
November 1998

FOREST SERVICE

Distribution of Timber Sales Receipts, Fiscal Years 1995 Through 1997





United States
General Accounting Office
Washington, D.C. 20548

**Resources, Community, and
Economic Development Division**

B-281250

November 12, 1998

The Honorable George Miller
Ranking Minority Member
Committee on Resources
House of Representatives

Dear Mr. Miller:

The Forest Service distributes receipts from national forest timber sales to various funds or accounts that have been established for specific purposes. Any receipts not otherwise distributed are deposited into the General Fund of the U.S. Treasury. In September 1995, we reported on the amount of timber sales receipts, the amounts distributed to specific funds or accounts, and the amounts deposited into the General Fund of the U.S. Treasury for fiscal years 1992 through 1994.¹ You asked us to update the information on the amount of the Forest Service's timber sales receipts for fiscal years 1995 through 1997, the amounts distributed to specific Forest Service funds or accounts, the outlays for preparing and administering timber sales, and the amounts of timber sales receipts transferred to the General Fund of the U.S. Treasury. You also asked us to describe any changes in the receipt distribution process that have occurred since our last report.

The data in this report are timber sales accounting data on a cash basis that recognizes receipts when collected and outlays when paid. Because of this, the data presented in this report are not a measure of profitability, nor is it appropriate to compare the data against budget authority amounts. Cash accounting data do not reflect all costs associated with operating a particular forest and, thus, cannot be used as a measure of profitability on an individual forest basis. Profitability would be measured on an accrual basis that matches all annual sales-related revenues with all annual sales-related expenses. We chose to use cash accounting data because they reflect the day-to-day operations of a forest.

Results in Brief

During fiscal years 1995 through 1997, the Forest Service collected about \$1.85 billion in timber sales receipts and distributed about \$1.7 billion, or about 92 percent, to Forest Service funds or accounts established for specific purposes such as reforestation, salvage sale preparation, and

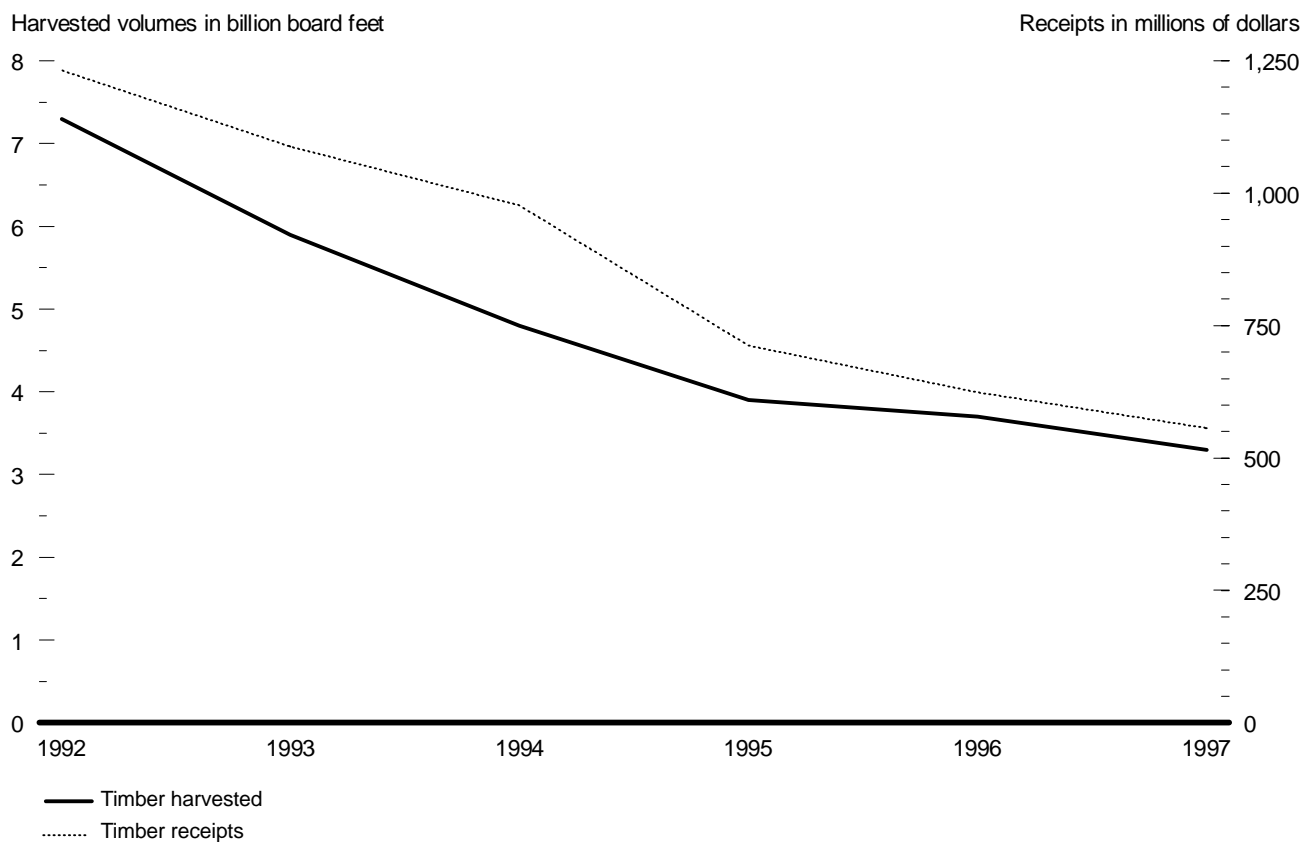
¹Forest Service: Distribution of Timber Sales Receipts, Fiscal Years 1992-94 (GAO/RCED-95-237FS, Sept. 8, 1995).

credits for roads that timber purchasers build. During this same period, the funds not otherwise distributed—about \$125 million—plus about \$29 million from the Roads and Trails Fund were deposited into the General Fund of the U.S. Treasury. To operate the timber program and to prepare and administer timber sales, the Forest Service expended about \$1.2 billion in appropriations and other moneys during the period fiscal years 1995 through 1997.

Since our September 1995 report, the Congress, in April 1996, established an additional fund to be used to prepare future timber sales. Beginning in fiscal year 1996, the Congress omitted appropriation language requiring that the moneys in the Roads and Trail Fund be deposited in the General Fund of the U.S. Treasury. Also, since fiscal year 1996, the Forest Service has been using a special appropriation provided by the Congress for a portion of the required payments to the states affected by a substantial drop in the size of timber harvests—and, therefore, a substantial drop in payments to these states—as a result of listing the northern spotted owl as a threatened species. In addition, beginning in fiscal year 1999, the Congress eliminated the credit given purchasers for building roads.

Background

The Forest Service, within the U.S. Department of Agriculture, manages the 192 million acre national forest system with its 155 national forests. The national forests generate receipts from a variety of resources, including recreation, grazing, and minerals; however, timber sales have traditionally generated more than 90 percent of the total receipts. As shown by figure 1, the harvested volume of timber has declined from 7.3 billion board feet in fiscal year 1992 to 3.3 billion board feet in fiscal year 1997. Accordingly, total timber sales receipts have also declined from \$1.2 billion in fiscal year 1992 to \$558 million in fiscal year 1997.

Figure 1: Timber Harvested and Total Timber Sales Receipts, Fiscal Years 1992 Through 1997

Preparing timber sales usually takes 3 to 8 years and consists of six steps or “gates.” The early steps involve identifying the timber to be offered for sale and conducting necessary environmental assessments of the proposed sale area. The later steps involve actually advertising the sale and selling the timber. Because of the time involved, some timber sales on a particular forest could be in the beginning steps while others could be at or near the end steps. This multiyear, multistep process of having timber sales in various stages of development up until the time a sale is offered is referred to as the timber pipeline. At the forest level, appropriated funds are used

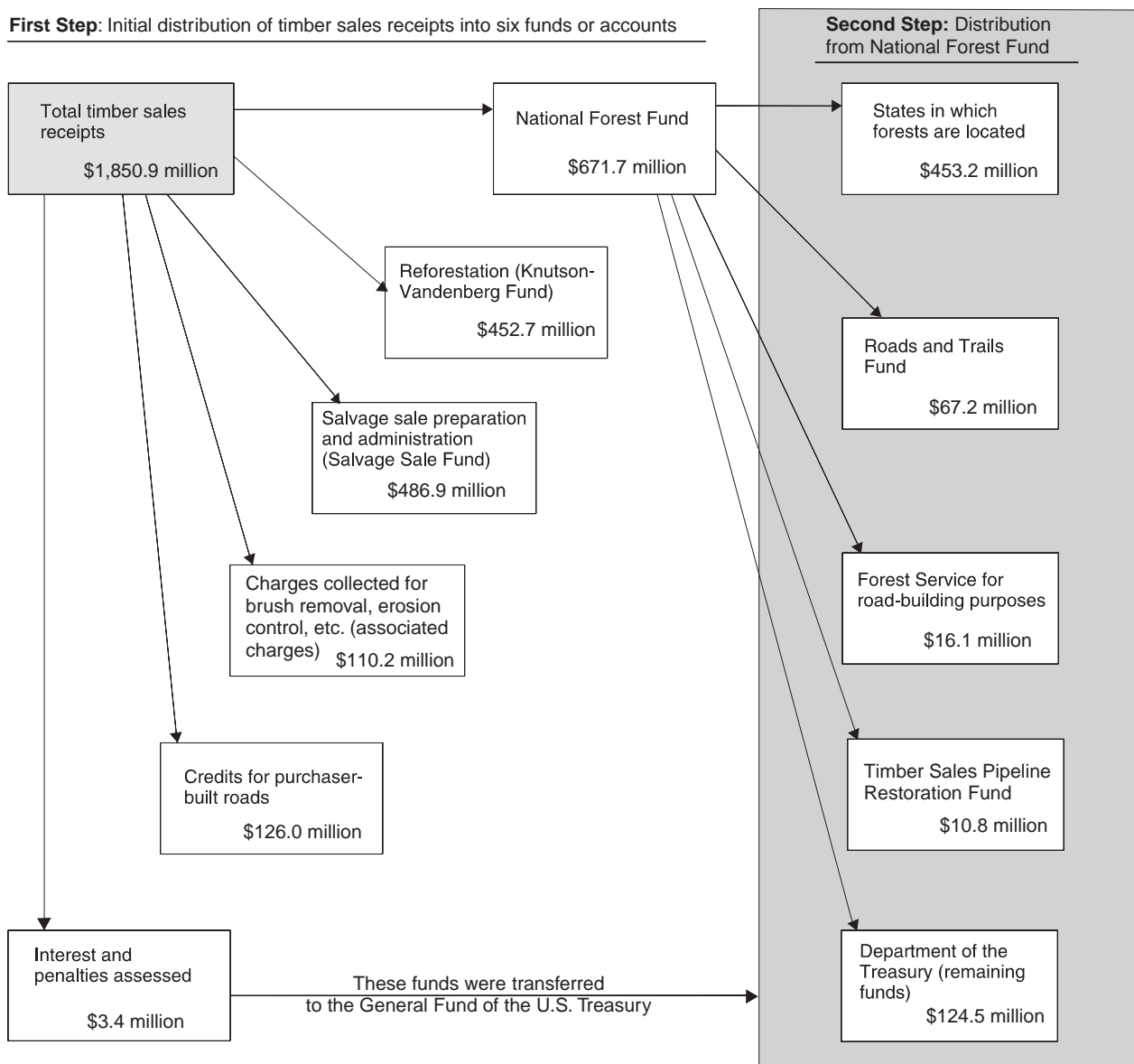
to pay the costs associated with preparing and administering these timber sales.

The process for distributing timber sales receipts starts when a timber contract is awarded and the timber purchaser makes certain required contractual deposits. These deposits can include down payments on the timber as well as specific amounts for purposes such as ensuring that logging debris is properly treated after the timber harvest is completed. During the harvest, the purchaser makes additional payments in accordance with schedules established in the contract. In addition, timber purchasers may reduce the amount they pay in cash for timber by agreeing to build roads that provide access to the timber sale area. When purchasers build the roads, the Forest Service provides credits that may be applied against the purchase price of the timber.

The actual distribution of timber sales receipts is a two-step process. Initially, timber sales receipts are distributed into six funds or accounts. The second step involves distributions from one of the six funds—the National Forest Fund—into several additional funds or accounts. Any funds remaining after the second stage distribution are deposited in the General Fund of the U.S. Treasury.

Timber Sales Receipts, Distributions, Outlays, and Deposits to the General Fund of the U.S. Treasury

During fiscal years 1995 through 1997, timber purchasers harvested about 11 billion board feet of timber from the national forests, for which the Forest Service collected about \$1.85 billion. The Forest Service distributed about \$1.7 billion to various Forest Service funds and accounts established for specific purposes and deposited about \$124.5 million of timber sales receipts into the General Fund of the U.S. Treasury. While these funds or accounts are provided for by law, two have specific percentage distributions mandated by law—the Roads and Trails Fund and the payments to states. Figure 2 shows this distribution process, and appendix I further explains the receipt distribution process and the various funds and accounts.

Figure 2: Distribution of Timber Sales Receipts, Fiscal Years 1995 Through 1997**First Step:** Initial distribution of timber sales receipts into six funds or accounts

Note: Figures sometimes do not add because of rounding.

Timber Sales Receipts and Distributions

As shown in figure 2, the distribution of timber sales receipts is essentially a two-step process. The first step distributes receipts into six funds or accounts including the Knutson-Vandenberg Fund, the Salvage Sale Fund, associated charges account, purchaser road credit account, and interest and penalties. Any timber sales receipts not distributed to these funds or accounts passes into the National Forest Fund.

The second step involves further distributions from the National Forest Fund, which serves as a holding account for timber-related receipts at the national level. At the end of the fiscal year, any amount not distributed from the National Forest Fund for specific purposes is transferred to the General Fund of the U.S. Treasury. The largest distribution from this fund involves the payments to states. By law, states are entitled to 25 percent of the receipts from timber sales located within their boundaries.² In addition, certain counties in California, Oregon, and Washington are entitled to guaranteed payments as a result of listing the northern spotted owl as a threatened species.

Table 1 shows, for fiscal years 1995 through 1997, total timber sales receipts, the amounts distributed for specific Forest Service purposes, the amounts deposited in the General Fund of the U.S. Treasury, and the amounts distributed to the states.

²Payments to the states are authorized by the Twenty-Five Percent Fund Act of 1908 (16 U.S.C. 500). The annual calculation of the 25-percent payment to the states is based on the amounts in the National Forest Fund, purchaser road credit account, the Salvage Sale Fund, and the Knutson-Vandenberg Fund. Interest and penalties and associated charges are not included in this calculation.

Table 1: Timber Sales Receipts and Distributions, Fiscal Years 1995 Through 1997

Dollars in millions

| Fiscal year | Timber sales receipts | | | |
|-------------|-----------------------|---|---|--|
| | Total | Amount distributed for specific Forest Service purposes | Amount distributed to states ^a | Amount deposited in the General Fund of the U.S. Treasury ^b |
| 1995 | \$682.0 | \$392.9 | \$257.4 | \$31.7 |
| 1996 | 610.9 | 448.4 | 106.1 | 56.4 |
| 1997 | 558.0 | 399.1 | 89.7 | 69.2 |
| Total | \$1,850.9 | \$1,240.4 | \$453.2 | \$157.3 |

^aThe amounts distributed to states reflect only those amounts attributable to timber receipts from national forests. States received more moneys when forest receipts from all sources are considered. In addition, in fiscal year 1995, about \$140 million for the spotted owl payments was made out of the National Forest Fund rather than using the special appropriation for these payments, as provided for in P.L. 103-66, as amended, which was used in fiscal years 1996 and 1997.

^bFor fiscal year 1995, deposits to the General Fund of the U.S. Treasury included about \$29.4 million from the Roads and Trails Fund. In fiscal years 1996 and 1997, the Forest Service was allowed to retain the amounts collected for the Roads and Trails Fund.

Source: Prepared by GAO from the Forest Service's data.

Timber Sales Outlays

Annually, the Forest Service receives and expends appropriations to prepare and administer timber sales. In addition, moneys from the Salvage Sale Fund are used to prepare and administer salvage sales. However, no requirement exists that timber sales receipts cover the outlays for preparing and administering timber sales.

These outlays would include, among other things, the cost of environmental and other analyses, the cost to prepare and offer the timber sale, and the cost to administer the purchaser's operations as timber is harvested. During fiscal years 1995 through 1997, the Forest Service's timber sale preparation and administration outlays were about \$1.2 billion, as shown in table 2.

Table 2: Timber Sales Outlays, Fiscal Years 1995 Through 1997

| Dollars in millions | | | | |
|--|-------------|---------|---------|-----------|
| Outlay | Fiscal year | | | Total |
| | 1995 | 1996 | 1997 | |
| Sale preparation | \$121.3 | \$153.5 | \$135.8 | \$410.6 |
| General administration attributable to sales | 100.1 | 125.5 | 125.3 | 350.9 |
| Analysis/documentation | 45.7 | 50.5 | 65.8 | 162.0 |
| Harvest administration | 51.3 | 53.3 | 50.4 | 155.0 |
| Silvicultural exams | 22.5 | 19.8 | 21.1 | 63.4 |
| Transportation planning | 16.0 | 13.3 | 15.1 | 44.4 |
| Appeals/litigation | 2.9 | 1.6 | 4.1 | 8.6 |
| Appeals/litigation-indirect | 4.6 | 3.1 | 3.5 | 11.2 |
| Total | \$364.4 | \$420.6 | \$421.1 | \$1,206.1 |

Source: Prepared by GAO from the Forest Service's data.

Appendix II contains information on total timber sales receipts, the amounts distributed to the specific funds and accounts, and preparation and administration outlays, at the regional level. Appendix III contains similar information at the forest level. In addition, we have included, for informational purposes, the amounts of attributable payments to states, even though these payments are made at the national, not the forest level.

Deposits Into the General Fund of the U.S. Treasury

For fiscal years 1995 through 1997, the Forest Service deposited about \$124.5 million from timber sales receipts into the General Fund of the U.S. Treasury. In addition, the Forest Service deposited \$3.4 million from interest and penalties generated on timber sales. This category includes such items as interest on late payments and fines assessed for cutting the wrong trees. According to Forest Service officials, they classify interest and penalties as miscellaneous receipts. These receipts are not distributed to the National Forest Fund but instead are directly deposited to the General Fund of the U.S. Treasury.

Finally, for fiscal year 1995, the Forest Service deposited an additional \$29.4 million into the General Fund of the U.S. Treasury from the Roads and Trails Fund. Thus, in total, for fiscal years 1995 through 1997, the Forest Service deposited a total of \$157.3 million into the General Fund of the U.S. Treasury.

Recent Changes in the Receipt Distribution Process

A number of changes have occurred in the receipt distribution process since our September 1995 report. During the period, the Congress authorized a new fund for deposits from timber sales receipts, omitted the appropriation language requiring Roads and Trails Fund's moneys to be deposited into the General Fund of the U.S. Treasury, and eliminated the use of the purchaser road credits. Also, since fiscal year 1996, the Forest Service has been using a special appropriation provided by the Congress for a portion of the required payments to the states affected by a substantial drop in the size of timber harvests—and, therefore, a substantial drop in payments to these states—as a result of listing the northern spotted owl as a threatened species. These changes will result in more timber sales receipts being distributed to specific funds and less being available for deposit to the General Fund of the U.S. Treasury.

Timber Sales Pipeline Restoration Fund

The Congress established the Timber Sales Pipeline Restoration Fund in April 1996. The 1996 appropriations act authorized the Forest Service and the Department of the Interior's Bureau of Land Management to create a Timber Sales Pipeline Restoration Fund to be used for preparing timber sales to refill the timber pipeline.³ Revenues collected from selected timber sales in Oregon and Washington, less the funds necessary to make payments to states or local governments that are in excess of \$37.5 million, are to be deposited in the Timber Sales Pipeline Restoration Fund.⁴ Of the revenues deposited into the fund, 75 percent are to be used to prepare future timber sales, other than salvage sales, and 25 percent are to be used on backlogged recreation projects. For fiscal years 1995 through 1997, the Forest Service deposited about \$11 million in the fund and expects to allocate about \$4.5 million to the regions in fiscal year 1999 to prepare future timber sales.

³Section 327 of the Omnibus Consolidated Rescissions and Appropriations Act of 1996 (P.L. 104-134).

⁴Section 2001(k) of the Fiscal Year 1995 Supplemental Appropriations for Disaster Assistance and Rescissions Act (P.L. 104-19) released for sale the timber sales contracts in Washington and Oregon that were offered under section 318 of the Fiscal Year 1990 Interior and Related Agencies Appropriation Act but were not allowed to be completed because of the listing of the northern spotted owl as a threatened species.

Roads and Trails Fund

Prior to fiscal year 1996, language in the Forest Service's annual appropriations acts required that the amount deposited into the Roads and Trails Fund be transferred to the General Fund of the U.S. Treasury to offset annual appropriations for road and trail construction and maintenance. Beginning in fiscal year 1996, the Congress omitted this appropriation language, and the Forest Service has retained about \$50 million in the fund, of which about \$38 million related to timber receipts. Guidance to regional foresters provides that the Roads and Trails Fund moneys are to be used, beginning in fiscal year 1998, to correct road and trail problems that are adversely affecting forest, rangeland, and aquatic ecosystems on forest lands. According to Forest Service officials, these funds are being used in addition to regular appropriations for road and trail maintenance and reconstruction.

Purchaser Road Credits

Beginning in fiscal year 1999, the Congress eliminated purchaser road credits for future timber sales. Timber purchasers who currently have unused road credits will be allowed to use them. In future timber sales, offered without purchaser road credits, the Forest Service must estimate the cost to construct the roads and include that amount in its calculation of the payments to the states.

Spotted Owl Guarantee Appropriation

For specific counties in California, Oregon, and Washington, the listing of the northern spotted owl as a threatened species accounted for a substantial drop in the size of timber harvests—and, therefore, a substantial drop in the receipts that the counties would receive under the 25-percent payments to states. To reduce the fiscal impact of the listing, the Congress included a “safety net”, or spotted owl guarantee in the Forest Service's annual appropriations acts for fiscal years 1991 through 1993 to ensure that state payments remained at a comparable level to those payments made before the listing. A special appropriation was established by the Omnibus Budget Reconciliation Act of 1993 (P.L. 103-66), as amended, to make these payments beginning in fiscal year 1994.

In August 1997, we reported that the Forest Service inappropriately made the spotted owl guarantee payments for fiscal years 1994 and 1995 from the National Forest Fund and recommended that the Forest Service make the necessary accounting adjustments to reflect the use of the special spotted owl appropriation in lieu of the National Forest Fund.⁵ Since fiscal

⁵Forest Service: Unauthorized Use of the National Forest Fund (GAO/RCED-97-216, Aug. 29, 1997).

year 1996, the Forest Service has been using the special spotted owl appropriation for a portion of the required payments to the states.

The Forest Service is in the process of working on appropriate actions with Department of Treasury and Office of Management and Budget officials that will implement the recommendations in our report. Once the Forest Service, Department of Treasury, and Office of Management and Budget officials agree on the accounting adjustments needed, the increase in deposits to the General Fund of the U.S. Treasury for fiscal years 1994 and 1995 should total about \$285 million.

Agency Comments

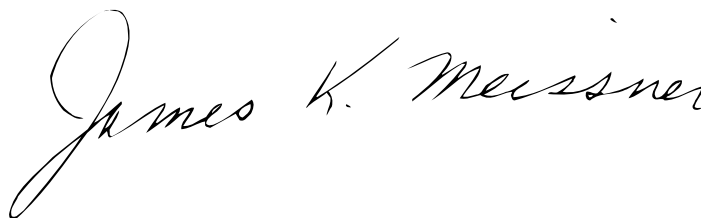
We provided the Forest Service with a draft of this report for review and comment. The Forest Service commented that the report accurately and fairly presented information on the distribution of timber sales receipts. The Forest Service also provided technical clarifications, which we incorporated into the report.

We conducted our review by analyzing the Forest Service's timber sales accounting data for fiscal years 1995 through 1997. Appendix IV explains our methodology in detail. We conducted our work from June through October 1998 in accordance with generally accepted government auditing standards.

As arranged with your office, unless you publicly announce its contents earlier, we plan no further distribution of this report until 10 days after the date of this letter. We will then send copies to the Secretary of Agriculture, the Chief of the Forest Service, appropriate congressional committees, and other interested parties. We will also make copies available to others on request.

If you or your staff have any questions about this report, please call me at (206) 287-4810. Major contributors to this report are listed in appendix V.

Sincerely yours,

A handwritten signature in black ink that reads "James K. Meissner". The signature is written in a cursive style with a large, looping initial "J".

James K. Meissner
Associate Director, Energy,
Resources, and Science Issues

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Distribution of Timber Sales Receipts

This appendix explains the special funds or accounts into which timber sales receipts are deposited before the remaining receipts are deposited into the General Fund of the U.S. Treasury. The two-step process involves distributing the receipts into a number of funds and accounts that the Forest Service uses to finance various activities. This appendix provides the data we developed for this report as well as the similar data we previously reported for fiscal years 1992 through 1994.

Receipt Distribution Process: First Step

In the first step, timber sales receipts are deposited into six funds or accounts. The following is a detailed description of each of the six categories in which timber sales receipts are initially deposited.

Knutson-Vandenberg Fund

The Knutson-Vandenberg Act of 1930 (16 U.S.C. 576b), as amended, authorizes the use of timber sales receipts to reforest harvested areas and to improve and protect the land's future productivity. The Forest Service maintains the Knutson-Vandenberg Trust Fund for this purpose. For each timber sale, the Forest Service prepares a sale area improvement plan that determines how much money should be set aside to meet the act's requirements and how this money should be spent. The percentage of the timber sales receipts to be set aside varies with each sale according to the kinds of activities that must be performed. The Knutson-Vandenberg Trust Fund received about 24 percent of timber receipts in fiscal years 1995 through 1997 as well as for the period fiscal years 1992 through 1994.

Salvage Sale Fund

"Salvage" timber refers to timber that is being made available for harvest because it is disease- or insect-infested, dead, damaged or downed by wind, or affected by fire or imminently susceptible to fire or insect attack. The National Forest Management Act of 1976 (16 U.S.C. 472a(h)) established the Salvage Sale Fund. Individual salvage sale timber contracts designate the amount of receipts to be collected and transferred to the Salvage Sale Fund. The Forest Service uses moneys in the fund to prepare and administer future salvage sales. The fund may also be used to pay for the design, engineering, and supervision of construction of roads associated with such sales. The Salvage Sale Fund received about 36 percent of total timber sales receipts in fiscal years 1995 through 1997 compared with about 18 percent for the period fiscal years 1992 through 1994.

The amount for fiscal years 1995 through 1997 is, in part, attributable to the emergency salvage timber sale program authorized by the Fiscal Year 1995 Supplemental Appropriations for Disaster Assistance and Rescissions Act (P.L. 104-19). This program contained a number of provisions that were intended to increase the volume of salvage timber that the Forest Service offered for sale during the period July 27, 1995, through December 31, 1996.

Purchaser Road Credits

This category of receipts differs from the others in that it represents a noncash payment for timber. In this case, the payment is in the form of roads and is referred to as purchaser road credits. With many timber sales, timber purchasers reduce the amount they pay in cash for timber by agreeing to build roads that provide access to the timber sales area. The use of purchaser road credits was established in the National Forest Roads and Trails Act of 1964 (16 U.S.C. 532 *et seq.*). Timber contracts stipulate which roads are to be built and their estimated cost. When timber purchasers build these roads, they receive credits equal to the estimated cost of the road stipulated in the contract. Purchasers may then use these credits, instead of cash, to pay for timber. These road credits, in turn, reduce the amount of cash entering the distribution system. The value of the road credits, however, is considered a receipt in the calculation of the payments to states. For both periods—fiscal years 1995 through 1997 and fiscal years 1992 through 1994—this category represented about 7 percent of total timber sales receipts.

Beginning in fiscal year 1999, the Congress eliminated purchaser road credits on future timber sales. However, timber purchasers with unused road credits will be allowed to use them. In future timber sales, offered without purchaser road credits, the Forest Service must estimate the cost to construct the roads and include that amount in its calculation of the payments to the states.

Associated Charges

The Forest Service assesses various charges for certain other activities related to timber sales, such as piling and burning logging debris remaining after a timber harvest, maintaining and repairing existing Forest Service roads used during the timber harvest, and controlling erosion in newly harvested areas. Each timber sales contract specifies the amounts to be collected for these purposes. The Forest Service's authority to assess these charges stems from a number of laws, beginning with the Cooperative Funds Act of 1914 (laws include 16 U.S.C. 471h, 498, 572, 535,

537, 693d, and 1643). Associated charges accounted for about 6 percent of timber sales receipts in fiscal years 1995 through 1997 and about 4.5 percent in fiscal years 1992 through 1994.

National Forest Fund

Any timber sales receipts not designated for distribution into one of the previously described categories passes into the National Forest Fund. Among other things, this fund serves as a holding account for distributing timber-related receipts to several other accounts or funds for specific purposes.¹ At the end of the fiscal year, any amount not distributed is deposited into the General Fund of the U.S. Treasury. This fund accounted for about 36 percent of the timber receipts for fiscal years 1995 through 1997 compared with about 45 percent for fiscal years 1992 through 1994.

Interest and Penalties

This category includes such items as interest on late payments and fines assessed for cutting the wrong trees. According to Forest Service officials, they classify interest and penalties as miscellaneous receipts. These receipts are not distributed to the National Forest Fund but instead are directly deposited into the General Fund of the U.S. Treasury. This category of receipts is quite small, accounting for just 0.2 percent of timber sales receipts for fiscal years 1995 through 1997 and fiscal years 1992 through 1994.

**Summary
Distributions—Step One**

The six categories into which timber sales receipts are initially distributed, together with the amounts for fiscal years 1992 through 1997, are shown in table I.1.

¹Receipts from all resources on Forest Service lands are deposited in the National Forest Fund. We are reporting on only that portion of the National Forest Fund attributable to timber sales receipts.

Appendix I
Distribution of Timber Sales Receipts

Table I.1: First-Step Distribution of Timber Sales Receipts, Fiscal Years 1992 Through 1997

| Dollars in millions | | | | | | |
|---------------------------------|------------------|------------------|----------------|----------------|----------------|----------------|
| Fund or account | Fiscal year | | | | | |
| | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 |
| Knutson-Vandenberg Fund | \$278.1 | \$301.8 | \$230.1 | \$183.4 | \$156.7 | \$123.8 |
| Salvage Sale Fund | 218.6 | 208.4 | 183.9 | 139.0 | 198.9 | 155.6 |
| Purchaser road credits | 100.2 | 71.0 | 73.2 | 50.1 | 42.2 | 36.9 |
| Associated charges | 63.9 | 47.8 | 37.2 | 31.9 | 33.7 | 46.7 |
| Interest and penalties assessed | 2.6 | 2.1 | 0.9 | 0.9 | 1.7 | 0.9 |
| National Forest Fund | 568.9 | 456.6 | 451.1 | 307.3 | 190.8 | 190.7 |
| Total | \$1,232.3 | \$1,087.7 | \$976.4 | \$712.6 | \$624.0 | \$554.6 |

Note: The amounts are presented in constant 1997 dollars and differ from the amounts shown in our prior report for fiscal years 1992 through 1994.

Source: Prepared by GAO from the Forest Service's data.

Receipt Distribution Process: Second Step

The second step applies to only one of the funds initially receiving timber sales receipts—the National Forest Fund. In step two, receipts in the National Forest Fund are further distributed among several additional funds. Timber sales receipts deposited in the National Forest Fund are distributed as payments to the states, to the Roads and Trails Fund, to the Timber Sales Pipeline Restoration Fund, and to Purchaser-Elect Roads; the remainder is deposited into the General Fund of the U.S. Treasury at the end of the fiscal year. Following is a more detailed description of each fund or account to which distributions are made from the National Forest Fund.

Payments to States

The Forest Service uses receipts placed in the National Forest Fund to make the required payments to the states. The Twenty-Five Percent Fund Act of 1908 (16 U.S.C. 500) requires that 25 percent of a national forest's gross receipts be transferred to the states where the forest is located, to be used to benefit roads and schools in the counties where the receipt was earned. By law, gross receipts are defined as the total of the annual distribution to the Knutson-Vandenberg Fund, the Salvage Sale Fund, the

National Forest Fund, and purchaser road credits. Over 60 percent of the state payments are made from the National Forest Fund. The remainder of the payments to the states is made from a special appropriation established by the Congress by the Omnibus Budget and Reconciliation Act of 1993 (P.L. 103-66, as amended) to compensate specific counties in California, Oregon, and Washington for the loss of revenues as a result of listing the northern spotted owl as a threatened species. For the purposes of calculating the payments to the states, the Forest Service does not include associated charges and interest and penalties. Payments to states accounted for about 24 percent of timber sales receipts in fiscal years 1995 through 1997, while for fiscal years 1992 through 1994 they accounted for about 30 percent of timber sales receipts.

For specific counties in California, Oregon, and Washington, the listing of the northern spotted owl as a threatened species accounted for a substantial drop in the size of timber harvests—and, therefore, a substantial drop in the receipts that the counties would receive under the 25-percent payments to states. To reduce the fiscal impact of the listing, the Congress included a “safety net”, or spotted owl guarantee in the Forest Service’s annual appropriations acts for fiscal years 1991 through 1993 to ensure that state payments remained at a comparable level to those payments made before the listing. A special appropriation was established by the Omnibus Budget Reconciliation Act of 1993 (P.L. 103-66), as amended, to make these payments beginning in fiscal year 1994 and included a formula designed to lessen the impacts on affected counties’ timber receipts by guaranteeing a payment based on an average of the receipts from prior years. The payment formula varies by year and began decreasing by 3 percent a year after fiscal year 1994 until it expires in 2003.

Roads and Trails Fund

The Roads and Trails Fund annually receives 10 percent of all receipts deposited in the National Forest Fund. Authorized by the Expenditures From Receipts Act of 1913, as amended, (16 U.S.C. 501), the fund’s purpose is to support the construction and maintenance of roads and trails within the national forests in the states where the receipts were collected. Prior to fiscal year 1996, language in the Forest Service’s annual appropriation acts required that the amount deposited in the Roads and Trails Fund be transferred to the General Fund of the U.S. Treasury to offset annual appropriations for road and trail construction and maintenance. Deposits to the Roads and Trails Fund were about 4 percent of timber sales receipts for fiscal years 1995 through 1997, while they

accounted for about 5 percent of timber sales receipts during fiscal years 1992 through 1994.

Beginning in fiscal year 1996, the Congress omitted the appropriation language requiring deposits in the Roads and Trails Fund to be transferred to the General Fund of the U.S. Treasury. In fiscal years 1996 and 1997, the Forest Service deposited about \$50 million into this fund, of which about \$38 million related to timber receipts. Guidance provided to regional foresters indicates that the Roads and Trails Fund moneys are to be used, beginning in fiscal year 1998, to correct road and trail problems that are adversely affecting forest, rangeland, and aquatic ecosystems on forest lands. According to Forest Service officials, these funds are being used in addition to regular appropriations for road and trail maintenance and reconstruction.

Timber Sales Pipeline Restoration Fund

The Congress established the Timber Sales Pipeline Restoration Fund in section 327 of the Omnibus Consolidated Rescissions and Appropriations Act of 1996 (P.L. 104-134). The act authorized the Forest Service and the Department of the Interior's Bureau of Land Management to create a Timber Sales Pipeline Restoration Fund to be used for preparing timber sales to refill the timber pipeline. Net revenues collected from section 2001(k) timber sales, less the funds necessary to make payments to states or local governments, that are in excess of \$37.5 million are to be deposited into the Timber Sales Pipeline Restoration Fund.² Of the revenues deposited in the fund, 75 percent is to be used to prepare future timber sales, other than salvage sales, and 25 percent is to be used on backlogged recreation projects. During fiscal years 1995 through 1997, the Forest Service deposited about \$11 million in the fund and expects to allocate about \$4.5 million to the regions in fiscal year 1999 to prepare future timber sales.

Purchaser-Elect Roads

Under section 14(i) of the National Forest Management Act of 1976 (16 U.S.C. 472a(i)), certain small purchasers may elect to have the Forest Service build the roads necessary to access the timber. The Forest Service refers to these as "purchaser-elect" roads. The Forest Service does not charge timber purchasers for building the roads, but it does have a

²Section 2001(k) of the Fiscal Year 1995 Supplemental Appropriations for Disaster Assistance and Rescissions Act (P.L. 104-19) released for sale the timber sale contracts in Washington and Oregon that were offered for sale under section 318 of the Fiscal Year 1990 Interior and Related Agencies Appropriation Act but were not allowed to be completed because the northern spotted owl was listed as a threatened species.

mechanism for ensuring that it recovers its estimated road-building costs before the remaining timber sales receipts are deposited into the General Fund of the U.S. Treasury. Each timber sales contract specifies the cost of the roads related to the sale, and the Forest Service transfers these amounts from the National Forest Fund to its purchaser-elect account. For both fiscal years 1995 through 1997 and fiscal years 1992 through 1994, purchaser-elect roads accounted for about 1 percent of timber receipts.

Treasury Payment

At the end of each fiscal year, any money remaining in the National Forest Fund after the above payments are made is deposited into the General Fund of the U.S. Treasury. However, when such deposits are made, timber-related receipts are not separated from receipts collected from other forest resources, such as grazing, mining, or recreation. In total, timber-related receipts were about 60 percent of total receipts deposited from the National Forest Fund during fiscal years 1995 through 1997. During fiscal years 1992 through 1994, about 50 percent of the receipts deposited into the General Fund of the U.S. Treasury were timber-related.

The Forest Service is in the process of working with Department of Treasury and Office of Management and Budget officials on appropriate actions that will implement the recommendations in our August 1997 report on the National Forest Fund.³ Once the Forest Service, Department of Treasury, and Office of Management and Budget officials agree on the accounting adjustments needed, the increase in deposits to the General Fund of the U.S. Treasury for fiscal years 1994 and 1995 should total about \$285 million.

Summary
Distributions—Step Two

The five categories into which timber receipts are distributed from the National Forest Fund, together with the amounts for fiscal years 1992 through 1997, are shown in table I.2.

³Forest Service: Unauthorized Use of the National Forest Fund (GAO/RCED-97-216, Aug. 29, 1997).

Appendix I
Distribution of Timber Sales Receipts

Table I.2: Second-Step Distribution of Receipts From the National Forest Fund, Fiscal Years 1992 Through 1997

| Dollars in millions | | | | | | |
|---|----------------|----------------|-------------------|------------------|----------------|----------------|
| Fund or account | Fiscal year | | | | | |
| | 1992 | 1993 | 1994 | 1995 | 1996 | 1997 |
| Payments to states | \$343.5 | \$317.9 | \$313.4 | \$269.0 | \$108.4 | \$89.7 |
| Roads and Trails Fund ^a | 56.9 | 45.7 | 45.1 | 30.7 | 19.1 | 19.1 |
| Purchaser-elect roads | 9.6 | 9.3 | 6.3 | 5.9 | 5.7 | 4.2 |
| Timber Sales Pipeline Restoration Fund ^b | 0 | 0 | 0 | 0 | 1.4 | 9.4 |
| General Fund of the U.S. Treasury | 158.9 | 83.8 | 86.3 ^c | 1.5 ^c | 55.8 | 68.4 |
| Total | \$568.9 | \$456.7 | \$451.1 | \$307.1 | \$190.4 | \$190.8 |

Note: The amounts are presented in constant 1997 dollars and differ from the amounts shown in our prior report for fiscal years 1992 through 1994.

^aUntil fiscal year 1996, the Forest Service was required by the Congress in annual appropriation acts to transfer the amounts deposited into the Roads and Trails Fund to the General Fund of the U.S. Treasury. Beginning in fiscal year 1996, this language was omitted, and the Forest Service has retained these deposits and, starting in fiscal year 1998, began to use the amounts for road and trail construction and maintenance.

^bThis fund was established in the fiscal year 1996 appropriations act.

^cIn fiscal years 1994 and 1995, the spotted owl payment of \$145 million and \$140 million, respectively, was inappropriately made out of the National Forest Fund rather than using the special spotted owl appropriation, as provided for in P.L. 103-66, as amended.

Source: Prepared by GAO from the Forest Service's data.

Timber Sales Receipts and Outlays by Region Fiscal Years 1995 Through 1997

This appendix shows, by region, total receipts, the first-step distribution of timber sales receipts, and outlays for preparing and administering timber sales. Total receipts equals the total of the National Forest Fund, purchaser road credits, Knutson-Vandenberg Fund, Salvage Sale Fund, interest and penalties, and associated charges.

Outlays for preparing and administering timber sales include not only the outlays of the individual forests, but also regional office outlays. There is no requirement that timber receipts cover the outlays for preparing and administering timber sales; however, these outlays are shown for information purposes only.

The data shown in this appendix are timber sales accounting data on a cash basis, which recognizes receipts when collected and outlays when paid. Because of this, the data in the report are not a measure of profitability, nor is it appropriate to compare these data against budget authority amounts. Profitability would be measured on an accrual basis, which matches all annual sales-related revenues with all annual sales-related expenses.

Table II.1: Timber Sales Receipts and Outlays by Region, Fiscal Years 1995 Through 1997

Dollars in millions

| Region ^a / Fiscal year | Total receipts | Distributions of timber sales receipts | | | | | | Preparation and administration outlays |
|--------------------------------------|-------------------|--|------------------------------|--------------------------------|-------------------------|------------------------------|-----------------------|---|
| | | National Forest Fund | Purchaser road credits | Knutson- Vandenberg Fund | Salvage Sale Fund | Interest and penalties | Associated charges | |
| 1—Northern Region | | | | | | | | |
| 1995 | \$83.67 | \$25.72 | \$5.81 | \$19.32 | \$27.67 | \$0.04 | \$5.11 | \$40.84 |
| 1996 | 74.94 | 14.49 | 4.68 | 15.17 | 35.09 | 0.09 | 5.41 | 47.14 |
| 1997 | 62.93 | 13.06 | 4.67 | 8.72 | 30.45 | 0.08 | 5.93 | 45.16 |
| 2—Rocky Mountain Region | | | | | | | | |
| 1995 | 25.77 | 7.22 | 2.42 | 6.69 | 8.09 | 0.04 | 1.30 | 15.20 |
| 1996 | 23.05 | 7.40 | 2.50 | 4.71 | 7.48 | 0.13 | 0.90 | 19.38 |
| 1997 | 24.31 | 10.18 | 3.06 | 5.05 | 5.00 | 0.51 | 0.98 | 21.95 |
| 3—Southwestern Region | | | | | | | | |
| 1995 | 10.37 | 1.46 | 0.27 | 3.03 | 5.04 | 0.01 | 0.56 | 14.84 |
| 1996 | 3.38 | 0.99 | 0.10 | 1.12 | 0.10 | 0.01 | 0.16 | 15.90 |
| 1997 | 6.33 | 1.71 | 0.14 | 2.99 | 1.10 | 0.01 | 0.29 | 15.20 |

(continued)

**Appendix II
Timber Sales Receipts and Outlays by
Region Fiscal Years 1995 Through 1997**

Dollars in millions

| Region/ Fiscal year | Total receipts | Distributions of timber sales receipts | | | | | | Preparation and administration outlays |
|----------------------------|-------------------|--|------------------------------|--------------------------------|-------------------------|------------------------------|-----------------------|---|
| | | National Forest Fund | Purchaser road credits | Knutson- Vandenberg Fund | Salvage Sale Fund | Interest and penalties | Associated charges | |
| 4—Intermountain Region | | | | | | | | |
| 1995 | 26.47 | 9.00 | 2.09 | 6.65 | 7.52 | 0.02 | 1.19 | 28.10 |
| 1996 | 42.44 | 7.73 | 3.48 | 10.30 | 19.55 | 0.03 | 1.34 | 28.90 |
| 1997 | 36.69 | 8.53 | 2.06 | 3.65 | 20.92 | 0.04 | 1.48 | 29.46 |
| 5—Pacific Southwest Region | | | | | | | | |
| 1995 | 115.23 | 29.87 | 4.10 | 43.00 | 30.54 | 0.11 | 7.60 | 55.19 |
| 1996 | 98.46 | 35.15 | 4.88 | 26.13 | 23.05 | 0.14 | 9.12 | 69.42 |
| 1997 | 84.17 | 17.07 | 5.13 | 17.18 | 34.83 | 0.10 | 9.87 | 63.49 |
| 6—Pacific Northwest Region | | | | | | | | |
| 1995 | 238.60 | 128.26 | 5.39 | 51.76 | 40.55 | 0.35 | 12.28 | 91.77 |
| 1996 | 166.07 | 19.56 | 6.02 | 40.70 | 85.86 | 0.55 | 13.37 | 111.89 |
| 1997 | 182.95 | 61.13 | 10.77 | 33.36 | 53.18 | 0.13 | 25.87 | 111.98 |
| 8—Southern Region | | | | | | | | |
| 1995 | 99.39 | 49.54 | 8.92 | 32.64 | 6.44 | 0.07 | 1.78 | 42.15 |
| 1996 | 118.48 | 53.22 | 7.97 | 43.68 | 11.52 | 0.10 | 1.98 | 46.90 |
| 1997 | 91.38 | 42.19 | 7.69 | 36.67 | 3.04 | 0.08 | 1.71 | 45.50 |
| 9—Eastern Region | | | | | | | | |
| 1995 | 53.56 | 33.37 | 3.91 | 10.39 | 5.18 | 0.09 | 0.62 | 28.89 |
| 1996 | 60.67 | 36.82 | 3.68 | 11.19 | 8.43 | 0.01 | 0.55 | 32.82 |
| 1997 | 60.26 | 35.04 | 2.58 | 15.48 | 6.53 | 0.04 | 0.58 | 37.16 |
| 10—Alaska Region | | | | | | | | |
| 1995 | 29.96 | 9.59 | 16.98 | 0.98 | 2.17 | 0.11 | 0.12 | 32.97 |
| 1996 | 23.32 | 11.40 | 7.98 | 0.39 | 2.78 | 0.64 | 0.11 | 32.52 |
| 1997 | 4.11 | 1.76 | 0.74 | 0.74 | 0.50 | 0.34 | 0.01 | 32.68 |

Note: For consistency with our prior report, the figures have not been converted to constant 1997 dollars.

Totals may not add due to rounding.

^aThe Forest Service no longer has a region 7.

Source: Prepared by GAO from the Forest Service's data.

Appendix II
Timber Sales Receipts and Outlays by
Region Fiscal Years 1995 Through 1997

Timber Sales Receipts and Outlays by Forest Fiscal Years 1995 Through 1997

This appendix shows, by forest, total receipts, the first step distribution of timber sales receipts, outlays for preparing and administering timber sales, and the payment to the states attributable to that particular forest. At the forest level, for financial reporting purposes, the Forest Service groups its 155 national forests into 118 administrative units because many forests are too small to have their own management structure. We used these 118 units, except for the Caribbean National Forest which has no timber sales receipts, for our reporting to be consistent and comparable with the Forest Service's reports.

Total receipts equals the total of the National Forest Fund, purchaser road credits, Knutson-Vandenberg Fund, Salvage Sale Fund, interest and penalties, and associated charges. We have not included distributions to the Timber Sales Pipeline Restoration Fund because this distribution is made at the national level at the end of each fiscal year.

Outlays for preparing and administering timber sales are also shown for the individual forests. There is no requirement that timber receipts cover the outlays for preparing and administering timber sales; however, these outlays are shown for information purposes only.

The attributable payments to the states is calculated on the basis of 25 percent of the total amounts in the National Forest Fund, purchaser road credits, Knutson-Vandenberg Fund, and the Salvage Sale Fund. Certain forests in Regions 5 and 6, however, receive a special payment to compensate for lost revenues due to the listing of the northern spotted owl as a threatened species. These payments, from a special appropriation, are based on a legislative formula and continue until the year 2003. Payments to the states are not made from individual forests, rather, they are made at the national level.

The data shown in this appendix are timber sales accounting data on a cash basis, which recognizes receipts when collected and outlays when paid and, are thus, not a measure of the profitability of timber sales. Profitability would be measured on an accrual basis which matches all annual sales-related revenues with all annual sales-related expenses.

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

Table III.1: Timber Sales Receipts and Outlays by National Forest, Fiscal Years 1995 Through 1997

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|-----------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Region 1 | | | | | | | | | |
| Beaverhead Forest | | | | | | | | | |
| 1995 | \$601,491 | \$(159,445) | \$0 | \$183,807 | \$532,147 | \$3,879 | \$41,103 | \$139,127 | \$948,667 |
| 1996 | 1,286,957 | 586,013 | 0 | 454,793 | 178,353 | 772 | 67,026 | 304,790 | 1,161,729 |
| 1997 | 718,908 | 214,653 | 0 | 209,725 | 163,840 | 457 | 130,233 | 147,055 | 2,571,814 |
| Bitterroot Forest | | | | | | | | | |
| 1995 | 1,217,233 | 269,958 | 0 | 272,718 | 586,411 | 0 | 88,146 | 282,272 | 957,731 |
| 1996 | 1,012,238 | (65,548) | 45,224 | 371,476 | 462,587 | 104 | 198,395 | 203,435 | 1,209,805 |
| 1997 | 1,394,452 | 188,253 | 129,798 | 227,687 | 530,038 | 475 | 318,201 | 268,944 | 1,267,685 |
| Clearwater Forest | | | | | | | | | |
| 1995 | 9,440,150 | 2,678,101 | 84,239 | 1,919,700 | 3,559,284 | 3,835 | 1,194,991 | 2,060,331 | 4,480,171 |
| 1996 | 2,564,863 | 402,934 | 235,853 | 298,090 | 958,893 | 31,094 | 637,999 | 473,943 | 5,957,683 |
| 1997 | 6,538,695 | 491,257 | 513,694 | 1,073,805 | 3,232,869 | 718 | 1,226,352 | 1,327,906 | 5,270,318 |
| Custer Forest | | | | | | | | | |
| 1995 | 541,284 | 122,866 | 110,064 | 118,980 | 17,934 | 1,273 | 170,167 | 92,461 | 456,414 |
| 1996 | 264,117 | (93,374) | 63,387 | 115,102 | 64,573 | 7 | 114,422 | 37,422 | 435,914 |
| 1997 | 40,353 | 16,631 | 0 | 1,575 | 21,660 | 0 | 487 | 9,967 | 528,637 |
| Deerlodge Forest | | | | | | | | | |
| 1995 | 1,995,844 | (202,247) | 178,678 | 967,793 | 859,454 | 213 | 191,953 | 450,920 | 1,188,075 |
| 1996 | 1,161,054 | 707,505 | 53,688 | 279,205 | 17,188 | 163 | 103,305 | 264,397 | 1,240,174 |
| 1997 | 966,890 | 440,072 | 16,394 | 228,467 | 281,957 | 0 | 0 | 241,723 | 29,960 |
| Flathead Forest | | | | | | | | | |
| 1995 | 4,486,061 | 2,133,195 | 187,580 | 687,345 | 1,238,296 | 2,256 | 237,389 | 1,061,604 | 2,467,112 |
| 1996 | 3,508,775 | (152,836) | 202,622 | 436,933 | 2,769,504 | 16,144 | 236,408 | 814,056 | 2,776,913 |
| 1997 | 2,983,521 | 466,557 | 187,749 | 807,962 | 1,045,323 | 44,592 | 431,338 | 626,898 | 3,503,159 |
| Gallatin Forest | | | | | | | | | |
| 1995 | 387,271 | 8,565 | 38,538 | 138,619 | 164,349 | 531 | 36,669 | 87,518 | 888,830 |
| 1996 | 663,658 | (34,807) | 94,827 | 162,120 | 362,545 | 1,449 | 77,524 | 146,171 | 1,015,131 |
| 1997 | 756,953 | (27,187) | 19,450 | 390,374 | 323,973 | 51 | 50,292 | 176,653 | 1,401,198 |
| Helena Forest | | | | | | | | | |
| 1995 | 1,697,618 | 1,007,344 | 78,744 | 234,783 | 323,480 | 1,576 | 51,691 | 411,088 | 942,818 |
| 1996 | 1,222,168 | 5,456 | 13,908 | 49,057 | 1,067,047 | 265 | 86,435 | 283,867 | 1,283,198 |
| 1997 | 1,920,717 | 509,740 | 149,887 | 406,456 | 797,842 | 400 | 56,392 | 465,981 | 1,249,158 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|-----------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Kootenai Forest | | | | | | | | | |
| 1995 | 19,865,326 | 5,223,667 | 866,628 | 2,296,762 | 10,391,190 | (156) | 1,087,235 | 4,694,562 | 10,152,577 |
| 1996 | 18,300,806 | 2,676,330 | 947,098 | 3,475,136 | 9,534,771 | 22,501 | 1,644,970 | 4,158,334 | 11,190,511 |
| 1997 | 15,757,139 | 4,535,842 | 1,171,344 | 1,964,171 | 6,370,470 | 6,156 | 1,709,156 | 3,510,457 | 9,694,295 |
| Lewis and Clark Forest | | | | | | | | | |
| 1995 | 1,913,741 | 777,279 | 300,929 | 165,123 | 593,999 | 4,132 | 72,279 | 459,333 | 1,150,191 |
| 1996 | 1,829,268 | 751,895 | 36,129 | 221,258 | 741,261 | 363 | 78,362 | 437,636 | 1,039,546 |
| 1997 | 763,221 | 546,538 | 264,298 | (89,281) | 2,088 | 6 | 39,572 | 180,911 | 1,208,050 |
| Lolo Forest | | | | | | | | | |
| 1995 | 5,995,668 | 334,759 | 293,361 | 2,672,961 | 2,330,998 | 9,385 | 354,204 | 1,408,020 | 3,918,691 |
| 1996 | 5,787,401 | 818,855 | 424,548 | 1,582,728 | 2,527,769 | 5,146 | 428,355 | 1,338,475 | 5,373,554 |
| 1997 | 8,489,998 | 1,344,004 | 626,524 | 945,177 | 4,820,156 | 13,885 | 740,252 | 1,933,965 | 4,835,614 |
| Nez Perce Forest | | | | | | | | | |
| 1995 | 4,967,786 | (195,598) | 759,398 | 2,441,912 | 1,687,839 | 20 | 274,215 | 1,173,388 | 3,313,377 |
| 1996 | 6,471,173 | 2,678,437 | 1,587,950 | 713,420 | 1,151,882 | 7,584 | 331,900 | 1,532,922 | 3,007,225 |
| 1997 | 2,853,716 | 200,604 | 300,795 | 263,510 | 1,925,219 | 7,692 | 155,896 | 672,532 | 3,261,157 |
| Idaho Panhandle Forests | | | | | | | | | |
| 1995 | 30,564,164 | 13,717,647 | 2,913,188 | 7,221,435 | 5,383,140 | 17,720 | 1,311,034 | 7,308,853 | 7,019,325 |
| 1996 | 30,865,920 | 6,205,676 | 975,926 | 7,011,238 | 15,254,484 | 8,810 | 1,409,786 | 7,361,831 | 8,211,402 |
| 1997 | 19,743,400 | 4,131,874 | 1,295,746 | 2,296,282 | 10,938,186 | 7,380 | 1,073,932 | 4,665,522 | 8,114,581 |
| Region 2 | | | | | | | | | |
| Arapaho and Roosevelt Forests | | | | | | | | | |
| 1995 | 797,890 | 216,972 | 56,804 | 270,815 | 225,432 | 2,070 | 25,797 | 192,506 | 457,657 |
| 1996 | 769,066 | 333,379 | 84,125 | 199,221 | 134,574 | 249 | 17,518 | 187,825 | 849,097 |
| 1997 | 864,438 | 424,485 | 196,213 | 91,716 | 98,750 | 55 | 53,219 | 202,791 | 556,975 |
| Bighorn Forest | | | | | | | | | |
| 1995 | 619,984 | (18,040) | 18,629 | 202,481 | 390,021 | (1,025) | 27,918 | 148,273 | 488,878 |
| 1996 | 792,753 | 140,964 | 11,562 | 85,172 | 490,823 | 0 | 64,232 | 182,130 | 806,000 |
| 1997 | 514,805 | 266,714 | 109 | 196,752 | 11,499 | 3,565 | 36,166 | 118,769 | 768,016 |
| Black Hills Forest | | | | | | | | | |
| 1995 | 13,261,859 | 3,296,331 | 1,738,422 | 4,107,533 | 3,636,854 | 6,580 | 476,139 | 3,194,785 | 4,835,793 |
| 1996 | 10,922,878 | 2,462,288 | 1,614,094 | 3,140,825 | 3,369,465 | 94,799 | 241,407 | 2,646,668 | 4,966,863 |
| 1997 | 17,888,320 | 6,342,134 | 2,635,498 | 4,917,686 | 3,539,948 | 1,570 | 451,484 | 4,358,817 | 6,400,603 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|---|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Grand Mesa, Uncompahgre, and Gunnison Forests | | | | | | | | | |
| 1995 | 1,763,553 | 693,449 | 121,342 | 183,534 | 608,462 | 4,318 | 152,448 | 401,697 | 1,474,547 |
| 1996 | 1,459,712 | 739,867 | 84,582 | 114,812 | 454,435 | 2,277 | 63,739 | 348,424 | 1,982,391 |
| 1997 | 602,584 | 419,478 | 4,293 | 26,322 | 97,324 | 121 | 55,046 | 136,854 | 2,046,804 |
| Medicine Bow Forest | | | | | | | | | |
| 1995 | 1,055,673 | 446,505 | 133,075 | 325,580 | (20,821) | 467 | 170,867 | 221,085 | 832,177 |
| 1996 | 875,552 | (24,790) | 30,550 | 130,682 | 541,649 | 24,516 | 172,945 | 169,523 | 2,138,728 |
| 1997 | 891,989 | 362,759 | 49,052 | 158,479 | 192,919 | 3,929 | 124,851 | 190,802 | 3,038,401 |
| Nebraska Forest | | | | | | | | | |
| 1995 | 8,014 | 7,511 | 0 | 503 | 0 | 0 | 0 | 2,004 | 19,547 |
| 1996 | 941 | 605 | 0 | 336 | 0 | 0 | 0 | 235 | 22,945 |
| 1997 | 600 | 531 | 0 | 69 | 0 | 0 | 0 | 150 | 23,586 |
| Pike and San Isabel Forests | | | | | | | | | |
| 1995 | 322,755 | 108,042 | 28,790 | 84,106 | 49,530 | 9,286 | 43,001 | 67,617 | 171,078 |
| 1996 | 396,663 | 179,014 | (671) | 119,974 | 40,168 | 9,271 | 48,907 | 84,621 | 388,718 |
| 1997 | 304,010 | 86,869 | 0 | 53,260 | 59,482 | 450 | 103,949 | 49,903 | 364,979 |
| Rio Grande Forest | | | | | | | | | |
| 1995 | 3,460,957 | 502,621 | 0 | 1,016,132 | 1,807,252 | 2,018 | 132,934 | 831,501 | 910,939 |
| 1996 | 1,251,773 | 566,726 | 18,086 | 243,401 | 288,812 | 1,428 | 133,320 | 279,256 | 2,973,571 |
| 1997 | 502,522 | 120,170 | 0 | 87,700 | 219,939 | 38,433 | 36,280 | 106,952 | 3,116,847 |
| Routt Forest | | | | | | | | | |
| 1995 | 1,766,177 | 802,836 | 159,173 | 218,040 | 498,435 | 767 | 86,926 | 419,621 | 1,095,604 |
| 1996 | 2,648,770 | 925,344 | 261,184 | 404,929 | 1,057,313 | 0 | 0 | 662,193 | 62,785 |
| 1997 | 2,124,618 | 1,797,671 | 50,574 | 131,336 | 145,037 | 0 | 0 | 531,155 | 314 |
| San Juan Forest | | | | | | | | | |
| 1995 | 1,007,449 | 292,936 | 38,470 | 113,178 | 502,159 | 9,611 | 51,095 | 236,686 | 1,334,466 |
| 1996 | 1,315,056 | 726,923 | 134,582 | 83,608 | 369,943 | 0 | 0 | 328,764 | 135,846 |
| 1997 | (605,084) | 97,619 | 22,091 | (779,247) | 54,453 | 0 | 0 | (151,271) | 8,864 |
| Shoshone Forest | | | | | | | | | |
| 1995 | 316,112 | 188,862 | 123 | 22,361 | 100,797 | 245 | 3,724 | 78,036 | 389,159 |
| 1996 | 627,571 | 517,388 | 25,283 | 1,622 | 68,710 | 116 | 14,452 | 153,251 | 519,320 |
| 1997 | 416,667 | 95,824 | 17,880 | 43,721 | 244,735 | 617 | 13,890 | 100,540 | 696,610 |
| White River Forest | | | | | | | | | |
| 1995 | 1,388,586 | 686,556 | 124,716 | 143,330 | 297,333 | 9,204 | 127,447 | 312,984 | 1,595,342 |
| 1996 | 2,078,622 | 836,942 | 237,140 | 190,555 | 667,831 | 557 | 145,597 | 483,117 | 1,934,951 |
| 1997 | 805,846 | 163,273 | 81,114 | 120,165 | 337,701 | 2,077 | 101,516 | 175,563 | 2,328,621 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|-----------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Region 3 | | | | | | | | | |
| Apache-Sitgreaves Forest | | | | | | | | | |
| 1995 | 3,146,871 | 370,396 | 24,047 | 1,126,848 | 1,488,793 | 2,534 | 134,253 | 752,521 | 4,225,581 |
| 1996 | 1,808,482 | 577,932 | 31,918 | 628,798 | 507,344 | 131 | 62,359 | 436,498 | 2,753,743 |
| 1997 | 2,002,144 | 702,920 | 8,809 | 996,431 | 222,522 | 3,751 | 67,711 | 482,671 | 3,073,599 |
| Carson Forest | | | | | | | | | |
| 1995 | 558,362 | 5,730 | 55,672 | 316,942 | 112,890 | 0 | 67,128 | 122,809 | 1,185,662 |
| 1996 | 379,805 | 32,815 | 16,122 | 157,888 | 127,275 | 3,794 | 41,911 | 83,525 | 1,126,789 |
| 1997 | 237,373 | 64,593 | 15,357 | 96,386 | 47,988 | 300 | 12,749 | 56,081 | 1,537,282 |
| Cibola Forest | | | | | | | | | |
| 1995 | 141,744 | 48,025 | 4,396 | 69,688 | 12,418 | 0 | 7,217 | 33,632 | 429,715 |
| 1996 | 61,487 | 6,586 | 0 | 41,048 | 11,278 | 0 | 2,575 | 14,728 | 621,091 |
| 1997 | 285,657 | 108,846 | 7,823 | 139,377 | 13,459 | 0 | 16,152 | 67,376 | 606,238 |
| Coconino Forest | | | | | | | | | |
| 1995 | 2,273,585 | 933,540 | 48,614 | 387,760 | 813,624 | 4,702 | 85,345 | 545,885 | 2,500,629 |
| 1996 | 340,460 | 108,523 | 25,771 | 80,207 | 110,653 | 250 | 15,056 | 81,289 | 2,798,510 |
| 1997 | 798,346 | 246,311 | 50,164 | 150,054 | 312,187 | 2,005 | 37,625 | 189,679 | 2,183,972 |
| Coronado Forest | | | | | | | | | |
| 1995 | 14,325 | 3,414 | 0 | 9,134 | 1,777 | 0 | 0 | 3,581 | 243,802 |
| 1996 | 23,398 | 6,598 | 0 | 16,519 | 281 | 0 | 0 | 5,850 | 298,363 |
| 1997 | 17,532 | 6,810 | 0 | 10,595 | 0 | 54 | 73 | 4,351 | 275,621 |
| Gila Forest | | | | | | | | | |
| 1995 | 332,704 | 18,115 | 51,268 | 85,369 | 133,891 | 140 | 43,921 | 72,161 | 954,512 |
| 1996 | 70,679 | 21,874 | 3,506 | 13,411 | 29,366 | 103 | 2,419 | 17,039 | 1,521,042 |
| 1997 | 36,842 | 21,347 | (6,878) | 11,671 | 14,359 | 0 | (3,657) | 10,125 | 898,776 |
| Kaibab Forest | | | | | | | | | |
| 1995 | 2,679,148 | 67,057 | 19,467 | 665,709 | 1,742,615 | 1,554 | 182,746 | 623,712 | 1,194,721 |
| 1996 | 395,389 | 204,502 | 15,419 | 80,953 | 69,357 | 4,121 | 21,037 | 92,558 | 1,622,961 |
| 1997 | 1,714,225 | 355,602 | 21,748 | 977,958 | 253,719 | 2,694 | 102,504 | 402,257 | 1,692,151 |
| Lincoln Forest | | | | | | | | | |
| 1995 | 74,119 | (8,138) | 63,705 | (2,705) | 16,912 | 0 | 4,345 | 17,444 | 438,659 |
| 1996 | 37,836 | 5,425 | 0 | 13,499 | 17,950 | 0 | 962 | 9,219 | 626,063 |
| 1997 | 156,557 | 60,416 | 36,553 | 38,447 | 17,252 | 0 | 3,889 | 38,167 | 376,055 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|-----------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Prescott Forest | | | | | | | | | |
| 1995 | 71,426 | 3,487 | 0 | 44,947 | 19,539 | 0 | 3,453 | 16,993 | 375,515 |
| 1996 | 39,404 | 10,179 | 0 | 13,166 | 15,518 | 0 | 541 | 9,716 | 615,166 |
| 1997 | 580,525 | 45,646 | 0 | 429,944 | 72,183 | 0 | 32,752 | 136,943 | 757,035 |
| Santa Fe Forest | | | | | | | | | |
| 1995 | 286,868 | 13,945 | (549) | 36,214 | 231,338 | 0 | 5,920 | 70,237 | 1,194,333 |
| 1996 | 186,768 | 18,829 | 6,012 | 67,237 | 89,649 | 0 | 5,041 | 45,432 | 1,340,478 |
| 1997 | 281,018 | 90,847 | 7,194 | 50,525 | 123,901 | 0 | 8,551 | 68,117 | 1,275,242 |
| Tonto Forest | | | | | | | | | |
| 1995 | 794,016 | 2,864 | 2,007 | 291,613 | 466,337 | 2,825 | 28,370 | 190,705 | 585,612 |
| 1996 | 35,655 | 1,710 | 0 | 8,088 | 18,391 | 0 | 7,466 | 7,047 | 827,613 |
| 1997 | 43,174 | 9,016 | 0 | 5,539 | 21,130 | 0 | 7,489 | 8,921 | 850,061 |
| Region 4 | | | | | | | | | |
| Boise Forest | | | | | | | | | |
| 1995 | 8,564,034 | 2,204,811 | 516,963 | 3,034,975 | 2,510,241 | 10,363 | 286,681 | 2,066,748 | 7,789,076 |
| 1996 | 18,609,586 | 2,674,489 | 568,928 | 7,301,703 | 7,620,705 | 15,261 | 428,500 | 4,541,456 | 8,275,322 |
| 1997 | 11,331,557 | 2,529,665 | 455,070 | (1,184,866) | 9,281,348 | 14,000 | 236,340 | 2,770,304 | 7,865,620 |
| Bridger-Teton Forest | | | | | | | | | |
| 1995 | 993,550 | 26,856 | 124,665 | 305,122 | 474,377 | (76) | 62,606 | 232,755 | 707,425 |
| 1996 | 971,115 | 324,625 | 52,785 | 217,822 | 327,757 | 12,055 | 36,071 | 230,747 | 1,075,477 |
| 1997 | 515,834 | (13,387) | 61,827 | 80,121 | 349,292 | 13,215 | 24,766 | 119,463 | 912,973 |
| Caribou Forest | | | | | | | | | |
| 1995 | 364,647 | 83,715 | 98,493 | 123,452 | 26,623 | 0 | 32,364 | 83,071 | 727,685 |
| 1996 | 596,187 | 330,510 | 33,181 | 145,200 | 46,930 | 0 | 40,366 | 138,955 | 727,377 |
| 1997 | 698,751 | 197,548 | 120,488 | 308,248 | 19,385 | 1,532 | 51,550 | 161,417 | 686,054 |
| Challis Forest | | | | | | | | | |
| 1995 | 305,536 | 8,688 | 60,384 | 170,878 | 65,586 | 0 | 0 | 76,384 | 241,301 |
| 1996 | 366,610 | 99,205 | 35,383 | 90,847 | 141,175 | 0 | 0 | 91,653 | 72,453 |
| 1997 | 51,986 | (14,077) | 62,586 | 31,819 | (28,342) | 0 | 0 | 12,997 | 62,041 |
| Dixie Forest | | | | | | | | | |
| 1995 | 945,386 | 94,542 | 105,574 | 81,061 | 630,905 | 0 | 33,304 | 228,021 | 2,472,300 |
| 1996 | 1,742,341 | 153,767 | 218,702 | 172,300 | 1,148,616 | 0 | 48,956 | 423,346 | 2,778,852 |
| 1997 | 1,534,054 | (107,593) | 121,603 | 109,104 | 1,161,575 | 951 | 248,414 | 321,172 | 2,432,662 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|--------------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Fishlake Forest | | | | | | | | | |
| 1995 | 162,527 | 2,074 | 23,870 | 69,722 | 61,734 | 0 | 5,127 | 39,350 | 460,539 |
| 1996 | 362,860 | 48,363 | 35,061 | 105,378 | 160,322 | 0 | 13,736 | 87,281 | 421,823 |
| 1997 | 467,157 | (55,099) | 26,019 | 163,352 | 315,594 | 0 | 17,291 | 112,467 | 554,916 |
| Humboldt Forest | | | | | | | | | |
| 1995 | 10,795 | 3,175 | 0 | 4,032 | 3,588 | 0 | 0 | 2,699 | 53,964 |
| 1996 | 31,313 | 2,187 | 0 | 2,208 | 26,918 | 0 | 0 | 7,828 | 391 |
| 1997 | (15,379) | (21,941) | 0 | 3,029 | 3,533 | 0 | 0 | (3,845) | 300 |
| Manti-La Sal Forest | | | | | | | | | |
| 1995 | 255,835 | (848) | 11,059 | 62,132 | 151,976 | 25 | 31,491 | 56,080 | 968,349 |
| 1996 | 589,006 | 58,378 | 1,385 | 84,957 | 388,531 | 0 | 55,755 | 133,313 | 1,065,512 |
| 1997 | 327,934 | (83,608) | 33,192 | (33,471) | 339,193 | 25 | 72,603 | 63,827 | 844,284 |
| Northern Utah Eco Group ^g | | | | | | | | | |
| 1995 | 2,601,142 | 546,973 | 127,834 | 446,824 | 1,406,196 | 136 | 73,179 | 631,957 | 1,249,218 |
| 1996 | 2,912,402 | 1,037,175 | 479,218 | 256,266 | 1,069,429 | 2,433 | 67,881 | 710,522 | 2,739,027 |
| 1997 | 2,760,452 | 296,206 | 195,329 | 868,034 | 1,334,366 | 4,504 | 62,013 | 673,484 | 2,743,489 |
| Payette Forest | | | | | | | | | |
| 1995 | 9,541,826 | 5,212,681 | 991,811 | 1,457,674 | 1,454,885 | 1,977 | 422,798 | 2,279,263 | 7,091,913 |
| 1996 | 13,964,461 | 2,517,520 | 1,836,176 | 1,204,311 | 7,945,532 | 108 | 460,814 | 3,375,885 | 5,042,996 |
| 1997 | 16,415,562 | 5,975,503 | 920,708 | 2,245,446 | 6,721,049 | 2,346 | 550,510 | 3,965,677 | 6,219,363 |
| Salmon Forest | | | | | | | | | |
| 1995 | 1,140,640 | 405,019 | 28,471 | 382,594 | 256,570 | 436 | 67,550 | 268,164 | 1,788,557 |
| 1996 | 699,294 | 95,799 | 198,303 | 179,943 | 132,620 | 322 | 92,307 | 151,666 | 2,090,260 |
| 1997 | 998,907 | (116,165) | 46,455 | 379,810 | 621,913 | 1,472 | 65,422 | 233,003 | 1,982,449 |
| Sawtooth Forest | | | | | | | | | |
| 1995 | 513,216 | 4,601 | 0 | 183,515 | 242,789 | 3,118 | 79,193 | 107,726 | 551,427 |
| 1996 | 810,185 | 129,968 | 0 | 146,098 | 483,414 | 0 | 50,705 | 189,870 | 610,002 |
| 1997 | 468,304 | (142,603) | 0 | 77,722 | 485,526 | 501 | 47,158 | 105,161 | 687,055 |
| Targhee Forest | | | | | | | | | |
| 1995 | 881,413 | 387,709 | 0 | 289,501 | 129,316 | 1,015 | 73,872 | 201,632 | 998,518 |
| 1996 | 404,025 | 126,828 | 0 | 111,010 | 126,705 | 1,720 | 37,762 | 91,136 | 596,336 |
| 1997 | 461,506 | 155,037 | 0 | 171,787 | 71,826 | 1,339 | 61,517 | 99,663 | 974,832 |
| Toiyabe Forest | | | | | | | | | |
| 1995 | 193,205 | 24,679 | 6,342 | 38,478 | 105,615 | 0 | 18,091 | 43,779 | 618,669 |
| 1996 | 383,601 | 132,773 | 23,415 | 279,870 | (63,394) | 0 | 10,937 | 93,166 | 1,083,593 |
| 1997 | 673,357 | (65,935) | 22,629 | 426,528 | 245,418 | 0 | 44,717 | 157,160 | 724,506 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|-----------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Region 5 | | | | | | | | | |
| Angeles Forest | | | | | | | | | |
| 1995 | 18,695 | 6,542 | 0 | 12,153 | 0 | 0 | 0 | 4,674 | 72,234 |
| 1996 | 21,917 | 4,457 | 0 | 17,460 | 0 | 0 | 0 | 5,479 | 63,862 |
| 1997 | 7,588 | 2,260 | 0 | 5,328 | 0 | 0 | 0 | 1,897 | 99,232 |
| Cleveland Forest | | | | | | | | | |
| 1995 | 7,397 | 3,268 | 0 | 4,129 | 0 | 0 | 0 | 1,849 | 41,401 |
| 1996 | 7,719 | 2,424 | 0 | 5,295 | 0 | 0 | 0 | 1,930 | (615) |
| 1997 | 9,121 | 3,573 | 0 | 5,548 | 0 | 0 | 0 | 2,280 | 31,498 |
| Eldorado Forest | | | | | | | | | |
| 1995 | 2,010,365 | (4,422,694) | 29,127 | 5,788,095 | 529,675 | 11 | 86,151 | 481,051 | 5,062,751 |
| 1996 | 3,593,656 | 843,961 | 137,650 | 483,476 | 1,921,593 | 8,241 | 198,735 | 846,670 | 4,846,538 |
| 1997 | 3,749,001 | 732,954 | 223,561 | 2,870,021 | (366,023) | 0 | 288,488 | 865,128 | 4,577,351 |
| Inyo Forest | | | | | | | | | |
| 1995 | 3,868,551 | 2,213,453 | 0 | 1,573,959 | 24,275 | 746 | 56,118 | 952,922 | 767,758 |
| 1996 | 1,314,434 | 1,040,079 | 0 | 192,499 | 52,468 | 103 | 29,285 | 321,262 | 394,989 |
| 1997 | 173,808 | (305,444) | 0 | 400,969 | 69,812 | 63 | 8,408 | 41,334 | 322,912 |
| Klamath Forest ^h | | | | | | | | | |
| 1995 | 6,278,901 | 2,979,448 | 439,898 | 1,374,728 | 987,701 | 2,823 | 494,303 | 4,251,530 | 4,830,335 |
| 1996 | 10,278,966 | 1,631,716 | 967,651 | 1,653,820 | 4,652,557 | 6,973 | 1,366,249 | 4,095,986 | 6,628,771 |
| 1997 | 9,763,795 | 1,192,714 | 913,403 | 1,604,856 | 4,199,155 | 23,206 | 1,830,461 | 3,940,442 | 5,144,113 |
| Lassen Forest | | | | | | | | | |
| 1995 | 27,628,546 | 4,760,191 | 405,669 | 14,872,537 | 6,208,491 | 29,626 | 1,352,032 | 6,561,722 | 6,201,074 |
| 1996 | 11,587,822 | 1,445,681 | 744,038 | 4,301,341 | 4,089,276 | 20,813 | 986,673 | 2,645,084 | 8,182,624 |
| 1997 | 15,890,304 | 2,816,918 | 719,174 | 2,979,562 | 8,081,368 | 21,385 | 1,271,897 | 3,649,256 | 7,462,399 |
| Los Padres Forest | | | | | | | | | |
| 1995 | 7,653 | 672 | 0 | 2,897 | 1,431 | 0 | 2,653 | 1,250 | 64,729 |
| 1996 | 14,719 | 626 | 0 | 4,863 | 5,174 | 0 | 4,056 | 2,666 | 63,907 |
| 1997 | 9,174 | 880 | 0 | 2,878 | 3,163 | 0 | 2,253 | 1,730 | 75,712 |
| Mendocino Forest ^h | | | | | | | | | |
| 1995 | 32,495 | 5,058 | 0 | 13,554 | 13,457 | 0 | 426 | 2,344,278 | 817,010 |
| 1996 | 1,168,316 | (175,045) | 531,210 | 452,381 | 239,665 | 0 | 120,105 | 2,258,512 | 1,365,129 |
| 1997 | 3,274,735 | 593,611 | 143,671 | 1,219,848 | 1,155,205 | 228 | 162,172 | 2,172,745 | 1,853,543 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|------------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Modoc Forest ^h | | | | | | | | | |
| 1995 | 11,159,792 | 3,281,416 | 101,112 | 4,425,657 | 2,887,724 | 71 | 463,812 | 2,642,197 | 3,770,167 |
| 1996 | 7,111,895 | 3,552,087 | 57,526 | 1,130,459 | 1,537,894 | 9,106 | 824,823 | 2,545,532 | 4,658,479 |
| 1997 | 5,799,475 | 838,290 | 77,725 | 1,281,074 | 3,062,434 | 17,687 | 522,265 | 2,448,866 | 4,660,273 |
| Plumas Forest | | | | | | | | | |
| 1995 | 22,511,143 | 6,626,301 | 952,775 | 3,527,010 | 10,085,667 | 6,661 | 1,312,729 | 5,297,938 | 3,684,403 |
| 1996 | 16,327,786 | 9,677,855 | 354,514 | 2,979,357 | 2,494,885 | 64,129 | 757,046 | 3,876,653 | 5,592,926 |
| 1997 | 6,187,639 | 1,224,706 | 416,206 | 966,400 | 2,573,975 | 1,272 | 1,005,080 | 1,295,322 | 4,745,334 |
| San Bernardino Forest | | | | | | | | | |
| 1995 | 164,388 | 5,002 | 0 | 29,624 | 123,528 | 0 | 6,234 | 39,539 | 270,257 |
| 1996 | 91,801 | 11,055 | 0 | 28,922 | 44,656 | 0 | 7,168 | 21,158 | 299,214 |
| 1997 | 79,741 | 2,919 | 0 | 22,694 | 47,300 | 0 | 6,828 | 18,228 | 144,444 |
| Sequoia Forest | | | | | | | | | |
| 1995 | 3,900,626 | 185,398 | 136,421 | 1,620,334 | 1,761,920 | 3,107 | 193,446 | 926,018 | 3,008,823 |
| 1996 | 4,217,942 | 2,313,076 | 118,940 | 1,368,738 | 132,094 | 3,213 | 281,881 | 983,212 | 3,305,046 |
| 1997 | 4,073,403 | 1,164,352 | 251,301 | 2,110,828 | 102,354 | 1,689 | 442,879 | 907,209 | 2,668,961 |
| Shasta-Trinity Forest ^h | | | | | | | | | |
| 1995 | 11,933,569 | 7,107,932 | 469,794 | 1,360,272 | 1,242,134 | 303 | 1,753,134 | 6,707,680 | 4,268,405 |
| 1996 | 15,021,448 | 9,686,981 | 177,278 | 2,814,931 | 1,380,697 | 0 | 961,561 | 6,462,277 | 6,490,632 |
| 1997 | 10,352,186 | 5,363,524 | 261,136 | 213,611 | 3,449,902 | 556 | 1,063,457 | 6,216,874 | 7,720,485 |
| Sierra Forest | | | | | | | | | |
| 1995 | 5,249,678 | 3,114,578 | 206,921 | 1,358,661 | 313,087 | 18,489 | 237,942 | 1,248,312 | 3,225,340 |
| 1996 | 10,517,304 | 2,556,271 | 995,322 | 3,144,623 | 2,562,521 | 9,022 | 1,249,545 | 2,314,684 | 4,041,717 |
| 1997 | 6,603,422 | 1,580,525 | 674,521 | 1,320,518 | 2,349,741 | 149 | 677,968 | 1,481,326 | 3,285,846 |
| Six Rivers Forest ^h | | | | | | | | | |
| 1995 | 3,455,619 | (1,112,516) | 20,115 | 4,077,176 | 307,575 | 51,926 | 111,343 | 4,101,614 | 2,112,270 |
| 1996 | 7,018,493 | 5,240,282 | 213,347 | 406,472 | 539,041 | 6,622 | 612,729 | 3,951,556 | 2,806,598 |
| 1997 | 4,126,021 | 835,456 | 173,959 | 206,582 | 2,128,752 | 10,846 | 770,426 | 3,801,496 | 3,161,264 |
| Stanislaus Forest | | | | | | | | | |
| 1995 | 10,767,528 | 5,085,373 | 204,003 | 1,801,102 | 3,234,128 | 6,340 | 436,582 | 2,581,152 | 3,680,987 |
| 1996 | 4,906,710 | (3,154,504) | 206,806 | 5,232,408 | 2,231,218 | 4,249 | 386,533 | 1,128,982 | 6,367,892 |
| 1997 | 5,382,894 | 1,734,771 | 733,511 | 417,257 | 1,885,638 | 12,532 | 599,185 | 1,192,794 | 4,930,616 |
| Tahoe Forest | | | | | | | | | |
| 1995 | 5,097,232 | 215,871 | 598,068 | 724,370 | 2,590,805 | (6,890) | 975,008 | 1,032,279 | 7,034,666 |
| 1996 | 5,266,652 | 473,361 | 374,409 | 1,912,101 | 1,163,032 | 6,346 | 1,337,403 | 980,726 | 8,832,653 |
| 1997 | 8,687,899 | (712,288) | 539,287 | 1,548,223 | 6,084,406 | 9,873 | 1,218,398 | 1,864,907 | 8,220,333 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|--|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Region 6 | | | | | | | | | |
| Colville Forest | | | | | | | | | |
| 1995 | 3,966,225 | 650,097 | 229,047 | 1,016,889 | 1,682,600 | 2,153 | 385,439 | 894,658 | 4,172,594 |
| 1996 | 4,962,987 | (222,209) | 300,595 | 1,624,318 | 2,984,827 | 3,957 | 271,499 | 1,171,883 | 5,892,776 |
| 1997 | 5,241,614 | (128,592) | 901,097 | 560,809 | 3,539,893 | 5,297 | 363,110 | 1,218,302 | 5,939,884 |
| Deschutes Forest ^h | | | | | | | | | |
| 1995 | 15,433,760 | 5,607,308 | 467,658 | 4,023,316 | 3,830,431 | 13,481 | 1,491,566 | 5,218,522 | 5,615,342 |
| 1996 | 7,169,926 | (10,135,969) | 489,680 | 2,997,391 | 12,896,687 | 5,442 | 916,695 | 5,027,600 | 8,143,591 |
| 1997 | 11,873,245 | 1,279,064 | 908,644 | 3,422,152 | 4,664,912 | 7,491 | 1,590,982 | 4,836,679 | 8,123,822 |
| Fremont Forest | | | | | | | | | |
| 1995 | 10,410,898 | 1,717,078 | 676,971 | 1,274,925 | 6,073,955 | 122,210 | 545,759 | 2,435,732 | 3,194,797 |
| 1996 | 4,539,035 | (1,680,268) | 229,529 | 726,562 | 4,973,581 | 24,935 | 264,696 | 1,062,351 | 3,604,378 |
| 1997 | 8,532,851 | 1,920,784 | 7,029 | 270,648 | 5,668,167 | 22,290 | 643,933 | 1,966,657 | 3,501,938 |
| Gifford-Pinchot Forest ^h | | | | | | | | | |
| 1995 | 11,510,878 | 8,448,367 | 368,676 | 910,360 | 1,290,087 | 1,347 | 492,041 | 11,258,368 | 5,817,702 |
| 1996 | 3,403,934 | (9,244,263) | 11,948 | 434,148 | 11,315,944 | 10,090 | 876,067 | 10,846,476 | 5,961,360 |
| 1997 | 14,799,787 | 1,626,228 | 433,079 | 1,324,904 | 2,464,613 | 15,472 | 8,935,491 | 10,434,585 | 6,426,502 |
| Malheur Forest | | | | | | | | | |
| 1995 | 47,249,844 | 29,101,479 | 554,086 | 10,362,751 | 5,579,519 | 8,226 | 1,643,783 | 11,399,459 | 6,166,811 |
| 1996 | 13,783,037 | 7,684,257 | 1,011,105 | 523,743 | 4,001,071 | 332 | 562,529 | 3,305,044 | 8,235,067 |
| 1997 | 8,884,663 | (4,780,822) | 673,261 | 2,121,693 | 10,239,489 | 1,433 | 629,609 | 2,063,405 | 7,643,815 |
| Mt. Baker-Snoqualmie Forest ^h | | | | | | | | | |
| 1995 | 13,873,114 | 11,258,089 | 181,662 | 1,721,083 | 479,718 | 10,281 | 222,281 | 8,245,498 | 1,753,489 |
| 1996 | 3,352,533 | (3,615,474) | 178,394 | 4,188,303 | 2,486,073 | 1,385 | 113,852 | 7,943,833 | 1,720,471 |
| 1997 | 1,468,039 | (811,306) | 123,267 | 1,528,573 | 571,236 | 16 | 56,253 | 7,642,169 | 1,551,717 |
| Mt. Hood Forest ^h | | | | | | | | | |
| 1995 | 11,030,545 | 7,269,019 | 146,537 | 1,434,096 | 1,692,257 | 7,069 | 481,567 | 10,244,103 | 7,099,532 |
| 1996 | 8,745,193 | 3,617,800 | 382,228 | 2,299,501 | 1,569,678 | (7,611) | 883,597 | 9,869,319 | 8,538,637 |
| 1997 | 9,771,258 | 3,547,320 | 436,358 | 1,109,525 | 2,872,231 | 6,026 | 1,799,798 | 9,494,535 | 7,723,631 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|-----------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Ochoco Forest | | | | | | | | | |
| 1995 | 14,340,684 | 6,181,797 | 285,170 | 3,612,304 | 3,665,975 | 646 | 594,792 | 3,436,312 | 4,990,122 |
| 1996 | 5,019,206 | 2,810,178 | 17,896 | 757,788 | 1,060,877 | 2,045 | 370,422 | 1,161,685 | 5,385,254 |
| 1997 | 4,321,871 | 1,050,132 | 276,947 | 709,065 | 1,673,039 | 45 | 612,643 | 927,296 | 3,846,656 |
| Okanogan Forest ^h | | | | | | | | | |
| 1995 | 4,871,734 | (3,311,505) | 42,998 | 2,738,624 | 3,855,980 | 5,811 | 1,539,826 | 1,454,916 | 2,630,363 |
| 1996 | 2,987,931 | 571,032 | 49,323 | 1,115,595 | 853,459 | 1,687 | 396,835 | 1,401,687 | 3,816,223 |
| 1997 | 2,869,253 | (3,318,702) | 23,350 | 1,906,011 | 3,909,949 | 36 | 348,609 | 1,348,458 | 3,874,485 |
| Olympic Forest ^h | | | | | | | | | |
| 1995 | 3,116,656 | 2,033,223 | 107,893 | 286,228 | 535,204 | 7,768 | 146,340 | 4,757,998 | 1,968,336 |
| 1996 | 5,091,304 | 2,071,152 | 150,181 | 250,494 | 1,284,279 | 45,786 | 1,289,412 | 4,583,925 | 2,129,774 |
| 1997 | 2,646,719 | 487,938 | 92,354 | 386,662 | 1,504,088 | 1,779 | 173,898 | 4,409,852 | 2,154,422 |
| Rogue River Forest ^h | | | | | | | | | |
| 1995 | 9,388,159 | 4,693,950 | 17,926 | 3,791,398 | 415,113 | 3,642 | 466,130 | 6,416,272 | 3,136,759 |
| 1996 | 7,886,345 | (6,067,947) | 617,721 | 842,290 | 11,916,272 | 83,818 | 494,191 | 6,181,530 | 4,696,327 |
| 1997 | 13,906,275 | 8,162,283 | 422,716 | 2,584,954 | 1,935,124 | 23,594 | 777,604 | 5,946,789 | 5,102,504 |
| Siskiyou Forest ^h | | | | | | | | | |
| 1995 | 7,314,253 | 4,994,549 | 628,773 | 1,189,975 | 161,505 | 477 | 338,974 | 6,351,831 | 3,167,195 |
| 1996 | 18,189,906 | 9,883,848 | 632,990 | 4,982,098 | 1,667,109 | 11,078 | 1,012,783 | 6,119,447 | 4,303,775 |
| 1997 | 14,706,726 | 6,295,116 | 937,277 | 4,647,202 | 1,959,619 | 1,399 | 866,113 | 5,887,063 | 3,743,609 |
| Siuslaw Forest ^h | | | | | | | | | |
| 1995 | 10,579,713 | 7,036,216 | 144,318 | 2,937,447 | 266,722 | 1,500 | 193,510 | 13,026,387 | 3,062,831 |
| 1996 | 8,727,090 | 4,296,019 | 39,749 | 2,229,308 | 1,963,961 | 4,393 | 193,660 | 12,549,812 | 3,187,798 |
| 1997 | 1,272,131 | 197,353 | 70,675 | 583,833 | 396,883 | 0 | 23,387 | 12,073,237 | 3,181,344 |
| Umatilla Forest | | | | | | | | | |
| 1995 | 3,741,556 | (450,612) | 15,187 | 1,335,971 | 2,457,840 | 3,954 | 379,216 | 839,597 | 4,554,347 |
| 1996 | 6,933,541 | 1,438,255 | 82,205 | 1,572,723 | 3,188,579 | 3,967 | 647,812 | 1,570,441 | 5,643,815 |
| 1997 | 10,570,903 | 1,701,069 | 451,331 | 2,911,836 | 4,687,834 | 254 | 818,579 | 2,438,018 | 5,335,104 |
| Umpqua Forest ^h | | | | | | | | | |
| 1995 | 20,034,350 | 17,098,675 | 374,111 | 1,726,824 | 229,015 | 10,366 | 595,359 | 14,427,826 | 4,682,755 |
| 1996 | 21,071,531 | 15,446,691 | 321,420 | 2,413,523 | 2,086,272 | 5,561 | 798,064 | 13,899,978 | 5,555,947 |
| 1997 | 25,784,265 | 19,991,509 | 992,306 | 2,309,852 | 1,667,387 | 327 | 822,884 | 13,372,131 | 6,561,373 |
| Wallowa-Whitman Forest | | | | | | | | | |
| 1995 | 3,688,131 | (2,422,881) | 741,734 | 3,253,686 | 1,926,468 | 2,092 | 187,032 | 874,752 | 4,645,481 |
| 1996 | 4,185,581 | (582,976) | 153,444 | 2,410,756 | 1,930,715 | 2,638 | 271,004 | 977,985 | 5,272,014 |
| 1997 | 5,392,586 | 444,728 | 407,939 | 1,251,917 | 2,597,858 | 5,401 | 684,743 | 1,175,611 | 5,409,223 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|-----------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Wenatchee Forest ^h | | | | | | | | | |
| 1995 | 1,665,083 | 415,874 | 8,375 | 914,302 | 122,883 | 5,544 | 198,105 | 2,275,447 | 6,708,630 |
| 1996 | 4,099,645 | (1,931,171) | 0 | 1,763,673 | 3,592,791 | 19,391 | 654,961 | 2,192,199 | 6,194,854 |
| 1997 | 2,372,351 | (283,860) | 68,205 | 1,210,017 | 875,960 | 9,575 | 492,454 | 2,108,951 | 5,078,385 |
| Willamette Forest ^h | | | | | | | | | |
| 1995 | 39,352,499 | 27,002,877 | 393,035 | 7,872,167 | 2,062,900 | 139,281 | 1,882,239 | 27,009,152 | 7,746,243 |
| 1996 | 23,257,845 | 2,868,162 | 1,310,722 | 6,407,867 | 9,680,731 | 327,184 | 2,663,179 | 26,021,012 | 8,262,942 |
| 1997 | 39,703,696 | 22,177,836 | 3,488,996 | 4,598,059 | 3,589,935 | 22,682 | 5,826,188 | 25,032,872 | 11,154,652 |
| Winema Forest ^h | | | | | | | | | |
| 1995 | 7,031,678 | 938,103 | 9,121 | 1,362,747 | 4,225,658 | 2,568 | 493,481 | 8,116,463 | 6,244,587 |
| 1996 | 12,667,955 | 2,356,796 | 38,222 | 3,165,258 | 6,412,137 | 3,357 | 692,185 | 7,819,519 | 7,476,837 |
| 1997 | 3,860,644 | 1,570,594 | 57,159 | (81,005) | 1,905,335 | 3,447 | 405,114 | 7,522,575 | 7,923,430 |
| Region 8 | | | | | | | | | |
| National Forests in Alabama | | | | | | | | | |
| 1995 | 5,765,465 | 2,268,987 | 143,189 | 2,607,333 | 614,732 | 1,827 | 129,397 | 1,408,560 | 2,283,176 |
| 1996 | 8,138,340 | 1,125,326 | 22,521 | 4,507,424 | 2,327,007 | 4,393 | 151,669 | 1,995,570 | 2,809,438 |
| 1997 | 3,832,815 | 969,893 | 19,942 | 2,661,874 | 105,554 | 10,142 | 65,410 | 939,316 | 2,220,976 |
| Chattahoochee and Oconee Forests | | | | | | | | | |
| 1995 | 2,797,032 | 1,505,757 | 159,115 | 831,959 | 235,582 | 3,375 | 61,244 | 683,103 | 2,416,827 |
| 1996 | 3,368,784 | 942,958 | 128,566 | 1,172,402 | 1,056,950 | 6,186 | 61,722 | 825,219 | 2,818,022 |
| 1997 | 2,495,688 | 796,655 | 166,852 | 1,133,456 | 342,259 | (87) | 56,553 | 609,806 | 2,490,310 |
| Cherokee Forest | | | | | | | | | |
| 1995 | 1,401,376 | 619,752 | 231,870 | 520,516 | 0 | 300 | 28,938 | 343,035 | 1,359,901 |
| 1996 | 899,521 | 210,317 | 126,388 | 533,317 | 13,510 | 718 | 15,271 | 220,883 | 1,234,769 |
| 1997 | 1,363,840 | 676,367 | 100,993 | 559,526 | 8,897 | 0 | 18,057 | 336,446 | 1,386,642 |
| Daniel Boone Forest | | | | | | | | | |
| 1995 | 1,187,779 | (10,440) | 260,136 | 927,352 | 0 | 1,229 | 9,502 | 294,262 | 1,911,476 |
| 1996 | 1,880,272 | 279,815 | 339,641 | 1,212,655 | 10,325 | 12,408 | 25,428 | 460,609 | 2,097,687 |
| 1997 | 1,658,960 | 378,774 | 189,777 | 1,029,072 | 14,546 | 18,178 | 28,613 | 403,042 | 2,052,207 |
| National Forests in Florida | | | | | | | | | |
| 1995 | 4,604,913 | 3,271,547 | 180,884 | 1,048,292 | 0 | 220 | 103,970 | 1,125,181 | 1,727,396 |
| 1996 | 3,679,936 | 2,666,252 | 90,139 | 827,913 | 10,008 | 409 | 85,215 | 898,578 | 1,938,553 |
| 1997 | 3,521,218 | 1,889,646 | 432,662 | 1,099,563 | 207 | 1,485 | 97,655 | 855,520 | 2,437,252 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|------------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| George Washington Forest | | | | | | | | | |
| 1995 | 2,311,637 | 932,062 | 67,533 | 883,143 | 392,142 | 0 | 36,757 | 568,720 | 1,469,347 |
| 1996 | 1,907,451 | 841,803 | 11,706 | 706,779 | 277,897 | 8,229 | 61,037 | 459,546 | 3,006,850 |
| 1997 | 1,780,659 | 529,997 | 66,686 | 719,832 | 419,660 | 2,346 | 42,138 | 434,044 | 2,893,857 |
| Jefferson Forest | | | | | | | | | |
| 1995 | 1,549,541 | 423,318 | 179,871 | 698,651 | 197,674 | 1,478 | 48,549 | 374,879 | 1,497,150 |
| 1996 | 1,173,785 | 263,723 | 70,491 | 700,562 | 139,009 | 0 | 0 | 293,446 | 15,932 |
| 1997 | 1,095,617 | 220,606 | 55,651 | 809,768 | 9,592 | 0 | 0 | 273,904 | (289) |
| Kisatchie Forest | | | | | | | | | |
| 1995 | 8,673,866 | 3,434,450 | 1,275,575 | 3,385,784 | 394,722 | 12,254 | 171,081 | 2,122,633 | 2,671,876 |
| 1996 | 10,903,457 | 3,869,653 | 1,215,536 | 5,192,220 | 455,565 | 2,333 | 168,150 | 2,683,244 | 2,835,931 |
| 1997 | 11,848,905 | 5,328,074 | 971,774 | 5,257,759 | 39,975 | 9,736 | 241,587 | 2,899,396 | 2,920,484 |
| Marion-Sumter Forest | | | | | | | | | |
| 1995 | 5,322,049 | 3,840,450 | 255,492 | 1,061,237 | 83,349 | 173 | 81,348 | 1,310,132 | 2,316,613 |
| 1996 | 3,738,485 | 2,606,068 | 163,807 | 706,135 | 167,093 | 1,723 | 93,659 | 910,776 | 2,280,449 |
| 1997 | 5,061,347 | 3,885,470 | 301,260 | 760,633 | 28,615 | 6,743 | 78,626 | 1,243,995 | 2,328,898 |
| National Forests in Mississippi | | | | | | | | | |
| 1995 | 29,026,587 | 17,387,726 | 1,650,188 | 6,710,289 | 2,915,720 | 13,189 | 349,475 | 7,165,981 | 6,293,087 |
| 1996 | 33,276,940 | 16,631,419 | 2,702,456 | 10,565,828 | 2,934,450 | 15,626 | 427,161 | 8,208,538 | 6,016,942 |
| 1997 | 19,543,723 | 11,002,348 | 1,938,424 | 6,196,446 | 273,576 | 11,579 | 121,350 | 4,852,699 | 7,146,658 |
| National Forests in North Carolina | | | | | | | | | |
| 1995 | 3,412,479 | 760,125 | 900,133 | 1,643,173 | 29,417 | 283 | 79,348 | 833,212 | 2,287,916 |
| 1996 | 2,466,325 | 295,763 | 574,831 | 1,238,784 | 290,325 | 188 | 66,434 | 599,926 | 3,026,292 |
| 1997 | 2,504,073 | 816,685 | 450,589 | 870,984 | 304,158 | 273 | 61,384 | 610,604 | 3,039,258 |
| Ouachita Forest | | | | | | | | | |
| 1995 | 16,797,236 | 5,327,955 | 656,324 | 9,051,826 | 1,306,965 | 13,419 | 440,747 | 4,085,768 | 6,210,274 |
| 1996 | 22,929,941 | 9,364,256 | 694,736 | 9,218,236 | 3,125,197 | 29,037 | 498,479 | 5,600,606 | 7,083,042 |
| 1997 | 21,078,840 | 8,053,142 | 812,578 | 10,418,134 | 1,129,421 | 7,500 | 658,065 | 5,103,319 | 7,000,796 |
| Ozark and St. Francis Forests | | | | | | | | | |
| 1995 | 5,038,963 | 1,859,672 | 672,459 | 2,446,567 | 0 | 21,953 | 38,312 | 1,244,675 | 2,834,878 |
| 1996 | 6,771,172 | 3,764,090 | 349,985 | 2,386,277 | 187,742 | 13,286 | 69,792 | 1,672,024 | 3,635,063 |
| 1997 | 6,699,124 | 2,889,210 | 742,289 | 2,720,220 | 219,944 | 9,797 | 117,664 | 1,642,916 | 3,547,274 |
| National Forests in Texas | | | | | | | | | |
| 1995 | 11,505,723 | 7,922,252 | 2,283,588 | 822,895 | 268,668 | 5,042 | 203,278 | 2,824,351 | 3,209,782 |
| 1996 | 17,350,182 | 10,364,232 | 1,478,267 | 4,715,946 | 528,308 | 8,051 | 255,378 | 4,271,688 | 3,610,581 |
| 1997 | 8,900,540 | 4,752,097 | 1,436,961 | 2,435,386 | 145,964 | 3,140 | 126,992 | 2,192,602 | 3,603,901 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|-----------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Region 9 | | | | | | | | | |
| Allegheny Forest | | | | | | | | | |
| 1995 | 21,397,747 | 14,934,486 | 1,574,154 | 2,166,063 | 2,549,397 | 52,672 | 120,975 | 5,306,025 | 4,036,607 |
| 1996 | 24,754,406 | 16,060,722 | 1,971,264 | 3,438,689 | 3,143,000 | (36,352) | 177,083 | 6,153,419 | 3,840,547 |
| 1997 | 24,064,734 | 14,118,546 | 1,076,902 | 6,775,876 | 1,902,648 | 12,966 | 177,796 | 5,968,493 | 4,130,989 |
| Chequamegon Forest | | | | | | | | | |
| 1995 | 2,410,400 | 1,385,131 | 55,311 | 658,103 | 248,558 | 2,793 | 60,504 | 586,776 | 2,307,270 |
| 1996 | 3,486,894 | 2,124,131 | 37,119 | 837,898 | 432,718 | 2,474 | 52,554 | 857,967 | 2,982,317 |
| 1997 | 4,525,045 | 3,360,240 | 32,892 | 720,651 | 348,620 | 1,784 | 60,858 | 1,115,601 | 2,946,078 |
| Chippewa Forest | | | | | | | | | |
| 1995 | 3,295,912 | 2,295,526 | 55,699 | 789,898 | 122,927 | 4,189 | 27,673 | 816,013 | 1,636,707 |
| 1996 | 3,618,923 | 1,730,451 | 28,879 | 450,269 | 1,382,212 | 812 | 26,300 | 897,953 | 2,189,057 |
| 1997 | 3,348,618 | 1,316,252 | 55,060 | 760,248 | 1,190,584 | 3,760 | 22,714 | 830,536 | 2,658,840 |
| Green Mountain Forest | | | | | | | | | |
| 1995 | 431,635 | 249,728 | 9,009 | 116,325 | 53,661 | 722 | 2,190 | 107,181 | 502,359 |
| 1996 | 665,656 | 486,115 | 5,027 | 107,977 | 60,375 | 3,560 | 2,602 | 164,874 | 475,129 |
| 1997 | 415,300 | 215,636 | 2,175 | 105,585 | 89,694 | 471 | 1,739 | 103,273 | 661,874 |
| Hiawatha Forest | | | | | | | | | |
| 1995 | 3,464,425 | 1,867,228 | 200,990 | 1,095,275 | 277,711 | 2,094 | 21,127 | 860,301 | 1,894,669 |
| 1996 | 2,963,343 | 1,560,384 | 53,995 | 751,156 | 579,110 | 0 | 18,698 | 736,161 | 1,825,825 |
| 1997 | 2,751,554 | 773,949 | 69,788 | 1,261,836 | 635,132 | 78 | 10,771 | 685,176 | 2,142,806 |
| Huron-Manistee Forest | | | | | | | | | |
| 1995 | 2,856,117 | 2,178,738 | 77,630 | 505,027 | 43,926 | 1,492 | 49,304 | 701,330 | 2,434,683 |
| 1996 | 3,104,681 | 2,301,477 | 97,421 | 554,382 | 118,800 | 796 | 31,805 | 768,020 | 2,806,017 |
| 1997 | 4,423,725 | 2,993,945 | 63,960 | 1,130,551 | 156,280 | 11,419 | 67,570 | 1,086,184 | 2,775,125 |
| Hoosier Forest | | | | | | | | | |
| 1995 | 27,335 | 26,869 | 0 | 0 | 0 | 466 | 0 | 6,717 | 93,888 |
| 1996 | 12,740 | 4,243 | 0 | 7,274 | 1,223 | 0 | 0 | 3,185 | 197,261 |
| 1997 | 92,224 | 8,449 | 0 | 42,629 | 40,829 | 0 | 317 | 22,977 | 393,436 |
| Mark Twain Forest | | | | | | | | | |
| 1995 | 4,738,375 | 1,813,092 | 198,309 | 2,210,261 | 358,311 | 141 | 158,261 | 1,144,993 | 2,815,953 |
| 1996 | 4,899,968 | 2,381,897 | 278,386 | 1,901,896 | 266,134 | 964 | 70,691 | 1,207,078 | 3,299,238 |
| 1997 | 4,604,746 | 2,039,092 | 188,581 | 2,007,833 | 285,093 | 849 | 83,298 | 1,130,150 | 2,966,085 |

(continued)

**Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997**

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|-----------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Monogahela Forest | | | | | | | | | |
| 1995 | 5,166,648 | 3,552,198 | 1,076,927 | 436,393 | 51,872 | 0 | 49,258 | 1,279,348 | 1,721,627 |
| 1996 | 7,019,612 | 5,610,362 | 727,736 | 618,611 | 14,929 | 0 | 47,974 | 1,742,910 | 2,047,540 |
| 1997 | 6,097,195 | 4,586,665 | 764,815 | 690,843 | 1,942 | 0 | 52,930 | 1,511,066 | 2,113,415 |
| Nicolet Forest | | | | | | | | | |
| 1995 | 2,594,058 | 1,593,717 | 189,456 | 497,139 | 286,426 | 5,968 | 21,352 | 641,685 | 1,988,671 |
| 1996 | 2,661,359 | 1,845,465 | 133,775 | 362,075 | 301,252 | 2,119 | 16,673 | 660,642 | 2,361,772 |
| 1997 | 2,587,168 | 1,793,223 | 142,257 | 394,064 | 243,450 | 935 | 13,239 | 643,249 | 2,155,889 |
| Ottawa Forest | | | | | | | | | |
| 1995 | 3,307,288 | 1,936,550 | 239,915 | 637,624 | 459,517 | 1,412 | 32,270 | 818,402 | 2,810,900 |
| 1996 | 3,115,701 | 1,990,024 | 90,656 | 570,622 | 426,456 | 7,515 | 30,428 | 769,440 | 2,913,490 |
| 1997 | 3,482,750 | 2,129,088 | 83,890 | 703,292 | 524,825 | 2,299 | 39,356 | 860,274 | 3,277,497 |
| Shawnee Forest | | | | | | | | | |
| 1995 | 74,666 | 14,592 | 14,809 | 11,063 | 33,991 | 0 | 211 | 18,614 | 472,246 |
| 1996 | 62,204 | 28,041 | 2,500 | 13,165 | 0 | 18,439 | 59 | 10,927 | 288,880 |
| 1997 | 5,449 | 2,714 | 2,409 | 232 | 0 | 56 | 38 | 1,339 | 177,114 |
| Superior Forest | | | | | | | | | |
| 1995 | 2,757,601 | 864,404 | 117,202 | 1,152,926 | 552,477 | 2,539 | 68,053 | 671,752 | 2,120,337 |
| 1996 | 3,295,624 | 105,451 | 122,843 | 1,411,139 | 1,588,443 | 1,443 | 66,305 | 806,969 | 2,788,633 |
| 1997 | 2,443,433 | 651,864 | 4,492 | 722,797 | 1,017,203 | 5,440 | 41,637 | 599,089 | 3,036,280 |
| Wayne Forest | | | | | | | | | |
| 1995 | 23,006 | 6,849 | 6,768 | 9,025 | 0 | 0 | 364 | 5,661 | 234,678 |
| 1996 | 6,595 | 6,595 | 0 | 0 | 0 | 0 | 0 | 1,649 | 201,749 |
| 1997 | 30,563 | 26,110 | 35 | 4,418 | 0 | 0 | 0 | 7,641 | 242,908 |
| White Mountain Forest | | | | | | | | | |
| 1995 | 1,012,933 | 651,281 | 91,512 | 110,351 | 143,722 | 10,680 | 5,387 | 249,217 | 1,874,643 |
| 1996 | 1,001,829 | 583,518 | 130,487 | 161,600 | 111,386 | 8,562 | 6,276 | 246,748 | 2,477,505 |
| 1997 | 1,386,105 | 1,024,006 | 95,507 | 164,713 | 93,026 | 141 | 8,712 | 344,313 | 2,171,797 |
| Region 10 | | | | | | | | | |
| Tongass Forest | | | | | | | | | |
| 1995 | 29,936,634 | 9,595,351 | 16,980,017 | 983,868 | 2,149,975 | 108,647 | 118,776 | 7,427,303 | 26,502,587 |
| 1996 | 23,246,320 | 11,404,755 | 7,982,729 | 385,365 | 2,724,369 | 638,966 | 110,136 | 5,624,305 | 26,078,793 |
| 1997 | 4,084,188 | 1,754,407 | 745,895 | 732,029 | 496,209 | 342,191 | 13,457 | 932,135 | 26,425,518 |

(continued)

Appendix III
Timber Sales Receipts and Outlays by
Forest Fiscal Years 1995 Through 1997

| Region/ Forest/ Fiscal year | Total receipts | Distribution of timber sales receipts | | | | | | | Preparation and administration outlays |
|-----------------------------------|-------------------|---|---|---|--------------------------------------|---|-----------------------|--|---|
| | | National Forest Fund ^a | Purchaser road credits ^b | Knutson- Vandenberg Fund ^c | Salvage Sale Fund ^d | Interest and penalties ^e | Associated charges | Attributable payments to states ^f | |
| Chugach Forest | | | | | | | | | |
| 1995 | 22,866 | (8,206) | 0 | 1,578 | 21,479 | 5,283 | 2,732 | 3,713 | 894,595 |
| 1996 | 70,209 | (4,981) | 0 | 9,373 | 57,199 | 5,116 | 3,502 | 15,398 | 1,815,329 |
| 1997 | 22,993 | 9,205 | 0 | 8,025 | 4,758 | 436 | 569 | 5,497 | 947,031 |

Note: For consistency with our prior report, the figures have not been converted to constant 1997 dollars. Totals may not add due to rounding.

^aAccording to the Forest Service's records, negative figures appear for several reasons including setting aside funding for land exchanges by forests covered by the spotted owl guarantee and transferring funds from the National Forest Fund to the Salvage Sale Fund and the Knutson-Vandenberg Fund in anticipation of excess receipts.

^bAccording to the Forest Service's records, negative figures appear because an adjustment was made in the timber volume offered and cash paid for timber was returned to the purchaser. The forests replaced the money from these adjustments with charges to the purchaser road credits account resulting in a negative balance.

^cAccording to the Forest Service's records, negative figures appear for several reasons including transferring funds to the National Forest Fund to assure that sufficient funds were available to make the payments to states.

^dAccording to the Forest Service's records, negative figures appear because reversals of prior year transfers from the National Forest Fund to the Salvage Sale Fund resulted in a negative balance.

^eAccording to the Forest Service's records, negative figures appear because charges assessed in prior years were dismissed in a subsequent year and an adjustment became necessary.

^fPayments to states are calculated on the basis of 25 percent of the total amounts in the National Forest Fund, purchaser road credits account, Knutson-Vandenberg Fund, and the Salvage Sale Fund. Certain counties in Regions 5 and 6, however, receive a special payment based on a legislatively mandated formula to compensate them for lost revenues due to the listing of the northern spotted owl as a threatened species. The amounts distributed to states are reflective of only those amounts attributable to the timber receipts portion of the formula.

^gThe Ashley, Uinta, and Wasatch-Cache National Forests combined for financial reporting purposes during this period.

^hThis forest is one affected by the listing of the northern spotted owl as a threatened species and thus, the payments to the state are based on a special formula.

Source: Compilation based on the Forest Service's records.

Objectives, Scope, and Methodology

The Ranking Minority Member of the House Resources Committee asked us to update the information from our September 1995 report on the distribution of fiscal years 1992 through 1994 timber sales receipts. Specifically, we were asked to provide information on the amount of the Forest Service's timber sales receipts for fiscal years 1995 through 1997, the amounts distributed into specific Forest Service funds or accounts, the outlays for preparing and administering timber sales, and the amounts of timber sales receipts transferred to the General Fund of the U.S. Treasury for that same period. We were also asked to provide information on changes in the receipts distribution process since our last report.

Methodology

To respond to these objectives, we gathered Forest Service timber sales accounting data. These data are on a "cash" basis, which recognizes receipts when collected and outlays when paid and are, thus, not a measure of the profitability of timber sales. We chose to use cash accounting data because they reflect the day-to-day operations of a forest. Cash accounting data do not reflect all costs associated with operating a particular forest and, thus, cannot be used as a measure of profitability on an individual forest basis. The "accrual accounting" method better matches annual sale-related revenues with annual sale-related costs, costs that are long-term investments that will benefit future as well as current sale-related activities are placed in one of three "pools" and are redistributed back to a particular year based on pre-established formulas.¹ The Forest Service's Forest Management Program Report presents information compiled by the Timber Sale Program Information Reporting System (TSPIRS), which is accrual accounting data. According to these reports, for fiscal years 1995 through 1997, the Forest Service timber management program had net revenues of \$62 million in fiscal year 1995, a loss of \$15 million in fiscal year 1996, and a loss of \$89 million in fiscal year 1997.²

Our information is presented on a national, regional, and forest basis. At each level, we obtained the outlays for timber sales preparation and administration associated with that level. At the forest level, for financial

¹The "sale activity pool" includes those costs directly associated with the preparation of timber sales, the "growth activity pool" includes the cost of growing timber over an entire rotation, and the "depreciation pool" includes the costs of roads and facilities that are depreciated over their useful lives.

²The total reported loss for fiscal year 1997 was \$89 million. Of this amount, \$52 million is attributable to an accounting change where the Forest Service, beginning in fiscal year 1997, will recognize the costs associated with constructing a road's underlying bed (road prisms) as an annual expense rather than being permanently capitalized into land values.

reporting purposes, the Forest Service groups its 155 national forests into 118 administrative units because many forests are too small to have their own management structure. We used these 118 units, except for the Caribbean National Forest which has no timber sales receipts, for our reporting to be consistent and comparable with the Forest Service's reports. Appendixes II and III are tables that show the details regarding the receipts and outlays at the regional and forest levels, respectively. The data in these tables are timber sales accounting data on a cash basis, which recognize receipts when collected and outlays when paid and, are thus, not a measure of the profitability of timber sales. Therefore, the data cannot be added to determine profit or loss because profitability would be measured on an accrual basis, which matches all annual sale-related revenues with all annual sale-related expenses. Appendix III also shows, for information purposes, the payments to the states that are attributable to each forest. The forests do not make payments to the states, rather, these payments are made by Forest Service headquarters from the National Forest Fund. National figures are presented in the body of the report.

As requested, we provided 3 years of regional and forest-level data (fiscal years 1995 through 1997), which would minimize the effects of year-to-year anomalies at the forest level. In any 1 year, many factors may affect the size of an individual forest's timber program. For example, if a large fire occurred within a forest, salvage sale amounts in a subsequent year might be unusually high. Such sales might skew receipt totals for that year. For the same reasons, however, care should be taken in interpreting year-to-year differences.

We did not independently verify the reliability of the financial data provided nor did we trace the data to the systems from which they came. These systems were, in some cases, subject to audit procedures by the Department of Agriculture's Office of the Inspector General in connection with the agency's financial statement audits. For fiscal years 1995, 1996, 1997, and previous years, the Office of the Inspector General reported that because of significant internal control weaknesses in various accounting subsystems, the Forest Service's accounting data were not reliable. Despite these weaknesses, we used the data because they were the only data available and are the data that the agency uses to manage its programs.

Timber Sales Receipts

To derive timber sale receipts, we used the Forest Service's Statement ASR-08, Gross Receipts by Class and County Based on National Forest Acreage. This fiscal year statement, which is part of the cash-based records that the Forest Service uses to make the 25-percent payment to the states, shows receipts collected for each forest resource (such as timber, grazing, or recreation) on a forest and county basis. Because our work focused on the timber resource, we selected only timber receipts from this statement. From the Forest Service's Statement TPIR-01, Source and Application of Funds Worksheet, we selected associated charges and interest and penalties since the Forest Service includes these items as timber receipts.

From the total receipts, we subtracted the receipts distributed for specific purposes, including the amounts to the purchaser road credits account, the Knutson-Vandenberg Fund, the Salvage Sale Fund, and the associated charges account. (See app. I for a discussion of these funds and accounts.) We also subtracted the payments to the states that, while not spent on the timber program itself, is a direct result of the timber program. By law, states are entitled to 25 percent of the gross receipts generated on national forests located within their boundaries. We included the amount of payments to the states but limited it to that amount calculated only on timber-related receipts.

In addition, at the national level, we included receipts distributed to three additional designated purposes—the Roads and Trails Fund, the Timber Sales Pipeline Restoration Fund, and the recovery of the Forest Service's road-building costs (purchaser-elect roads). The remaining timber receipts represent the amount of receipts to be deposited into the General Fund of the U.S. Treasury. Because these three distributions are made at the national level only, they are not reflected in the regional and forest breakdowns shown in appendixes II and III.

Timber Sales Preparation and Administration Outlays

We obtained information on the Forest Service's timber-related outlays from its Statement TPIR-01, Source and Application of Funds Worksheet. We included only those outlay categories directly related to timber sales. While it takes about 3 to 8 years to prepare and offer a timber sale and several years thereafter to complete a sale, we included only those preparation and administration costs reported by the forests related to each particular fiscal year. For example, we included the outlays for preparing environmental documents associated with timber contracts,

administering the actual timber sales, and handling appeals. More specifically, the outlay categories selected include the following:³

- Harvest administration.
- General administration—sales.
- Sale preparation.
- Analysis documentation.
- Appeals/litigation—sales.
- Transportation planning.
- Silvicultural examinations.
- Appeals/litigation—indirect

We excluded outlays related to long-term investment in the timber program. For example, genetic tree improvement (improving the quality of trees in the timber program) and timber stand improvement (improving the quality of reforested areas a number of years later) are not directly related to the outlays for preparing and administering timber sales. In addition, we excluded outlays incurred by the Forest Service for such purposes as brush disposal and cooperative road maintenance, which are recovered through charges to timber purchasers. We have also excluded most of the overall timber program indirect costs because the Forest Service does not allocate indirect costs by specific category. We have included indirect costs for “Appeals/litigation” because the Forest Service tracks these costs separately. Because of these exclusions, our outlay estimates for timber sales preparation and administration may be conservative.

The one exception to excluding outlays covered by a receipt source involves salvage sales outlays. Salvage sale preparation and administration outlays are paid for by the Salvage Sale Fund. For annual reporting purposes, however, the Forest Service does not report these outlays separately. To be consistent with Forest Service reports, we have not excluded salvage sale preparation and administration outlays from the outlays of timber sales preparation and administration.

Recent Changes in the Receipt Distribution Process

To determine what changes have occurred in the timber sales receipt distribution process since our last report, we interviewed Forest Service timber program personnel as well as personnel from the fiscal area. We gathered and analyzed laws and program guidance related to these

³Our previous report also included outlay categories entitled “Other Resource Support” and “Timber Planning” that, beginning in fiscal year 1995, were moved to the outlay categories “Analysis/Documentation” and “Sale Preparation,” respectively.

changes. Finally, we discussed the changes with Forest Service officials to determine how the changes have affected timber operations.

We conducted our work from June through October 1998 in accordance with generally accepted government auditing standards.

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