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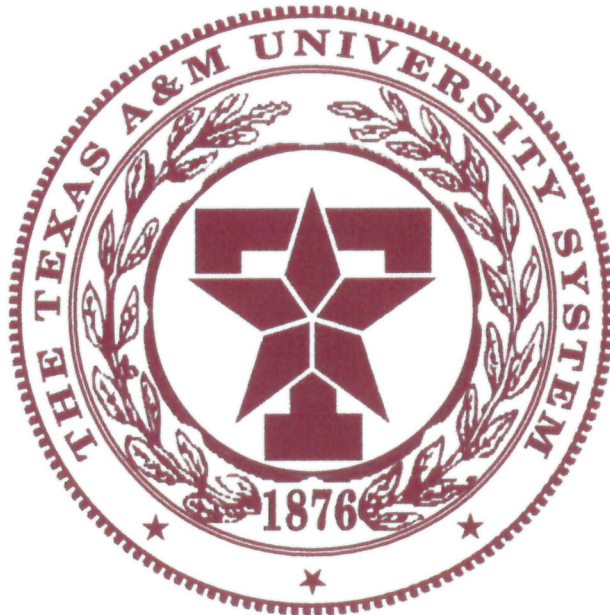
ANNUAL FINANCIAL REPORT

of

Texas A&M Forest Service

For the Year Ended August 31, 2014

With Comparative Totals for the Year Ended August 31, 2013



Tom G Boggus, Director
Robby DeWitt, Associate Director for Finance and Administration

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TEXAS A&M FOREST SERVICE

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TEXAS A&M FOREST SERVICE

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EXHIBIT III
 TEXAS A&M FOREST SERVICE
 STATEMENT OF NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2014

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Assets and Deferred Outflows	\$	\$
Current Assets		
Cash & Cash Equivalents [Schedule Three]	92,791,376.93	86,269,813.38
Investments		
Derivative Instruments		
Restricted		
Cash & Cash Equivalents [Schedule Three]	46,836.27	11,477.32
Investments		
Legislative Appropriations	3,138,964.36	274,847.86
Receivables, Net [Note 24]		
Federal	2,550,161.43	2,699,790.68
Other Intergovernmental	42,907.85	1,872.51
Interest and Dividends		
Gifts		
Self-Insured Health and Dental		
Student		
Investment Trades		
Accounts	98,856.77	71,992.50
Other	1,639.00	667.00
Due From Other Agencies	2,032,199.89	2,127,959.70
Due From Other Members	3,853.02	43,334.44
Due From Other Funds	748,792.53	477,696.46
Consumable Inventories	1,195,391.43	1,212,948.58
Merchandise Inventories	649,457.04	706,020.41
Loans and Contracts	99,058.51	112,620.00
Interfund Receivable [Note 12]		
Other Current Assets	1,229.21	872.48
Total Current Assets	<u>\$ 103,400,724.24</u>	<u>\$ 94,011,913.32</u>
Non-Current Assets		
Restricted		
Cash & Cash Equivalents [Schedule Three]	\$	\$
Assets Held By System Offices	146,922.74	241,803.57
Investments [Note 3]		
Loans, Contracts and Other		
Gifts Receivable		
Loans and Contracts	638,840.00	751,478.00
Assets Held By System Offices	14,138,349.99	16,146,123.32
Investments [Note 3]		
Interfund Receivable [Note 12]		
Capital Assets, Non-Depreciable [Note 2]		
Land and Land Improvements	1,890,235.89	1,810,235.89
Construction In Progress	664,082.66	467,939.78
Other Tangible Capital Assets		
Land Use Rights		
Other Intangible Capital Assets		
Capital Assets, Depreciable [Note 2]		
Buildings and Building Improvements	1,879,667.47	1,879,667.47
Infrastructure		
Facilities and Other Improvements		
Furniture and Equipment	23,394,853.81	19,079,480.64
Vehicles, Boats, and Aircraft	20,919,588.57	15,793,092.08
Other Capital Assets		
Intangible Capital Assets, Amortized [Note 2]		
Land Use Rights		
Computer Software		
Other Intangible Capital Assets		
Accumulated Depreciation/Amortization	(23,831,703.01)	(20,589,012.60)
Assets Held In Trust		
Other Non-Current Assets		
Total Non-Current Assets	<u>\$ 39,840,838.12</u>	<u>\$ 35,580,808.15</u>
Deferred Outflows of Resources		
Derivative Instruments [Note 7]	\$	\$
Government Acquisition [Note 28]		
Total Deferred Outflows of Resources	<u>\$</u>	<u>\$</u>
Total Assets and Deferred Outflows	<u>\$ 143,241,562.36</u>	<u>\$ 129,592,721.47</u>

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EXHIBIT III
 TEXAS A&M FOREST SERVICE
 STATEMENT OF NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2014

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Liabilities		
Current Liabilities		
Payables		
Accounts	\$ 3,881,475.80	\$ 3,598,643.16
Payroll	1,453,133.39	1,374,450.22
Investment Trades		
Self-Insured Health and Dental		
Other		
Interfund Payable [Note 12]		
Due to Other Agencies	22,270.91	106,425.51
Due to Other Funds	748,792.53	477,696.46
Due to Other Members	1,232.04	15,160.02
Funds Held for Investment		
Unearned Revenue	153,627.93	213,679.22
Employees' Compensable Leave	175,803.00	153,816.00
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Bonds Payable [Note 6]		
Capital Lease Obligations		
Liabilities Payable From Restricted Assets	148,307.32	189,943.78
Funds Held for Others		
Other Current Liabilities	<u>19,468.78</u>	<u>20,212.75</u>
Total Current Liabilities	<u>\$ 6,604,111.70</u>	<u>\$ 6,150,027.12</u>
Non-Current Liabilities		
Interfund Payable [Note 12]	\$	\$
Employees' Compensable Leave	1,889,631.92	1,710,584.00
Other Post Employment Benefits [Note 11]		
Claims and Judgments		
Notes and Loans Payable [Note 5]		
Bonds Payable [Note 6]		
Assets Held In Trust		
Liabilities Payable From Restricted Assets		
Funds Held for Others		
Capital Lease Obligations		
Other Non-Current Liabilities		
Total Non-Current Liabilities	<u>\$ 1,889,631.92</u>	<u>\$ 1,710,584.00</u>
Total Liabilities	<u>\$ 8,493,743.62</u>	<u>\$ 7,860,611.12</u>
Net Position		
Net Investment In Capital Assets	\$ 24,916,725.39	\$ 18,441,403.26
Restricted for		
Debt Service		
Capital Projects	1,943.28	33,149.14
Education	830,222.93	706,795.35
Endowment and Permanent Funds		
Nonexpendable		
Expendable		
Unrestricted	<u>108,998,927.14</u>	<u>102,550,762.60</u>
Total Net Position [Exhibit IV]	<u>\$ 134,747,818.74</u>	<u>\$ 121,732,110.35</u>
Total Liabilities and Net Position	<u>\$ 143,241,562.36</u>	<u>\$ 129,592,721.47</u>

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EXHIBIT IV
 TEXAS A&M FOREST SERVICE
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2014

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Operating Revenues		
Tuition and Fees-Pledged	\$	\$
Discounts and Allowances		
Net Tuition and Fees - Non-Pledged		
Net Hospitals and Clinics		
Net Professional Fees		
Net Auxiliary Enterprises		
Net Other Sales of Goods and Services	2,313,518.78	3,148,357.26
Discounts and Allowances-Sales		
Interest Revenue		
Federal Revenue - Operating	8,417,185.07	7,122,886.74
Federal Pass Through Revenue	291,578.22	86,483,058.29
State Grant Revenue		
State Pass Through Revenue		(28,728.22)
Other Grants and Contracts - Operating	441,383.80	399,303.14
Other Operating Revenue	20,450,715.08	31,088,050.45
Total Operating Revenues	<u>\$ 31,914,380.95</u>	<u>\$ 128,212,927.66</u>
Operating Expenses		
Instruction	\$	\$
Research	1,973,303.29	1,673,696.62
Public Service	47,881,005.34	47,006,842.21
Hospitals and Clinics		
Academic Support		
Student Services		
Institutional Support	3,256,392.40	2,820,123.85
Operation & Maintenance of Plant	1,353,009.47	1,407,078.12
Scholarships & Fellowships		
Auxiliary		
Depreciation/Amortization	3,605,198.52	3,075,321.01
Total Operating Expenses [Schedule IV-1]	<u>\$ 58,068,909.02</u>	<u>\$ 55,983,061.81</u>
Total Operating Income [Loss]	<u>\$ (26,154,528.07)</u>	<u>\$ 72,229,865.85</u>
Nonoperating Revenues [Expenses]		
Legislative Revenue	\$ 13,586,249.91	\$ 6,772,357.47
Federal Revenue Non-Operating		
Federal Pass Through Non-Operating		
State Pass Through Non-Operating		
Gifts	21,095.68	70,490.00
Land Income		
Investment Income	966,681.15	1,040,704.83
Investing Activities Expense	(38,901.60)	(34,148.48)
Interest Expense and Fiscal Charges		
Borrower Rebates and Agent Fees		
Gain [Loss] On Sale or Disposal of Capital Assets	98,135.76	78,833.21
Net Increase [Decrease] In Fair Value	1,003,940.47	26,340.27
Settlement of Claims	(1,501.26)	(6,220.02)
Other Nonoperating Revenues	21,195.18	80,750.12
Other Nonoperating [Expenses]	(2,047.89)	(220.00)
Total Nonoperating Revenues [Expenses]	<u>\$ 15,654,847.40</u>	<u>\$ 8,028,887.40</u>
Income [Loss] Before Other Revenues and Transfers	<u>\$ (10,499,680.67)</u>	<u>\$ 80,258,753.25</u>

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EXHIBIT IV
 TEXAS A&M FOREST SERVICE
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
 FOR THE YEAR ENDED AUGUST 31, 2014

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Other Revenues and Transfers		
Capital Contributions	\$ 167,441.00	\$ 266,304.00
Capital Appropriations [Higher Education Fund]		
Additions to Permanent and Term Endowments		
Special Items		
Extraordinary Items		
Transfers In		
Transfers From Other State Agencies	23,331,699.74	132,427,109.66
Mandatory Transfers From Other Members		
Nonmandatory Transfers From Other Members	42,744.00	196,061.00
Nonmandatory Transfers From Members/Agencies-Cap Assets		3,336.79
Transfers Out		
Transfers to Other State Agencies		
Mandatory Transfers to Other Members		
Nonmandatory Transfers to Other Members		
Nonmandatory Transfers to Members/Agencies - Cap Assets	(26,495.68)	
Legislative Transfers - In		
Legislative Transfers - Out		
Legislative Appropriations Lapsed		
	<u> </u>	<u> </u>
Total Other Revenues and Transfers	\$ 23,515,389.06	\$ 132,892,811.45
	<u> </u>	<u> </u>
Change In Net Position	\$ 13,015,708.39	\$ 213,151,564.70
	<u> </u>	<u> </u>
Net Position, Beginning of Year	\$ 121,732,110.35	\$ (91,419,454.35)
Restatement		
	<u> </u>	<u> </u>
Net Position, Beginning of Year, Restated	\$ 121,732,110.35	\$ (91,419,454.35)
	<u> </u>	<u> </u>
Net Position, End of Year	\$ 134,747,818.74	\$ 121,732,110.35
	<u> </u>	<u> </u>

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SCHEDULE IV-1
 TEXAS A&M FOREST SERVICE
 NACUBO FUNCTION TO NATURAL CLASSIFICATION MATRIX
 FOR THE YEAR ENDED AUGUST 31, 2014

	INSTRUCTION	RESEARCH	PUBLIC SERVICE	HOSPITALS & CLINICS	ACADEMIC SUPPORT
Natural Classification	\$	\$	\$	\$	\$
Cost of Goods Sold			417,635.23		
Salaries & Wages		1,245,222.10	16,006,500.45		
Payroll Related Costs		339,466.25	6,344,313.29		
Professional Fees & Services		13,217.11	950,312.60		
Travel		60,984.59	1,006,145.34		
Materials & Supplies		157,813.91	4,255,807.46		
Communication & Utilities		28,119.68	669,852.63		
Repairs & Maintenance		27,891.56	1,426,021.83		
Rentals & Leases		23,169.22	444,518.64		
Printing & Reproduction		880.02	190,175.02		
Federal Pass-Through			55,900.30		
State Pass-Through					
Depreciation & Amortization					
Bad Debt Expense					
Interest		(5.17)	596.22		
Scholarships					
Claims & Losses					
Net Change In OPEB Obligation					
Other Operating Expenses		76,544.02	16,113,226.33		
Total Operating Expenses	\$	\$ 1,973,303.29	\$ 47,881,005.34	\$	\$

NACUBO FUNCTION

STUDENT SERVICES	INSTITUTIONAL SUPPORT	OPERATION & MAINTENANCE OF PLANT	SCHOLARSHIPS & FELLOWSHIPS	AUXILIARY	DEPRECIATION & AMORTIZATION	TOTAL	PRIOR YEAR
\$	\$	\$	\$	\$	\$	\$	\$
						417,635.23	553,405.45
	1,936,529.14	150,523.04				19,338,774.73	17,718,875.03
	485,852.29	35,783.21				7,205,415.04	5,761,002.36
	536,361.18	12,858.26				1,512,749.15	1,256,597.97
	30,770.15	2,348.03				1,100,248.11	1,056,331.88
	89,725.67	201,176.38				4,704,523.42	3,354,700.85
	64,073.14	218,560.91				980,606.36	864,267.82
	5,107.06	116,694.69				1,575,715.14	1,606,618.01
	30,528.36	339,950.87				838,167.09	696,268.94
	4,773.13					195,828.17	131,358.47
						55,900.30	26,315.69
					3,605,198.52	3,605,198.52	3,075,321.01
	.52	(17.43)				574.14	13,426.00
							1,119.92
							2,264.17
	72,671.76	275,131.51				16,537,573.62	19,865,188.24
\$	\$ 3,256,392.40	\$ 1,353,009.47	\$	\$	\$ 3,605,198.52	\$ 58,068,909.02	\$ 55,983,061.81

[Exhibit IV]

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EXHIBIT V
TEXAS A&M FOREST SERVICE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED AUGUST 31, 2014

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
Cash Flows From Operating Activities	\$	\$
Proceeds Received From Tuition and Fees		
Proceeds Received From Customers	2,651,573.16	1,849,759.41
Proceeds From Sponsored Programs	9,101,002.02	94,424,932.28
Proceeds From Auxiliary Enterprises		
Proceeds From Loan Programs	126,199.49	205,129.00
Proceeds From Other Operating Revenues	20,449,971.11	31,102,595.71
Payments to Suppliers for Goods and Services	(12,180,921.54)	(228,532,256.14)
Payments to Employees - Salaries & Benefits	(26,264,471.68)	(23,521,884.63)
Payments for Loans Provided		
Payments for Other Operating Expenses	(15,474,073.11)	(12,122,108.98)
Net Cash Provided [Used] By Operating Activities	<u>\$ (21,590,720.55)</u>	<u>\$ (136,593,833.35)</u>
Cash Flows From Noncapital Financing Activities		
Proceeds From State Appropriations	\$ 10,722,133.41	\$ 24,637,535.02
Proceeds From Gifts	19,047.79	70,270.00
Proceeds From Endowments		
Proceeds - Transfers From Other Funds	23,119,883.46	131,265,398.75
Proceeds From Other Grant Receipts		
Proceeds From Capital Contributions		
Proceeds From Other Noncapital Financing Activities	21,195.18	80,750.12
Payments of Interest		
Payments - Transfers to Other Funds		
Payments for Grant Disbursements		
Payments for Other Noncapital Financing Uses	(1,501.26)	(6,220.02)
Other Noncapital Transfers From/To System	42,744.00	46,061.00
Transfers Between Fund Groups		
Net Cash Provided [Used] By Noncapital Financing Activities	<u>\$ 33,923,502.58</u>	<u>\$ 156,093,794.87</u>
Cash Flows From Capital and Related Financing Activities		
Proceeds From Sale of Capital Assets	\$ 98,328.00	\$ 179,974.75
Proceeds From Debt Issuance		
Proceeds From State Grants and Contracts		
Proceeds From Federal Grants and Contracts		
Proceeds From Gifts		
Proceeds From Interfund Loans		
Proceeds From Other Capital & Related Financing Activities		
Payments for Additions to Capital Assets	(9,947,155.07)	(3,785,819.88)
Payments of Principal On Debt Issuance		
Payments for Capital Leases		
Payments for Interest On Debt Issuance		
Payments for Interfund Loans		
Payments of Other Costs On Debt Issuance		
Transfer of Capital Debt Proceeds From System [Nonmandatory]	38,593.36	227,121.82
Intrasystem Transfers for Capital Debt [Mandatory]		
Intrasystem Transfers for Construction Proceeds [Non-Mand]		
Net Cash Provided [Used] By Capital and Related Financing Act.	<u>\$ (9,810,233.71)</u>	<u>\$ (3,378,723.31)</u>
Cash Flows From Investing Activities		
Proceeds From Sales and Maturities of Investments	\$	\$
Sales and Purchases of Investments Held By System	3,786,771.53	(2,730,546.22)
Proceeds From Interest and Investment Income	247,602.65	259,506.23
Payments to Acquire Investments		
Net Cash Provided [Used] By Investing Activities	<u>\$ 4,034,374.18</u>	<u>\$ (2,471,039.99)</u>
Increase [Decrease] In Cash and Cash Equivalents	<u>\$ 6,556,922.50</u>	<u>\$ 13,650,198.22</u>
Cash and Cash Equivalents, Beginning of Year Restatement	<u>\$ 86,281,290.70</u>	<u>\$ 72,631,092.48</u>
Restated Beginning Cash and Cash Equivalents	<u>\$ 86,281,290.70</u>	<u>\$ 72,631,092.48</u>
Cash and Cash Equivalents, End of Year [Sch Three]	<u><u>\$ 92,838,213.20</u></u>	<u><u>\$ 86,281,290.70</u></u>

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EXHIBIT V
 TEXAS A&M FOREST SERVICE
 STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED AUGUST 31, 2014

	CURRENT YEAR TOTAL	PRIOR YEAR TOTAL
	<u> </u>	<u> </u>
Reconciliation of Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities	\$	\$
Operating Income [Loss]	(26,154,528.07)	72,229,865.85
Adjustments to Reconcile Operating Income [Loss] to Net Cash Provided [Used] By Operating Activities		
Depreciation and Amortization	3,605,198.52	3,075,321.01
Bad Debt Expense		19,426.00
Operating Income [Loss] Classification Differences		
Changes In Assets and Liabilities		
Accounts Receivable, Net	80,757.64	(580,417.83)
Due From Other Agencies/Funds	307,576.09	(191,960.61)
Due From System Members	888.06	(1,162.21)
Inventories	74,120.52	(423,478.57)
Prepaid Expenses		12,547.19
Loans and Contracts	126,199.49	218,555.00
Other Assets	(356.73)	2,611.82
Payables	327,266.85	(210,707,445.27)
Due to Other Agencies/Funds	(84,154.60)	34,265.19
Due to System Members	(13,927.98)	11,234.71
Unearned Revenue	(60,051.29)	(287,249.89)
Deposits	(743.97)	14,545.26
Compensated Absence Liability	201,034.92	(20,491.00)
Other Post Employment Benefits Liability		
Self Insured Accrued Liability		
Other Liabilities		
Total Adjustments	<u>\$ 4,563,807.52</u>	<u>\$ (208,823,699.20)</u>
Net Cash Provided [Used] By Operating Activities	<u>\$ (21,590,720.55)</u>	<u>\$ (136,593,833.35)</u>
Non-Cash Transactions		
Donation of Capital Assets	\$ 167,441.00	\$ 266,524.00
Net Change In Fair Value of Investments	1,003,940.47	26,340.27
Refunding of Long Term Debt		
Amortization of Bond Premiums and Discounts		
Other	73,687.97	82,170.00

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SCHEDULE THREE
 TEXAS A&M FOREST SERVICE
 SCHEDULE OF CASH & CASH EQUIVALENTS
 FOR THE YEAR ENDED AUGUST 31, 2014

	<u>CURRENT YEAR TOTAL</u>
Cash & Cash Equivalents	
Current Assets	
Cash On Hand	
Petty Cash Department Working Fund	\$ <u>650.00</u>
Total Cash On Hand	\$ <u>650.00</u>
Cash In State Treasury	
Fund 5064	\$ 85,359,203.31
Fund 5066	<u>4,287,242.57</u>
Total Cash In State Treasury	\$ <u>89,646,445.88</u>
Reimbursements Due From State Treasury	\$ 694,882.29
Assets Held By System Offices-Current	<u>2,449,398.76</u>
Total Current Cash and Cash Equivalents [Exhibit III]	\$ <u>92,791,376.93</u>
Restricted	
Assets Held By System Offices-Current	\$ <u>46,836.27</u>
Total Restricted Cash and Cash Equivalents [Exhibit III]	\$ <u>46,836.27</u>
Total Cash & Cash Equivalents [Exhibit V]	\$ <u><u>92,838,213.20</u></u>

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SCHEDULE N-2
 TEXAS A&M FOREST SERVICE
 NOTE 2 - CAPITAL ASSETS
 FOR THE YEAR ENDED AUGUST 31, 2014

	BALANCE 9-1-13	ADJUSTMENTS	COMPLETED CIP
Non-Depreciable/Non-Amortizable Assets			
Land and Land Improvements	\$ 1,810,235.89	\$	\$
Construction In Progress	467,939.78		(20,000.00)
Total Non-Depreciable/Non-Amortizable Assets	<u>\$ 2,278,175.67</u>	<u>\$</u>	<u>\$ (20,000.00)</u>
Depreciable Assets			
Buildings	\$ 1,879,667.47	\$	\$
Furniture and Equipment	19,079,480.64		20,000.00
Vehicles, Boats and Aircraft	15,793,092.08		
Total Depreciable Assets at Historical Cost	<u>\$ 36,752,240.19</u>	<u>\$</u>	<u>\$ 20,000.00</u>
Less Accumulated Depreciation for			
Buildings	\$ (835,447.48)	\$	\$
Furniture and Equipment	(10,649,597.70)		
Vehicles, Boats and Aircraft	(9,103,967.42)		
Total Accumulated Depreciation	<u>\$ (20,589,012.60)</u>	<u>\$</u>	<u>\$</u>
Depreciable Assets, Net	<u>\$ 16,163,227.59</u>	<u>\$</u>	<u>\$ 20,000.00</u>
Capital Assets, Net	<u><u>\$ 18,441,403.26</u></u>	<u><u>\$</u></u>	<u><u>\$</u></u>

INC-INTERAGENCY TRANSACTIONS	DEC-INTERAGENCY TRANSACTIONS	ADDITIONS	DELETIONS	BALANCE 8-31-14
\$	\$	\$ 80,000.00 216,142.88	\$	\$ 1,890,235.89 664,082.66
\$	\$	\$ 296,142.88	\$	\$ 2,554,318.55
\$	\$	\$	\$	\$ 1,879,667.47
5,392.00	(27,409.32)	4,516,989.88 5,294,075.81	(227,008.71) (140,170.00)	23,394,853.81 20,919,588.57
\$ 5,392.00	\$ (27,409.32)	\$ 9,811,065.69	\$ (367,178.71)	\$ 46,194,109.85
\$	\$	\$ (76,379.42) (1,793,739.59) (1,735,079.51)	\$	\$ (911,826.90) (12,221,912.82) (10,697,963.29)
(5,392.00)	913.64	(3,605,198.52)	226,816.47 140,170.00	(23,831,703.01)
\$ (5,392.00)	\$ 913.64	\$ (3,605,198.52)	\$ 366,986.47	\$ (23,831,703.01)
\$	\$ (26,495.68)	\$ 6,205,867.17	\$ (192.24)	\$ 22,362,406.84
\$	\$ (26,495.68)	\$ 6,502,010.05	\$ (192.24)	\$ 24,916,725.39

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