# Forest Service Handbook 2409.19 – Renewable Resources Handbook

# Chapter 10 – Knutson-Vandenberg Sale Area Program Management Handbook

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**Duration:** This amendment is effective until superseded or removed.

**Approved:** TINA JOHNA TERRELL, Associate Deputy Chief, NFS

**Date approved:** January 3, 2022

**Explanation of changes:** Following is an explanation of the changes throughout the document by section.

**Chapter 10**: Throughout the chapter recodes, reformats, and organizes direction. Replaces K-V (Knutson-Vandenberg fund) with CWKV (Cooperative Work, Knutson-Vandenberg, Sale Area Projects). Also replaces any references to ATSA (Automated Timber Sale Accounting) with FPFS (Forest Products Financial System).

**Sections 10.1 - 10.5**: Establishes codes, captions, and sets forth direction for Authority, Objective, Policy, Responsibility, and Definition sections, previously set out in the Zero Code.

**Section 10.6**: Establishes code, caption, and sets forth direction for Cross-References for the CWKV and CWK2 Funds, previously set-out in the Zero Code.

**Section 11**: Adds direction on CWKV funds collected for use outside the sale area.

**Section 11.24**: Establishes code, caption, and sets forth direction for Wildlife Management.

**Section 11.3**: Adds direction for construction, maintenance of facilities or purchase of equipment not within the boundary of a specific sale.

**Section 11.5**: Clarifies both the timing of extension requests and coordination that is necessary when starting CWKV work prior to sale closure.

**Section 12**: Addresses required reforestation after salvage operations and includes reference to the National Forest Management Act (NFMA) of 1976 as the basis for required reforestation. Adds clarification about soil treatments and whether they are considered required reforestation or KV-Other activities.

**Section 13**: Changes Exhibit 01 to a modern appearance. Adds clarification to Exhibit 02 examples of Fisheries, Watershed, Wildlife and Road Maintenance Activities.

**Section 13.5**: Includes direction that prohibits collections of CWKV funds on stewardship contracts or agreements.

**Section 13.7**: Removes direction that was repetitive from other handbooks.

**Section 14**: Provides additional clarification on the appropriateness of using CWKV funds versus being a purchaser responsibility.

**Section 16**: Establishes code, caption, and sets forth direction for Collection of Funds, previously set out in chapter 30.

**Section 16.1**: Establishes code, caption, and sets forth direction for Associated Costs and Collections, previously set out in chapter 30. Includes language on the collection of CWKV funds for use outside the sale area and when those funds can be converted to CWK2.

**Section 16.11**: Establishes code, caption, and sets forth direction for SAI (Sale Area Improvement) Plan Activity Unit Cost and Inflation, previously set out in chapter 30. Removes reference to unemployment compensation, workman’s compensation, and facilities assessments.

**Section 16.12**: Establishes code, caption, and sets forth direction for Program Support, previously set out in chapter 30.

**Section 16.12a**: Establishes code, caption, and sets forth direction for Program Support Cost, previously set out in chapter 30.

**16.12b**: Establishes code, caption, and sets forth direction for Program Support Deposits, previously set out in chapter 30.

**Section 16.13**: Establishes code, caption, and sets forth direction for Calculations Per Sale Area Improvement Plan, previously set out in chapter 30.

**Section 16.2**: Establishes code, caption, and sets forth direction for Documenting Sale Area Improvement and CWKV Collection Plan, previously set out in chapter 30.

**Section 16.21**: Establishes code, caption, and sets forth direction for use of Form FS-2400-0050A, previously set out in chapter 30. Includes more clarity around when the SAI plan is developed and the process in FACTS. Replaces in Exhibit 01 the old FS-2400-50 form with the revised FS-2400-0050A Sale Area Improvement and K-V Collection Plan. Adds details to the instructions to aid the user.

**Section 16.22**: Establishes code, caption, and sets forth direction for Narrative Statements, previously set out in chapter 30. Removes the example narrative from Section 31.22, Exhibit 01. Removes Exhibit 01 from Section 31.22a, as these calculations are done automatically in FACTS. Describes the components of the cost computations.

**Section 16.22a**: Establishes code, caption, and sets forth direction for Cost Computations, previously set out in chapter 30.

**Section 16.22b**: Establishes code, caption, and sets forth direction for Inflation Rate, previously set out in chapter 30.

**Section 16.22c**: Establishes code, caption, and sets forth direction for Forest Collection Rate, previously set out in chapter 30.

**Section 16.23**: Establishes code, caption, and sets forth direction for Sale Area Improvement Plan Map; previously set out in chapter 30.Provides clarification that CWKV projects within the sale area boundary must be shown on a map.

**Section 16.24**: Establishes code, caption, and sets forth direction for Use of Base Rates, previously set out in chapter 30.

**Section 16.24a**: Establishes code, caption, and sets forth direction for Sales with Scheduled Rate Redeterminations, previously set out in chapter 30.

**Section 16.25**: Establishes code, caption, and sets forth direction for Determination of Stumpage Available for CWKV Financing, previously set out in chapter 30.

**Section 16.26**: Establishes code, caption, and sets forth direction for Determination of Funded Activities, previously set out in chapter 30.

**Section 16.3**: Establishes code, caption, and sets forth direction for Annual Review of Sale Area Improvement Plans, previously set out in chapter 30. Adjusts timeframe for when the annual review of SAI plans must be completed. Includes direction for how to handle CWKV funds collected for use outside the sale area.

**Section 17**: Establishes code, caption, and sets forth direction for Accounting Techniques, previously set out in chapter 30.

**Section 17.1**: Establishes code, caption, and sets forth direction for CWKV Pool and Tracking of CWKV Funds, previously set out in chapter 30.

**Section 17.2**: Establishes code, caption, and sets forth direction for Annual Review and Report of the CWKV Balance, previously set out from chapter 30. Removes references to stewardship contracting. Includes direction regarding CWKV funds collected for use outside the sale area. Replaces December 15th with the date set forth in the year end reporting letter.

**Section 17.21**: Establishes code, caption, and sets forth direction for Format for Annual CWKV Balance Review, previously set out in chapter 30. Removes the old forms from Exhibit 01-02 and replaces with updated versions.

**Section 17.22**: Establishes code, caption, and sets forth direction for Format for CWKV Plan Profiles, Parts A and B, previously set out in chapter 30.

**Section 17.3**: Establishes code, caption, and sets forth direction for Activity Tracking, previously set out in chapter 30.

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### 10.1 - Authority

1. The Knutson-Vandenberg Act (K-V) of June 9, 1930 (Title 16 United States Code 576-576b (16 U.S.C. 576-576b); 46 Stat. 527), as amended by the National Forest Management Act (NFMA) of 1976 (16 U.S.C. 1600 (note)) (FSM 1011). The latter is the authority for requiring purchasers of National Forest timber to make deposits to finance Sale Area Improvement (SAI) activities needed to protect and improve the future productivity of the renewable resources of forest lands on timber sale areas. Activities include SAI operations, maintenance and construction, reforestation, stand improvement, range, wildlife and fish habitat, soil and watershed, and recreation.
2. Public Law 109-54 of August 2, 2005; Title IV General Provisions, Sec. 412. This further amended the K-V Act to allow the collection and use of K-V funds for watershed restoration, wildlife habitat improvement, control of insects, disease, and noxious weeds, community protection activities, and the maintenance of forest roads within the Forest Service Region in which the timber sale occurred, provided that such activities may be performed through the use of contracts, forest product sales, and cooperative agreements. This amendment resulted in the creation of two K-V programs within the K-V fund: CWKV (Cooperative Work, Knutson-Vandenberg, Sale Area Projects) and CWK2 (Cooperative Work, Knutson-Vandenberg, Regional Projects). Definitions for each program are found in section 10.5. Unless noted, in this chapter, authorities, objectives, policy, responsibilities, and definitions apply to both of these programs.
3. Comptroller General Decision B-67619, dated December 3, 1947. This decision confirms Forest Service authority to pay for indirect costs (overhead, program management, and support services) from K-V funds.
4. Comptroller General Decision B-124729, dated September 14, 1955. This decision confirms Forest Service authority to pool funds by Proclaimed National Forest and notes that funds in excess of needs must be returned to the U.S. Treasury.
5. The Twenty-Five Percent Fund Act of 1908 (16 U.S.C. 500; 35 Stat. 252, as amended). This considers all money collected for SAI to be the same as money received from the sale of National Forest timber for the purposes of payments to the States.

### 10.2 - Objectives

The objectives of the CWKV program are to reestablish, protect, and improve the production of renewable resources on timber sale areas through the collection and efficient use of the fund. The program allows for performing reforestation, stand improvement, community protection, maintenance of forest roads, watershed restoration, wildlife habitat improvement, control of insects, disease, and noxious weeds activities. CWKV funding may also be appropriate for recreation and rangeland management and engineering activities. (sections 11.21,11.22, and 13 Exhibit 02).

### 10.3 - Policy

1. CWKV activities must be consistent with direction established in land and resource management plans and identified in environmental documents developed in accordance with the National Environmental Policy Act (NEPA) of 1969 requirements (FSM 1950 and FSH 1909.15).
2. CWKV activities must be carried out only on Proclaimed National Forest (PNF) lands administered in accordance with the laws, rules, and regulations applicable to National Forest System lands.
3. All CWKV Sale Area Improvement activities must be planned using an interdisciplinary process that considers all resources. Evaluate long-term environmental, social, and economic benefits, as well as national priorities and applicable laws, within the context of these resources in setting priorities for CWKV activities. When regeneration harvests are made, first priority is for the accomplishment of required reforestation activities.
4. The proper use and management of CWKV funds must be assessed as a normal part of the Regional and Forest renewable resource program and activity reviews.
5. When determining the amount of CWKV to collect on timber sales, coordinate the funding needs with other needs, such as the National Forest Fund, Brush Disposal deposits, the salvage sale fund, timber sale pipeline restoration fund or Tripartite Land Exchange.
6. The CWKV fund may be used for payment of program support which includes indirect costs (Comptroller General Decision B-67619, December 3, 1947).
7. The annual review of the CWKV cash balance is mandatory. Excess CWKV collections should be converted to CWK2, for funding appropriate activities.
8. The only circumstances under which excess CWKV balances may not be returned to the U.S. Treasury or converted to CWK2 are when any one of the two following situations exist and exceptions have been approved in writing by the Chief (sec. 10.412):
9. Excess CWKV balances are transferred from the CWKV appropriation to another appropriation under authority of 7 U.S.C. 2257 (Interchangeability of funds for miscellaneous expenses and general expenses).
10. Excess CWKV fund balances have been advanced for emergency fire-fighting purposes under authority of 16 U.S.C. 556d or when excess funds have been transferred for emergency firefighting purposes under the authority of the relevant year’s appropriation act.
11. The use of CWKV funds for the construction of facilities (included but not limited to warehouses, gas houses, and tree coolers) must be identified in long range facilities plans, reviewed for technical adequacy, and certified that the funds have been collected and are being expended properly (sec. 13.7).
12. The Forest Service Activity Tracking System (FACTS) is the mandatory database of record for the preparation and revision of all SAI plans and the tracking and reporting of all CWKV. Except on qualified salvage sales, $0.25/CCF, $0.50/MBF, or equivalent, is the minimum rate to be collected for deposit to the National Forest Fund (NFF). For Christmas trees, the minimum rate to be collected for deposit to NFF is $1.00 per tree.
13. Forest botanical products (boughs, mushrooms, fungi, flowers, seeds, roots, bark, leaves, and other vegetation) are covered under special legislation (16 U.S.C. 528 note), and must be expended and distributed in accordance with the law. It is unlawful to collect CWKV funds on the sale of these products.
14. Use the SAI plan to document and support the collection of CWKV funds and CWKV for use outside the sale area.
15. The CWKV funds must be obligated within 5 years of sale closure or contract termination, whichever occurs first, unless an extension is approved by the Regional Forester. This authority may be delegated in writing to the Line Officer with the authority to sign the NEPA document(s) authorizing the project(s) (sec. 10.421 para. 8-9).
16. In FACTS, unfunded activities at sale closure must have the Fund Code changed to something other than CWKV or it will have a negative impact on the Annual Balance Analysis. All SAI plan proposed activities that are unlikely to be funded with CWKV due to low sale value should be retained in project records for future consideration for funding with other sources. For additional direction related to determination of funded activities, see section 16.26.
17. The final SAI plan (which is normally prepared just prior to sale closure or the contract termination date, whichever is earlier) must only include CWKV funded activities. The completed SAI plan includes the following components:
18. Form FS 2400-0050A, approved by the appropriate Line Officer,
19. A narrative supporting the activities listed on the form, and
20. An SAI plan map.

### 10.4 - Responsibility

#### 10.41 - Chief

The Chief reserves the authority to:

1. Set the minimum rate for the deposit to the National Forest Fund in any sale, except on qualified salvage sales.
2. Determine when excess CWKV funds should be retained rather than returned to the U.S. Treasury (sec. 10.3, para. 7 and 8).

#### 10.42 - Director of Forest Management

It is the responsibility of the Director of Forest Management to:

1. Coordinate and manage the CWKV national program.
2. Provide leadership, technical direction, and oversight of the CWKV program.
3. Annually review excess collection transfers and returns to the U.S. Treasury in cooperation with the Financial Management and Program and Budget Analysis staffs.
4. Conduct integrated periodic trust fund reviews in coordination with other resource, budget, and fiscal staffs.
5. Provide no later than November 15 of each year the national collection rate for program support and inflation factor to use in the:
6. Development and revision of SAI plans, and
7. Planning of CWKV activities.
8. Evaluate spending authority to determine if there are any excess CWKV funds and take the appropriate action.

##### 10.42a - Other Resource Staff Directors

The Directors of Recreation, Heritage and Volunteer Resources (RHVR) and Watershed, Fish, Wildlife, Air, and Rare Plants (WFWARP) have the responsibility to assist the Director of Forest Management in the coordination and management of the CWKV and CWK2 programs, and provide technical guidance to the Deputy Chief for the National Forest System (NFS), Regional Foresters, and specialists concerning the CWKV and CWK2 programs for resource activities.

##### 10.42b - Albuquerque Service Center, Budget and Finance

The responsibility of the Albuquerque Service Center (ASC) is to:

1. Provide technical guidance on appropriation use and accounting to the Deputy Chiefs for Business Operations and NFS and Regional Foresters concerning the CWKV and CWK2 programs for resource activities.
2. Conduct reviews and appraisals of fiscal and accounting operations of the CWKV and CWK2 programs. These reviews may be a part of the general financial reviews or done in coordination with trust fund reviews performed by the Forest Management staff (sec. 10.41, para 2).
3. Transfer excess CWKV balances to the U.S. Treasury each year by June 30.
4. Review excess collection transfers and returns to the U.S. Treasury in cooperation with the staff of Forest Management, Strategic Planning, and Budget and Accountability.

##### 10.42c - Director of [Strategic Planning, Budget, and Accountability](http://fsweb.wo.fs.fed.us/results/) (SPBA)

It is the responsibility of the Director of SPBA to:

1. Review excess collection transfers and returns to the U.S. Treasury, in cooperation with the ASC Budget and Finance and Forest Management staffs, each year.
2. Provide apportionment authority for obligating CWKV funds.
3. Participate in trust fund reviews performed by the Forest Management staff.

#### 10.43 - Regional Foresters

It is the responsibility of each Regional Forester to:

1. Advise Forest Supervisors on the resolution of questions concerning the appropriate use of CWKV funds.
2. Delegate oversight management responsibility of the CWKV program to a Regional staff director.
3. Establish direction for the Forest Supervisors’ annual reviews of the CWKV balance to determine if reported financial information is reasonable and consistent with historical workloads, costs, and follow up on any identified discrepancies (sec. 18.2).
4. Ensure that Regional obligations stay within budget authorities.
5. Develop and review the Forest collection rates for program support each year, prior to the completion of the annual balance analysis (FSH 2409.19 ch. 90 sec. 90.14). Establish specific guidelines as to which CWKV funded activities may be eligible for an extension after 5 years from sale closure or contract termination, whichever comes first, but not to exceed 10 years in accordance with section 11.6.
6. Approve extension requests to spend CWKV funds after 5 years from sale closure or contract termination, whichever comes first, but not to exceed 10 years total from sale closure or termination. The authority to grant extensions based upon the established guidelines may be delegated in writing to the Line Officer who has the authority to approve the associated NEPA documents.
7. Review Forest CWKV cash balances. Excess CWKV collections identified by the Forest may be available to convert to CWK2 funds.
8. Approve, on a case-by-case basis, the use of accelerated CWKV collection formulas.
9. Perform periodic trust fund reviews on units within their Region.

#### 10.44 - Forest Supervisors

It is the responsibility of the Forest Supervisor to:

1. Develop SAI plans for timber sales in accordance with land and resource management plan objectives.
2. Approve SAI plans within their authority to sign the associated NEPA document(s). This authority may be delegated to the District Ranger authorized to sign the associated NEPA document(s) (FSM 2404.28).
3. Set priorities for CWKV work utilizing the recommendations of an interdisciplinary team on individual sales in addition to the accomplishment of required reforestation. This authority may be delegated to the District Ranger for sales within the Ranger’s delegated authority (FSM 2404.28).
4. Make an annual review of CWKV balances by Proclaimed National Forest(s) to ensure:
5. There are sufficient funds to do the work planned,
6. Excess CWKV collections are identified, and
7. A report is made to the Regional Forester (sec. 17.2).
8. Ensure that CWKV funds are collected in accordance with direction for all sales within their authority that have SAI plans.
9. Apply to SAI plans annually the current national collection rate for program support and inflation rate provided by the Washington Office plus the rate determined for the Forest, if the Forest calculates a collection rate.
10. Ensure that the Forest collects sufficient cash to cover all costs associated with the implementation of a project (sec. 16.11 and 16.12).
11. Perform periodic field assistance trips, CWKV fund reviews, and training on units within the Forest(s).
12. Prior to approval, verify that the SAI plans and revisions contain form FS-2400-0050A, a narrative statement supporting each project, and a SAI plan map (sec. 16.2).

#### 10.45 - District Rangers

It is the responsibility of the District Ranger to:

1. Develop SAI plans for timber sales in accordance with land and resource management plan objectives.
2. Approve SAI plans within their delegated authority (FSM 2404.28).
3. Set priorities for non-required reforestation CWKV funded work utilizing the advice of an Interdisciplinary Team (IDT).
4. Ensure CWKV activities listed in SAI plans are clearly related to needs identified in NEPA documentation (sec. 11.1).
5. Prior to approval, verify that the SAI plans and revisions contain form FS-2400-0050A, a narrative statement supporting each project, and a SAI plan map (sec. 16.2).
6. Consult with the Forest Supervisor to resolve any questions of appropriate use of CWKV funds.
7. Review SAI plans each year. If needed in order to ensure that programmed work is financed, propose revisions of SAI plans to the appropriate Line Officer who was authorized to sign the associated NEPA document(s) for all active sales in their District before the closing of all sales or contract termination, whichever occurs first.
8. Ensure that CWKV funds are collected in accordance with direction for all sales within their authority that have SAI plans.

#### 10.46 - Interdisciplinary Teams

It is the responsibility of the Interdisciplinary Team (IDT) for the project being planned (FSM 1950.1) to:

1. Identify and analyze the SAI activities needed to reestablish, protect, and improve the future productivity of the renewable resources of forest lands on timber sale areas.
2. Identify those needs which may not be met through changes in sale area design or by purchaser contract requirements as potential CWKV work.
3. Recommend priorities for non-required CWKV work to the Line Officer.
4. Provide cost information and support development of narratives, maps, and other necessary information to develop the SAI plan.

### 10.5 - Definitions

Definitions unique to Knutson-Vandenberg Sale Area Program Management include:

Community Protection Activity. Hazardous fuels reduction work performed in the Wildland/Urban Interface. Examples of hazardous fuels reduction activities are prescribe burning, thinning, and piling and burning.

Contract Termination Date. The date established by the timber sale contract when all harvest and associated activities must be completed. See FSH 2409.15, chapter 30.

CWKV Activity. An activity for which Cooperative Work, Knutson-Vandenberg, Sale Area Projects (CWKV) funds are expended. The activity must be within both the timber sale area boundary and CWKV collection boundary and be an appropriate use of CWKV funds per sections 12 and 13.

CWKV Collection. A collection made from timber sale receipts to fund an activity listed on the approved SAI plan for that timber sale.

CWKV Collection Boundary. The boundary within which CWKV funds may be collected and CWKV activities implemented. The CWKV collection boundary may be the same as the sale area boundary but must never extend outside the sale area boundary.

CWKV for Use Outside the Sale Area Collection. A collection made from a timber sale for the purpose of funding Cooperative Work, Knutson-Vandenberg, Regional Projects (CWK2) within that Region. CWKV collections that are meant to be used specifically outside the sale area are noted as such on the SAI plan, FS 2400-0050A, Lines 21 and 23. These collections are converted to CWK2 after sale closure and then may be spent outside the sale area.

CWKV Program. The program that applies to activities that are identified on SAI plans. CWKV collections are made from the timber sale to fund these activities.

Eligible CWKV Activity. Work is deemed eligible for CWKV funding if it is consistent with legal authorities and appropriate to be accomplished with CWKV funding in accordance with FSH 2409.19 sections 12, 13, 22, and 23 of this handbook.

Excess CWKV funds. CWKV funds declared unneeded to meet the needs of SAI plans from timber sales within the Region. These funds are returned to the Regional Office for use as CWK2 within the Region where the funds were collected.

Funded CWKV Activity. A CWKV activity must be termed CWKV funded if on an SAI plan for a specific sale there is sufficient stumpage available to finance the proposed activity (section 16.25).

Geographic Information. On the SAI plan, the coordinates where the activities are located.

Mitigation. In regard to use of CWKV funds, mitigation is defined as any additional activity that is required to be performed in order for the activity that the CWKV project is related to occur. For example, in order to harvest timber, one or more post-sale activities have to be performed. If the post-sale activities are not performed, then the timber harvest may not take place. CWKV funds may not be used to perform mitigation.

National Collection Rate for Program Support. A rate calculated and provided by the Washington Office that is utilized in all SAI, Brush Disposal (BD), and Salvage Sale Funds (SSF) plans to ensure sufficient funds are collected for program support costs. The project cost is multiplied by the National Collection Rate for program support to determine the total collections necessary to finance the project and program support (sec. 10.42).

Non-required / Appropriate CWKV Activities. Management activities in the resource areas of timber, recreation, visuals, wildlife, range, fisheries, soils, water, community protection activities, road maintenance (that is not the responsibility of the timber sale purchaser), and invasive species control. “Non-essential” and “KV-other” are synonymous with non-required. (See FSH 6509.11g - Service Wide Appropriation Use Handbook.)

Proclaimed Unit. The term “Proclaimed National Forest” means the Congressional designations of a National Forest or National Grassland and their boundaries, as opposed to a “National Forest Unit,” which means one of a number of management units of the National Forest System as determined by the Secretary of Agriculture. National Forest Units are more commonly referred to as Administrative National Forests, and may consist of one or more, or parts of one or more, Proclaimed National Forests. The term “Proclaimed Unit” is a term used in the Forest Products Financial System (FPFS) that refers to a Proclaimed National Forest. Each Proclaimed Unit is assigned a unique three- or four-digit code. FPFS uses the Proclaimed Unit to track receipts and deposits for the Proclaimed National Forest. Proclaimed Unit and Proclaimed National Forest used in this manner are synonymous. In the accounting system, transactions that require the recording of Proclaimed Units/Proclaimed National Forests utilize the reporting category field for that purpose.

Program Support. Costs that may not be readily identified with a specific activity and which include:

1. All Regional Office direct costs such as program management, silviculturist, geneticist, biologist, and the associated costs of those positions.
2. All Washington Office direct costs such as program management, silviculturist, geneticist, biologist, and the associated costs of those positions.

Regional KV (CWK2). This fund consists of Forest-level funds declared excess to their needs that are transferred to the Regional pool allowing Regional priorities to be funded.

Required CWKV Activities. Activities needed to ensure reforestation of harvested areas following the timber sale. “Required” is synonymous with “essential” (sec. 10.3).

Road Maintenance. The upkeep of the entire Forest transportation facility, including surface and shoulders, parking and side areas, structures, and such traffic-control devices as are necessary for its safe and efficient utilization. (Title 36 Code of Federal Regulations Part 212.1(i) (36 CFR 212.1 (i)).

Sale Area Improvement (SAI) Plan and CWKV Collection Plan. The document (FS-2400-0050A) part of the timber sale contract that list by priority, unit cost, expected inflation rate, and unit of measure, the eligible activities for CWKV funding within the sale area or collection boundary. The plan includes required and non-required CWKV activities and is generated in FACTS (sec. 10.3).

Sale Area Improvement (SAI) Plan Project Costs. Direct costs which usually occur at the District level and are readily identified with a particular on-the-ground project or activity; for example, the cost of supplies and materials; contracts; contract supervision; equipment use; training; travel; and salary and benefits for project personnel. Occasional activities, such as the construction of a tree cooler that is not readily identified with a particular CWKV on-the-ground activity, may be included as a SAI plan project cost.

Sale Closure Date. The date the letter is signed notifying the purchaser that the sale is closed after all contract requirements have met Forest Service standards.

Unfunded CWKV Activity. A CWKV activity on an SAI plan for a specific sale for which there is insufficient stumpage available to finance the proposed project (sec. 16.25). Prior to sale closure, or contract termination, whichever occurs first, an eligible CWKV activity may move between being funded or unfunded as receipts, national program support costs, project costs, priorities, or other factors change. At the time of sale closure, or contract termination, whichever occurs first, however, an activity’s status as funded or unfunded is frozen and cannot change.

Work Activity. Two-digit code used to track and report accomplishments listed in the SAI plan. See sec. 16.21 of this handbook for codes and descriptions.

### 10.6 - Cross-References

The following chapters of manuals and handbooks contain the direction necessary to fully carry out CWKV fund direction.

|  |  |
| --- | --- |
| **Topic** | **FSM and FSH Reference** |
| Environmental Policy and Procedures | FSM 1950 - Environmental Policy and Procedures  FSH 1909.15 - National Environmental Policy Act Handbook |
| Timber Sale Area Boundary | FSH 2409.18 - Timber Sale Preparation Handbook, section 54.2 |
| Base Rates | Title 36 Code of Federal Regulations Part 223.61  (36 CFR 223.61)  FSH 2409.18 - Timber Sale Preparation Handbook, section 54.2 |
| Appropriation Use | FSH 6509.11g - Service-wide Appropriation Use Handbook |
| Invasive Species Management | FSM 2900 - Invasive Species Management |
| Cost Allocation, Cost Pools, Collection rate for Program Support | FSH 1909.13 - Program Development and Budgeting Handbook |
| Silvicultural Practices | FSM 2470 - Silvicultural Practices  FSH 2409.17 - Silvicultural Practices Handbook |
| Recreation | FSM 2300 - Recreation, Wilderness, and Related Resource Management |
| Wildlife Fish and Sensitive Plants | FSM 2600 - Wildlife Fish and Sensitive Plant Habitat Management |
| Watershed and Soils | FSM 2500 - Watershed and Air Management |
| Insect and Disease | FSM 3400 - Forest Health Protection |
| Fire Management | FSM 5100 - Wildland Fire Management |
| Engineering | FSM 7300 - Building and Other Structures  FSM 7700 - Travel Management  FSH 7709.59 - Road System Operations and Maintenance Handbook |

## 11 - DEVELOPMENT OF SALE AREA IMPROVEMENT PLANS

Except as provided in section 11.5 and to the extent that SAI needs have been identified, each proposed timber sale that has identified SAI activities must have an SAI plan, which identifies protection and improvement needs for the future productivity of the renewable resources of forest lands in the sale area. The identification of these needs arises from environmental analysis of the proposed sale area. The plan contains specifically identified activities that are eligible for funding through CWKV collections and calculates and determines the amount of CWKV funds to be collected as part of the contract. Because collections may not be sufficient to accomplish all the identified activities with CWKV funds, Line Officers shall establish priorities for the use of CWKV funds. If there are no identified needs within the sale area, CWKV funds may still be collected for use outside the sale area on the SAI Plan (See FSH 2409.19, ch. 20 for additional guidance on CWK2).

### 11.1 - Environmental Analysis

All activities selected for funding with CWKV must have an analysis and decision based on NEPA requirements. Environmental analysis and associated documents for a project that includes a proposed timber sale normally include an analysis of specific proposed CWKV activities identified in the SAI plan. Some CWKV activities may be analyzed in other NEPA documents and decision documents.

### 11.2 - Identification of Resource Improvement Needs and Activities

Regeneration following timber harvest, as required by NFMA, is the only nationally required CWKV improvement work (sec. 12). CWKV funds may be used to accomplish other resource improvements on the sale area consistent with the project objectives and applicable laws. Line Officers may select other resource improvements to be funded based on local needs and the guidance on appropriate use of CWKV funds in section 13. In addition, when resource improvements other than regeneration are identified in the SAI plan, the requirements or limitations found in sections 11.21 through 11.24 apply to the selection and ranking of activities. First priority for the use of CWKV funds must be given to the accomplishment of required reforestation (sec. 12). Line Officers are responsible for setting all other priorities (sec. 10.44).

#### 11.21 - Range Management

When rangeland improvement activities are included in SAI plans, ensure the activities are identified and included in the range allotment management plan. CWKV funds must not be used to fund activities that are the responsibility of the permittee.

#### 11.22 - Recreation Management

Recreation-related improvement activities identified in a SAI plan must meet the following criteria:

1. The project must relate to renewable resources that enhance the recreation or visual resources.
2. The project must not involve purchase or construction of new recreation facilities.
3. The project must provide for recreation opportunities to meet management objectives identified in the land management plan.

#### 11.23 - Watershed Management

Give higher priority to activities that are listed on the watershed improvement needs inventory and/or state-approved Maximum Daily Load implementation plan. Avoid constructing structures that require long-term maintenance.

#### 11.24 - Wildlife Management

Give higher priority to activities that are listed in Endangered and Threatened Species Recovery Plans. Consider activities that are mutually beneficial to state wildlife action plans, species of conservation concern, and species with high socioeconomic or cultural value.

### 11.3 - Delineation of CWKV Collection Boundaries

CWKV activities must be implemented within the sale area boundary as defined in FSH 2409.18, chapter 50 and within the CWKV collection boundary. The CWKV collection boundary may be the same as the sale area boundary but may not extend outside the sale area boundary. If the CWKV collection boundary is the same as the sale area boundary, it should be noted in the SAI plan narrative and on the SAI plan map. If the CWKV collection boundary differs from the sale area boundary, the CWKV collection boundary must be shown on the SAI plan map along with the sale area boundary. Construction, maintenance of facilities, or purchase of equipment not within the boundary of a specific sale should have costs shared across multiple SAI Plans.

Carefully design CWKV collection boundaries through an interdisciplinary process to include logical, necessary, and desirable SAI activities. Boundaries should coincide with recognizable features, such as roads, trails, ridges, and streams. However, do not extend the collection boundary outside of the vicinity (within approximately one-quarter mile) of harvest units for the purpose of qualifying work for CWKV expenditures. Where recognizable features are not available, CWKV collection boundaries should be within approximately one-quarter mile of the actual cutting. For sales with scheduled rate redeterminations, the approving official must establish a CWKV collection boundary for each appraisal period.

### 11.4 - Sale Area Improvement Plans

SAI plans are based on individual sale area boundaries except as addressed in sections 11.41 and 11.42 below.

#### 11.41 - Combining Multiple Sales

Where individual timber sales are too small to warrant an individual SAI plan and there are several discreet small sale areas proposed within a large area, consider preparing one SAI plan to cover all of the sales.

#### 11.42 - Large Sale Areas for Miscellaneous Forest Products

Consider preparing a single SAI plan for the sale of forest products such as personal use firewood and Christmas tree cutting where there are specifically designated areas and sale closure dates. Forest botanical products (boughs, mushrooms, fungi, flowers, seeds, roots, bark, leaves, and other vegetation) are covered under special legislation (16 U.S.C., section 528 note) and it is not lawful to collect CWKV funds on the sale of these products.

### 11.5 - Time Limits for Implementation of CWKV Activities

CWKV funds must be obligated within 5 years after the timber sale closes or contract termination, whichever occurs first, or up to 10 years with the approval of the appropriate Line Officer (sec. 10.44) for specific activities on the SAI plan. Extension requests must be made in writing and include the planned year the project(s) will be completed. Approval of a SAI plan does not constitute an appropriate approval of an extension request. Extension requests should be made within one year of the end of the 5-year period following sale closure date or contract termination date, whichever is earlier. Examples of activities and reasons that an extension may be justified include:

1. Animal damage control for seedling protection in a plantation.
2. Activities necessary to ensure reforestation of harvested areas.
3. Activities which could not be completed within 5 years of sale closure due to natural events (for example, a wet year when burning was planned, or an abnormal fire season when employees needed to perform the project were out on fires).
4. A single follow-up treatment of a CWKV funded project that was initially done within the 5-year period. Examples include maintenance of wildlife openings or water guzzlers for range or wildlife.

To avoid potential conflicts between CWKV work, timber harvest, or logging operations, ensure coordination with the sale administrator when scheduling SAI activities to be performed prior to sale closure.

## 12 - REQUIRED CWKV REFORESTATION ACTIVITIES

Required reforestation using CWKV funds are those activities needed to ensure reforestation of harvested areas following the timber sale per the NFMA. FSM 2471.41 addresses reforestation following disturbances, when the salvage or sanitation cutting is heavy enough to require regeneration. This action is considered a regeneration harvest rather than intermediate cutting, and steps should be taken to adequately restock the stand within 5 years of final harvest. Required reforestation activities include all work necessary to satisfactorily establish a new stand, such as:

1. Site preparation for planting, seeding, or natural regeneration beyond that needed for hazard reduction.
2. Planting, including the production and purchase of tree seedlings and costs associated with the storage and protection of tree seedlings prior to their out-planting.
3. Direct seeding, including the collection or purchase of tree seeds.
4. Human, vegetation, animal, insect, or disease damage control where the work is necessary to ensure acceptable plantation survival.
5. Survival and stocking surveys on harvested areas for natural and artificial regeneration.

Where planting, seeding, or site preparation for natural regeneration is prescribed, consider possible contingency needs (additional site preparation, planting, and so forth) should the planned regeneration measure not be successful.

Do not increase required reforestation collections with the intent of generating savings later to fund non-required work or CWK2 activities.

Soil rehabilitation treatments, such as ripping, tilling, fertilizing wet sites, or incorporating organic material are considered required reforestation activities only if they are necessary to ensure acceptable seedling survival. If these or other activities are desired but are not necessary to ensure survival, they may still be listed under the non-required CWKV section of the SAI plan. Supplemental planting or reforestation activities not needed to fulfil the requirements of the NFMA are not considered required reforestation, but may still be funded with CWKV collections.

Include required reforestation activity costs in the establishment of base rates (36 CFR 223.61, FSM 2431.32) to ensure enough CWKV collections to accomplish the needed work.

## 13 - APPROPRIATE USE OF CWKV FUNDS

Except for work activities listed in section 13.5, a wide variety of renewable resource activities are appropriate for CWKV funding. Management activities in the resource areas of timber, recreation, visuals, wildlife, range, fisheries, soils, water, community protection activities, road maintenance (that is not the responsibility of the timber sale Purchaser), and noxious weed control are appropriate. Compliance with this direction requires considerable judgment by approving Line Officers. Exhibit 01 is a decision tree to aid in the determination of the appropriateness of activities for CWKV funding. Exhibit 02 lists examples of the types of activities that may be performed with CWKV funding. This listing is not intended to be all inclusive. See section 81.32 for appropriate uses of CWKV funds under Good Neighbor Agreements. See also FSH 6509.11g, Service Wide Appropriation Use Handbook, chapter 70 -Trust Funds.

Use of CWKV funds is appropriate to correct resource problems on a sale area that existed prior to the proposed sale. The interdisciplinary team (IDT) should take into consideration costs, sale value, and other SAI needs when making recommendations to the Line Officer regarding activity priorities.

Combine and coordinate SAI activities to benefit more than one resource. For example, the potential benefits of reforestation may include watershed rehabilitation or the development of wildlife and fish habitat.

Lands should be classified as unsuitable for timber production if reforestation is precluded. Lands classified as suitable for timber production must be reforested within 5 years of final harvest per NFMA. Many silvicultural activities are appropriate for CWKV funding but are not required reforestation activities and must not be used to increase base rates on timber sales. These activities include desirable cultural work that is necessary to increase the growth or improve the quality of the new stand but is not a required reforestation activity. Examples are pre-commercial thinning; release; human, animal, insect, or disease damage control not required to ensure seedling survival; pruning and fertilization; and soil rehabilitation treatments designed to enhance seedling growth. Required reforestation activities are listed in section 12.

CWKV funds may be used for the disposal of fuels generated as a result of approved SAI activities or for disposal of existing fuels on a timber sale.

CWKV funds may also be used for the maintenance of buildings that have been constructed with   
CWKV funds.

13 - Exhibit 01

CWKV Decision Tree

(To Determine Appropriateness of Activities to be Funded with CWKV)

Is it a Purchaser or Permittee responsibility?

Not Appropriate

Is the project within the Sale Area and CWKV Collections Boundaries?

Is the activity identified in a NEPA document?

Is it required reforestation?

Is it a facility in support of the CWKV program that meets regulation?

Appropriate

Not Appropriate

Not Appropriate

Appropriate

Is it an improvement or protection of a renewable resource? (See exhibit 02 for examples)

Is it needed to mitigate adverse effects of timber sale activities?

Can it be completed within approved timeframe?

Does it maintain functionality of CWKV funded projects (such as waterbar, nest box, or mowed meadow)?

Appropriate

Not Appropriate

Not Appropriate

Appropriate

Not Appropriate

YES

NO

YES

YES

YES

YES

YES

YES

NO

YES

NO

NO

NO

NO

NO

NO

NO

YES

See exhibit 02 for examples.

There are a number of considerations that need to be addressed before implementing a CWKV activity. The following checklist serves as a guide to these considerations. There may be additional considerations based upon local conditions. If the answer to any of these questions is

“No,” serious consideration should be given before performing the activity with CWKV funds or there may be legal and/or policy issues that prevent the activity from being implemented until the deficiency is corrected. These considerations include:

1. Does the proposed CWKV activity still match the activities described in the decision?
2. Does the proposed CWKV activity still match the description given in the SAI plan narrative, including cost estimates?
3. Is the activity on an approved SAI plan?
4. Is the activity clearly and accurately displayed on the SAI plan map?
5. Has the timber sale purchaser been relieved of all responsibility in the vicinity of the activity? (The sale must be terminated or the subdivision or Payment Unit surrounding the CWKV activity must be officially closed or contractually eliminated from the Sale Area.)
6. Has sufficient funding been collected from the sale to cover this activity AND all other activities listed higher in priority on the SAI Plan?
7. Does the Forest have sufficient CWKV funds to finance the activity in the year it is scheduled for implementation?

13 - Exhibit 02

Examples of Appropriate CWKV Funded Activities

(Examples include but are not limited to the following items.)

Fisheries:

* Restore aquatic species habitat
* Improve fish habitat
* Remove barriers to aquatic organism passage
* Restore wetland, floodplain or stream habitat and function
* Improve riparian condition and function
* Reduce stream temperature and provide habitat complexity with large woody material
* Increase filter strip effectiveness with woody obstructions using logging slash

Heritage:

* Protect cultural resources discovered during CWKV financed work

Range:

* Plant, seed, or fertilize preferred vegetation to enhance rangeland ecosystems
* Chaining or prescribed burn to enhance rangeland ecosystems
* Treat noxious weeds
* Provide water sources for habitat improvement

Recreation:

* Enhance vistas or highlight “character trees” by thinning, pruning, or planting seedlings
* Provide recreation opportunities for Christmas tree cutting, berry picking, wildlife viewing, and other activities through vegetation management
* Set up free firewood gathering areas
* Improve visual quality along roads and trails
* Establish dispersed camping sites within sale area boundary to protect or improve recreation opportunities
* Relocation of trails within the area boundary where the timber sale activities disrupted the use/quality of the trail and the necessary actions to restore the use/quality of the trail are not the purchaser’s responsibility
* Improve recreation access through removal or modification of barriers that existed prior to the timber sale
* Remove pre-existing slash to enhance recreation and aesthetics
* Provide interpretive signs or other media to assist the public in understanding CWKV funded management activities

13 - Exhibit 02--Continued

Examples of Appropriate CWKV Funded Activities

Reforestation (see section 12 for CWKV required reforestation):

* Prepare sites for planting, seeding or natural regeneration
* Plant tree seedlings, including seedling production
* Animal damage control
* Treat slash or woody debris to enhance seedling plantability, survival, or growth
* Control insect and disease damage to seedlings
* Restore barriers to livestock
* Provide temporary barriers to livestock for plantations when not the responsibility of the permittee
* Construct waterbars and/or close roads associated with a CWKV project
* Rip or till compacted soils
* Control human, wildlife, and livestock use that threatens plantations or other resources
* Direct seeding, including collection or purchase of tree seed

Soils:

* Enhance soil productivity (physical or chemical)
* Stabilize stream banks
* Stabilize pre-existing erosion sources
* Restore gullies that threaten loss of long-term site productivity

Stand Improvement:

* Animal, insect, or disease damage control
* Prune trees to improve the future product recovery and value
* Manipulate vegetation to improve diversity
* Control undesirable vegetation
* Precommercial thinning
* Tree release or weeding

Watershed:

* Plant riparian vegetation
* Place grade controls in gullies
* Re-spread topsoil
* Pull back side cast from old roads to reduce landslide potential within sale area
* Clean up existing landslide debris
* Reduce stream temperature and provide habitat complexity with large woody material

13 - Exhibit 02--Continued

Examples of Appropriate CWKV Activities

* Increase filter strip effectiveness with woody obstructions using logging slash
* Obliterate and restore productivity on unneeded roads and roadways not used by the Purchaser

Wildlife:

* Improve wildlife habitat
* Remove roads to improve habitat connectivity and increase habitat security
* Provide cover with dead and down wood
* Plant, seed, or fertilize preferred vegetation to enhance wildlife forage, cover, or rangeland ecosystems
* Provide snag habitat
* Construct nest boxes or tree cavities, guzzlers, and water catchments
* Prescribe burn to enhance wildlife habitat
* Protect T&E species habitat
* Improve wildlife habitat
* Install gates, signs, and traffic control barriers for resource protection or improvement
* Treat noxious weeds

Community Protection Activities

* Prescribed burning of hazardous fuels in the wildland-urban interface (WUI)
* Thinning of hazardous fuels in the WUI
* Piling and burning of hazardous fuels in the WUI

Road Maintenance

* Cutting and/or removal of vegetation from the roadside or roadway
* Roadway maintenance
* Drainage maintenance
* Traffic service maintenance (signs and traffic control devices)
* Structures (bridges and retaining structures)

### 13.1 - Sale Area Improvement Planning

Fund environmental analysis, presale work, and preparation, or planning of the original SAI plan with appropriated funding, or with salvage sale funds (SSF) on qualifying salvage sales.

### 13.2 - Administration

Use CWKV funds to update, revise, and implement activities on the SAI plans.

### 13.3 - Monitoring

Monitor the implementation and effectiveness of CWKV funded activities, using CWKV funds, if this can be completed within 5 years after the timber sale closes or up to 10 years with the appropriate approval (sec. 10.43). All monitoring must be conducted within the CWKV collection boundary.

Use appropriated funds to pay for monitoring of timber sale effects other than natural regeneration, which can be paid for with CWKV.

### 13.4 - Administrative Studies

Administrative studies (FSM 1991.05) may be implemented within the sale area boundary using CWKV funds, but other funding must be used for the preparation and planning of the studies. Collections for administrative studies must appear as a line item on form FS-2400-0050A SAI and K-V Collection Plan (sec. 16.21). Prepare a program plan and document cost and funding details (FSM 1991.1). CWKV funds must only be used to implement studies of CWKV funded activities.

### 13.5 - Limitations on Use of CWKV Funds

Do not use CWKV funds for the activities listed below. Section 604(e)(3)(B) of the Healthy Forest Restoration Act (HFRA) of 2003 (Pub. L. 108-148, as amended) prohibits the collection of Knutson-Vandenberg funds on any stewardship contract or agreement issued under section 604(b), Stewardship End Result Contracting Projects. Activities NOT supported by CWKV funds include:

1. Preliminary surveys, presale planning, or initial preparation or development of SAI plans.
2. Timber sale administration.
3. Timber sale preparation activities and environmental analysis.
4. Any work outside the CWKV collection boundary, including monitoring, except for program support costs and Forest-level direct costs.
5. Protection or maintenance of non-renewable resources, unless the need arises from the actions of a CWKV project. For instance, initial cultural resource inventories and surveys are not an appropriate CWKV project. Protection of a previously unknown site disturbed or threatened by a CWKV project is an authorized use of CWKV funds.
6. Construction, reconstruction, and development of facilities and other permanent improvements, except as described in section 13.6 and FSH 6509.11g, chapter 40.
7. Maintenance of facilities and other permanent improvements constructed with CWKV funds, except as described in section 13.6 and FSH 6509.11g, chapter 40.
8. Furniture, supplies, and equipment not directly tied to the project.
9. Research.
10. Preparation and planning of administrative studies.
11. Activities that may not be accomplished within approved time frames (sec. 03).
12. Activities that are the responsibility of the timber Purchaser under the terms of the contract (sec. 14), or by a range permittee under the terms of the range permit (sec. 15).
13. Administration of activities not funded by CWKV.
14. Mitigation of adverse effects of timber sales.

#### 13.51 - Genetic Resources Activities

On sale areas identified for further development such as seed orchards, seed production areas, or evaluation plantations, use CWKV funds only for routine practices such as site preparation, production and planting of tree seedlings, and site protection, including erosion control or early competition control. Genetic resources activities beyond the costs associated with these routine practices should be funded with appropriated funds.

#### 13.52 - Seed Collection and Stock Production

Use CWKV funds to finance the cost of tree production, collection or purchase of tree seed, or the purchase of seedlings for use on sale areas only if they are scheduled on approved SAI plans.

If seed or seedlings are purchased from a Working Capital Fund (WCF) nursery, reimburse WCF with CWKV funds upon delivery of trees and seeds.

When seed inventories or seedling production must be increased, use appropriated and CWKV funds in proportion to the size of the respective reforestation programs.

#### 13.53 - Native Plant Seed Collection

CWKV funds may be used to finance the cost of native plant production, collection or purchase of native plant seed, or the purchase of seedlings for use only on sale areas, and only if the planting of said stock is scheduled and shown as CWKV funded on an approved SAI plan.

### 13.6 - Facilities

All CWKV funded facilities identified in the master plan must also be identified in the SAI plans as a separate line item for the timber sales planned from which collections will be made (FSH 7309.11).

#### 13.61 - Water Development

Activities regarding the construction of water development, for the benefit of renewable resources must follow the review and approval processes outlined in section 13.6. Further, only structures with less than 6 feet of hydraulic height, or which have a maximum storage capacity of less than 15 acre-feet, regardless of height, may be constructed with CWKV funds (Pub. L. 92-367), unless the barrier, because of its location or another physical characteristic of said barrier, is likely to pose a significant threat to human life or property if the barrier fails (as determined by the Administrator). Funding for operation and maintenance must come from primary purpose fund sources and be consistent with forest plan direction and associated documents based on NEPA requirements.

## 14 - PURCHASER REQUIREMENTS VS CWKV FUNDING

Certain actions arising from the operation of a timber sale are the responsibility of the purchaser and are not eligible for CWKV funding. Identify in the timber sale contract or permit the necessary actions that are the responsibility of the timber sale Purchaser. Examples of actions for which the purchaser or forest products permit holder may be responsible include, but are not limited to:

1. Closing, rehabilitating, or obliterating roads used in sale activities unless they are temporary roads designated as “Remain Open” on the sale area map and they are needed for short-term use by the Forest Service for post-sale CWKV funded activities. These roads should have been identified in the NEPA document and Travel Analysis Process associated with the sale. However, costs of closing temporary roads needed to access CWKV funded activities (such as site preparation and planting) after the Purchaser’s use shall be included on the SAI plan for CWKV collection (sec. 13).
2. Establishing vegetation and controlling erosion for roadbanks, landings, and skid trails.
3. Managing activity-generated fuels, or disposing of routine slash, from sale activities.
4. Repairing existing improvements, such as trails or guzzlers damaged during logging.

## 15 - RANGE PERMITTEE REQUIREMENTS VS CWKV FUNDING

When rangeland improvement activities are included in SAI plans, ensure that these activities are:

1. In accordance with land management plans, and
2. Identified and included in the allotment management plan.

Certain actions arising from the operation of a range permit or allotment management plan (AMP) are the responsibility of the grazing permittee and are not eligible for CWKV funding. Identify in the AMP or permit the necessary actions that are the responsibility of the grazing permittee. Examples of actions for which the permittee is responsible include, but are not limited to:

1. Maintenance or reconstruction of structural range improvements (for example, water developments, fences, and so forth).
2. Fences that benefit other resources may be constructed with CWKV funds, but the annual maintenance should be agreed to and assigned to the grazing permittee in the annual operating plan and AMP. If an agreement cannot be reached, then the fence should not be constructed, and other measures should be determined in the AMP for reducing livestock impacts.

In some cases, where the construction of fences to protect plantations is not economically feasible, it may be appropriate to utilize range riders, paid with CWKV funds, for herd management.

## 16 - COLLECTION OF FUNDS

### 16.1 - Associated Costs and Collections

The funding available for financing CWKV, sale area projects is generated from the stumpage paid by the Purchaser per approved SAI plan. Except on qualified salvage sales, $0.25/CCF, $0.50/MBF, or the equivalent, is the minimum rate that must be collected for deposit to the National Forest Fund, and this amount is not available to fund CWKV activities (FSM 2431.31). Collect CWKV funds for timber cut during a contract or appraisal period from timber sale receipts for approved work within the respective CWKV collection boundary (sec. 11.3) or for use outside the collection boundary as CWK2. Unless approved by the appropriate Line Officer (sec. 10.44), CWKV obligations must occur within 5 years of sale closure or contract termination, whichever occurs first. Collect only the funds needed for activities identified in the SAI plan and approved by the Line Officer (sec. 10.44).

Normally, collections deposited into the CWKV fund are made in the same proportion as the total CWKV collection is to total sale stumpage. For example, if the total timber sale stumpage is $100,000 and the CWKV collection limit is $10,000 (10 percent of the total sale value) then 10 percent of each payment made by the Purchaser would go into the CWKV fund. As the CWKV collection limit and/or sale value changes, the percentage of the payments going into the CWKV fund may change, but the percentage of the payments going into the CWKV fund should remain in proportion to the percentage of the total sale value that should be deposited into the fund. Use of accelerated collections for CWKV funds may be warranted; however, Regional Foresters must approve accelerated collections in writing on a case-by-case basis based upon the written justification provided by the requesting unit.

The SAI plan allows for the collection of CWKV funds for use outside the sale area boundary. After sale closure, CWKV collections for use outside the sale area are converted to CWK2 funds to be used on appropriate activities (sec. 21) within the Region where the funds were collected.

There are two cost categories to consider when preparing a SAI plan:

1. SAI plan activity cost; and
2. Program support cost.

#### 16.11 - SAI Plan Activity Unit Cost and Inflation

Collect sufficient CWKV funds to cover all SAI plan activity costs on the Forest (sec. 16.22a). These direct costs usually occur at the District level and may be readily identified with a particular activity on-the-ground. For example, direct costs include the cost of supplies and materials; contracts; contract supervision; equipment use; and training, travel, salary, and benefits for activity personnel. Adjust unit costs by the expected rate of inflation from the date of preparation of the SAI plan to the planned year of accomplishment. These costs must include expenses associated with employees working directly with the CWKV program and employees involved in coordinating, directing, or overseeing the program. The above costs are the basis for cost per unit, column 12 on the form FS-2400-0050A.

#### 16.12 - Program Support

##### 16.12a - Program Support Cost

Collect sufficient CWKV funds to cover all program support costs. See sections 90.12, 90.13, and 90.5 for a discussion of what is and is not included in the program support cost.

The national support rate is provided annually by the Washington Office no later than November 15 of the fiscal year. This will provide time for the preparation of new SAI plans and the review and revision of open sales for completion of the annual cash balance analysis. Document in the narrative the national support rate used on line 21 and 24 of form FS-2400-0050A, Sale Area Improvement and CWKV Collection Plan.

##### 16.12b - Program Support Deposits

Program support deposits must be made into the national support rate account on a monthly basis, as these funds are collected. This process is automated in the Forest Products Financial System (FPFS). The national program support account is maintained in Region 15, Unit 08.

#### 16.13 - Calculations Per Sale Area Improvement Plan

Calculate stumpage available CWKV financing before the sale is offered for bid in Gate 4 (FSH 2409.18). If the sale value has increased due to a bid premium and there is an opportunity to collect additional CWKV funds, revise the SAI plan and increase the CWKV collection for use inside or outside the sale area.

See section 17.2 for direction regarding when SAI plans must be reviewed and/or revised.

### 16.2 - Documenting Sale Area Improvement and CWKV Collection Plan

#### 16.21 - Form FS-2400-0050A

Document CWKV activities on form FS-2400-0050A. Self-supporting activity documentation includes as one file:

1. A copy of the approved plan,
2. The narrative documents, and
3. The SAI plan map(s).

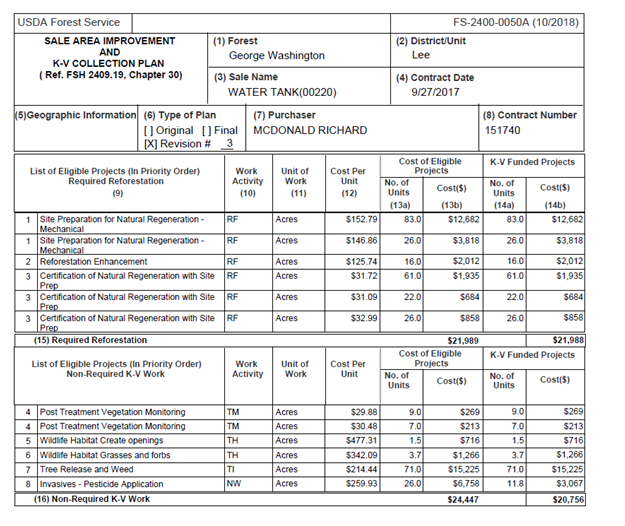
The plan must include all needed and eligible CWKV treatments, ranked by priority, that have been approved by the Line Officer authorized to sign the document(s) based on NEPA requirements authorizing the activities listed on the plan (secs. 10.44 and 11.1). Required reforestation work must be the highest priority. List activities regardless of the projected availability of CWKV funding. Adjust activity treatment cost per unit of work for the expected rate of inflation to the estimated year of accomplishment. Also include desired CWKV collections for use outside the sale area.

Exhibit 01 is an example of a completed form FS-2400-0050A, with instructions for completing the form. The FS-2400-0050A is created by FACTS. It is mandatory to use the FACTS application to create the FS-2400-0050A. In order to complete a SAI plan in FACTS, the associated NEPA project decision must be entered into the Planning Appeals and Litigation System (PALS), and the timber sale which the project is attached to must be entered into Timber Information Manager (TIM) Gate 3. All of the CWKV planned activities with their associated direct unit costs must be entered into FACTS and linked to the respective NEPA decision document and timber sale. The CWKV BLI also must be assigned to each planned activity, along with the year the activity is planned to occur. For specific information on how to enter activities into FACTS and generate form FS-2400-0050A, refer to the FACTS user guide found at: <http://fsweb.nrm.fs.fed.us/support/docs.php?appname=facts>.

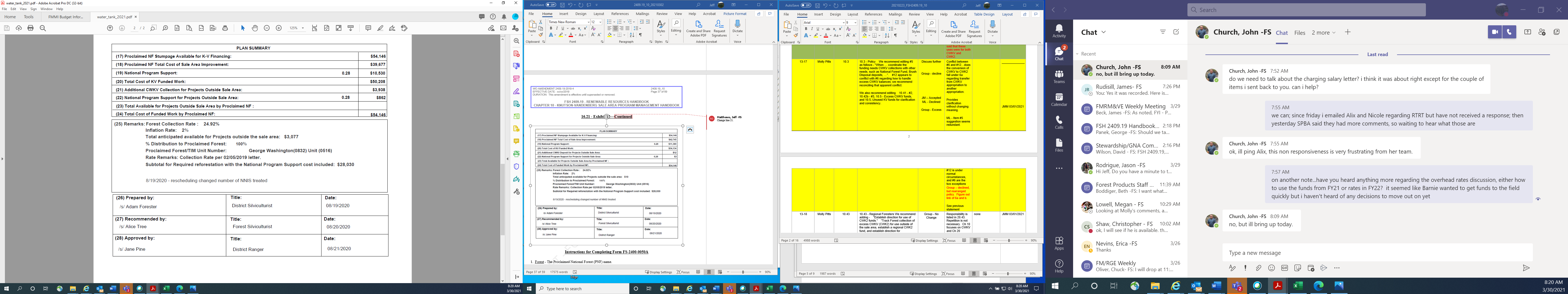
The original SAI plan is developed and signed before Gate 4 certification (FSM 2432.44 and 2432.48). Required reforestation activities will be shown as funded (FSM 2431.32 and FSH 2409.18, sec. 45.42). After award, the SAI plan is revised to capture any bid premium, non-required activities are funded, and the SAI plan is noted as a revision in FACTS. On sales without a SAI plan at award, a SAI plan may be developed during the life of the sale prior to sale closure to collect funds for non-required CWKV activities or for CWKV collections for use outside the sale area. The signed FS-2400-0050A serves as the source documentation for FPFS to collect the CWKV funds.

16.21 - Exhibit 01

Example of a Completed Form FS-2400-0050A



16.21 - Exhibit 01--Continued



**Instructions for Completing Form FS-2400-0050A**

1. Forest - The Proclaimed National Forest (PNF) name.

2. District or Unit - District or unit name.

3. Sale Name - Name of sale; generated from TIM.

4. Contract Date - Contract designation date after the sale is sold; generated from TIM.

5. Geographic Information - Geographic reference as to where the sale is located (entered in the Trust Fund screens in FACTS).

16.21 - Exhibit 01--Continued

Instructions for Completing Form FS-2400-0050A--Continued

6. Type of Plan - An “X” is used to designate if the plan is the original (at time of advertisement), revision (after award, with revision number), or final (at sale closure); entered in the Trust Fund screens in FACTS.

7. Purchaser - Name of the Purchaser after the timber sale is sold; generate from TIM.

8. Contract Number - Contract number after the sale is sold; generate from TIM.

9. List of Eligible Projects - List of activities in order of priority for CWKV funding. All activities must be included in the NEPA documentation for the sale and must not be the responsibility of purchasers or permittees. All work activities need to be identified with maps and sufficient detail to ensure accomplishment of the activity as planned in the NEPA document. Each CWKV activity record must be linked to the respective NEPA document/decisions (generated from PALS) in FACTs.

10. Work Activity - Work activity code used for tracking and reporting purposes; these codes are generated from FACTS activity codes and from checking the appropriate required reforestation checkboxes in the Trust Fund screens in FACTS.

|  |  |
| --- | --- |
| **Work Activity Code** | **Work Activity Description** |
| RF1 | Establish Vegetation - Required reforestation. Acres reforested (planting, seeding, certification of natural regeneration without site prep, and so forth). |
| RF | Establish vegetation - All other required reforestation activities (animal damage control, stocking surveys, and so forth). |
| EO | Establish Vegetation - All other activities for establishing vegetation. |
| TI | Timber stand improvement activities |
| IO | All Other activities performed to improve forest vegetation other than timber stand improvement activities. |
| RV | Improve rangeland vegetation. |
| NW | Eliminate noxious weeds. |
| SH | Manage stream habitat (fish and wildlife). |
| LH | Manage lake habitat (fish and wildlife). |
| TH | Manage terrestrial habitat (fish and wildlife). |
| WC | Maintain and improve watershed conditions. |
| HF | Hazardous fuels reduction. |
| RD | Road maintenance. |
| TM | All other vegetation management activities. |
| CK | All other CWKV funded activities. |

16.21 - Exhibit 01--Continued

Instructions for Completing Form FS-2400-0050A--Continued

11. Unit of Work - Applicable units of work, such as Acres, Miles, or Each. These are generated from the sum of units from each of the associated FACTS activities.

12. Cost Per Unit - From local experience, cost guides, or other support values. Costs are adjusted for the expected rate of inflation of the year of the planned accomplishment. The cost includes all other costs such as treatment costs and other direct costs as well as local forest program support. Ref. FSH 2409.19, Chapter 90.14. This cost DOES NOT include National Support Rate.

13a, 13b. Cost of Eligible K-V Projects - Total units of work derived from the environmental document for the sale. Total costs of all units of work regardless of how the work may be financed.

14a, 14b. K-V Funded Projects – The units and cost of work from columns 13a and 13b that are capable of being accomplished with K-V funds. Units of work may be the same as, or less than, those shown in item 13a.

15. Required Reforestation - This is required CWKV reforestation work, including the number of units and cost.

16. Non-Required K-V work - This covers non-required CWKV work needs, including number units of work and cost.

17. Proclaimed NF Stumpage Available for K-V financing – total amount of stumpage that is available for K-V activities inside or outside the sale area.

18. Proclaimed NF Total Cost of Sale Area Improvement- (Line 15 plus Line 16).

19. National Program Support - The National Program Support Rate (NPSR) is filled in as a decimal after it is entered in the FACTS Data Management screen. FACTS then calculates the amount for National Program Support as NPSR multiplied by Line 18.

20. Total Cost of K-V Funded Work - The total cost of all CWKV funded work. FACTS calculates the number from: Line 18 plus Line 19.

16.21 - Exhibit 01--Continued

Instructions for Completing Form FS-2400-0050A

21. Additional CWKV Collection for Projects Outside Sale Area - These are collections for activities outside the sale area (FACTS calculation: Line 17 minus Line 20).

22. National Program Support for Projects Outside Sale Area - This is National Program Support collection for activities outside the Sale Area. The NPSR is filled in as a decimal after it is entered into the FACTS Data Management screen. FACTS then calculates the National Program Support collect for projects outside the sale area as: Line 21 divided by (1 plus NPSR).

23. Total Available for Projects Outside Sale Area by Proclaimed NF - This is the total amount of funds available for activities outside the sale area. This field is not populated until sale closure. Until then this value is populated on Line 25 in the remarks section as “Total anticipated available for Projects outside the sale area.” (FACTS calculated: Line 21 minus Line 22).

24. Total Cost of Funded Work by Proclaimed NF - This is the total CWKV inside the sale area and outside the sale area funding (FACTS calculation: Line 20 plus Line 23).

25. Remarks - For any further explanations.

26. Prepared by - Name, title, date prepared, and signature of the individual who prepared the SAI plan.

27. Recommended by - Name, title, date signed, and signature of the district ranger unless the district ranger is the approving officer (line 28), in which case this line should be signed by the interdisciplinary team leader.

28. Approved by - Name, title, date signed, and signature of the Line Officer authorized to approve the NEPA documentation for the activities listed on the SAI plan.

#### 16.22 - Narrative Statements

Prepare narrative statements for each activity in the SAI plan. Treatment objectives, justification, timing, and cost computations must be included in the narrative or referenced to the activities NEPA documents, silvicultural prescriptions, or other integrated resource plans.

Activities may consist of a sequence of related treatments over the 5-year period.

List in narrative statements the specific timber sale units, location, or harvest areas where each approved CWKV activity is proposed. FACTS SUIDs (the 19-character code comprised of the Region, Proclaimed Forest, District, FACTS ID and the Subunit code) may also be helpful to show in the narrative for each activity.

This narrative supports the form FS-2400-0050A presented in sec. 16.21, ex. 01. FACTS displays each activity on a separate line. The narrative may group similar activities into one cost item. List activities in the order of priority shown on the FS-2400-0050A, using consistent FACTS activity names.

##### 16.22a - Cost Computations

There are three components of the cost per unit (column 12 of form FS-2400-0050A). The first component is planned activity treatment cost. The second component is adjustments due to projected inflation. The third component is the Forest Collection Rate (sec. 16.22c). The SAI plan narrative should include the activity costs for individual treatments in current dollars and units of work.

Computations of activity treatment costs should show, for example, all costs for supplies; materials; equipment use; travel, salary, and benefits of activity personnel; and contracts. Base these costs on standard rates, a running 3-year average, or local experience.

##### 16.22b - Inflation Rate

Adjust estimated activity treatment costs by the expected rate of inflation to the estimated year of accomplishment. The Washington Office shall provide the inflation rate to use. This rate must be entered into FACTS and updated as the Washington Office updates the rate. Document an estimated year of accomplishment for each treatment. When the SAI plan is revised, the most recently published inflation rate must be used.

##### 16.22c - Forest Collection Rate

Forests need to collect for Forest-level program management, costs due to centralized or zone program management or other zone organizations which are incurring costs related to Forest program delivery (see sec. 90.14). Ensure that the current Forest Collection Rate is being used on SAI plans.

#### 16.23 - Sale Area Improvement Plan Map

All CWKV activities, within the sale area boundary, on the SAI plan must be shown on the SAI plan map. The activity location must be clearly displayed so it can easily be found in the field. In the map legend use activity names consistent with the FS-2400-0050A and the narrative. Refer to sec. 11.3 of this handbook for additional direction relating to maps.

#### 16.24 - Use of Base Rates

Base rates are the minimum rates charged for each timber species. They cover all required reforestation costs, and are the lowest rates authorized for the sale of timber (sec. 16.21) (36 CFR 223.61 and FSH 2409.18, ch. 40). Timber must be sold for either the appraised value or base rates, whichever is higher. However, it should be noted that, for sales offering low value timber or sales with high development costs, selling timber at above base rates may reduce a sale’s profitability to potential timber purchasers to such an extent that the timber does not sell. In such a case, base rates could be increased to include a portion of the required full reforestation to be funded by CWKV with the balance to be covered by appropriated funds; or all reforestation activities could be funded with appropriated funds. These exceptions may be made where full or partial CWKV collections would make the sale not economically feasible and the potential benefits from harvesting the existing stand and establishing a new stand justify the use of appropriated funds.

##### 16.24a - Sales with Scheduled Rate Redeterminations

For sales with scheduled rate redeterminations, the approving officer shall establish a CWKV collection boundary for each appraisal period. Use the criteria in sec. 11.3 of this handbook to define the collection boundary which encompasses the appraised cutting units. Collect CWKV funds for timber cut during an appraisal period for approved work within that appraisal period’s sale boundary. Unless an extension is authorized by the Regional Forester, funds must be obligated within 5 years of sale closure or after the end of the appraisal period.

#### 16.25 - Determination of Stumpage Available for CWKV Financing

After the sale is sold, revise the stumpage available for CWKV financing to capture any bid premium. The amount of available funding may increase if the rates are increased through a rate redetermination, or for sales with escalation, if the timber market value increases.

#### 16.26 - Determination of Funded Activities

List on the SAI plan, by priority, all eligible CWKV activities identified and analyzed in appropriate NEPA documents even though funding may not be available for all activities. Beginning with the highest priority activities, FACTS will fund eligible CWKV work, to the extent that stumpage is available (sec. 16.25). If all eligible CWKV work has not been funded, review the SAI plan (sec. 16.3) to determine whether changes have occurred that enable additional work to be funded.

At the time of sale closure or contract termination, whichever occurs first, any work that is unfunded is no longer eligible for CWKV financing and, thus, must be evaluated for financing with alternative funding sources and removed from the final SAI plan.

### 16.3 - Annual Review of Sale Area Improvement Plans

For the annual Forest review, consider the available fund balance, the anticipated collections on existing sales, and the estimated cost of remaining CWKV eligible funded SAI work on existing and closed sales.

Have the SAI plan reviewed annually by the approving Line Officer prior to the annual review of the CWKV balance, and revise plans, as needed. Additional reviews and revisions may be necessary. Updates to plans need to be made prior to August 30. This may necessitate updates to the Forest Products Financial System (FPFS), to ensure SAI plan changes are properly reflected. Any of the following conditions on an open sale must necessitate a review and possible revision to the SAI plan:

1. The stumpage rates are re-determined or escalated (FSM 2431.34).
2. The contract is extended.
3. The priorities or activities change.
4. There is unfunded work on the original SAI plan, and there are now receipts available to fund additional work.
5. A change in the National Collection Rate for program support and/or inflation rate.
6. A change in the Forest collection rate (if a Forest collection rate is being used).

The purpose of this review is to:

1. Verify the current need and planned costs for the eligible work remaining.
2. Prior to sale closure, identify the unfunded work remaining on SAI plans and remove the work from the plan.
3. Verify the correct amount of stumpage available to fund eligible CWKV activities (form FS-2400-0050A, line 19) where changes may have occurred due to defaults, dropping units, stumpage escalation, and other such causes.
4. Verify if there are funds eligible for additional CWKV Deposit for Activities Outside Sale Area CWK2 (form FS-2400-0050A, Line 23: Total Available for Projects Outside Sale Area by Proclaimed NF). This calculation comes from subtracting Line 20, Total Cost of K-V Funded Work from Line 17, Proclaimed NF Stumpage Available for K-V financing and then subtracting Line 22, National Program Support for Projects Outside the Sale Area. The value shown in Line 25 is what will be converted to CWK2 after sale closure during the K-V trust fund balance analysis. Line 25 is automatically calculated taking any available stumpage after funding the required and non-required CWKV activities in the sale area.
5. Determine what eligible work is currently funded (sec. 16.26) using the values for each SAI plan. The CWKV Plan Profile, Part A, produced by FACTS, should serve as the basis for this information.
6. Verify that the current national program support rate, inflation factor, and, if applicable, the current Forest collection rates are being used.

Sale area improvement plans must be reviewed annually, prior to the annual review of the CWKV balance (sec. 17.2). Approved dates of revised plans must be earlier than or the same as the sale closure date or official contract termination date approved by the contracting officer, whichever is earlier. No accounting adjustments are allowed for plans revised beyond either the sale closure date or contract termination date, whichever is earlier.

Sale area improvement plans are part of the interdisciplinary process and, therefore, must be reviewed by the specialists and staff from all concerned resource areas. The Line Officer authorized to sign the associated authorizing NEPA document(s) is responsible for reviewing and approving a revised SAI plan.

If any changes or additions to the SAI plan require additional NEPA documentation, a supplement or a new NEPA decision must be signed by the responsible Line Officer.

## 17 - ACCOUNTING TECHNIQUES

### 17.1 - CWKV Pool and Tracking of CWKV Funds

The CWKV pool is an accounting process for each PNF, established for ease of accounting so that individual expenditures need not be tracked separately on a sale-by-sale basis. The pool facilitates accounting for funds and allows for reasonable overruns and underruns of expenditures for the funded items listed on SAI plans. Do not use the CWKV pool to move funds between sales. Do not collect CWKV funds on one sale with the intention of spending them on another sale area. CWKV funds collected on one sale area must not be used to fund work that is unfunded on another sale area. Eligible unfunded work on a SAI plan may be financed with appropriated or other non-CWKV funds.

Before spending CWKV funds on a sale area:

1. Collect at least one payment for timber cut and removed, or
2. Collect at least one payment for other special products removed.

CWKV may then be obligated from the pool to finance a funded activity.

Use the Forest Products Financial System (FPFS) (FSH 6509.17), to track CWKV collections and update the system whenever SAI plans are revised.

### 17.2 - Annual Review and Report of the CWKV Balance

The purpose of the annual review of the CWKV balance is to:

1. Determine an estimate of the projected balance of the CWKV pool and its adequacy to finance funded CWKV work, and
2. Identify any unneeded CWKV collections that may be available for CWK2 work.

It is imperative that the SAI plans be updated with the national collection rate, activity unit costs (Forest collection rate), and inflation prior to completing the annual review and report of the CWKV balance. These three elements provide the total amounts needed to fund the program. These costs are used in the preparation of CWKV Balance Sheet Summary, form FS-2400-34 (sec. 17.21), to determine whether there are excess CWKV funds.

The reviews should consider Forest and Regional activity projections, available fund balances, and anticipated collections. It is critical that the analysis of the CWKV fund occur in a coordinated manner with the other trust funds (brush disposal, salvage sale, and timber sale pipeline restoration) as opportunities to adjust collections on open timber sale contracts may be lost if the funds are analyzed separately. Forest Supervisors are responsible for ensuring this coordinated analysis occurs on each PNF. Regional Foresters are responsible for ensuring this coordinated analysis occurs in summarizing the Regional information.

Each PNF shall annually evaluate uncompleted work activities and associated costs proposed on each SAI plan. Perform the review described in section 17.2 to determine the projected balance of CWKV funds on the Forest as of September 30 to see if sufficient funds will be available to do the uncompleted work.

To account for the CWKV collected for use outside the sale area, each PNF will need to sum up planned collections on open sales at the end of the fiscal year and also separately add up the collections on sales that closed during the fiscal year (FS-2400-0050A Line 25). The collections on open sales need to be treated as an obligation just like the planned CWKV activities within the sale area. The collections on sales that closed during the current fiscal year represent funds that may be transferred to CWK2 for use in the Region in which they were collected, provided there is sufficient cash on hand to transfer these funds. The FS 2400-34 is designed to give the flexibility to reflect whether these collections and subsequent transfers will be managed for a Regional program of work or a Forest level program of work.

The Forest Supervisor shall certify the accuracy of the review and the excess amount, if any, to be transferred to CWK2 at the Regional Office, and submit the review to the Regional Forester.

The Regional Office Forest Management staff, with assistance from the budget staffs, shall review and document the PNF CWKV balance sheets and supporting data, annually, to determine if the reported financial and unit cost information is reasonable and accurate. Regions shall complete the CWKV balance report by the date set forth in the year end reporting letter by the Washington Office and any excess identified must be transferred to CWK2 or the Treasury no later than March 15 of the following year.

Units must submit copies of the Forest balance sheets to their individual Regional Office according to the schedule provided by the Regional Office. A summary of the Regional review should be submitted to the Washington Office Forest Management by the date set forth in the year-end reporting letter by the Washington Office. The Washington Office, Forest Management staff shall review the reports and determine if any adjustments are necessary and advise the Regions if any changes are necessary to the balance reported.

By March 15 of the next year, the Regional budget staff shall prepare a request through the SPBA Request for Budget Information Tool (RBIT),and submit the form to the Albuquerque Service Center (ASC), transferring the excess K-V funds to the Washington Office.

The [Strategic Planning, Budget, and Accountability](http://fsweb.wo.fs.fed.us/results/) (SPBA) and collection staffs shall ensure that excess balance requests are processed from each of the Forests reporting excess funds, and determine the national excess CWKV balance considering whether or not:

1. Funds have been transferred from the CWKV account to another appropriation under the authority of 7 U.S.C. 2257.
2. Funds have been advanced for emergency firefighting purposes under the authority of 16 U.S.C. 556d or if funds have been transferred for emergency firefighting purposes under the authority of the relevant year’s Appropriation Act.
3. There is qualifying CWK2 work.

#### 17.21 - Format for Annual CWKV Balance Review

Forests must annually complete a CWKV Balance Sheet Summary (form FS-2400-34). The balance computed should be positive or close to zero. Negative figures indicate a need to revise existing SAI plans and calculate a new balance prior to submitting the final report to the Regional and Washington Offices. Forest-level and Regional summaries (form FS-2400-69) of the CWKV balance reports, CWK2 Inventory of Work, and documentation of the Regional Office review are due by the date set forth in the year end reporting letter from the Washington Office each year. The Regional summary must include any CWKV funds held in the Regional Office. The Regional summary must be footnoted with the amount held in the Regional Office and the reason the funds are being held in the Regional Office. Revisions to SAI plans made after September 30 may necessitate manual changes to Forest Products Financial System (FPFS) reports. A negative balance may occur for several reasons; for example:

1. Work that was unfunded on SAI plans was financed incorrectly with CWKV funds.
2. SAI plans with available stumpage remaining have not been revised to update costs to current estimates.
3. Changes in stumpage rates were not reflected in SAI plan revisions.
4. SAI plans were revised but changes were not made to the FPFS.

Funds must not be transferred between sales to resolve negative balances. Resolving negative balances may involve revising the SAI plan on open sales to increase CWKV collections, where appropriate, or removing work from the affected SAI plan that would otherwise be funded.

Exhibit 01 displays form FS-2400-34 and provides instructions for completion.

Exhibit 02 displays form FS-2400-69 and provides instructions for completion.

The annual instructions sent out by the Washington Office for completing these forms will provide information regarding the reports to use to obtain the information needed for lines 1 and 2 for form FS-2400-34.

17.21 - Exhibit 01

Example - Form FS-2400-34

**Forest K-V BALANCE SUMMARY**

(Ref: FSH 2409.19 - Chapter 10)

*(thousands of dollars)*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | National Forest | FY |  |
| 1. | Projected Cash Balance as of 9/30 from FMMI Cash Balance Statement (General Ledger Period 13) | | | $ |  |
| 2. | National collection rate for program support (as a decimal) | | |  |  |
| 3. | Add any known collections (accrued earnings) through September of the prior fiscal year not yet shown on line 1. | | | $ |  |
| 4. | Portion of September collections that are not Program Support (Line 3 divided by (1 plus National Collection Rate for program support)) | | | $ |  |
| 5. | **Total Unobligated Cash for Projects as of 09/30 (Line 1 plus 4)** | | | $ |  |
| 6. | Add projected remaining K-V cash collections for sales under contract as of 9/30 of the prior fiscal year: | | |  |  |
|  | 6a. | Remaining collections (See instructions) | | $ |  |
|  | 6b. | Collections that are **not** for Program Support  *Line 6a divided by (1plus National Collection Rate for Program Support)* | | $ |  |
| **7.** | **Total cash available for remaining funded work (Line 5 plus 6b)** | | | **$** |  |
| 8. | Total remaining funded K-V work needs, from FS-2400-50 (line 15).  Do **not** include unfunded work in this analysis. Do **not** include Program Support | | |  |  |
|  | 8a. | Required Reforestation | | $ |  |
|  | 8b. | K-V Other | | $ |  |
|  | 8c. | Total remaining funded work Inside Sale Area (8a plus 8b) | | $ |  |
| **9.** | **Projected cash balance after performing all remaining funded K-V work (Line 7 minus Line 8c).** | | | **$** |  |
| 10. | Amount available to transfer to CWK2 (the lesser of line 5 or line 9) | | | $ |  |
|  | 10a. KV Collections for use Outside the Sale Area on CLOSED SALES - Maximum to Retain on FOREST | | | $ |  |
|  | 10b. KV Collections for use Outside the Sale Area on CLOSED SALES - FOREST Amount to Manage | | | $ |  |
|  | 10c. KV Collections for use Outside the Sale Area on CLOSED SALES - REGION Amount to Manage | | | $ |  |
|  | 10d. Subtotal Remaining Amount Line 10 minus (10b plus 10c). | | | $ |  |
| 11. | Planned KV Collections for use Outside the Sale Area on OPEN SALES | | | $ |  |
| 12. | Funding available for K2 conversion managed at the Regional Level | | | $ |  |
|  | **Note: Transfer only the excess on Line 9 that is less than or equal to monies actually collected and on hand (Line 5)** | | |  |  |

I certify that the cash balance shown on line 9 is an accurate statement of cash balance for this proclaimed national forest, and that the balance in excess of K-V needs shall be reported to the Regional Office for transfer to CWK2.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  | Forest Supervisor (signature) |  | Date |  |

17.21 - Exhibit 01--Continued

**INSTRUCTIONS FOR FOREST CWKV BALANCE SHEET SUMMARIES**

The following numbered instructions correspond to the item number of the Forest CWKV Balance Sheet Summary. Refer to the annual trust fund balance analysis call letter sent by the Washington Office for source reports for several of the lines on the report. If the Regional Office has funds in their accounts, they may want to consider filling out a balance analysis sheet for the Regional Office and submit it to the Washington Office along with the forest reports. All dollar values must be in thousands of dollars.

1. Enter projected cash balance from September 30 of the prior fiscal year’s cash balance statement. Document any differences between what appears on the source report and the amount entered on this line. If a unit has more than one proclaimed unit (reporting category), you must complete a CWKV balance sheet for each Proclaimed Unit. If a unit has a third reporting category, such as 969 which, in most cases depicts negative balances from old cost pools/indirect/program support charges, units must prorate these balances among your corresponding proclaimed units based on either current expenditures or balances, unless the unit knows to which Proclaimed Unit those charges belong to.

2. Enter the most recent national collection rate for program support as a decimal.

3. Enter any known collections through September 30 of the prior fiscal year that are not included in Line 1.

4. Enter that portion of the collections on Line 3 that are not National Program Support. The following formula should be used to calculate Line 4: Line 3 divided by (1 plus national collection rate for program support).

5. Enter the sum of Line 1 and Line 4. This represents the maximum amount that may be available to transfer to CWK2.

6. Enter an estimate of the projected CWKV cash collections for sales under contract as of September 30 of the prior fiscal year.

a. Enter the sum of K-V funds yet to be collected on all sales under contract as of September 30 of the prior fiscal year. These projected collections must reflect actual anticipated collections.

b. Portion of collections on Line 6a that are not for National Program Support. The following formula should be used to calculate Line 6b: Line 6a divided by (1 plus national collection rate for program support).

17.21 - Exhibit 01--Continued

7. Enter the sum of Line 5 and Line 6b.

8. Enter funding needs to accomplish remaining funded work. This figure is the summary of uncompleted funded work determined individually for each active sale area SAI plan (sec. 22.21). Do not include unfunded work in this analysis. Do not include national program support. See chapter 90 for details on what is and is not included in the national collection rate for program support. Forests need to ensure they collect sufficient funds to cover all costs not included in the national collection rate for program support.

a. All activities meeting the requirements of section 12 (Line 15 from FS-2400-0050A).

b. All other appropriate K-V activities that are not included in line 8a (are not required reforestation) (Line 16 from FS-2400-0050A).

c. Sum of a and b. This should be the same as the sum of the remaining work to be done on activities that are included on Lines 15 and 16 of FS-2400-0050A.

9. Enter the projected cash balance of the PNF’s CWKV pool. Subtract the entry on Line 8c from Line 7.

10. Enter the amount from Line 9 or Line 5, whichever is smaller. This represents the excess funds available for transfer to CWK2.

a. KV Collections for use Outside the Sale Area on CLOSED SALES. Sum the amounts of CWKV collected for use outside the sale area from sales that closed during the prior fiscal year (for FY19 Balance Analysis, include all sales that closed during FY19).

b. KV Collections for use Outside the Sale Area on Closed Sales - FOREST Amount to Manage. Line 10a multiplied by the percentage of funds the Forest will manage.

c. KV Collections for use Outside the Sale Area on Closed Sales - REGION Amount to Manage. Line 10 a multiplied by the percentage of funds the Region will manage.

11. Planned KV Collections for use Outside the Sale Area on OPEN SALES (Line 25   
from FS-2400-0050A).

12. Funding available for CWK2 conversion managed at the Regional Level   
(Line 9 minus Line 10).

17.21 - Exhibit 01--Continued

Forests need to ensure that while Line 10 represents the funds available for transfer to CWK2, the ability to fund the current FY program of work needs to be incorporated. In the remarks section, explain any reduction in the amount to be transferred.

17.21 - Exhibit 02

**Form FS-2400-69 - Ref. FSH 2409.19**

**REGIONAL CWKV BALANCE SHEET SUMMARY**

(Ref: FSH 2409.19 - Chapter 10)

*(thousands of dollars)*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | Region | FY |  |
| 1. | Projected Cash Balance as of 9/30 from FMMI Cash Balance Statement (General Ledger Period 13) | | | $ |  |
| 2. | National collection rate for program support (as a decimal) | | |  |  |
| 3. | Add any known collections (accrued earnings) through September of the prior fiscal year not yet shown on line 1. | | | $ |  |
| 4. | Portion of September collections that are not Program Support (Line 3 divided by (1 plus National Collection Rate for program support)) | | | $ |  |
| 5. | **Total Unobligated Cash for Projects as of 09/30 (Line 1 plus 4)** | | | $ |  |
| 6. | Add projected remaining K-V cash collections for sales under contract as of 9/30 of the prior fiscal year: | | |  |  |
|  | 6a. | Remaining collections (See instructions) | | $ |  |
|  | 6b. | Collections that are **not** for Program Support  *Line 6a divided by (1plus National Collection Rate for Program Support)* | | $ |  |
| **7.** | **Total cash available for remaining funded work (Line 5 plus 6b)** | | | **$** |  |
| 8. | Total remaining funded K-V work needs, from FS-2400-50 (line 15).  Do **not** include unfunded work in this analysis. Do **not** include Program Support | | |  |  |
|  | 8a. | Required Reforestation | | $ |  |
|  | 8b. | K-V Other | | $ |  |
|  | 8c. | Total remaining funded work Inside Sale Area (8a plus 8b) | | $ |  |
| **9.** | **Projected cash balance after performing all remaining funded K-V work (Line 7 minus Line 8c).** | | | **$** |  |
| 10. | Amount available to transfer to CWK2 (the lesser of line 5 or line 9) | | | $ |  |
|  | 10a. KV Collections for use Outside the Sale Area on CLOSED SALES - Maximum to Retain on FOREST | | | $ |  |
|  | 10b. KV Collections for use Outside the Sale Area on CLOSED SALES - FOREST Amount to Manage | | | $ |  |
|  | 10c. KV Collections for use Outside the Sale Area on CLOSED SALES - REGION Amount to Manage | | | $ |  |
|  | 10d. Subtotal Remaining Amount Line 10 minus (10b plus 10c). | | | $ |  |
| 11. | Planned KV Collections for use Outside the Sale Area on OPEN SALES | | | $ |  |
| 12. | Funding available for K2 conversion managed at the Regional Level | | | $ |  |
|  | | | | | |
|  | **Note: Transfer only the excess on Line 9 that is less than or equal to monies actually collected and on hand (Line 5)** | | |  |  |

I certify that the cash balance shown on line 9 is an accurate statement of cash balance for this REGION, and that the balance in excess of K-V needs shall be reported AND transferred to CWK2.

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| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  | regional forester (signature) |  | Date |  |

17.21 - Exhibit 02--Continued

**INSTRUCTIONS FOR REGIONAL CWKV BALANCE SHEET SUMMARIES**

The following numbered instructions correspond to the item number of the Regional CWKV Balance Sheet Summary. Refer to the annual trust fund balance analysis call letter sent by the Washington Office for source reports for several of the lines on the report. All dollar values shall be in thousands of dollars. The Regional Office should provide justification and supporting documentation for any discrepancies.

1. Enter the sum of all Line 1 submitted by the units on form FS-2400-34. If this total does not match the total projected cash balance from the regional cash balance statement, footnote the reason for the difference.

2. Enter the most recent national collection rate for program support.

3. Enter the sum of all Line 3 submitted by the units on form FS-2400-34.

4. Enter that portion of the collections on Line 3 that are not National Program Support. The following formula should be used to calculate Line 4: Line 3 divided by (1 plus national collection rate for program support).

5. Enter the sum of Line 1 and Line 4. This represents the maximum amount that may be transferred to the Washington Office for consideration for transfer to CWK2.

6. Add projected remaining collections for sales under contract as of September 30 of the prior fiscal year.

a. Enter the sum of all Line 6a submitted by the units on form FS-2400-34.

b. Enter that portion of the collections on Line 6a that are not National Program Support. The following formula should be used to calculate Line 6b: Line 6a divided by (1 plus national collection rate for program support).

7. Enter the sum of Line 5 and Line 6b.

8. Sum the total of all remaining K-V funded work needs.

a. Enter the sum of all Line 8a submitted by the units on form FS-2400-34.

b. Enter the sum of all Line 8b submitted by the units on form FS-2400-34.

c. Enter the sum of all Line 8c submitted by the units on form FS-2400-34.

17.21 - Exhibit 02--Continued

9. Projected cash balance after performing all of the remaining funded K-V work (Line 7 minus Line 8c).

NOTE: The calculations on Lines 1-9 are for those activities that are appropriate for CWKV work within timber sale areas. Any funds which are not required in those sale area needs could be utilized for regional activities under the CWK2 authorities.

10. Enter the sum of all Line 10 submitted by the units on form FS-2400-34. This is the lesser of the amounts shown on Line 5 or Line 9.

a. Enter the sum of all Line 10a submitted by the units on form FS-2400-34. This is the sum of all CWKV Collections for Use Outside the Sale Area (sec. 10.5) on sales that closed during the prior fiscal year.

b. Enter the sum of all Line 10b submitted by the units on form FS-2400-34. This is the sum of all CWKV Collections for use Outside the Sale Area on CLOSED SALES (FOREST Amount to Manage).

c. Enter the sum of all Line 10c submitted by the units on form FS-2400-34. This is the sum of all CWKV Collections for use Outside the Sale Area on CLOSED SALES (REGION Amount to Manage).

11. Enter the sum of all Line 11 submitted by the units on form FS-2400-34 . This is the sum of CWKV Collections for use Outside the Sale Area on OPEN SALES.

12. Enter the sum of all Line 12 submitted by the units on form FS-2400-34. This is the sum of CWKV to be converted to CWK2 for use at the Regional Level.

Regions need to ensure that while Line 10 represents the funds available for transfer to CWK2, the ability to fund the current FY program of work needs to be factored in. The Regional Forester certifies the cash analysis. In the remarks section, explain any reduction in the amount to be transferred.

#### 17.22 - Format for CWKV Plan Profiles, Parts A and B

The CWKV Plan Profiles, Parts A and B, provide useful tools for preparing out-year CWKV spending authority requests. Both of these reports, along with the Regional summary, are produced by FACTS. The Washington Office will pull the CWKV Plan Profiles, Part B, and the Regional summary directly from FACTS. Regions do not need to submit these reports. However, Regions and Forests will need to ensure that the data in FACTS is correct by the date annually specified by the Washington Office. Normally, the Washington Office will generate the Regional summary and Part B during the last week of November or the first week of December. In order for CWKV funded activities to appear on the CWKV Plan Profiles, Part A and Part B, the activity must have an associated trust fund plan in FACTS. CWKV funded activities that do not have an associated trust fund plan in FACTS will not appear on these reports.

The CWKV Plan Profile Part A is done on a sale-by-sale basis. The Part A is to be retained by the Forest. It is extremely important that the most recent revision of the SAI plan reflect the most recently published national collection rate for program support and inflation rate so sufficient spending authority will be requested. The CWKV Plan Profile Part B is the Forest summary of the Part A. Both the Part A and Part B are to be retained by the Forest to document the development of the out-year planned program of work. In addition, the Part B is to be retained in the Regional Office to document the Regional out-year planned program of work.

On the date annually specified by the Washington Office in the year-end reporting letter, the Washington Office will generate an updated Regional summary report and the CWKV Plan Profile Part B for each Forest for the current fiscal year and the initial spending authority request for the following fiscal year. For example, on December 1, 2019, the Washington Office generated an updated Regional summary report for FY 2020, as well as the initial spending authority request by activity area for 2021, as well as the CWKV Plan Profile Part B for each Forest for these same years.

Exhibit 01 (17.22) displays the CWKV Plan Profile, Part A (form FS-2400-67), and describes how this form is prepared in FACTS.

Exhibit 02 (17.22) displays the CWKV Plan Profile, Part B (form FS-2400-68), and describes how this form is prepared in FACTS.

17.22 - Exhibit 01

Form FS-2400-67

USDA Forest Service FS-2400-67 (10/2007)

**PART A: CWKV PLAN PROFILE PART A**

**CWKV FUNDED PROJECTS TO BE INCLUDED IN PLANNED PROGRAM OF WORK**

(1) DISTRICT/UNIT: Darby

(2) FOREST: Bitterroot

(3) PREPARED BY: P. Forester

(4) DATE PREPARED: 05/23/2019

(5) FISCAL YEAR: 2018

(6) SALE NAME: Horse Lick

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **(7)** | **(8)** | | **(9)** | **(10)** | **(11)** |
| **CWKV Funded Project Description** | **Work Activity** | | **Number of Units** | **Units of Work** | **Planned Cost** |
| **Plant Trees** | | **RF** | **144** | **Acres** | **$82,603** |
| **Invasive -Pesticide Application** | | **NW** | **70** | **Acres** | **$9,533** |
| **Stocking Survey** | | **RF** | **48** | **Acres** | **$1,025** |
| **Anadramous fish habitat enhancement** | | **SH** | **10** | **Structures** | **$9,120** |
| **Site Preparation for Planting-Burning** | | **RF** | **150.6** | **Acres** | **$51,522** |
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| **(12) Cost for Planned Work** | | | | | **$153,803.00** |
| **(13) National Program Support (line 12 multiplied by the National Collection Rate for Program Support) (28.5%)** | | | | | **$43,834.00** |
| **(14) Total Cost of Planned Work (Line12 plus Line 13)** | | | | | **$197,637.00** |

17.22 - Exhibit 01--Continued

Instructions for Completing Part A of the CWKV Plan Profile (FS-2400-67)

1. District or Subunit name from block 2 of FS-2400-0050A.

2. The PNF name from block 1 of FS-2400-0050A.

3. Name of the individual running the report.

4. The date the report was run.

5. The fiscal year for which the analysis was prepared (for example, FY 2010).

6. The Sale name from block 3 of FS-2400-0050A.

7. A description of the funded CWKV activities planned for completion during the year specified in block 5. Work activity descriptions from the Forest Service Activity Tracking System (FACTS) are used. A separate line is created for different activities within the same work activity code. For example, if both certification of natural regeneration without site preparation and planting are planned, one line will show “Certification of natural regeneration without site prep” and another line will show “Full planting concurrent with site prep.”

8. The work activity for the planned work. This will be used for tracking and reporting purposes.

9. The number of units of work that are planned for accomplishment in the fiscal year specified in block 5.

10. The units of work measure (acres, feet, miles, and so forth) that are planned for accomplishment. A separate line is created for different units of measure within the same work activity.

11. The dollar amount for the planned cost for each CWKV funded activity. This estimate is derived by expanding the number of units shown in block 9 by the cost per unit specified in the most current revision to the SAI plan (block 12, form FS-2400-0050A). This estimate DOES NOT include program support costs.

12. The sum of block 11 for all CWKV funded activities programmed for accomplishment in the fiscal year shown in block 5.

13. The amount of program support for all the planned work. This is derived by multiplying block 12 by the national collection rate for program support.

14. The total cost of planned work. This is the sum of lines 12 and 13.

17.22 - Exhibit 02

Form FS-2400-68

USDA Forest Service FS-2400-68 (10/2007)

**PART B: CWKV PLAN PROFILE PART B**

**FOREST LEVEL SUMMARY OF CWKV PLANNED NEEDS BY WORK ACTIVITY**

(1) PROCLAIMED NATIONAL FOREST: Coeur D’Alene

(2) PREPARED BY: P. Forester

(3) DATE PREPARED: 05/23/2019

(4) FISCAL YEAR: 2018

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| --- | --- | --- | --- | --- | --- | --- |
| **(5)** | **(6)** | **(7)** | **(8)** | | **(9)** | |
| **CWKV Funded Project Description** | **Work Activity** | **Number of Units** | **Units of Work** | | **Planned**  **Cost** | |
| **Slashing - Pre-Site Preparation** | **EO** | **6.0** | **Acres** | | **$1,724** | |
| **Pretreatment Exam for Reforestation** | **RF** | **177.0** | **Acres** | | **$3,073** | |
| **Stocking Survey** | **RF** | **537** | **Acres** | | **$14,782** | |
| **Plant Trees** | **RF** | **85.9** | **Acres** | | **$63,763** | |
| **Precommercial Thinning** | **TI** | **336** | **Acres** | | **$49,392** | |
| **Wildlife Habitat Snags Creation** | **TH** | **500** | **Trees** | | **$25,000** | |
| **Plantation Survival Survey** | **RF** | **42** | **Acres** | | **$383** | |
| **Wildlife Habitat Access Management - Road Obliteration** | **TH** | **0.2** | **Miles** | | **$3,134** | |
| **Site Preparation for Planting - Burning** | **RF** | **202.6** | **Acres** | | **$84,686** | |
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| **(10) Cost for Forest Planned Work** | | | | **$245,937.00** | |
| **(11) National Program Support (line 10 multiplied by the National Collection Rate for Program Support Rate) (28.5%)** | | | | **$70,092.00** | |
| **(12) Total Cost of Forest Planned Work (Line10 plus Line 11)** | | | | **$316,29.00** | |

17.22 - Exhibit 02--Continued

Instructions for Completing Part B of the CWKV Plan Profile (FS-2400-68)

1. The PNF name from block 1 of FS-2400-0050A.

2. The name of the individual running the report.

3. The date the report was run.

4. Enter the fiscal year for which the analysis was prepared (for example, FY 2020).

5. A description of the funded CWKV activities planned for completion during the year specified in block 5. Work activity descriptions from the Forest Service Activity Tracking System (FACTS) are used. A separate line is created for different activities within the same work activity code. For example, if both certification of natural regeneration without site preparation and planting are planned, one line will show “Certification of natural regeneration without site prep” and another line will show “Full planting concurrent with site prep.”

6. The work activity for the planned work. This will be used for tracking and reporting purposes.

7. The total number of units of work that are planned for accomplishment in the fiscal year specified in block 5. This will be a summary of the CWKV Plan Profiles, Part A.

8. Units of work measure (acres, feet, miles, and so forth) that are planned for accomplishment. A separate line is created for different units of measure within the same work activity.

9. The dollar amount representing the planned cost for carrying out the planned program of work, by activity code, by unit of measure. This is derived by adding together the planned cost of all CWKV funded activities for each work activity and unit of measure from part A of the CWKV Plan Profiles.

10. The dollar amount representing the sum of all blocks 12 from the Part A.

11. The amount of program support for all of the planned work. This is derived by summing all block 13s from the Part A.

12. The total cost of forest planned work. This is the sum of all block 14 from the Part A.

### 17.3 - Activity Tracking

All CWKV funded resource activities and accomplishments must be tracked through FACTS. Tracking unfunded CWKV activities in FACTS aids in the annual review of SAI plans and the preparation of the annual CWKV balance report.