

**SWAN ECOSYSTEM CENTER**  
CONDON, MONTANA

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT**

FOR THE YEARS ENDED  
DECEMBER 31, 2009 AND DECEMBER 31, 2008

SWAN ECOSYSTEM CENTER

YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008

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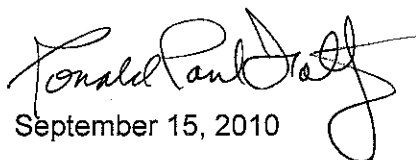
**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Swan Ecosystem Center  
Condon, Montana

I have audited the financial statements of Swan Valley Ecosystem Management & Learning Center, Inc. (dba Swan Ecosystem Center) as of and for the two years ended December 31, 2009 and 2008 as listed in the accompanying table of contents. These financial statements are the responsibility of the Swan Ecosystem Center's management. My responsibility is to express an opinion on the financial statements based on my audits.

I conducted my audits in accordance with U.S. generally accepted auditing standards. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audits provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Swan Ecosystem Center as of December 31, 2009 and 2008, and the changes in net assets and cash flows for the years then ended in conformity with U.S. generally accepted accounting principles.

  
September 15, 2010

SWAN ECOSYSTEM CENTER

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2009 AND DECEMBER 31, 2008

	12/31/09	12/31/08
<b>ASSETS:</b>		
<b>Current Assets:</b>		
Cash.....	\$353,051	\$166,765
Grants and Other Receivables.....	161,707	11,234
Inventory.....	3,905	4,074
Prepaid Expenses.....	3,431	2,710
<b>Total Current Assets.....</b>	<b>522,094</b>	<b>184,783</b>
<b>Noncurrent Assets:</b>		
Land.....	32,000	32,000
Equipment and Vehicle.....	17,197	7,398
Less Accumulated Depreciation.....	(5,213)	(2,705)
<b>Net Property and Equipment.....</b>	<b>43,984</b>	<b>36,693</b>
<b>Other Assets:</b>		
Investments.....	257,990	496,495
<b>Total Other Assets.....</b>	<b>257,990</b>	<b>496,495</b>
<b>Total Assets.....</b>	<b>\$824,068</b>	<b>\$717,971</b>
<b>LIABILITIES:</b>		
<b>Current Liabilities:</b>		
Accounts Payable.....	\$86,331	\$2,000
Accrued Payroll Taxes Payable.....	1,144	2,171
<b>Total Current Liabilities.....</b>	<b>87,475</b>	<b>4,171</b>
<b>NET ASSETS:</b>		
Temporarily Restricted.....	177,882	163,160
Unrestricted.....	558,711	550,640
<b>Total Net Assets.....</b>	<b>736,593</b>	<b>713,800</b>
<b>Total Liabilities and Net Assets.....</b>	<b>\$824,068</b>	<b>\$717,971</b>

See Notes to Financial Statements

SWAN ECOSYSTEM CENTER

STATEMENT OF ACTIVITY

FOR THE YEAR ENDED DECEMBER 31, 2009

	Unrestricted	Temporarily Restricted	Total
<b>REVENUES:</b>			
Grants.....	\$506,031	\$73,100	\$579,131
Donations.....	41,029	270	41,299
Donation - In-Kind.....	6,000		6,000
Contributions from Events.....	22,718		22,718
Investment Earnings (Loss).....	37,081		37,081
Program Services.....	4,996		4,996
Sale of Merchandise and Other.....	3,733		3,733
<b>Total Revenues.....</b>	<b>621,588</b>	<b>73,370</b>	<b>694,958</b>
Net Assets Released from Restrictions.....	58,648	(58,648)	
<b>Total.....</b>	<b>680,236</b>	<b>14,722</b>	<b>694,958</b>
<b>EXPENSES:</b>			
Program Services:			
Bear Resources.....	27,697		27,697
Education.....	34,749		34,749
Elk Creek Forest Management.....	3,841		3,841
Forest Stewardship and Firewise.....	348,426		348,426
Local History.....	1,287		1,287
Public Information / Resource Center.....	26,467		26,467
Swan Lands Projects.....	28,578		28,578
Watershed Management.....	71,863		71,863
Wilderness and Backcountry Rangers.....	65,162		65,162
<b>Total Program Expenses.....</b>	<b>608,070</b>		<b>608,070</b>
Support Services:			
Fund Raising.....	38,959		38,959
Administration.....	25,136		25,136
<b>Total Expenses.....</b>	<b>672,165</b>		<b>672,165</b>
<b>INCREASE (DECREASE) IN NET ASSETS.....</b>	<b>8,071</b>	<b>14,722</b>	<b>22,793</b>
<b>NET ASSETS - Beginning of Year.....</b>	<b>550,640</b>	<b>163,160</b>	<b>713,800</b>
<b>NET ASSETS - End of Year.....</b>	<b>\$558,711</b>	<b>\$177,882</b>	<b>\$736,593</b>

See Notes to Financial Statements

SWAN ECOSYSTEM CENTER

STATEMENT OF ACTIVITY

FOR THE YEAR ENDED DECEMBER 31, 2008

	Unrestricted	Temporarily Restricted	Total
<b>REVENUES:</b>			
Grants.....	\$215,556	\$49,200	\$264,756
Donations.....	43,356	3,100	46,456
Contributions from Events.....	25,706		25,706
Investment Earnings (Loss).....	(2,805)		(2,805)
Program Services.....	26,219		26,219
Sale of Merchandise and Other.....	6,412		6,412
<b>Total Revenues.....</b>	<b>314,444</b>	<b>52,300</b>	<b>366,744</b>
Net Assets Released from Restrictions.....	33,823	(33,823)	
<b>Total.....</b>	<b>348,267</b>	<b>18,477</b>	<b>366,744</b>
<b>EXPENSES:</b>			
Program Services:			
Bear Resources.....	16,745		16,745
Education.....	30,914		30,914
Elk Creek Forest Management.....	6,032		6,032
Forest Stewardship and Firewise.....	68,023		68,023
Local History.....	3,886		3,886
Public Information / Resource Center.....	17,315		17,315
Swan Lands Projects.....	51,195		51,195
Watershed Management.....	49,869		49,869
Wilderness and Backcountry Rangers.....	57,816		57,816
<b>Total Program Expenses.....</b>	<b>301,795</b>		<b>301,795</b>
Support Services:			
Fund Raising.....	60,989		60,989
Administration.....	17,649		17,649
<b>Total Expenses.....</b>	<b>380,433</b>		<b>380,433</b>
<b>INCREASE (DECREASE) IN NET ASSETS.....</b>	<b>(32,166)</b>	<b>18,477</b>	<b>(13,689)</b>
<b>NET ASSETS - Beginning of Year.....</b>	<b>582,806</b>	<b>144,683</b>	<b>727,489</b>
<b>NET ASSETS - End of Year.....</b>	<b>\$550,640</b>	<b>\$163,160</b>	<b>\$713,800</b>

See Notes to Financial Statements

SWAN ECOSYSTEM CENTER  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2009

Expenses	Elk Creek		Public			Back-Country Rangers	Total Program Services	Fund-raising	Admin-istration	Total			
	Bear Resources	Education	Forest Management	Forest Stewardship & Firewise	Local History						Information & Resource Center	Swan Lands Projects	Watershed Management
Personnel:													
Salaries.....	\$6,261	\$22,337	\$497	\$66,216	\$1,148	\$22,988	\$18,507	\$9,589	\$4,559	\$152,102	\$17,568	\$17,847	\$187,517
Payroll Taxes.....	632	2,255	50	6,662	114	2,310	1,941	948	458	15,370	1,803	1,828	19,001
Total Personnel.....	6,893	24,592	547	72,878	1,262	25,298	20,448	10,537	5,017	167,472	19,371	19,675	206,518
Grants Awarded.....	4,820			221,971				57,240	57,458	221,971			221,971
Contract Services.....	8,063	3,350		25,808		305	819	726	197	145,326	196	129	145,326
Program Supplies.....				13,141						26,601			26,926
Event Supplies and Expense	3,730												
Travel.....	4	3,871		2,644			971	294		3,730	13,308		17,038
Professional Services	288	337	90	2,444	4	208	2,881	687	552	7,784	80	503	8,367
Publicity.....	345	623	71	2,249	3	163	733	536	635	7,491	358	201	8,050
Insurance	996	218	2,525	1,501	3	135	423	443	356	5,358	280	1,377	7,015
Office Supplies.....	139	163	44	1,044	2	101	344	351	266	6,600	231	130	6,961
Telephone.....	128	147	39	1,322	2	91	599	377	240	2,454	277	1,468	4,199
Merchandise	1,503									2,945	156	157	3,258
Printing and Copying				15			495	85		1,503	1,501		3,004
Depreciation.....	126	148	40	1,012	2	91	303	301	242	595	2,273	87	2,868
Conferences and Seminars		68		1,688			175			2,265	156	87	2,508
Postage	392	75	11	245	8	25	170	120	66	1,931	610	112	2,116
Equipment Repair.....	70	101	22	464	1	50	167	166	133	1,112	87	167	1,834
Program Honoraria.....	200	692								1,174			1,428
Dues and Subscriptions.....		300								892			892
Road Maintenance and Taxes			452							300	75	411	786
Credit Card Processing.....										452			452
Other.....		64					50			114			355
Total Expenses.....	\$27,697	\$34,749	\$3,841	\$348,426	\$1,287	\$26,467	\$28,578	\$71,863	\$65,162	\$608,070	\$38,959	\$25,136	\$672,165

See Notes to Financial Statements

SWAN ECOSYSTEM CENTER  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2008

Expenses	Elk Creek			Forest			Public			Back-Country Rangers	Total Program Services	Fund-raising	Administration	Total
	Bear Resources	Education	Forest Management	Stewardship & Firewise	Local History	Information & Resource Center	Swan Lands Projects	Watershed Management	Country Rangers					
Personnel:														
Salaries.....	\$8,773	\$21,775	\$875	\$34,557	\$1,116	\$14,955	\$30,712	\$7,581	\$5,032	\$125,376	\$33,751	\$12,764	\$171,891	
Payroll Taxes.....	1,763	2,317	106	3,437	133	1,578	3,081	800	512	13,727	3,581	1,357	18,665	
Total Personnel...	10,536	24,092	981	37,994	1,249	16,533	33,793	8,381	5,544	139,103	37,332	14,121	190,556	
Grants Awarded.....				10,644						10,644			10,644	
Contract Services.....			550	7,750	2,150		6,250	38,782	49,414	104,896			104,896	
Program Supplies.....	3,026	1,433		3,805	34	183	4,310		9	12,800	10	332	13,142	
Event Supplies and Expense	414									414	15,670		16,084	
Travel.....	47	2,406		1,208			438	297	242	4,638	57	174	4,869	
Professional Services	346	425	230	1,621	45	177	4,104	702	980	8,630	531	269	9,430	
Publicity.....	217	510	134	1,129	26	104	940	410	604	4,074	302	173	4,549	
Insurance	1,074	217	2,775	839	23	90	188	357	(205)	5,358	264	130	5,752	
Office Supplies.....	87	119	58	818	11	45	84	244	247	1,713	171	763	2,647	
Telephone.....	148	181	92	777	22	76	661	327	414	2,698	231	282	3,211	
Merchandise	514									514	2,920		3,434	
Printing and Copying					276					276	2,502		2,778	
Depreciation.....	85	104	56	402	11	43	90	171	239	1,201	126	63	1,390	
Conferences and Seminars		180		600			175		65	1,020		263	1,283	
Postage	202	60	26	199	33	23	76	98	124	841	800	27	1,668	
Equipment Repair.....	49	60	33	229	6	41	66	100	139	723	73	119	915	
Program Honoraria.....		737								737			737	
Dues and Subscriptions.....		300		8						308		520	828	
Road Maintenance and Taxes														
Credit Card			1,097							1,097			1,097	
Other.....							20			110		413	413	
Total Expenses.....	\$16,745	\$30,914	\$6,032	\$68,023	\$3,886	\$17,315	\$51,195	\$49,869	\$57,816	\$301,795	\$60,989	\$17,649	\$380,433	

See Notes to Financial Statements

SWAN ECOSYSTEM CENTER

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED DECEMBER 31, 2009 AND DECEMBER 31, 2008

	2009	2008
<b>CASH FLOWS FROM (TO) OPERATIONS:</b>		
Change in Net Assets.....	\$22,793	(\$13,689)
Adjustments to reconcile change in net assets to cash flows:		
Acquisition of Vehicle - In-Kind Donation.....	(6,000)	
Depreciation.....	2,508	1,390
(Increase) Decrease in Assets:		
Accounts Receivable.....	350	11,103
Grants Receivable.....	(150,823)	7,462
Prepaid Expenses.....	(721)	755
Inventory.....	169	349
Increase (Decrease) in Liabilities:		
Accounts Payable.....	84,331	(74)
Accrued Vacation Payable.....		(2,397)
Accrued Payroll Taxes Payable.....	(1,027)	1,585
Cash Provided (Used) by Operations.....	(48,420)	6,484
<b>CASH FLOWS FROM (TO) INVESTING ACTIVITIES:</b>		
(Increase) Decrease in Investments, net.....	238,505	112,035
Purchases of Equipment.....	(3,799)	(899)
Cash Flows from (to) Investing Activities:	234,706	111,136
NET INCREASE (DECREASE) IN CASH.....	186,286	117,620
CASH - BEGINNING OF YEAR.....	166,765	49,145
CASH - END OF YEAR.....	\$353,051	\$166,765

See Notes to Financial Statements

SWAN ECOSYSTEM CENTER  
NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2009

1. ORGANIZATION AND PURPOSE

Swan Valley Ecosystem Management & Learning Center, Inc. (dba Swan Ecosystem Center) is a nonprofit community-based organization incorporated in Montana. It is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Service Code. The Swan Ecosystem Center's purpose is to encourage sustainable use and care of public and private lands, create an ecosystem management and learning center, and to represent the community in partnerships with the U.S. Forest Service and other agencies and organizations that have a role in the Swan Valley of northwest Montana.

2. SIGNIFICANT ACCOUNTING POLICIES

- A. Basis of Accounting - The Center uses the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when services are rendered and the liability is incurred.
- B. Classification of Net Assets - Because restrictions are placed on the use of certain resources by its grantors, the Center separately accounts for these restricted assets and classifies its net assets as follows:
- Restricted Net Assets - Resources received that are expendable only for purposes specified by the grantor or donor. These restrictions expire upon the passage of time or once specified actions are undertaken by the Center.
- Unrestricted Net Assets - Resources over which the governing board has discretionary control.
- C. Allocation of Expenses - Expenses are allocated, when possible, to programs based on actual usage. Certain costs are allocated to programs based on management estimates, generally estimated usage.
- D. Use of Estimates - The preparation of the financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.
- E. Income Taxes - There is no provision for income taxes because the Center had no business income unrelated to its exempt activities in 2009 or 2008.
- F. Cash - Cash and cash equivalents represent amounts on deposit with a financial institution. These deposits are insured up to the Federal Deposit Insurance Corporation (FDIC) limit.
- G. Investments - Investments are carried at estimated fair market value generally based on quoted market values. Unrealized gains and losses are included in earnings from investments. Investments are insured by FDIC insurance or Securities Protection Insurance Corporation insurance. During 2009, management decided to transfer investments from Davidson Companies to certificates of deposit in area banks to earn better rates of interest on the investments. The certificates of deposit are insured by the Federal Deposit Insurance Corporation (FDIC) limit.

## Notes to Financial Statements (continued)

- H. Inventories - Inventories are stated at cost using the "first in first out" method.
- I. Property and Equipment - Property and equipment are carried at purchase cost; donations of property are recorded at estimated fair value. Depreciation is computed on a straight-line basis over the estimated useful lives of the assets. Equipment has a five year estimated life. Computers, printers and related equipment are capitalized when costs exceed \$300 to provide a basis for planning capital replacement of assets.
- J. Vacation Leave - Vacation leave is initially accumulated at a rate of 10 days per year, with a maximum of 15 days per year. Earned, unused vacation pay is paid with the December payroll.
- K. Contributed Goods and Services - Contributions are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and nature of any donor restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Contributed goods and services are recorded at estimated fair value when received. Contributed services are recognized when received if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, and are provided by individuals possessing those skills, and would typically need to be purchased if not donated.

The Center received a contribution of 320 acres of land in 2006 with a value of \$32,000. Because of the restrictions on the use of the land and controls exercised on it by various government entities, the land is recorded at a nominal value of \$100 per acre. The goal is to manage this parcel, called the Elk Creek Forest, to protect bull trout and other native fish and promote viable habitat for other native wildlife and plant species, timber resources and public access.

The Center received a contribution of a 2002 Jeep in 2009 with a value of \$6,000.

Volunteer time has not been included in the financial statements because it does not meet the requirements for recognition under U.S. generally accepted accounting principles. Volunteer time is estimated at 3,937 hours in 2009 and 3,496 hours in 2008.

### 3. SUBSEQUENT EVENTS

The Center has evaluated subsequent events during the period beginning January 1, 2010 through September 15, 2010, the date the financial statements were issued. The Center concluded that there were no events or transactions occurring during this period that required recognition or disclosure in the accompanying financial statements.

### 4. PROGRAM SERVICES

The Center has organized its activities into several programs:

Bear Resources - to provide information and resources that help residents and visitors prevent human / bear conflicts in the Swan Valley; a wildlife sub-committee representing various agencies and private citizens has been formed to address wildlife issues concerning landowners and visitors to the Swan Valley.

Education - to increase knowledge and appreciation of the Swan Valley ecosystem among people of all ages so they can better manage their private lands and to help public agencies manage public land.

Elk Creek Management Group - to make management decisions for Swan Ecosystem Center's Elk Creek Forest, a 320 acre parcel in the Swan Valley on a critical bull trout spawning stream.

Notes to Financial Statements (continued)

Forest Stewardship and Firewise - to provide practical demonstrations and opportunities for people to participate in activities designed to maintain ecological integrity and provide social and economic benefits; to provide technical and financial assistance for landowners; and to help landowners protect their property and help prevent catastrophic fire around their homes, while maintaining ecological and aesthetic values.

Local History - to collect oral histories, stories and photos of longtime residents who have lived and worked in the Swan Valley for a better understanding of how people and their environment have interacted over time and to gain a sense of the changes that have occurred.

Public Information Services - to maintain a visitor center and provide information about trails, campsites, wildlife, forest fires and other information at the U.S. Forest Service Condon Work Center, and to sell maps and firewood permits for the Forest Service; to serve as a liaison between residents and the agency; to provide a resource center and web-site with scientific reports, articles, photos and other materials relevant to the Swan Valley.

Swan Lands - to work with all the agencies and organizations that have a role in the Swan Valley in order to share information and expertise and to develop conservation strategies, including land acquisition and conservation easements, for the private timberlands in the Swan Valley that are being divested.

Water Quality - to monitor water quality, prevent non-point source pollution and provide information to help people protect water quality in the Swan River Watershed, including road restoration to reduce sediment runoff.

Wilderness and Backcountry Rangers - to care for trails and campsites in the Mission Mountains Wilderness and the Swan Range and to provide visitor information about Leave No Trace techniques and the Food Storage Order that protect people and bears.

5. INVESTMENTS - Investments consist of the following:

	12/31/09	12/31/09	12/31/08	12/31/08
	COST	MARKET VALUE	COST	MARKET VALUE
Bank Insured Deposit Program	\$103,375	\$103,375	\$10,843	\$10,843
Money Market Accounts			2,000	2,000
Certificates of Deposit	30,000	30,000	380,000	380,000
Mutual Funds	130,214	124,615	127,836	103,652
Total	<u>\$263,589</u>	<u>\$257,990</u>	<u>\$520,679</u>	<u>\$496,495</u>

Earnings on investments consist of the following:

Dividends and Interest	\$20,153	\$30,515
Investment Management Fees	(1,104)	(1,275)
JCM Fair Fund/ Bank of America	10	27
Unrealized Gains (Losses)	18,584	(31,104)
Realized Gains (Losses)	(562)	(968)
Total	<u>\$37,081</u>	<u>(\$2,805)</u>

Notes to Financial Statements (continued)

6. RESTRICTED NET ASSETS

Restricted net assets at December 31, 2009 consist of donation and grant revenues from various agencies intended for various functions as follows:

<u>Restriction</u>	<u>Balance 12/31/08</u>	<u>Revenues</u>	<u>Expend- itures</u>	<u>Balance 12/31/09</u>
Bear Resources Programs	\$10,561	\$2,500	\$10,713	\$2,348
Education Programs	5,000	600	3,918	1,682
Elk Creek Acquisition	101,000			101,000
Elk Creek Riparian Restoration	4,500		3,287	1,213
Forest Stewardship Program		10,000	4,608	5,392
Local Oral History Project	447		447	
Partners for Conservation in the Swan Watershed	14,078	45,000	13,847	45,231
Plum Creek Land Acquisition	3,000			3,000
Sustainable Forests and Community Initiative	1,550		1,550	
Swan River Water Monitoring	5,200	5,000	5,200	5,000
Swan Valley Conservation and Elk Creek Forest	600			600
Swan Valley Conservation Strategy	7,224	10,000	14,978	2,246
Swan Lands Land Acquisition	10,000	100		10,100
Visitor Center Display		170	100	70
Total	<u>\$163,160</u>	<u>\$73,370</u>	<u>\$58,648</u>	<u>\$177,882</u>

7. AGREEMENTS

The Center has entered into an agreement with the USDA Forest Service whereby the Forest Service can maintain a presence in the Swan Valley. The Center, in exchange for services provided, receives the use of the Condon Work Center owned by the Forest Service.

The Center is required to provide the following:

Employ an Executive Director, office manager and office management assistance to serve the public. Employ individuals to staff the Condon Work Center, provide services and maintain a year-round office.

Employ an Education Coordinator to develop learning programs about the Swan Valley ecosystem.

Provide approximately 2,500 hours of volunteer time at the Condon Work Center.

Maintain office supplies, equipment and space.

The Forest Service will provide the following:

Part-time site complex manager to coordinate and schedule events at the Condon Work Center. Provide the cost of the facility operations including utilities and maintenance.

Maintain sole discretion to determine appropriate use of the facility and authorize other Non-Forest Service functions. Provide office space for the Center.

## 8. RELATED PARTY TRANSACTIONS

Related parties consist of directors, principal officers and members of management's immediate families. During 2009, the Center awarded fuels mitigation and forest stewardship grants for 33 projects totalling \$221,971 that were completed in 2009. Included were fuels mitigation and forest stewardship grants to one director / officer for \$3,075, to one director's father's company for \$11,317, and to one director's homeowners' association for \$3,556. All directors who were awarded grants were required to demonstrate the same qualifications for eligibility for the grants as were all other landowners who were awarded fuels mitigation and forest stewardship grants. In addition, the Center has written policies that require the directors to complete a written independence questionnaire and sign a conflict of interest policy statement annually and report any potential conflicts of interest to the board.

Publicity is generated to the general public concerning the availability of fuels mitigation and forest stewardship grants. Interested landowners prepare and submit applications for the grants. The Center's two forest stewards, with assistance from a Department of Natural Resources and Conservation service forester, meet to identify projects that qualify for fuels mitigation and forest stewardship grants. Projects are ranked based on the merits of the projects and following a set of criteria based on the grant requirements to accomplish forest health and fuels mitigation objectives, retain and protect wildlife habitat and corridors, manage beetle infestations and tree density and overstocked stands while complying with BMP (Best Management Practices) for water quality issues. The ultimate goal is to improve forest health. The forest stewards and service forester perform an on the ground assessment to determine needs, develop appropriate treatment and forest stewardship plans with the best prescription for the land, and enter into a written agreement with the landowner. Technical assistance and recommendations are provided during the projects. The projects are inspected upon completion to determine that all aspects of the agreement have been fulfilled.