estimated Gross Program Income taken into consideration.

(k) Estimated Gross Program Income: The gross income estimated to be generated under the project between the effective date of award and completion of the project, such as conference or workshop fees received, rental fees earned from renting real property or equipment acquired with agreement funds, or the sale of commodities or items developed under the project.

(l) Estimated Net Total Project Value: The sum of all the values provided toward the project with Estimated Gross Program Income taken into consideration. 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.

Burden Statement

According to the Paperwork Reduction Act of 1995, an agency may not conduct, or sponsor and a person is not required to respond to a 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.

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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.

USDA Forest Service

FS-1500-17a (VER. XX/XX)
OMB No. 0596-0217

Attachment

USFS Agreement No.
Cooperator Agreement No.

Mod No.

This Financial Plan may not be used to collect funds AND disburse funds on the same agreement. Separate agreements must be used in this situation.

Agreements Financial Plan (Long Form) without Program Income

1. 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)	(e)	(f)	(g)	(h)	(i)	(j)
		Volunteer	Cash		Value of		Third Party			TOTAL
COST ELEMENTS (Direct Costs)	Noncash	Labor (In-Kind)	to Cooperator	Noncash	In-Kind Contributions	Cash to FS	Cash Federal	Noncash Federal	In-Kind Federal	
Salaries/Labor	$0.00	$0.00	$0.00	$0.00	$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	$0.00	$0.00	$0.00	0.00
Equipment	$0.00	$0.00	$0.00	$0.00	$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	$0.00	$0.00	$0.00	0.00
Printing	$0.00	$0.00	$0.00	$0.00	$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	$0.00	$0.00	$0.00	0.00
Other	$0.00	$0.00	$0.00	$0.00	$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	$0.00	$0.00	$0.00	0.00
Cooperator Indirect Costs			$0.00	$0.00						0.00
FS Overhead Assessment	$0.00					$0.00				0.00
Gross Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

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

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		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

Volunteer Labor (In-Kind) 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
					$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

FS Cash to the Cooperator 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.

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
					$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
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		# 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

Cooperator Indirect Costs				
Current Overhead Rate	Subtotal Direct Costs			Total
	$0.00			$0.00
Total Coop. Indirect Costs				**$0.00**

TOTAL COST	$0.00

WORKSHEET FOR

Cooperator Non-Cash 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.

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
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		# 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

Cooperator Indirect Costs				
Current Overhead Rate	Subtotal Direct Costs			Total
	$0.00			$0.00
Total Coop. Indirect Costs				**$0.00**

TOTAL COST	$0.00

WORKSHEET FOR

Value of In-Kind Contributions 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.

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
					$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

Cash to FS Cost Analysis, Column (f)

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
					$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

Third Party Cash Cost Analysis, Column (g)

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 - Federal					
Job Description		Cost/Day	# of Days		Total
					$0.00
					$0.00
					$0.00
					$0.00
					$0.00
Non-Standard Calculation - Federal					

Total Salaries/Labor - Federal	$0.00

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

Total Travel - Federal	$0.00

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

Total Equipment - Federal	$0.00

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

Total Supplies/Materials - Federal	$0.00

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

Total Printing - Federal	$0.00

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

Total Other - Federal	$0.00

Subtotal Direct Costs	$0.00

TOTAL COST	**$0.00**

WORKSHEET FOR

Third Party Noncash Cost Analysis, Column (h)

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 - Federal

Job Description		Cost/Day	# of Days		Total
					$0.00
					$0.00
					$0.00
					$0.00
					$0.00

Non-Standard Calculation - Federal

Total Salaries/Labor - Federal		$0.00

Travel

Standard Calculation - Federal

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

Non-Standard Calculation - Federal

Total Travel - Federal		$0.00

Equipment

Standard Calculation - Federal

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

$0.00
$0.00

Non-Standard Calculation - Federal

Total Equipment - Federal		$0.00

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

Total Supplies/Materials - Federal		$0.00

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

Total Printing - Federal		$0.00

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

Total Other - Federal		$0.00

Subtotal Direct Costs	$0.00

TOTAL COST	**$0.00**

WORKSHEET FOR

Third Party In-Kind Cost Analysis, Column (i)

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 - Federal

Job Description		Cost/Day	# of Days		Total
					$0.00
					$0.00
					$0.00
					$0.00
					$0.00

Non-Standard Calculation - Federal

Total Salaries/Labor - Federal					$0.00

Travel

Standard Calculation - Federal

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

Non-Standard Calculation - Federal

Total Travel - Federal					$0.00

Equipment

Standard Calculation - Federal

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

$0.00
$0.00

Non-Standard Calculation - Federal

Total Equipment - Federal		$0.00

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

Total Supplies/Materials - Federal		$0.00

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

Total Printing - Federal		$0.00

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

Total Other - Federal		$0.00

Subtotal Direct Costs	$0.00

TOTAL COST	**$0.00**

U.S. Forest Service

OMB 0596-0217
FS-1500-17A

Attachment:

USFS Agreement No.:

Cooperator Agreement No.:

Mod. No.

This Financial Plan may not be used to collect funds AND disburse funds on the same agreement.
Separate agreements must be used in this situation.

Agreements Financial Plan (Long Form) with Program Income

1. 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)	(e)	(f)	(g)	(h)	(i)	(j)
		Volunteer	Cash		Value of		Third Party			GROSS
COST ELEMENTS (Direct Costs)	Noncash	Labor (In-Kind)	to Cooperator	Noncash	In-Kind Contributions	Cash to FS	Cash Federal	Noncash Federal	In-Kind Federal	TOTAL BY LINE
Salaries/Labor	$0.00	$0.00	$0.00	$0.00	$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	$0.00	$0.00	$0.00	0.00
Equipment	$0.00	$0.00	$0.00	$0.00	$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	$0.00	$0.00	$0.00	0.00
Printing	$0.00	$0.00	$0.00	$0.00	$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	$0.00	$0.00	$0.00	0.00
Other										0.00
Subtotal	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	0.00
Cooperator Indirect Costs			$0.00	$0.00						0.00
FS Overhead Assessment	$0.00					$0.00				0.00
Gross Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

PROGRAM INCOME (PI): CONTRIBUTIONS AND DEDUCTIVE ALTERNATIVE

(m) Estimated Gross Program Income **(enter a number)**

FOREST SERVICE EXPENSES	Expenses Subject to PI	$0.00	**PI SUMMARY:** Estimated Cooperator cash reduction on expenses subject to PI	#DIV/0!
	% of PI applied to Expenses	#DIV/0!	Estimated FS cash reduction on expenses subject to PI	#DIV/0!
	FS Net Project Expense	#DIV/0!	Estimated total amount FS will reimburse Cooperator from Cooperator invoice	#DIV/0!
			Estimated number of invoices **(enter a number, if known)**	
COOPER-ATOR EXPENSES	Expenses Subject to PI	$0.00	Recommended PI deduction rate (to be used on invoices to determine amount FS owes. Total dollar amount (in the aggregate) can not exceed amount in column c, gross total less PI received). Any funds that would otherwise be FS PI share are to be retained by and used by Coop in future project(s) with the FS.	#DIV/0!
	% of PI applied to Expense	#DIV/0!		
	Coop. Net Project Expense	#DIV/0!		

(n) Estimated Net Total Value $ -

U.S. Forest Service

OMB 0596-0217
FS-1500-17A

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

USDA Forest Service

FS-1500-17a (VER. XX/XX)
OMB No. 0596-0217

Attachment:

USFS Agreement No.:

Cooperator Agreement No.:

Mod No.

This Financial Plan may not be used to collect funds AND disburse funds on the same agreement. Separate agreements must be used in this situation.

Agreements Financial Plan (Long Form) without Program Income

1. 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)	(e)	(f)	(g)	(h)	(i)	
							Third Party			
COST ELEMENTS (Direct Costs)	Noncash	Volunteer Labor (In-Kind)	Cash to Cooperator	Noncash	Value of In-Kind Contributions	Cash to FS	Cash Federal	Noncash Federal	In-Kind Federal	(j) TOTAL
Salaries/Labor										0.00
Travel										0.00
Equipment										0.00
Supplies										0.00
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	$0.00	$0.00	0.00
Cooperator Indirect Costs										0.00
FS Overhead Assessment										0.00
Gross Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

Matching Costs Determination	
Total Forest Service Share = (a+b+c)/(j) = (k)	(k) #DIV/0!
Other Federal Contribution = (g)+(h)+(i)/(j) = (l)	(l) #DIV/0!
Total Federal Share = (k+l) = (m)	(m) #DIV/0!
Total Cooperator Share [(d+e+f)/(j) = (o)	(n) #DIV/0!
Total (m+n) = (o)	(o) #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)-(k), should provide a cost analysis of the corresponding matrix columns, (a)-(g), above, e.g. matrix column (a) *FS Noncash 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)

FS Noncash Contribution

Column (b)

FS Volunteer Labor (In-Kind) Contribution

Column (c)

FS Cash to the Cooperator

Column (d)

Cooperator Noncash Contribution

Column (e)

Cooperator Value of In-Kind Contributions

Column (f)

Cooperator Cash to the FS

Column (g)

Cooperator, Third Party Cash Contribution, Federal

Column (h)

Cooperator, Third Party Noncash Contribution, Federal

Column (i)

Cooperator, Third Party In-Kind Contribution, Federal

FS-1500-17a (VER. XX/XX)
OMB No. 0596-0217

Attachment:

USFS Agreement No.: Mod. No.

Cooperator Agreement No.:

This Financial Plan may not be used to collect funds AND disburse funds on the same agreement. Separate agreements must be used in this situation.

Agreements Financial Plan (Long Form) with Program Income

1. 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)	(e)	(f)	(g)	(i)	(k)	
							Third Party			
COST ELEMENTS (Direct Costs)	Noncash	Volunteer Labor (In-Kind)	Cash to Cooperator	Noncash	Value of In-Kind Contributions	Cash to FS	Cash Federal	Noncash Federal	In-Kind Federal	(l) GROSS TOTAL BY LINE
Salaries/Labor										0.00
Travel										0.00
Equipment										0.00
Supplies										0.00
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	$0.00	$0.00	0.00
Cooperator Indirect Costs										0.00
FS Overhead Assessment										0.00
Gross Total	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00

PROGRAM INCOME (PI): CONTRIBUTIONS AND DEDUCTIVE ALTERNATIVE

(m) Estimated Gross Program Income **(enter a number)**

FOREST SERVICE EXPENSES	Expenses Subject to PI	$0.00	**PI SUMMARY:** Estimated Cooperator cash reduction on expenses subject to PI	#DIV/0!
⇨	% of PI applied to Expenses	#DIV/0!	Estimated FS cash reduction on expenses subject to PI	#DIV/0!
	FS Net Project Expense	#DIV/0!	Estimated total amount FS will reimburse Cooperator from Cooperator invoice	#DIV/0!
			Estimated number of invoices **(enter a number, if known)**	
COOPER-ATOR EXPENSES	Expenses Subject to PI	$0.00	Recommended PI deduction rate (to be used on invoices to determine amount FS owes. Total dollar amount (in the aggregate) can not exceed amount in column c, gross total less PI received). Any funds that would otherwise be FS PI share are to be retained by and used by Coop in future project(s) with the FS.	#DIV/0!
⇨	% of PI applied to Expense	#DIV/0!		
	Coop. Net Project Expense	#DIV/0!		

(n) Estimated Net Total Value $ -

Matching Costs Determination	
Total Forest Service Share = (a+b+c)/(j) = (k)	(o) #DIV/0!
Other Federal Contribution = (g)+(h)+(i)/(j) = (l)	(p) #DIV/0!
Total Federal Share = (k+l) = (m)	(q) #DIV/0!
Total Cooperator Share [(d+e+f) / (j) = (o)	(r) #DIV/0!
Total (m+n) = (o)	(s) #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)-(l), should provide a cost analysis of the corresponding matrix columns, (a)-(k), above, e.g. matrix column (a) *FS Noncash Contribution* should be analyzed under block (a), below, and matrix column (b) FS I*n-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)

FS Noncash Contribution

Column (b)

FS Volunteer Labor (In-Kind) Contribution

Column (c)

FS Cash to the Cooperator

Column (d)

Cooperator Noncash Contribution

Column (e)

Cooperator Value of In-Kind Contributions

Column (f)

Cooperator Cash to the FS

Column (g)

Cooperator, Third Party Cash Contribution, Federal

Column (i)

Cooperator, Third Party Noncash Contribution, Federal

Column (k)

Cooperator, Third Party In-Kind Contribution,

Federal