



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

Resources, Community, and
Economic Development Division

B-274114

August 22, 1996

The Honorable Sidney R. Yates
Ranking Minority Member
Subcommittee on Interior
and Related Agencies
Committee on Appropriations
House of Representatives

Dear Mr. Yates:

The recent catastrophic fires and concerns about forest health have heightened the awareness of and interest in the Forest Service's salvage sale program. Recognizing this increased interest and the current availability of the Forest Service's Salvage Sale Fund to help alleviate forest damage, you expressed interest in the uses, status, and management of the fund as well as a comparison of the deposits to and outlays from the fund on a national, regional, and forest-level basis for fiscal years 1991 through 1995. We agreed to address these issues in two phases. In this report, we provide information on the uses and status of the fund and compare the timber sales receipts deposited in the Salvage Sale Fund to the outlays from that fund on a national, regional, and forest-level basis for fiscal years 1991 through 1995. Our second effort will provide a more in-depth assessment of how the Forest Service uses and manages the fund.

In summary, at the beginning of fiscal year 1996, the Salvage Sale Fund had a reported unobligated balance of about \$210 million. During fiscal years 1991 through 1995, the Forest Service deposited \$833.3 million from the sale of salvage timber in the Salvage Sale Fund and had outlays of \$719.4 million used to prepare and administer salvage sales, resulting in net national deposits of \$113.9 million.^{1,2} Pursuant to the Secretary of Agriculture's statutory

¹Net deposits are the difference between deposits and outlays.

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authority and specific congressional authorization, the Forest Service used \$58 million of the fund for purposes unrelated to salvage sales.

BACKGROUND

The National Forest Management Act of 1976 (16 U.S.C. 472a(h)) established the Salvage Sale Fund as a permanent appropriation to finance the preparation and administration of the sale of diseased, dead, or dying timber—otherwise known as salvage timber. The Congress established this fund to be self-sustaining and in fiscal years 1977 and 1979 appropriated "seed money" of \$3 million each year to provide the initial funding. In response to the severe fires in 1987, the Congress further expanded this fund in fiscal year 1988 by appropriating an additional \$37 million. The Forest Service replenishes this fund through the annual receipts generated by selling the salvage timber.

To determine the amount of salvage sale receipts that may be deposited in the Salvage Sale Fund, the Forest Service develops a Salvage Sale Fund Plan for each salvage sale. This plan identifies the estimated direct and indirect costs of preparing the sale as well as any deposits necessary to meet future projected needs.³ The Forest Service determines the amount of salvage sale receipts to be deposited in the Salvage Sale Fund and/or the Knutson-Vandenberg Fund for reforestation efforts. Any residual receipts would then be deposited in the National Forest Fund to make the necessary payment of 25 percent of gross receipts to the states or be returned to the U.S. Treasury. The Salvage Sale Fund received about 17 percent of total timber sale receipts during fiscal years 1991 through 1995.

Organizationally, the Forest Service, within the Department of Agriculture, includes 9 regional offices and 155 forests. For financial reporting purposes, the Forest Service groups its 155 forests into 118 administrative units because many forests are too small to have their own management structure. For ease of presentation, we will refer to these units as forests.

²About 10 percent of the \$719.4 million in outlays was spent on the regular timber program rather than the salvage sale program as explained further on page 3.

³The Forest Service may collect additional moneys from some sales to cover the preparation and administration costs of salvage sales that did not have sufficient receipts to cover their costs or to cover the costs of those sales that were prepared but did not occur.

STATUS AND USES OF THE SALVAGE SALE FUND

At the beginning of fiscal year 1996, the Salvage Sale Fund had a reported unobligated balance of about \$210 million.⁴ During fiscal years 1991 through 1995, the Forest Service deposited \$833.3 million in the Salvage Sale Fund and used \$719.4 million (or about 86 percent) to prepare and administer salvage sales. At the same time, the fund grew by only \$48 million because the Secretary of Agriculture used the fund for purposes unrelated to salvage sales pursuant to statutory authority or, in one instance, as expressly authorized by the Congress.⁵ During this period, the Forest Service used a total of \$58 million of the Salvage Sale Fund for other purposes including:

- In fiscal year 1991, the Forest Service used about \$3.9 million to help with the efforts to clean up the oil spill caused by the grounding of the Exxon Valdez.
- In fiscal year 1992, the Forest Service used about \$8.6 million to help mitigate the damages caused by the Los Angeles riots.
- In fiscal year 1994, the Congress authorized the Forest Service to use up to \$26 million to finance the preparation of watershed assessments. During fiscal year 1994, the Forest Service used about \$21.1 million for this purpose; in fiscal year 1995, it used about \$5.3 million.
- In fiscal year 1994, the Forest Service used \$19.1 million to fund the Voluntary Separation Initiative (buyout) as part of its downsizing efforts.

⁴We noted that differences of about \$8 million exist in the balance of the Salvage Sale Fund between the data we developed and those provided by the Forest Service. According to Forest Service officials, the difference between using outlays and obligations as well as end-of-year adjustments would account for these minor differences. We will be exploring this issue further in the second phase of our work.

⁵Section 2257, Title 7, United States Code allows 7 percent of the amounts appropriated in any fiscal year for the miscellaneous expenses of any bureau, office, or division of the Department of Agriculture to be used for the general expenses of such departmental unit. As a practice, the Department has notified the Appropriations Committees of both the House and the Senate that it will make use of the funds.

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Additionally, in fiscal years 1992 through 1994, the Congress authorized the Forest Service to use the Salvage Sale Fund to prepare additional timber sales. The Forest Service allocated a total of \$70.6 million to prepare additional timber sales to replace the sales no longer available because of fires or other reasons. According to Forest Service officials, the preponderance of these funds was used to prepare regular timber sales since the authority already existed to use the Salvage Sale Fund to prepare salvage sales. However, as discussed below, the Forest Service did not separately identify these outlays, and they are included in the \$719.4 million in overall outlays.

COMPARISON OF SALVAGE SALE FUND'S DEPOSITS AND OUTLAYS

Overall, during fiscal years 1991 through 1995, deposits to the Salvage Sale Fund exceeded outlays for 4 of the 5 years we reviewed. During this time, the Forest Service had net national deposits of \$113.9 million to the Salvage Sale Fund, including national office costs.

The Salvage Sale Fund had regional deposits of \$833.3 million and outlays of \$709.7, resulting in net regional deposits of \$123.6 million for the 5-year period. Five of the nine Forest Service regions had more deposits than outlays for at least 4 of the 5 years, while two of these regions had positive deposits for all 5 years. Nine of the 118 forests had more deposits than outlays for all 5 years, and 33 additional forests had more deposits than outlays for 4 of the 5 years.

The Pacific Northwest Region had the largest percentages of national deposits and outlays—39 percent of the total national deposits and 41 percent of the total national outlays for the 5-year period. When combined with the Pacific Southwest Region, the two regions accounted for 63 percent of the total national deposits, 63 percent of the national outlays, and 70 percent of the net national deposits.

(Enclosure I includes a detailed presentation of the regional and national deposits and outlays for fiscal years 1991 through 1995. Enclosure II provides the same data for the forests.)

DATA USES AND LIMITATIONS

To fully understand the context of the information presented in this report, users must be cautioned about several limitations. First, we presented the data on a cash, rather than on the accrual, basis. The cash basis recognizes receipts when collected and outlays when paid. We chose to use this basis

because it illustrates what happens to the fund on a year-to-year basis. It allows the program's results to be viewed from a management-of-cash-flow perspective rather than a strictly financial, or profitability, perspective.

Second, it is important to understand that the fund's deposit and outlay data that we present do not represent all salvage sale receipts or outlays. Rather, the data presented reflect only those salvage sale receipts deposited in the Salvage Sale Fund and only those outlays paid from the fund. For example, the total receipts collected from individual salvage sales may exceed the amounts designated in the Salvage Sale Fund Plans for distribution to the Fund. As mentioned previously, these additional receipts would be distributed to the Knutson-Vandenberg Fund or the National Forest Fund. These additional distributions are not reflected in our report. Likewise, many costs may be associated with salvage sales but not paid for by the Salvage Sale Fund. For example, not all salvage sales generate sufficient receipts to recover the costs of reforestation, and these costs are not reflected in our report. Thus, the net national deposits do not reflect the profitability of the salvage sale program but rather reflect the cash increases or decreases of the Salvage Sale Fund in a given year.

Third, salvage sales often need to be prepared, sold, and harvested quickly because the timber deteriorates rapidly. However, all of these activities seldom happen within the same fiscal year, and as a result, costs may occur in one year and receipts in the following year. Because we did not present the information on an accrual basis, these timing differences are not reflected in our report. However, they should be considered in any interpretation of the data. For example, a fire could occur at the end of one fiscal year, the sale be prepared and outlays incurred in the second fiscal year, but the timber may not be harvested and the receipts received until the third fiscal year. Therefore, because of these timing differences, comparing the deposits and outlays reported in any one year may not be a fair interpretation of the program's financial results.

Finally, as mentioned previously, the Congress authorized the Forest Service to use the Salvage Sale Fund to prepare additional timber sales to replace those sales lost for various reasons. The Forest Service allocated a total of \$70.6 million for this purpose in fiscal years 1992 through 1994. The Forest Service used this \$70.6 million primarily to prepare regular timber sales, but it rarely tracked the two types of sales separately for accounting purposes. Because we could seldom separate actual salvage sale outlays from the outlays for the regular sales, we chose not to subtract the allocated amounts at the forest, regional, or national levels.

AGENCY COMMENTS

We provided a draft of this report to the Forest Service for review and comment. We met with Forest Service officials, including the Director, Timber Management, and his staff; a Staff Accountant, Fiscal and Accounting Services; the Chief, Financial Planning and Management Branch, Program Development and Budget; and a Staff Assistant, National Forest System. These officials said that the report accurately presented the information on the deposits and outlays for the Salvage Sale Fund.

SCOPE AND METHODOLOGY

To develop our deposit data for the comparison of salvage sale deposits and outlays, we used the Forest Service's Statement ASR-08 entitled Gross Receipts by Class and County Based on National Forest Acreage for fiscal years 1991 through 1995. This statement is part of the Forest Service's cash-based records used to make the required 25-percent-of-gross-receipts payment to the states and shows the receipts collected for each forest by resource—for example, timber, grazing, or recreation—and by fund—for example, the Salvage Sale Fund or the Knutson-Vandenberg Fund—on a forest and county basis. Because our report focused on the Forest Service's salvage sales, we selected those receipts specifically designated for deposit in the Salvage Sale Fund for the 5-year period.

To develop the information on the outlays, we asked the Forest Service to prepare special reports using the cash basis for fiscal years 1991 through 1995. These reports had to be created because the Forest Service does not normally prepare accounting reports that summarize outlays from the Salvage Sale Fund on a cash basis. The reports included outlays for timber sale preparation, sale administration, other resource support, appeals preparation, engineering and supervision for road construction, general administration, silviculture examinations, timber resource planning, landline location, facilities maintenance, operations and improvement, and law enforcement.

To identify the other uses of the Salvage Sale Fund, we spoke to Forest Service officials at headquarters and at all nine regional offices. We also reviewed the relevant appropriations legislation and agency documentation.

In conducting our analysis, we did not independently verify or test the reliability of the deposit and outlay data provided by the Forest Service. However, the Forest Service's financial statement audit reports for fiscal years 1992 through 1995 revealed significant internal control weaknesses in various

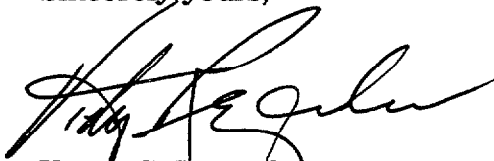
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accounting subsystems that resulted in unreliable accounting data, including timber-related data. Even with these weaknesses, we used the data because they were the only data available. We conducted our work from May through August 1996 in accordance with generally accepted government auditing standards.

We are sending copies of this report 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.

This work was performed under the direction of James K. Meissner, Associate Director for Timber, who may be reached at (206) 287-4810 if you or your staff have any questions. Major contributors to this report were Jill Berman, Linda L. Harmon, and John P. Murphy.

Sincerely yours,



Victor S. Rezendes
Director, Energy, Resources
and Science Issues

Enclosures - 2

REGIONAL AND NATIONAL SUMMARY OF DEPOSITS AND OUTLAYS,
FISCAL YEARS 1991-95

Dollars in millions

Region	Salvage Sale Fund			
	Deposits ^a	Outlays ^a	Difference ^a	Other uses ^a
Northern				
1991	\$20.2	\$10.6	\$9.6	\$0.0
1992	40.2	17.2	23.0	.0
1993	26.7	27.8	(1.1)	.0
1994	26.7	27.5	(.8)	.0
1995	27.7	27.4	.3	.0
Total	\$141.5	\$110.5	\$31.0	\$0.0
Rocky Mountain				
1991	\$4.4	\$ 3.1	\$1.3	\$0.0
1992	5.5	4.8	.7	.0
1993	9.1	5.5	3.6	.0
1994	8.5	5.9	2.6	.0
1995	8.1	3.1	5.0	.0
Total	\$35.6	\$22.4	\$13.2	\$0.0
Southwestern				
1991	\$2.4	\$ 5.8	\$(3.4)	\$0.0
1992	4.9	4.2	.7	.0
1993	7.4	4.5	2.9	.0
1994	5.8	4.0	1.8	.0
1995	5.0	3.4	1.6	.0
Total	\$25.5	\$21.9	\$3.6	\$0.0
Intermountain				
1991	\$5.0	\$3.6	\$1.4	\$0.0
1992	7.9	4.3	3.6	.0
1993	16.0	12.4	3.6	.0
1994	21.2	13.3	7.9	.0
1995	7.5	16.8	(9.3)	.0
Total	\$57.6	\$50.4	\$7.2	\$0.0
Pacific Southwest				
1991	\$27.4	\$33.5	\$(6.1)	\$0.0
1992	31.2	29.7	1.5	.0
1993	64.5	38.7	25.8	.0
1994	48.4	27.9	20.5	2.5
1995	30.3	27.1	3.2	1.3
Total	\$201.8	\$156.9	\$44.9	\$3.8

Region	Salvage Sale Fund			
	Deposits ^a	Outlays ^a	Difference ^a	Other uses ^a
Pacific Northwest				
1991	\$79.4	\$53.4	\$26.0	\$0.0
1992	97.4	58.0	39.4	.0
1993	60.0	69.4	(9.4)	.0
1994	50.0	53.1	(3.1)	15.2
1995	40.6	58.2	(17.6)	2.9
Total	\$327.4	\$292.1	\$35.3	\$18.1
Southern				
1991	\$2.0	\$1.1	\$0.9	\$0.0
1992	3.4	2.0	1.4	.0
1993	3.1	3.5	(.4)	.0
1994	4.0	5.0	(1.0)	.0
1995	6.4	4.5	1.9	.0
Total	\$18.9	\$16.1	\$2.8	\$0.0
Eastern				
1991	\$1.5	\$0.4	\$1.1	\$0.0
1992	1.1	1.0	.1	.0
1993	1.9	1.8	.1	.0
1994	3.7	2.7	1.0	.0
1995	5.2	3.5	1.7	.0
Total	\$13.4	\$9.4	\$4.0	\$0.0
Alaska				
1991	\$2.7	\$0.3	\$2.4	\$0.0
1992	2.1	4.4	(2.3)	.0
1993	1.2	6.6	(5.4)	.0
1994	3.3	9.9	(6.6)	1.2
1995	2.2	8.7	(6.5)	.3
Total	\$11.5	\$29.9	\$(18.4)	\$1.5
National				
1991	\$145.0	\$112.5	\$32.5	\$3.9
1992	193.9	126.3	67.6	8.6
1993	189.8	170.9	18.9	.0
1994	171.6	152.3	19.3	40.2
1995	133.0	157.4	(24.4)	5.3
Total	\$833.3	\$719.4	\$113.9	\$58.0

^aDeposits represent only those salvage sale receipts distributed to the Salvage Sale Fund. In some cases, deposits do not represent the total receipts generated by the sale of salvage timber because when more receipts are generated than are required to recover costs, the excess receipts are distributed to either the Knutson-

Fund for reforestation or to the National Forest Fund to help fund the payment to the states.

^bOutlays represent charges to the Salvage Sale Fund on a cash basis for activities such as salvage sale preparation and administration, road engineering and supervision, and general administration. The outlays also include moneys used to prepare additional regular and salvage timber sales authorized by the Congress in fiscal years 1992-94. During that period, the Forest Service allocated \$70.6 million for this purpose. Since the Forest Service rarely identified or tracked these sales separately for accounting purposes, we could not identify how much of the allocated funds were actually spent each year, for which forests, or for which type of sale. Therefore, we did not adjust reported outlay totals. Regional totals include regional office charges, and headquarters charges are included in the national total.

^cDifference represents deposits minus outlays.

^dOther uses of the Salvage Sale Fund include at the regional level \$23.3 million spent to prepare watershed assessments in fiscal years 1994-95. At the national level, other uses include an additional \$3.1 spent for watershed assessments; \$3.9 million in fiscal year 1991 to help clean up the oil spill caused by the grounding of the Exxon Valdez; \$8.6 million in fiscal year 1992 to help mitigate damages caused by the Los Angeles riots; and \$19.1 million in fiscal year 1994 to fund the Voluntary Separation Initiative (buyout). These other uses total \$58 million.

^eBased on previous work (Tongass National Forest Timber Volumes, GAO/RCED-96-122R, Apr. 16, 1996), we know that the Tongass National Forest received \$26 million of the \$70.6 million authorized for the preparation of additional timber volumes. The Tongass used these funds, in addition to \$2.2 million especially allocated from the National Forest System appropriation, during fiscal years 1992-96. According to Forest Service officials, the Tongass used these funds to prepare additional timber volumes for the regular timber program rather than for the salvage sale program.

**SALVAGE SALE FUND DEPOSITS AND OUTLAYS, BY FOREST,
FISCAL YEARS 1991-95**

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Northern Region				
Beaverhead				
1991	\$(62,006) ^e	\$76,811	\$(138,817)	\$0
1992	51,633	5,943	45,690	0
1993	193,976	144,503	49,473	0
1994	535,382	363,883	171,499	0
1995	532,147	406,265	125,882	0
Bitterroot				
1991	\$28,142	\$87,646	\$(59,504)	\$0
1992	179,919	67,425	112,494	0
1993	450,988	361,930	89,058	0
1994	100,650	284,469	(183,819)	0
1995	586,411	587,074	(663)	0
Clearwater				
1991	\$3,441,898	\$969,513	\$2,472,385	\$0
1992	2,886,308	1,392,799	1,493,509	0
1993	2,734,327	1,742,600	991,727	0
1994	1,603,819	2,635,679	(1,031,860)	0
1995	3,559,284	2,934,146	625,138	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Custer				
1991	\$(4,774) ^e	\$17,307	\$(22,081)	\$0
1992	7,024	10,514	(3,490)	0
1993	21,229	34,269	(13,040)	0
1994	142,196	36,595	105,601	0
1995	17,934	76,147	(58,213)	0
Deerlodge				
1991	\$178,941	\$310,499	\$(131,558)	\$0
1992	423,384	112,330	311,054	0
1993	250,920	356,192	(105,272)	0
1994	339,881	352,875	(12,994)	0
1995	859,454	253,983	605,471	0
Flathead				
1991	\$2,860,773	\$1,072,479	\$1,788,294	\$0
1992	2,182,937	2,009,616	173,321	0
1993	3,363,572	2,206,889	1,156,683	0
1994	1,698,339	2,333,348	(635,009)	0
1995	1,238,296	1,852,873	(614,577)	0
Gallatin				
1991	\$60,891	\$197,594	\$(136,703)	\$0
1992	127,209	105,341	21,868	0
1993	211,948	166,597	45,351	0
1994	394,681	404,339	(9,658)	0
1995	164,349	431,638	(267,289)	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Helena				
1991	\$289,303	\$128,008	\$161,295	\$0
1992	145,082	90,661	54,421	0
1993	172,371	271,860	(99,489)	0
1994	485,587	227,089	258,498	0
1995	323,480	418,342	(94,862)	0
Kootenai				
1991	\$2,939,216	\$2,409,851	\$529,365	\$0
1992	20,119,880	4,918,081	15,201,799	0
1993	4,217,321	7,757,180	(3,539,859)	0
1994	5,675,053	6,018,993	(343,940)	0
1995	10,391,190	8,841,230	1,549,960	0
Lewis & Clark				
1991	\$340,227	\$193,912	\$146,315	\$0
1992	441,346	225,535	215,811	0
1993	174,710	447,426	(272,716)	0
1994	971,913	345,349	626,564	0
1995	593,999	333,941	260,058	0
Lolo				
1991	\$1,136,739	\$553,971	\$582,768	\$0
1992	1,896,292	1,302,006	594,286	0
1993	3,566,033	1,916,541	1,649,492	0
1994	3,939,392	2,258,553	1,680,839	0
1995	2,330,998	2,290,631	40,367	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Nez Perce				
1991	\$(59,159) ^e	\$899,401	\$(958,560)	\$0
1992	2,327,258	846,750	1,480,508	0
1993	2,791,877	2,086,443	705,434	0
1994	4,672,276	2,454,920	2,217,356	0
1995	1,687,839	1,716,026	(28,187)	0
Panhandle				
1991	\$9,083,040	\$2,995,608	\$6,087,432	\$0
1992	9,367,192	5,450,255	3,916,937	0
1993	8,579,880	8,755,896	(176,016)	0
1994	6,156,782	6,743,622	(586,840)	0
1995	5,383,140	4,323,351	1,059,789	0
Rocky Mountain Region				
Arapaho-Roosevelt				
1991	\$145,450	\$77,844	\$67,606	\$0
1992	187,586	103,401	84,185	0
1993	379,168	132,244	246,924	0
1994	513,739	111,031	402,708	0
1995	225,432	91,801	133,631	0
Bighorn				
1991	\$104,240	\$53,107	\$51,133	\$0
1992	190,474	61,999	128,475	0
1993	98,242	124,460	(26,218)	0
1994	313,789	338,451	(24,662)	0
1995	390,021	266,448	123,573	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Black Hills				
1991	\$1,485,885	\$1,490,338	\$(4,453)	\$0
1992	2,084,207	1,711,631	372,576	0
1993	4,803,146	1,834,182	2,968,964	0
1994	2,668,494	2,258,058	410,436	0
1995	3,636,854	361,952	3,274,902	0
Grand Mesa, Uncompahgre, and Gunnison				
1991	\$261,687	\$128,609	\$133,078	\$0
1992	335,068	565,770	(230,702)	0
1993	566,232	401,607	164,625	0
1994	867,110	422,249	444,861	0
1995	608,462	286,770	321,692	0
Medicine Bow				
1991	\$1,207,674	\$421,007	\$786,667	\$0
1992	982,095	783,359	198,736	0
1993	1,316,786	1,049,253	267,533	0
1994	1,504,838	739,521	765,317	0
1995	(20,821) ^e	256,852	(277,673)	0
Nebraska				
1991	\$0	\$0	\$0	\$0
1992	0	0	0	0
1993	0	22	(22)	0
1994	0	279	(279)	0
1995	0	5	(5)	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Pike-San Isabel				
1991	\$119,781	\$57,444	\$62,337	\$0
1992	99,305	93,099	6,206	0
1993	142,544	97,491	45,053	0
1994	102,200	89,722	12,478	0
1995	49,530	66,812	(17,282)	0
Rio Grande				
1991	\$103,812	\$38,929	\$64,883	\$0
1992	119,953	161,652	(41,699)	0
1993	27,727	168,421	(140,694)	0
1994	281,954	106,707	175,247	0
1995	1,807,252	183,502	1,623,750	0
Routt				
1991	\$379,182	\$30,133	\$349,049	\$0
1992	98,275	194,532	(96,257)	0
1993	183,126	327,477	(144,351)	0
1994	693,806	419,568	274,238	0
1995	498,435	171,765	326,670	0
San Juan				
1991	\$227,889	\$277,598	\$(49,709)	\$0
1992	891,014	586,486	304,528	0
1993	893,679	647,501	246,178	0
1994	915,657	431,460	484,197	0
1995	502,159	540,556	(38,397)	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Shoshone				
1991	\$146,308	\$236,576	\$(90,268)	\$0
1992	176,438	211,276	(34,838)	0
1993	129,516	213,653	(84,137)	0
1994	27,104	173,087	(145,983)	0
1995	100,797	211,746	(110,949)	0
White River				
1991	\$198,950	\$82,046	\$116,904	\$0
1992	369,402	140,502	228,900	0
1993	543,240	274,396	268,844	0
1994	609,202	330,093	279,109	0
1995	297,333	417,756	(120,423)	0
Southwestern Region				
Apache-Sitgreaves				
1991	\$217,018	\$1,487,962	\$(1,270,944)	\$0
1992	2,641,944	1,150,277	1,491,667	0
1993	3,771,033	1,111,165	2,659,868	0
1994	2,264,906	1,216,778	1,048,128	0
1995	1,488,793	1,140,050	348,743	0
Carson				
1991	\$126,015	\$430,296	\$(304,281)	\$0
1992	7,501	265,590	(258,089)	0
1993	27,403	189,756	(162,353)	0
1994	77,130	32,728	44,402	0
1995	112,890	47,779	65,111	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Cibola				
1991	\$143,247	\$129,974	\$13,273	\$0
1992	30,166	79,252	(49,086)	0
1993	40,581	42,702	(2,121)	0
1994	87,872	49,445	38,427	0
1995	12,418	40,999	(28,581)	0
Coconino				
1991	\$1,228,734	\$922,237	\$306,497	\$0
1992	958,240	934,555	23,685	0
1993	1,431,536	1,417,861	13,675	0
1994	1,816,025	928,908	887,117	0
1995	813,624	923,632	(110,008)	0
Coronado				
1991	\$547	\$(511) ^f	\$1,058	\$0
1992	413	410	3	0
1993	457	4,270	(3,813)	0
1994	224	1,413	(1,189)	0
1995	1,777	3,899	(2,122)	0
Gila				
1991	\$78,547	\$678,202	\$(599,655)	\$0
1992	559,243	370,458	188,785	0
1993	301,796	401,141	(99,345)	0
1994	188,570	415,525	(226,955)	0
1995	133,891	305,005	(171,114)	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Kaibab				
1991	\$282,232	\$530,764	\$(248,532)	\$0
1992	477,341	351,933	125,408	0
1993	1,138,898	591,778	547,120	0
1994	213,792	639,956	(426,164)	0
1995	1,742,615	286,487	1,456,128	0
Lincoln				
1991	\$72,253	\$240,143	\$(167,890)	\$0
1992	43,169	223,033	(179,864)	0
1993	43,453	256,058	(212,605)	0
1994	178,982	53,123	125,859	0
1995	16,912	146,966	(130,054)	0
Prescott				
1991	\$0	\$33,937	\$(33,937)	\$0
1992	16,915	46,203	(29,288)	0
1993	25,180	34,634	(9,454)	0
1994	21,555	5,589	15,966	0
1995	19,539	479	19,060	0
Santa Fe				
1991	\$229,333	\$556,729	\$(327,396)	\$0
1992	155,521	279,207	(123,686)	0
1993	343,835	173,308	170,527	0
1994	139,653	218,699	(79,046)	0
1995	231,338	144,023	87,315	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Tonto				
1991	\$0	\$389,540	\$(389,540)	\$0
1992	43,135	264,579	(221,444)	0
1993	304,649	77,526	227,123	0
1994	819,136	277,818	541,318	0
1995	466,337	193,384	272,953	0
Intermountain Region				
Ashley				
1991	\$170,155	\$92,992	\$77,163	\$0
1992	160,252	363,506	(203,254)	0
1993	340,047	217,045	123,002	0
1994	984,278	527,311	456,967	0
1995	856,421	504,824	351,597	0
Boise				
1991	\$608,652	\$460,982	\$147,670	\$0
1992	1,499,041	1,326,279	172,762	0
1993	7,831,788	4,528,011	3,303,777	0
1994	9,114,217	4,371,518	4,742,699	0
1995	2,510,241	5,744,747	(3,234,506)	0
Bridger-Teton				
1991	\$71,017	\$69,988	\$1,029	\$0
1992	63,586	121,644	(58,058)	0
1993	254,609	160,735	93,874	0
1994	298,848	79,817	219,031	0
1995	474,377	125,349	349,028	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Caribou				
1991	\$9,366	\$42,862	\$(33,496)	\$0
1992	48,822	39,298	9,524	0
1993	45,976	41,596	4,380	0
1994	77,672	43,022	34,650	0
1995	26,623	64,359	(37,736)	0
Challis				
1991	\$16,511	\$40,083	\$(23,572)	\$0
1992	14,869	30,998	(16,129)	0
1993	404,440	87,885	316,555	0
1994	241,810	120,167	121,643	0
1995	65,586	400,533	(334,947)	0
Dixie				
1991	\$112,245	\$201,782	\$(89,537)	\$0
1992	277,781	199,178	78,603	0
1993	570,753	607,836	(37,083)	0
1994	2,097,744	973,066	1,124,678	0
1995	630,905	1,169,790	(538,885)	0
Fishlake				
1991	\$28,855	\$5,240	\$23,615	\$0
1992	98,277	7,057	91,220	0
1993	245,647	58,707	186,940	0
1994	70,052	83,261	(13,209)	0
1995	61,734	194,957	(133,223)	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Humboldt				
1991	\$8,462	\$303	\$8,159	\$0
1992	5,202	443	4,759	0
1993	5,056	1,482	3,574	0
1994	6,183	13,752	(7,569)	0
1995	3,588	10,059	(6,471)	0
Manti-LaSal				
1991	\$11,180	\$15,121	\$(3,941)	\$0
1992	24,964	14,848	10,116	0
1993	31,518	53,141	(21,623)	0
1994	92,876	344,350	(251,474)	0
1995	151,976	682,881	(530,905)	0
Payette				
1991	\$2,820,920	\$2,261,645	\$559,275	\$0
1992	4,646,930	1,572,405	3,074,525	0
1993	4,468,350	4,203,120	265,230	0
1994	5,129,537	3,355,905	1,773,632	0
1995	1,454,885	4,829,463	(3,374,578)	0
Salmon				
1991	\$299,825	\$8,979	\$290,846	\$0
1992	219,341	68,109	151,232	0
1993	994,985	449,302	545,683	0
1994	707,187	656,818	50,369	0
1995	256,570	315,800	(59,230)	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Sawtooth				
1991	\$24,053	\$28,448	\$(4,395)	\$0
1992	36,785	45,464	(8,679)	0
1993	129,156	74,280	54,876	0
1994	1,151,115	457,048	694,067	0
1995	242,789	432,225	(189,436)	0
Targhee				
1991	\$608,965	\$210,960	\$398,005	\$0
1992	411,333	296,766	114,567	0
1993	66,960	868,135	(801,175)	0
1994	126,555	397,793	(271,238)	0
1995	129,316	550,254	(420,938)	0
Toiyabe				
1991	\$23,705	\$52,933	\$(29,228)	\$0
1992	311,937	89,429	222,508	0
1993	64,895	202,146	(137,251)	0
1994	578,940	655,803	(76,863)	0
1995	105,615	565,914	(460,299)	0
Uinta				
1991	\$104,166	\$55,168	\$48,998	\$0
1992	22,191	102,520	(80,329)	0
1993	420,131	120,296	299,835	0
1994	264,436	143,158	121,278	0
1995	320,546	152,376	168,170	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Wasatch-Cache				
1991	\$44,316	\$59,355	\$(15,039)	\$0
1992	94,549	37,006	57,543	0
1993	119,965	28,629	91,336	0
1994	209,151	39,590	169,561	0
1995	229,229	68,049	161,180	0
Pacific Southwest Region				
Angeles				
1991	\$73	\$1,379	\$(1,306)	\$0
1992	176	0	176	0
1993	0	26	(26)	0
1994	0	13,438	(13,438)	0
1995	0	388	(388)	0
Cleveland				
1991	\$0	\$(11) ^f	\$11	\$0
1992	0	0	0	0
1993	0	0	0	0
1994	0	6,123	(6,123)	0
1995	0	204	(204)	0
Eldorado				
1991	\$7,247,865	\$4,814,756	\$2,433,109	\$0
1992	6,829,158	3,645,590	3,183,568	0
1993	17,766,889	6,208,601	11,558,288	0
1994	13,775,174	4,599,070	9,176,104	0
1995	529,675	1,571,148	(1,041,473)	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Inyo				
1991	\$45,161	\$53,812	\$(8,651)	\$0
1992	52,521	30,512	22,009	0
1993	33,816	38,059	(4,243)	0
1994	45,145	67,785	(22,640)	0
1995	24,275	43,760	(19,485)	0
Klamath				
1991	\$3,358,692	\$2,504,559	\$854,133	\$0
1992	3,715,946	2,730,582	985,364	0
1993	5,891,669	2,565,327	3,326,342	0
1994	3,709,702	2,294,980	1,414,722	833,903
1995	987,701	3,068,975	(2,081,274)	272,660
Lassen				
1991	\$950,229	\$1,089,479	\$(139,250)	\$0
1992	953,552	1,305,770	(352,218)	0
1993	6,044,209	3,358,216	2,685,993	0
1994	9,232,822	4,182,012	5,050,810	24,603
1995	6,208,491	4,050,867	2,157,624	46,447
Los Padres				
1991	\$799	\$0	\$799	\$0
1992	2,125	17,739	(15,614)	0
1993	3,263	2,642	621	0
1994	3,969	4,260	(291)	0
1995	1,431	1,857	(426)	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Mendocino				
1991	\$(27,221) ^e	\$692,419	\$(719,640)	\$0
1992	18,253	102,815	(84,562)	0
1993	1,622,297	48,016	1,574,281	0
1994	801,536	126,399	675,137	269,690
1995	13,457	357,599	(344,142)	290,193
Modoc				
1991	\$0	\$176,087	\$(176,087)	\$0
1992	0	273,112	(273,112)	0
1993	2,458,043	1,380,019	1,078,024	0
1994	3,758,343	3,294,936	463,407	53,432
1995	2,887,724	3,074,881	(187,157)	11,210
Plumas				
1991	\$2,218,194	\$4,566,710	\$(2,348,516)	\$0
1992	3,570,260	4,281,568	(711,308)	0
1993	3,061,400	6,062,161	(3,000,761)	0
1994	3,119,817	2,442,712	677,105	0
1995	10,085,667	1,946,754	8,138,913	0
San Bernardino				
1991	\$48,424	\$96,952	\$(48,528)	\$0
1992	46,127	125,471	(79,344)	0
1993	84,659	52,502	32,157	0
1994	49,455	35,867	13,588	0
1995	123,528	61,544	61,984	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Sequoia				
1991	\$1,439,907	\$2,670,559	\$(1,230,652)	\$0
1992	4,005,498	1,887,043	2,118,455	0
1993	3,061,439	1,794,382	1,267,057	0
1994	2,155,708	1,077,339	1,078,369	0
1995	1,761,920	137,947	1,623,973	0
Shasta-Trinity				
1991	\$2,613,952	\$1,415,469	\$1,198,483	\$0
1992	2,302,352	1,176,408	1,125,944	0
1993	3,020,689	1,662,761	1,357,928	0
1994	3,224,335	1,452,435	1,771,900	663,904
1995	1,242,134	1,456,581	(214,447)	317,997
Sierra				
1991	\$2,728,948	\$2,901,231	\$(172,283)	\$0
1992	4,033,566	2,643,704	1,389,862	0
1993	6,108,983	3,196,729	2,912,254	0
1994	1,953,433	1,571,027	382,406	0
1995	313,087	1,422,300	(1,109,213)	0
Six Rivers				
1991	\$305,190	\$705,470	\$(400,280)	\$0
1992	266,844	764,571	(497,727)	0
1993	3,859,758	257,815	3,601,943	0
1994	340,383	366,778	(26,395)	651,460
1995	307,575	557,754	(250,179)	264,499

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Stanislaus				
1991	\$5,029,083	\$4,990,289	\$38,794	\$0
1992	3,973,791	5,027,784	(1,053,993)	0
1993	8,803,867	4,475,627	4,328,240	0
1994	4,476,253	1,561,340	2,914,913	0
1995	3,234,128	1,002,065	2,232,063	0
Tahoe				
1991	\$1,466,198	\$3,375,802	\$(1,909,604)	\$0
1992	1,465,560	2,235,535	(769,975)	0
1993	2,633,935	3,648,874	(1,014,939)	0
1994	1,781,007	2,380,901	(599,894)	0
1995	2,590,805	5,865,599	(3,274,794)	0
Pacific Northwest Region				
Colville				
1991	\$1,933,763	\$1,951,812	\$(18,049)	\$0
1992	2,440,580	2,175,066	265,514	0
1993	3,817,926	2,343,626	1,474,300	0
1994	1,532,400	2,908,828	(1,376,428)	781,596
1995	1,682,600	3,682,578	(1,999,978)	102,064
Deschutes				
1991	\$7,730,103	\$1,545,700	\$6,184,403	\$0
1992	6,989,630	2,814,171	4,175,459	0
1993	(212,236) ^e	4,478,268	(4,690,504)	0
1994	2,137,305	4,459,230	(2,321,925)	780,337
1995	3,830,431	5,279,375	(1,448,944)	114,523

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Fremont				
1991	\$2,140,373	\$1,461,264	\$679,109	\$0
1992	4,800,423	1,404,290	3,396,133	0
1993	8,170,742	3,003,778	5,166,964	0
1994	5,096,646	3,229,394	1,867,252	757,766
1995	6,073,955	2,165,734	3,908,221	159,450
Gifford Pinchot				
1991	\$3,349,896	\$3,053,712	\$296,184	\$0
1992	1,433,512	2,302,765	(869,253)	0
1993	2,278,110	1,817,528	460,582	0
1994	1,099,817	2,174,987	(1,075,170)	645,515
1995	1,290,087	1,956,332	(666,245)	216,654
Malheur				
1991	\$2,689,611	\$3,216,245	\$(526,634)	\$0
1992	17,611,395	6,086,577	11,524,818	0
1993	7,141,704	9,246,652	(2,104,948)	0
1994	9,170,529	5,975,048	3,195,481	776,443
1995	5,579,519	5,515,304	64,215	143,840
Mt. Baker-Snoqualmie				
1991	\$4,636,089	\$1,190,174	\$3,445,915	\$0
1992	3,549,382	723,268	2,826,114	0
1993	590,503	955,470	(364,967)	0
1994	1,267,172	521,478	745,694	812,284
1995	479,718	392,645	87,073	138,762

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Mt. Hood				
1991	\$8,148,770	\$4,167,953	\$3,980,817	\$0
1992	5,952,381	2,296,595	3,655,786	0
1993	1,635,186	3,494,067	(1,858,881)	0
1994	1,988,484	3,490,739	(1,502,255)	785,050
1995	1,692,257	5,697,000	(4,004,743)	114,434
Ochoco				
1991	\$3,842,460	\$3,491,791	\$350,669	\$0
1992	12,729,795	5,046,499	7,683,296	0
1993	7,861,776	6,170,106	1,691,670	0
1994	(200,661) ^e	4,395,401	(4,596,062)	820,539
1995	3,665,975	2,890,971	775,004	79,715
Okanogan				
1991	\$482,219	\$954,816	\$(472,597)	\$0
1992	1,238,112	750,484	487,628	0
1993	2,145,263	1,682,214	463,049	0
1994	1,018,268	748,012	270,256	757,104
1995	3,855,980	1,606,058	2,249,922	206,042
Olympic				
1991	\$2,124,580	\$822,936	\$1,301,644	\$0
1992	2,423,821	575,550	1,848,271	0
1993	813,105	938,593	(125,488)	0
1994	915,705	672,416	243,289	790,213
1995	535,204	588,411	(53,207)	99,878

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Rogue River				
1991	\$1,238,995	\$2,067,253	\$(828,258)	\$0
1992	287,710	1,105,300	(817,590)	0
1993	801,996	1,840,547	(1,038,551)	0
1994	1,940,994	1,194,279	746,715	739,530
1995	415,113	1,687,504	(1,272,391)	140,859
Siskiyou				
1991	\$2,017,832	\$3,384,140	\$(1,366,308)	\$0
1992	983,179	1,911,942	(928,763)	0
1993	88,714	2,580,006	(2,491,292)	0
1994	918,479	844,367	74,112	754,205
1995	161,505	731,306	(569,801)	138,292
Siuslaw				
1991	\$4,037,134	\$2,035,611	\$2,001,523	\$0
1992	636,710	1,658,036	(1,021,326)	0
1993	867,670	1,348,281	(480,611)	0
1994	237,130	700,610	(463,480)	834,447
1995	266,722	765,273	(498,551)	58,281
Umatilla				
1991	\$8,585,839	\$3,751,862	\$4,833,977	\$0
1992	10,806,746	7,182,213	3,624,533	0
1993	2,803,868	7,124,530	(4,320,662)	0
1994	5,105,190	3,343,482	1,761,708	769,844
1995	2,457,840	3,901,149	(1,443,309)	163,807

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Umpqua				
1991	\$1,901,813	\$1,770,082	\$131,731	\$0
1992	994,234	1,921,210	(926,976)	0
1993	342,143	1,108,015	(765,872)	0
1994	1,609,064	1,891,629	(282,565)	722,840
1995	229,015	1,203,915	(974,900)	205,629
Wallowa-Whitman				
1991	\$2,358,243	\$4,414,633	\$(2,056,390)	\$0
1992	9,210,199	5,051,929	4,158,270	0
1993	3,333,180	5,929,470	(2,596,290)	0
1994	5,004,496	3,007,854	1,996,642	707,147
1995	1,926,468	3,918,502	(1,992,034)	169,867
Wenatchee				
1991	\$1,923,046	\$2,009,960	\$(86,914)	\$0
1992	1,598,584	1,632,396	(33,812)	0
1993	674,413	1,863,525	(1,189,112)	0
1994	364,359	3,045,528	(2,681,169)	746,334
1995	122,883	5,977,213	(5,854,330)	155,081
Willamette				
1991	\$16,808,104	\$5,703,164	\$11,104,940	\$0
1992	10,926,765	3,864,934	7,061,831	0
1993	5,779,119	4,404,693	1,374,426	0
1994	4,335,888	2,872,906	1,462,982	820,301
1995	2,062,900	2,786,211	(723,311)	116,553

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Winema				
1991	\$3,402,429	\$4,635,195	\$(1,232,766)	\$0
1992	2,822,647	5,257,670	(2,435,023)	0
1993	11,061,450	5,873,811	5,187,639	0
1994	6,410,080	4,789,973	1,620,107	555,629
1995	4,225,658	4,337,734	(112,076)	225,539
Southern Region				
Alabama				
1991	\$297,630	\$120,846	\$176,784	\$0
1992	412,691	183,756	228,935	0
1993	175,403	206,538	(31,135)	0
1994	170,820	299,090	(128,270)	0
1995	614,732	412,457	202,275	0
Chattahoochee-Oconee				
1991	\$38,926	\$7,518	\$31,408	\$0
1992	48,519	11,460	37,059	0
1993	254,672	351,226	(96,554)	0
1994	302,142	146,625	155,517	0
1995	235,582	298,768	(63,186)	0
Cherokee				
1991	\$1,316	\$0	\$1,316	\$0
1992	703	0	703	0
1993	0	0	0	0
1994	0	69,943	(69,943)	0
1995	0	9,638	(9,638)	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Daniel Boone				
1991	\$0	\$0	\$0	\$0
1992	0	0	0	0
1993	0	0	0	0
1994	2,411	73,781	(71,370)	0
1995	0	73,432	(73,432)	0
Florida				
1991	\$0	\$1,254	\$(1,254)	\$0
1992	0	18,682	(18,682)	0
1993	203,611	49,736	153,875	0
1994	0	30,561	(30,561)	0
1995	0	3,442	(3,442)	0
George Washington^e				
1991	\$46,933	\$0	\$46,933	\$0
1992	46,778	42,244	4,534	0
1993	95,915	64,224	31,691	0
1994	295,013	114,275	180,738	0
1995	392,142	198,967	193,175	0
Jefferson^e				
1991	\$151,871	\$7,463	\$144,408	\$0
1992	26,022	(109) ^f	26,131	0
1993	69,290	19,974	49,316	0
1994	115,782	210,129	(94,347)	0
1995	197,674	106,527	91,147	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Kisatchie				
1991	\$328,853	\$59,776	\$269,077	\$0
1992	929,091	308,399	620,692	0
1993	296,624	298,556	(1,932)	0
1994	165,329	563,673	(398,344)	0
1995	394,722	198,419	196,303	0
Marion-Sumter				
1991	\$51,100	\$617,967	\$(566,867)	\$0
1992	35,925	325,740	(289,815)	0
1993	222,842	320,730	(97,888)	0
1994	310,051	257,065	52,986	0
1995	83,349	95,121	(11,772)	0
Mississippi				
1991	\$597,692	\$72,452	\$525,240	\$0
1992	409,488	56,575	352,913	0
1993	807,209	511,246	295,963	0
1994	512,551	498,689	13,862	0
1995	2,915,720	1,517,253	1,398,467	0
North Carolina				
1991	\$24,398	\$15,939	\$8,459	\$0
1992	41,725	7	41,718	0
1993	69,519	229,656	(160,137)	0
1994	77,643	372,760	(295,117)	0
1995	29,417	260,921	(231,504)	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Ouachita				
1991	\$20,884	\$35	\$20,849	\$0
1992	520,817	405,659	115,158	0
1993	359,782	299,466	60,316	0
1994	1,037,200	1,154,287	(117,087)	0
1995	1,306,965	831,654	475,311	0
Ozark-St. Francis				
1991	\$0	\$0	\$0	\$0
1992	0	0	0	0
1993	0	0	0	0
1994	0	88,057	(88,057)	0
1995	0	34,167	(34,167)	0
Texas				
1991	\$407,773	\$110,684	\$297,089	\$0
1992	946,708	507,327	439,381	0
1993	542,070	970,009	(427,939)	0
1994	1,044,328	750,766	293,562	0
1995	268,668	259,972	8,696	0
Eastern Region				
Allegheny				
1991	\$739,681	\$188,379	\$551,302	\$0
1992	245,108	362,510	(117,402)	0
1993	153,103	653,359	(500,256)	0
1994	1,235,059	1,023,489	211,570	0
1995	2,549,397	1,283,360	1,266,037	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Chequamegon				
1991	\$78,066	\$(6,857) ^f	\$84,923	\$0
1992	199,561	27,886	171,675	0
1993	113,913	104,495	9,418	0
1994	216,192	118,320	97,872	0
1995	248,558	136,731	111,827	0
Chippewa				
1991	\$88,464	\$27,610	\$60,854	\$0
1992	117,918	95,961	21,957	0
1993	318,946	169,746	149,200	0
1994	205,727	209,604	(3,877)	0
1995	122,927	222,359	(99,432)	0
Green Mountain				
1991	\$36,363	\$8,443	\$27,920	\$0
1992	16,391	4,505	11,886	0
1993	16,107	28,998	(12,891)	0
1994	24,480	52,463	(27,983)	0
1995	53,661	63,348	(9,687)	0
Hiawatha				
1991	\$38,221	\$4,009	\$34,212	\$0
1992	29,742	18,576	11,166	0
1993	181,657	63,422	118,235	0
1994	239,575	365,024	(125,449)	0
1995	277,711	278,953	(1,242)	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Huron-Manistee				
1991	\$18,933	\$6,858	\$12,075	\$0
1992	50,340	3,380	46,960	0
1993	59,878	51,624	8,254	0
1994	113,478	60,972	52,506	0
1995	43,926	85,706	(41,780)	0
Mark Twain				
1991	\$180,437	\$107,581	\$72,856	\$0
1992	101,940	143,219	(41,279)	0
1993	288,171	337,576	(49,405)	0
1994	518,601	120,491	398,110	0
1995	358,311	189,725	168,586	0
Monongahela				
1991	\$9,224	\$(6,676) ^f	\$15,900	\$0
1992	12,444	2,131	10,313	0
1993	17,911	9,539	8,372	0
1994	50,417	36,828	13,589	0
1995	51,872	22,013	29,859	0
Nicolet				
1991	\$744	\$0	\$744	\$0
1992	23,861	31,427	(7,566)	0
1993	70,216	12,025	58,191	0
1994	102,068	48,154	53,914	0
1995	286,426	101,769	184,657	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
Ottawa				
1991	\$133,464	\$45,786	\$87,678	\$0
1992	138,416	103,976	34,440	0
1993	266,781	210,117	56,664	0
1994	385,198	245,115	140,083	0
1995	459,517	350,828	108,689	0
Shawnee				
1991	\$60,197	\$0	\$60,197	\$0
1992	0	108,709	(108,709)	0
1993	8,874	50,404	(41,530)	0
1994	74,970	14,997	59,973	0
1995	33,991	236	33,755	0
Superior				
1991	\$48,708	\$37,157	\$11,551	\$0
1992	103,997	29,077	74,920	0
1993	365,941	51,494	314,447	0
1994	484,282	258,567	225,715	0
1995	552,477	505,580	46,897	0
Wayne-Hoosier^h				
1991	\$576	\$0	\$576	\$0
1992	0	0	0	0
1993	0	0	0	0
1994	0	0	0	0
1995	0	9,857	(9,857)	0

Forest	Salvage Sale Fund			
	Deposits ^a	Outlays ^b	Difference ^c	Other uses ^d
White Mountain				
1991	\$47,397	\$7,169	\$40,228	\$0
1992	54,228	69	54,159	0
1993	18,785	0	18,785	0
1994	45,725	99,352	(53,627)	0
1995	143,722	80,576	63,146	0
Alaska Region				
Chugach				
1991	\$(474) ^e	\$570	\$(1,044)	\$0
1992	345	5,064	(4,719)	0
1993	8,362	41,772	(33,410)	0
1994	1,250	356,748	(355,498)	0
1995	21,479	477,762	(456,283)	0
Tongass^f				
1991	\$2,747,994	\$277,236	\$2,470,758	\$0
1992	2,122,219	4,306,716	(2,184,497)	0
1993	1,177,947	6,376,200	(5,198,253)	0
1994	3,274,297	9,282,732	(6,008,435)	594,278
1995	2,149,975	8,231,530	(6,081,555)	60,450

^aDeposits represent only those salvage sale receipts distributed to the Salvage Sale Fund. In some cases, deposits do not represent total receipts generated by the sale of salvage timber because when more receipts are generated than are required to recover costs, the excess receipts are distributed to either the Knutson-Vandenberg Fund for reforestation or to the National Forest Fund to help fund the payment to the states.

^bOutlays represent charges to the Salvage Sale Fund on a cash basis for activities such as salvage sale preparation and administration, road engineering and supervision, and general administration. The outlays also include moneys used to prepare additional regular and salvage timber sales authorized by the Congress in fiscal years 1992-94. During that period, the Forest Service allocated \$70.6 million for this purpose. Since the Forest Service rarely identified or

tracked these sales separately for accounting purposes, we could not identify how much of the allocated funds were actually spent each year, for which forests, or for which type of sale. Therefore, we did not adjust reported outlay totals.

^c Difference represents deposits minus outlays.

^d Other uses of the Salvage Sale Fund include outlays for watershed assessments.

^e Negative salvage sale deposits are the result of current year's adjustments of prior year's deposits to the Salvage Sale Fund.

^f Negative salvage sale outlays result when the Salvage Sale Fund is incorrectly charged and an accounting adjustment is made to correct the error or when transfers to the fund to cover the outlays are received after the fiscal year's end.

^g In fiscal year 1995, the Forest Service combined the Jefferson and the George Washington national forests into one administrative unit. For purposes of presentation, however, we continued to separate the results for fiscal year 1995.

^h In fiscal year 1994, the Forest Service separated the Wayne and the Hoosier forests into two separate administrative units. For purposes of presentation, however, we continued to combine the results for fiscal years 1994 and 1995.

ⁱ Based on previous work (Tongass National Forest Timber Volumes, GAO/RCED-96-122R, Apr. 16, 1996), we know that the Tongass National Forest received \$26 million of the \$70.6 million authorized for the preparation of additional timber volumes. The Tongass used these funds, in addition to \$2.2 million especially allocated from the National Forest System appropriation, during fiscal years 1992-96. According to Forest Service officials, the Tongass used these funds to prepare additional timber volumes for the regular timber program rather than for the salvage sale program.

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