

Minnesota Department of Natural Resources
Division of Forestry

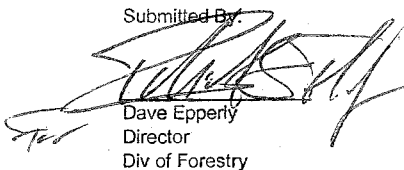
M.S. 16A.125, Subd 5(1) Transfer Certification Report
Fiscal Year 2008

		School Susp. Fund: 860 Appr: 012	Univ. Susp. Fund: 610 Appr: 010	Trust Land Totals ⁽¹⁾
12 Month Revenues	Revenues Received	\$14,207,176	\$154,618	\$14,361,794
	Minus Revenues not Associated with Forest Management	(\$162,639)	\$0	(\$162,639)
	Revenues associated with Forest Management	\$14,044,537	\$154,618	\$14,199,155
	Minus Refunds associated with Forest Management	(\$935,391)	(\$37,547)	(\$972,938)
	Net Revenue associated with Forest Management ⁽¹⁾	\$13,109,146	\$117,071	\$13,226,217
12 Month Costs	Protection	\$2,206,996	\$17,204	\$2,224,200
	Management	\$4,366,253	\$34,035	\$4,400,288
	Improvement	\$774,376	\$6,036	\$780,412
	Administration	\$1,915,094	\$14,928	\$1,930,023
	Forest Roads	\$40,206	\$313	\$40,519
	Certified Forestry Costs ⁽¹⁾	\$9,302,924	\$72,517	\$9,375,442
12 Month M.S. 16A.125 Subd. 5(d) Transfers to Other Accounts ⁽²⁾				
	12 Month Transfer to the Forest Management Investment Account M.S. 16A.125, Subd. 5(d)(1) Transfer ⁽³⁾	\$5,180,834	\$40,385	\$5,221,219
	12 Month Transfer to the State General Fund M.S. 16A.125, Subd. 5(d)(2) Transfer ⁽⁴⁾	\$4,122,090	\$32,132	\$4,154,222
	Total M.S. 16A.125 Transfers ⁽³⁾	\$9,302,924	\$72,517	\$9,375,442
12 Month Net to Permanent Trust Funds				
	Net Revenues associated with Forest Management minus Certified Costs	\$3,806,222	\$44,554	\$3,850,775
	Revenues not associated with Forest Management	\$162,639	\$0	\$162,639
	Less Transfer to St Forest Suspense-Land Sales Legal citation 051 001 02 003 002 860	(\$150,000)		(\$150,000)
	Less Transfer to St Forest Suspense-Aggregate Legal citation 051 001 02 003 002 860	(\$50,000)		(\$50,000)
	Net Revenue to Trust Funds ⁽¹⁾	\$3,768,861	\$44,554	\$3,813,414

Notes:

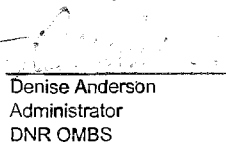
- (1) Totals may not add due to rounding
- (2) Total of all transfers is limited to the lesser of: (a) certified costs or (b) forestry revenues
- (3) Total of forest management, forest improvement, forest road costs
- (4) Total of protection and administration costs

Submitted By:


Dave Epperly
Director
Div of Forestry

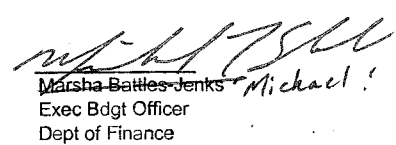
Date: 11/20/08

Reviewed By:


Denise Anderson
Administrator
DNR OMBS

Date: 11/20/08

Certified By:


Marsha Battles-Jenks
Exec Bdgt Officer
Dept of Finance

Date: 12-15-08

Department of Natural Resources
Division of Forestry

Determination of MS 16A.125 Costs for Fiscal Year 2008

Forest Trust Land Acreage:

2,575,936	Total School Trust Acres
- 200,634	Less recreation, mining and urban use acres
2,375,302	School Trust Acres subject to cost certification
25,891	Total University Trust Acres
- 7,375	Less recreation, mining and urban use acres
18,516	University Trust Acres subject to cost certification
2,393,818	Total Trust Acres subject to cost certification 2,375,302 acres School + 18,516 acres University

Protection Costs:

\$21,499,970	Total Forestry Protection Costs
+ (\$288,012)	Less Recovered Costs (from billings)
<u>\$21,211,958</u>	Net Forest Protection Costs to be Allocated
\$0.929	Protection Cost Per Acre (\$21,211,958/ 22,829,589 acres protected)
\$2,206,996	School Trust Protection Costs = \$.929 X 2,375,302 acres
\$17,204	University Trust Protection Costs = \$.929 X 18,516 acres

Management Costs:

\$7,191,370	Total Timber Sales Costs
x 48.741%	Trust Land Timber Revenue as a Percentage of Total Timber Revenue
<u>\$3,505,151</u>	Timber Sales Costs to be allocated to Trust Lands
+ \$2,099,178	Total of Itemized Trust Land Management Costs (Lease Admin., Tbr Inventory, etc.)
<u>\$5,604,329</u>	Forest Management Costs to be allocated to Trust Lands
\$1.838	Mgmt Cost Per Acre (forest mgmt cost per acre+trust land timber sales cost per acre)
\$4,366,253	School Trust Management Costs = \$2.341 X 2,375,302 acres
\$34,035	University Trust Management Costs = \$2.341 X 18,516 acres

Department of Natural Resources
Division of Forestry

Determination of MS 16A.125 Costs for Fiscal Year 2008

Improvement Costs:

\$1,601,138	Total Forestry Improvement Costs
48.741%	Trust Land Timber Harvest as a Percentage of Total Timber Harvest
\$780,412	Forest Improvement Costs to be allocated to Trust Lands
\$0.326	Improvement Cost Per Acre (\$780,412 / 2,393,818 acres of trust land)

\$774,375	School Trust Improvement Costs = \$0.326 X 2,375,302 acres
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\$6,036	University Trust Improvement Costs = \$0.326 X 18,516 acres
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Administrative Costs:

\$8,619,567	Total Forestry Administrative Costs
22.391%	Trust Land Direct Expenditures as a Percentage of Total Direct Expenditures
\$1,930,023	Forestry Administrative Costs to be Allocated to Trust Lands
\$0.806	Administrative Cost Per Acre (\$1,930,302 / 2,393,818 acres of trust land)

\$1,915,094	School Trust Administrative Costs = \$0.806 X 2,375,302 acres
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\$14,929	University Trust Administrative Costs = \$0.806 X 18,516 acres
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Forest Road Costs:

\$859,919	Total Forestry Road Costs
4.712%	Trust Land Acreage as a Percentage of Total Acres Served by Forest Roads
\$40,519	State Forest Road Costs to be allocated to Trust Lands
\$0.017	State Forest Road Cost Per Acre (\$40,519 / 2,393,818 acres of trust land)

\$40,206	School Trust Road Costs = \$0.017 X 2,375,302 acres
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\$313	University Trust Road Costs = \$0.017 X 18,516 acres
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Department of Natural Resources
Division of Forestry

Determination of MS 16A.125 Costs for Fiscal Year 2008

A Base Data from Division of Lands and Minerals, Division of Forestry and Department of Finance Records

1	Acres of Permanent School Fund Land Subject to Cost Certification	2,375,302
2	Acres of University Trust Fund Land Subject to Cost Certification	18,516
3	Total Acres of Trust Fund Land Subject to Cost Certification	2,393,818
4	Total Acres of State Land Subject to Forest Management Activities	5,613,721
5	Trust Land Acreage as a Percent of Total Acres Served by Forest Roads	4.712
6	Total Acres of Land Receiving Fire Protection	22,829,589
7	Trust Land Timber Revenues as a Percent of Total Timber Revenues	48.741
9	Total Forestry Expenditures paid from the General Fund and FMIA Fund	\$41,871,141
12	General Fund/FMIA Proportion of Allowable Operations Costs	\$9,762,095
13	Total Activity Costs to which General Operations Costs are Allocated	\$32,109,046

B Determination of Protection Costs for Trust Lands

1	Sum of Allowable Forestry General Fund Direct Costs for Protection	\$16,487,335
2	Protection Portion of Forestry General Operating Costs	\$5,012,635
3	Fire Protection Cost Collections which reduce General Fund Costs	(\$288,012)
4	Net General Fund Fire Protection Costs to be Allocated to Acres Protected	\$21,211,958
5	Protection Cost Per Acre	\$0.929
6	School Trust Acres times Protection Cost Per Acre	\$2,206,996
7	University Trust Acres times Protection Cost Per Acre	\$17,204

C Determination of Management Costs for Trust Lands

1 Forest Management Cost Determination:		
a	Sum of Allowable Forestry General Fund/FMIA Direct Costs for Forest Mgmt	\$1,609,762
b	Management Portion of Forestry General Operating Costs	\$489,415
c	Total Forest Mgmt Costs to be Allocated	\$2,099,178
d	Forest Management Cost Per Acre	\$0.374
e	School Trust Acres times Forest Mgmt Cost Per Acre	\$888,213
f	University Trust Acres times Forest Mgmt Cost Per Acre	\$6,924
2 Timber Sales Cost Determination:		
a	Sum of Allowable Forestry General Fund/FMIA Direct Costs for Timber Sales	5,514,730
b	Timber Sales Portion of Forestry General Operating Costs	\$1,676,640
c	Total Timber Sales Costs	\$7,191,370
d	Timber Sales Costs Attributed to Trust Lands	\$3,505,151
e	Trust Land Timber Sales Cost Per Acre	\$1.464
f	School Trust Acres times Timber Sales Cost Per Acre	\$3,478,039
g	University Trust Acres times Timber Sales Cost Per Acre	\$27,112
3 Total General Fund/FMIA Forest Management Costs for Trust Lands:		
a	Sum of Mgmt Costs for School Trust Lands	\$4,366,253
b	Sum of Mgmt Costs for University Trust Lands	\$34,035

D Determination of Forest Improvement Costs for Trust Lands

(allocation based on proportion of total sales revenue and acres managed)

1	Sum of Allowable Forestry General Fund/FMIA Forest Improvement Costs	\$1,227,839
2	Forest Improvement Portion of Forestry General Operating Costs	\$373,299
3	Total Forest Improvement Costs	\$1,601,138
4	Forest Improvement Costs Allocated to Trust Lands	\$780,412
5	Trust Land Forest Improvement Cost Per Acre	\$0.326
6	School Trust Forest Improvement Cost	\$774,376
7	University Trust Forest Improvement Cost	\$6,036

E Determination of Administrative Costs for Trust Lands

1	Sum of Allowable Forestry General Fund/FMIA Administrative Costs	\$6,609,948
2	Administrative Portion of Forestry General Operating Costs	\$2,009,619
4	Administrative Costs Attributed to General Fund/FMIA Activities	\$8,619,567
5	Total Direct Trust Land Costs	\$7,445,419
6	Total General Fund/FMIA Direct Costs	\$33,251,574
7	Trust Direct Costs as a Percent of Total General Fund/FMIA Direct Costs	22.391
8	Trust Portion of Administrative Costs	\$1,930,023
9	Trust Land Administrative Cost Per Acre	\$0.806
10	School Trust Administrative Costs	\$1,915,094
11	University Trust Administrative Costs	\$14,928

F Determination of Forest Road Costs for Trust Lands

1	Sum of Allowable Forestry General Fund/FMIA State Forest Road Costs	\$659,432
2	State Forest Roads Portion of Forestry General Operating Costs	\$200,487
3	Total State Forest Road Costs	\$859,919
4	State Forest Road Costs Allocated to Trust Lands	\$40,519
5	Trust Land Forest Road Cost Per Acre	\$0.017
6	School Trust Forest Improvement Cost	\$40,206
7	University Trust Forest Improvement Cost	\$313

Report Prepared By: Janet Cherney, Accounting Director, Forestry

Date: 11/18/08

Minnesota Department of Natural Resources
MS 16A.125 Forestry General Fund/FMIA Costs
 FY: 2006, 2007 Expenditures from: 10/3/2007 to 8/14/2008

(Including Salary Expenditures for Pay Periods Posted On or Before: 8/14/2008)

Excludes FRC Expenditures

<u>Activity</u>	<u>Amount Expended</u>	<u>Used for 16A.125</u>	<u>16A.125 Cost Category</u>
3131 FIRE SUPPRESSION, DIRECT	\$ 43,513.65	X	Protection
3141 FIRE SUPPRESSION, INDIRECT	\$ 400.00	X	Protection
3182 AIR TANKER OPERATIONS	\$ 11,085.56	X	Protection
3183 HELICOPTER OPERATIONS	\$ 580.00	X	Protection
3186 AIR OPERATIONS - CL215	\$ 2,120.00	X	Protection
3191 Rural Fire Departments	\$ 7,284.98		
3261 Resource Assessment, General	\$ 954.98		
3262 Resource Assessment, Trust	\$ 500.00	X	Forest Management
3333 Timber Stand Improve, Nontrust	\$ 157,394.87	X	Improvement
3353 Roads and Bridges, State	\$ 53,359.60	X	Forest Roads
3803 FORIST PROJECT	\$ 49,607.60	X	General Operations
3999 Misc Pay / Multi-Purchase	\$ 14,714.65	X	General Operations
9608 Fiscal / Personnel Mgt	\$ 151.47	X	Administration
9854 Facility, Fleet & Equip Maint	\$ 5,003.85	X	Administration
Total for this Report:	\$ 346,671.21		

Sorted By: Actv

Selected By: FY/Org/Rpt_Mo/Fund

Protection	\$ 57,699.21
Administration	\$ 5,155.32
Improvement	\$ 157,394.87
General Operations	\$ 64,322.25
Forest Roads	\$ 53,359.60
Forest Management	\$ 500.00
Timber Sales	-
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	\$ 338,431.25

Minnesota Department of Natural Resources
MS 16A.125 Forestry General Fund Costs
 FY: 2008 Expenditures from: 7/2/2007 to 9/25/2008

(Including Salary Expenditures for Pay Periods Posted On or Before: 9/25/2008)
 Excludes FRC Expenditures

Activity	Amount Expended	Used for 16A.125	16A.125 Cost Category
0000 Uncoded	\$ 2,313.98		
3111 Fire Prevention	\$ 335,282.94	X	Protection
3114 PRESCRIBED BURNING	\$ 61,356.43	X	Protection
3115 FUELS MANAGEMENT	\$ 59,535.50	X	Protection
3121 Fire Presuppression	\$ 2,235,615.59	X	Protection
3131 FIRE SUPPRESSION, DIRECT	\$ 4,045,722.70	X	Protection
3132 FEDERAL MOBILIZATIONS, FIRE	\$ 7,250.02		
3141 FIRE SUPPRESSION, INDIRECT	\$ 1,850,429.86	X	Protection
3151 Fire Interagency Assignment	\$ 544,512.50	X	Protection
3161 MIFC Operations	\$ 437,441.69	X	Protection
3171 Fire Cache Operations	\$ 666,411.89	X	Protection
3181 AIR SUPPORT OPERATIONS	\$ 2,928,366.72	X	Protection
3182 AIR TANKER OPERATIONS	\$ 1,567,309.22	X	Protection
3183 HELICOPTER OPERATIONS	\$ 1,441,288.91	X	Protection
3191 Rural Fire Departments	\$ 339,848.35		
3192 LAW ENFORCEMENT - FIRE ONLY	\$ 217,746.55	X	Protection
3210 TIMBER SALE PREPARATION-ADMIN	\$ 5,447,088.58	X	Timber Sales
3266 Resource Assessment, PFM	\$ 523.05		
3304 TBR SALE STATE LAND NON TRUST	\$ 2,433.14		
3306 TBR SALE PREP/ADMIN, PFM	\$ 529.26		
3311 SITE PREPARATION & REFORESTAT	\$ 851,204.79		Improvement
3312 TIMBER STAND IMPROVEMENT	\$ 170,268.75	X	Improvement
3313 FOREST HEALTH MGMT	\$ 374,344.73	X	Forest Management
3314 ENVIR QUALITY CTRL & MONITOR	\$ 116,719.51	X	Forest Management
3315 FIRE STANDBY	\$ 67,641.17		Timber Sales
3316 FOREST NURSERY OPERATIONS	\$ 10,686.97	X	Improvement
3317 FOREST TREE IMPROVEMENT	\$ 38,283.42		Improvement
3402 REINVENTORY	\$ 445,173.14	X	Forest Management
3403 REGEN SURVEY	\$ 154,140.61	X	Forest Management
3404 LAND MGMT & TRANSACTIONS	\$ 518,884.49	X	Forest Management
3405 ROADS & BRIDGES	\$ 606,072.36	X	Forest Roads
3406 FOREST RECREATION MGMT	\$ 275,952.33		
3407 RECREATION ENFORCEMENT	\$ 25,639.55		
3501 FOREST STEWARDSHIP PLAN PREP	\$ 292,983.87		
3502 FEDERAL COST SHARE PROGRAMS	\$ 204,083.53		
3503 STATE COST SHARE PROGRAMS	\$ 171,056.75		
3504 MISC PFM ASSISTANCE	\$ 690,934.74		
3505 COMM & URBAN FOREST MGMT ASSIS	\$ 170,895.15		
3506 ADDTL TECH & CST SHR AGRMTS	\$ 297.46		
3601 SUBSECTION PLANNING (SFRMP)	\$ 403,494.88		
3602 PLANNING, ANALYSIS & REVIEW	\$ 430,875.34		
3604 CERTIFICATION	\$ 73,214.02		
3605 SAFETY, FACILTY, FLEET & EQUIP	\$ 1,084,496.58	X	Adminstration
3607 FLORIST	\$ 347,155.11	X	General Operations
3652 FLT & SCHOOL FORESTS	\$ 124,915.55		
3653 UTILIZATION & MARKETING	\$ 257,873.12		
3654 FOREST RESOURCE ASSESSMENT	\$ 1,020,309.64		

Report File: TrstExp3.rpt
 Revision: 100296.dhf

Minnesota Department of Natural Resources
MS 16A.125 Forestry General Fund Costs
 FY: 2008 Expenditures from: 7/2/2007 to 9/25/2008

(Including Salary Expenditures for Pay Periods Posted On or Before: 9/25/2008)

3801	NAT. DISASTER RESPONSE, S & R	\$	1,672.33		
3999	Misc Pay / Multi-Purchase	\$	3,953,043.05	X	General Operations
7115	BAUDETTE	\$	70.09		
7758	FIRE ENFORCEMENT (FORESTRY)	\$	38,615.03	X	Protection
8019	35W BRIDGE COLLAPSE	\$	652.65		
8021	2008 NORTHERN STORMS	\$	14,589.50		
8022	2008 SOUTHERN MN FLOOD	\$	15,060.51		
9102	APPRAISAL REVIEW	\$	2,250.00		
9110	TAXES/ASSESSMENTS/PILT	\$	2.84		
9500	General Administration	\$	87.49	X	Administration
9501	General Office & Clerical	\$	3,654,014.10	X	Administration
9502	Office Support Services	\$	128.87		
9507	Legislative Affairs	\$	12,388.27		
9508	Legislative & Policy Analysis	\$	11,863.04		
9513	General Meetings	\$	56,688.29	X	Administration
9516	Planning	\$	12.00		
9601	Accounts Payable	\$	425.73		
9604	Budget Management	\$	126.99		
9605	Capital Budget Development	\$	1,800.43		
9608	Fiscal / Personnel Mgt	\$	1,692,542.40	X	Administration
9655	Leave / Time Off	\$	4,358,962.74	X	General Operations
9657	Training	\$	399.73	X	General Operations
9658	Training Given	\$	4,191.48	X	General Operations
9659	Training Received	\$	714,160.82	X	General Operations
9702	Program Supervision	\$	4,847.73	X	Administration
9706	Resource Protection	\$	267.50		
9750	Information & Education	\$	314,931.84	X	General Operations
9754	Public Affairs	\$	64.97		
9759	VOLUNTEER MAGAZINE	\$	120.00		
9802	Information Systems (HW/SW)	\$	4,928.14	X	General Operations
9851	Facilities	\$	760.22	X	Administration
9854	Facility, Fleet & Equip Maint	\$	111,356.29	X	Administration
9859	Property Management	\$	173.08		
9999	Override / Misc. Trans.	\$	604.10		
DX01	SE FLOOD 2007	\$	34,719.41		

Total for this Report: \$ 46,125,126.10

Printed On: 9/30/2008

Protection	\$ 16,429,635.53
Administration	\$ 6,604,793.10
Improvement	\$ 1,070,443.93
General Operations	\$ 9,697,772.91
Forest Roads	\$ 606,072.36
Forest Management	\$ 1,609,262.48
Timber Sales	\$ 5,514,729.75
	<u>\$41,532,710.06</u>