

Minnesota Department of Natural Resources
Division of Forestry

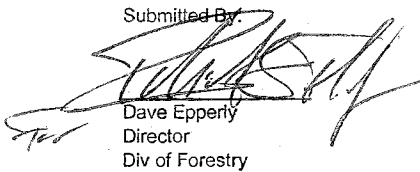
M.S. 16A.125, Subd 5(1) Transfer Certification Report
Fiscal Year 2008

		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:

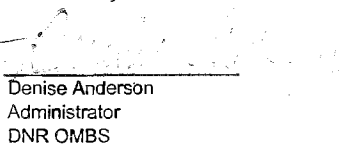
- (1) Totals may not add due to rounding
- (2) Total of all transfers is limited to the lesser of: (a) certified costs or (b) forestry revenues
- (3) Total of forest management, forest improvement, forest road costs
- (4) Total of protection and administration costs

Submitted By:


Dave Epperly
Director
Div of Forestry

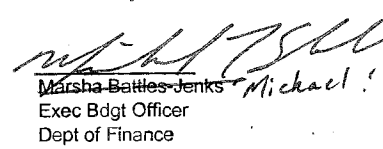
Date: 11/20/08

Reviewed By:


Denise Anderson
Administrator
DNR OMBS

Date: 11/24/08

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	-	200,634	Total School Trust Acres Less recreation, mining and urban use acres
2,375,302			School Trust Acres subject to cost certification
25,891	-	7,375	Total University Trust Acres 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	+	(\$288,012)	Total Forestry Protection Costs Less Recovered Costs (from billings)
\$21,211,958			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	x	48.741%	Total Timber Sales Costs Trust Land Timber Revenue as a Percentage of Total Timber Revenue
\$3,505,151			Timber Sales Costs to be allocated to Trust Lands
\$2,099,178	+		Total of Itemized Trust Land Management Costs (Lease Admin., Tbr Inventory, etc.)
\$5,604,329			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
x 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
x 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	-
	<u>\$ 338,431.25</u>

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>