

**Idaho Department of Lands**  
**Grazing Program Allocation**  
**May 13, 2009**

**History**

A livestock work group established in 2005, at the request of the Idaho Department of Lands (IDL), met over two years to review the process for contested leases, improvement credits, lease renewals, IDL costs and returns, grazing fees, and the Asset Management Plan. The work group was to provide comments to the IDL and the Land Board Subcommittee. The work group reported, among other things, that they “found the IDL’s allocation of resources to the grazing program to be grossly overstated (e.g., 18 vs. 13.4 FTEs).”

The State Controllers Office was asked by the Attorney General’s Office to review the allocation of indirect costs to the grazing program.

**Revenue Recognition**

Revenue is calculated on a per lease basis. A lease may cover more than one parcel and one parcel may contain more than one endowment. Cash is initially deposited into fund 0482 (51-58) by the Treasurer’s sweep. The IDL then records revenues into fund 0482 (61-68). Revenue is posted directly to each program, and revenue may be allocated among endowments if a lease includes more than one endowment.

**FTE Allocation**

Approximately every five years the IDL conducts reviews of its workforce labor priorities and the time allocation of each full time position (FTE). Each bureau and field office conducts a time study to determine the accurate amount of time the position works on each program. As a follow up, a team from the executive office (consisting of the operations chief, division administrator of support services, and the financial officer) visits each field office in person to discuss the distributions and verify the methodology behind the study. Slight adjustments are made based on the outcome of those meetings, and the information is deemed accurate at that time. The last study was conducted in October 2006, with changes to the FTE allocation made beginning fiscal year 2008. Changes due to other operational program shifts have taken place since that time. For example, an executive staff member’s costs previously charged to individual programs was shifted to support services. Also, the dissolution of the Real Estate Bureau shifted employees to individual programs based on their actual workload (navigable waters, grazing, timber, and support services).

**Direct Cost and Direct Cost Allocation**

In the State’s accounting system (STARS) the grazing program’s structure is as follows: fund 0482 (expenses allocated as occur in fund detail 70; at year-end transferred to specific endowments, fund detail 71-79); function 04; program 010; element 015.

Direct expenses include direct costs for each program in addition to cost allocations among programs and endowments. Throughout the year direct expenses are posted to fund 0482 (70-pooled agency earnings reserve, element 015 for grazing).

Personnel costs to each program are determined through the FTE allocation described above. The IDL does not “positive time report” when a resource manager goes to inspect a grazing allotment as opposed to a mineral operation or a timber sale.

Operating expenses directly identifiable to a particular program are charged to that program (such as herbicide for weed spraying on grazing land or groundwater testing for contamination at a mining operation). Area office expenses, such as utilities or office supplies, are either split among all programs supported, or costs are rotated to each program (e.g., timber pays for a box of copy paper and minerals will pay for the next). Or the area will cost out each invoice according to a percentage split based on the activities at that area. For instance, Payette Lake may code their utility bill partially to residential 40%, timber 40%, grazing 5%, and navigable waters 15%. Each manager determines the split for his area based on the activities performed in that area. For example, if the majority of the work is timber, then the majority of expenses will be charged to timber.

Capital outlay expenses are requested by identifiable programs, approved by JFAC, and entered into STARS by program. The major purpose for vehicles is to inspect grazing or minerals leases. Therefore, vehicle expense is rotated between the two programs. For example, grazing will purchase a truck one year and minerals the next. These trucks will be used for both minerals and grazing.

### **Support Services Indirect Cost Allocation**

The support services total expenses (fund 0482) are allocated to endowment programs (timber, grazing, etc.) based on the direct FTE allocations of the programs (Attachment A).

### **Endowment Allocation within Programs**

At the end of the fiscal year, the total direct and indirect costs are transferred from fund 0482-70 and allocated to each of the discrete endowments in fund 0482 (71-79) based on units of ownership as the cost driver. For example, timber costs are based on the number of timbered acres owned by each endowment, residential real estate costs are based on the number of contracts, cottage site costs are based on the number of units owned by each endowment, mineral costs are based on the royalty revenues, grazing costs are based on lease revenues, etc.

### **SCO Review:**

1. **FTE allocations.** This allocation affects both the direct personnel costs and the allocation of support services indirect costs (described below). Attachment A shows a summary of FTE allocations over the past five years. The 13.41 FTEs directly allocated to the grazing program for fiscal year 2008 consisted of 62 agency employees providing a portion of their time directly to the grazing program.

SCO looked at FTE allocations for fiscal years 2004 to 2008 to determine the consistency from year to year and how much change occurred in fiscal year 2008 after the labor allocation study in October 2006. The FTE data we received from the IDL for fiscal years 2004 through 2007 included all land, range, and minerals programs combined—we were unable to get only the grazing program FTEs. In fiscal year 2008 FTEs were split among the land, range, and minerals programs. In order to compare five years, we combined the programs for 2008.

Since SCO was unable to get only grazing program FTEs over the five-year period, it's difficult to determine consistency of the FTEs for that program. Reviewing the total land, range, and minerals allocations did not show significant changes from fiscal years 2004 to 2007. Fiscal year 2008 shows the largest variances, which makes us wonder if a study should be done more often than five years. If five years is sufficient, we would expect few changes in fiscal year 2007 to 2008. We are told that a full study is a monumental project; however, it appears the data should at least be reviewed during the five-year period to ensure the appropriate programs are charged (over 70% of the grazing program's expenses are personnel costs).

SCO reviewed the Revenue and Expense Statement in the Idaho Department of Land's annual reports over the past five years (Attachment B). Grazing program's 2008 direct program expense is 68% of the direct program revenue from grazing (direct and indirect expense is 86%). This is the highest percentage of any program's direct expense compared to its direct revenue.

SCO was able to obtain total FTEs for each program on the IDL's allocation worksheet. Following are the FTEs and indirect support services expenses allocated to the grazing program over the five-year period:

Allocation Worksheet:	2008	2007	2006	2005	2004
Grazing FTE*	13.41	16.6	17.85	18.9	18.6
Total Endowment FTE	146.65	147.21	127.01	129.31	118.48
Grazing percentage SS	9.14%	11.28%	14.05%	14.62%	15.70%
Support Service Expenses	\$3,097,499	\$2,750,902	\$2,690,721	\$2,988,279	\$2,350,527
Grazing allocation	\$283,242	\$310,203	\$378,154	\$436,768	\$369,006

\* fy08 includes element 015-Range (grazing)

fy07 includes elements 015-Range, 000-Surface and Mineral Lease

fy06 includes elements 015-Range, 000-Surface and Mineral Lease, 010-Crop Land

fy05 includes elements 015-Range, 000-Range Mgmt Surface Lease, 010-Crop Land

fy04 includes elements 015-Range, 000-Range Mgmt Surface Lease, 010-Crop Land

Prior to fiscal year 2008, the grazing program was allocated FTEs from other programs (mineral and crop land), which overstated the grazing program's indirect cost allocation of support service's expenses. Changes were made in fiscal year 2008 so that only the FTEs determined to directly benefit the grazing program were used to allocate the support services indirect costs.

One possible solution to reporting direct personnel costs more accurately would be to have employees record the time they spend on each program when they prepare their biweekly time sheet. I-Time allows hours to be recorded for specific programs (e.g., a supervisor working with both minerals and grazing could record actual time spent on each program). This would put the responsibility of appropriate reporting with the employee, who is the most knowledgeable to report where his or her time is spent. The personnel costs would then be recorded in the Statewide Accounting and Reporting System (STARS) to the appropriate program. This would also provide more accurate cost allocation at year end when Support Services costs are allocated. STARS reports show personnel costs, and additional detailed employee information would be available in IBIS. If an employee works on many different programs, this type of reporting may not be feasible; however, if an employee works on ten or less programs this process should be considered. In addition, an employee could also report to just the top five most labor intensive programs. This recording would increase transaction costs in STARS, so we recommend the benefit outweigh the cost. In a quick review of I-Time, it appears IDL may be using this method to track some personnel costs; we're not certain of the extent or how it is being used. However, we would welcome the opportunity to assist IDL in determining the appropriate level of tracking.

2. **Indirect Cost Allocation.** Is FTE an appropriate cost-driver to allocate support services' indirect costs? Is this allocation consistent with generally accepted accounting principles?

The direct FTE allocation process is described above. Using the number of FTE hours is a reasonable cost-driver of the variable indirect costs since employee costs are significant (over 70 percent of direct expenses for the grazing program and 56 percent of support services expenses), employee costs can be accurately measured from payroll records, and an increase or decrease in employee costs would affect total costs.

The costs included in the support services overhead cost pool seem reasonable. However, since costs, such as legal fees, are allocated to all programs it is likely that when one program incurs significant legal fees, that program will be undercharged and others overcharged.

Accounting guidance tells us that estimates should be based on operations and a "consistent and defensible approach." The IDL has met these criteria by determining as many of the direct program costs as possible and allocating the administrative overhead on a systematic and rational approach.

### 3. **Are Department of Land's expenses reported at the right level of granularity?**

Many different allocations of cost occur throughout the IDL's reporting of expenditures (e.g., office supplies, personnel costs, administrative expenses, etc.). Allocations are necessary to reduce costs and efficiently distribute costs to the appropriate programs. The more costs are segregated up front, the more personnel and transaction processing costs the IDL will incur that reduce net profit. Costs of accounting should never outweigh the benefits.

The methodology behind the allocations SCO reviewed appeared reasonable. However, we did not talk with the IDL staff responsible for allocating direct costs or look at source documents used to create the FTE allocations or accounting data. SCO only reviewed summary data given to us through the fiscal officer or financial data we obtained through STARS or IBIS. Changes were made in fiscal year 2008 to the land, range, and minerals FTE allocations that increased the number of employees benefiting the programs from 70 (32.27 FTE) in 2007 to 82 in 2008 (31.78 FTE). This change appears to be a move in the right direction towards the right level of granularity since personnel costs are the majority of the grazing program's costs.

In order to appropriately respond to the question of the right level of granularity, a thorough study would be required. The IDL has started a pilot program through the Western States Land Commissioner Association to compare Idaho's results with other states. Currently three states are participating in that study, all of which have a large grazing program (Oregon, Idaho, and Montana). One of the advantages of working in government is the sharing of best practices. The IDL may also want to consider leading a monthly conference call among the endowment states to discuss on-going concerns and issues. What the IDL deals with on a daily basis is not unique to Idaho. The IDL is fortunate to employ competent fiscal staff that have been with the agency long enough to understand the operations of the Department; they will be an important resource as stakeholders determine the appropriate level of granularity for the endowment programs.

		2008 new FTE Splits					yellow shows variances					
PCN	TITLE	Minerals - ER	Grazing - ER	Cropland - ER	Commercial - ER	Recreation - Leasing (Cottage) - ER	Real Estate - ER	2008 Total	2007 Total	2006 Total	2005 Total	2004 Total
		0482	0482	0482	0482	0482	0482	0482	0482	0482	0482	0482
0103	OPERATIONS CHIEF										0.40	0.40
201	LANDS/Minerals BUREAU CHIEF	0.05	0.20	0.05	0.20	0.15	0.65	0.65	0.65	0.65	0.65	0.65
202	TECHNICAL RECORDS SPEC 1	0.10	0.10	0.10	0.10	0.10	0.30	0.80	0.25	0.25	0.25	0.25
0203	ADMIN ASSIST 1										0.95	0.95
204	TECHNICAL RECORDS SPEC 1	0.10	0.10	0.10	0.10	0.10	0.30	0.80	0.75	0.75	0.75	0.75
205	OFFICE SERVICES SUPR 1	0.10	0.10	0.10	0.10	0.10	0.30	0.80	0.95	0.95		
260	LANDS PROGRAM MGR	0.80			0.20			1.00	1.00	1.00	1.00	1.00
261	LANDS PROGRAM MGR		0.95	0.05				1.00	0.85	0.85	0.85	0.85
262	LANDS PROGRAM MGR				0.50	0.50		1.00	1.00	1.00	1.00	1.00
263	LANDS PROGRAM MGR								0.50	0.50	0.50	0.50
0264	LANDS RSRC STAFF SPEC										0.20	0.20
301	LANDS BUREAU CHIEF						0.90	0.90	0.80	0.80	0.80	0.80
302	TECH RECORDS/Admin Assist	0.20	0.10	0.10	0.10	0.10	0.40	1.00	0.85	0.85	0.85	0.85
330	LANDS PROGRAM/Real Estate SPEC						0.70	0.70	0.70	0.70	0.70	0.70
0331	LANDS REAL ESTATE SPEC										1.00	1.00
332	LANDS PROGRAM/Real Estate						0.95	0.95	0.90	0.90	0.90	0.90
0336	COMM LEASE PROP MGR										1.00	1.00
337	COMMERCIAL PROPERTY MGR								1.00	1.00	1.00	1.00
401	IT INFO SVCS MGR								1.00			
0502	OPERATIONS CHIEF										0.15	0.15
503	MANAGEMENT ASSISTANT									0.05	0.05	0.05
504	OFFICE SPECIALIST 2								0.05	0.05	0.05	0.05
505	OFFICE SPECIALIST 2								0.05	0.05	0.05	0.05
506	FINANCIAL TECHNICIAN								0.05	0.05	0.05	0.05
520	FINANCIAL TECHNICIAN								0.05	0.05	0.05	0.05
521	FINANCIAL SPECIALIST								0.05	0.05	0.05	0.05
530	LANDS PROGRAM/Real Estate						0.95	0.95		0.90	0.90	0.90
580	IT SYSTEMS COORD								0.90			
702	CONSTRUCTION FRMN									0.10	0.10	0.10
703	WELDER/MACHINIST								0.10			
0868	Endangered Species Prgm manager								0.37	0.37		
961	LANDS PROGRAM MGR								0.20	0.20	0.20	0.20
1001	LANDS AREA MGR	0.05			0.05	0.10	0.20	0.20	0.20	0.20	0.20	0.20
1002	ADMINISTRATIVE ASST 1				0.05	0.20	0.25	0.10	0.10	0.10	0.10	0.10
1042	LANDS RESOURCE SPEC, SR	0.05					0.05					
1060	LANDS RESOURCE SPEC				0.15	0.40	0.55	0.60	0.60	0.60	0.60	0.60
2001	LANDS AREA MGR	0.04					0.04	0.10	0.10	0.10	0.10	0.10
2002	ADMINISTRATIVE ASST 1	0.10					0.10	0.10	0.10	0.10	0.10	0.10
2073	LANDS RESOURCE SUPV		0.05		0.05		0.10	0.20	0.20	0.20	0.20	0.20
2102	ADMINISTRATIVE ASST 1	0.10	0.05				0.15					
2140	LANDS RESOURCE SPEC, SR				0.05		0.05					
2170	LANDS AREA MGR	0.05	0.05		0.05		0.15	0.20	0.20	0.20	0.20	0.20
2172	LANDS RESOURCE SPEC, SR			0.05			0.05					
2240	LANDS RESOURCE SPEC, SR		0.05				0.05					
2260	LANDS RESOURCE SPEC, SR	0.02					0.02	0.05	0.05	0.05	0.05	0.05
2270	LANDS AREA MGR		0.05				0.05					
3001	LANDS AREA MGR	0.05	0.05		0.05		0.15	0.10	0.10	0.10	0.10	0.10
3040	LANDS RESOURCE SPEC, SR	0.05	0.10		0.10		0.25	0.30	0.30	0.30	0.30	0.30
3073	LANDS RESOURCE SUPV	0.05					0.05					
3170	LANDS AREA MGR	0.05					0.05					
4001	LANDS AREA MGR		0.05		0.05		0.10	0.10	0.10	0.10	0.10	0.10
4002	ADMINISTRATIVE ASST 1		0.05				0.05	0.10	0.10	0.10	0.10	0.10
4004	OFFICE SPEC 2										0.10	0.10
4040	LANDS RESOURCE SUPV	0.05	0.05				0.10					
4041	LANDS RESOURCE SUPV	0.05	0.05				0.10					
4101	LANDS AREA MGR	0.08	0.15		0.03		0.26	0.10	0.10	0.10	0.10	0.10
4102	ADMINISTRATIVE ASST 1		0.05				0.05	0.10	0.10	0.10	0.10	0.10
4140	LANDS RESOURCE SPEC, SR		0.05				0.05					
4141	LANDS RESOURCE SPEC, SR		0.05				0.05					
4142	LANDS RESOURCE SPEC, SR	0.05	0.05				0.10	0.10	0.10	0.10	0.10	0.10
4143	LANDS RESOURCE SPEC		0.05				0.05	0.20	0.20	0.20	0.20	0.20
4144	LANDS RESOURCE SUPV	0.05	0.05				0.10					
4145	LANDS RESOURCE SPEC, SR		0.05				0.05					
4146	LANDS RESOURCE SUPV	0.05	0.05				0.10					
4172	UNKNOWN/NOT SET UP IN EIS										0.20	0.20
4201	LANDS AREA MGR		0.05		0.05		0.10	0.20	0.20	0.20	0.20	0.20
4202	ADMINISTRATIVE ASST 1		0.05				0.05	0.10	0.10	0.10	0.10	0.10
4242	LANDS RESOURCE SPEC, SR		0.05				0.05	0.10	0.10	0.10	0.10	0.10
4243	LANDS RESOURCE SPEC, SR		0.05				0.05	0.10	0.10	0.10	0.10	0.10
4244	LANDS RESOURCE SPEC, SR		0.05				0.05	0.10	0.10	0.10	0.10	0.10
4245	LANDS RESOURCE SPEC, SR		0.05				0.05	0.10	0.10	0.10	0.10	0.10
4246	LANDS RESOURCE SPEC, SR		0.05				0.05	0.10	0.10	0.10	0.10	0.10
4247	LANDS RESOURCE SPEC	0.10	0.05				0.15					
4301	LANDS AREA MGR		0.10		0.05		0.15	0.20	0.20	0.20	0.20	0.20
4302	ADMINISTRATIVE ASST 1		0.05				0.05	0.10	0.10	0.10	0.10	0.10
4360	LANDS PRIVATE FOR SPEC		0.05				0.05	0.10	0.10	0.10	0.10	0.10
5001	LANDS AREA MGR	0.05	0.07		0.16	0.05	0.33	0.20	0.20	0.20	0.20	0.20
5002	ADMINISTRATIVE ASST 1		0.05			0.33	0.38					
5040	LANDS RESOURCE SPEC, SR		0.95	0.05			1.00	1.00	1.00	1.00	1.00	1.00
5042	LANDS RESOURCE SUPV	0.05	0.05		0.23	0.37	0.70	0.60	0.60	0.60	0.60	0.60
5060	LANDS RESOURCE SPEC, SR	0.55				0.15	0.70	0.60	0.60	0.35	0.35	0.35
6001	LANDS AREA MGR	0.05	0.05		0.20		0.30	0.25	0.25	0.25	0.25	0.25
6002	ADMINISTRATIVE ASST 1		0.20		0.25		0.45	0.30	0.30	0.30	0.30	0.30
6040	LANDS RESOURCE SPEC, SR		0.75				0.75	0.95	0.95	0.95	0.95	0.95
6041	LANDS RESOURCE SPEC, SR		0.75				0.75	0.95	0.95	0.95	0.95	0.95
6042	LANDS RESOURCE SUPV	0.10	0.25		0.35		0.70	0.90	0.90	0.90	0.90	0.90
6046	LANDS RESOURCE SPEC, SR	0.05	0.60				0.65	0.25	0.25	0.25	0.25	0.25
6047	COMMERCIAL PROPERTY MGR				1.00		1.00					
6072	LANDS RESOURCE SPEC, SR							0.20				
6073	LANDS RESOURCE SPEC, SR	0.50					0.50	0.80	0.20	0.20	0.20	0.20
7001	LANDS AREA MGR	0.06	0.25	0.06	0.25		0.62	0.80	0.80	0.80	0.80	0.80
7002	ADMINISTRATIVE ASST 1	0.05	0.35	0.05	0.20		0.65	0.95	0.80	0.80	0.80	0.80
7040	LANDS RESOURCE SPEC	0.05	0.70	0.05	0.10		0.90	0.95	0.95	0.95	0.95	0.95
7041	LANDS RESOURCE SPEC, SR	0.05	0.65	0.05	0.10		0.85	0.95	0.95	0.95	0.95	0.95
7042	LANDS RESOURCE SPEC, SR	0.05	0.35		0.20		0.60	0.65	0.95	0.95	0.95	0.95
8001	LANDS AREA MGR	0.05	0.45		0.10		0.60	0.55	0.65	0.65	0.65	0.65
8002	ADMINISTRATIVE ASST 1	0.10	0.10	0.05	0.05		0.30	0.95	0.55	0.55	0.55	0.55
8040	LANDS RESOURCE SPEC, SR		0.90	0.05			0.95	0.95	0.95	0.95	0.95	0.95
8041	LANDS RSRC MGR SR									0.95	0.95	0.95
8042	LANDS RESOURCE SPEC, SR		0.70	0.06	0.06		0.82	0.95	0.95	0.95	0.95	0.95
8043	LANDS RESOURCE SPEC		0.85	0.05			0.90	0.95	0.95	0.95	0.95	0.95
8044	LANDS RESOURCE SUPV		0.78	0.05	0.07		0.90	0.95	0.95	0.95	0.95	0.95
8045	LANDS RESOURCE SUPV	0.08	0.05				0.13	0.50				
8060	LANDS RESOURCE SPEC, SR	0.12	0.06				0.18	0.55	0.50	0.50	0.50	0.50
8061	LANDS RESOURCE SPEC, SR	0.05	0.15		0.05		0.25		0.55	0.55	0.55	0.55
8062	LANDS PRIVATE FOR SPEC	0.05	0.05				0.10					
		4.45	13.41	1.07	5.40	2.65	4.80	31.78	32.27	33.22	33.20	35.50

## Attachment B

Idaho Department of Lands  
Income Statement - Endowment Trust Lands  
Revenue/Expenses from IDL Annual Report

	2008	2007	2006	2005	grazing/crop 2004	2008 Direct Expense Compared to Revenue
Direct Program Revenue						
Forest Land	\$61,765,964	\$64,293,943	\$55,713,056	\$50,735,864	\$56,619,500	
Grazing Land	1,570,109	1,589,351	1,665,490	1,758,820	1,627,900	
Agriculture Land	280,005	321,454	284,009			
Commercial Real Estate	2,116,225	2,573,425	2,126,127	1,932,395	2,608,500	
Residential Real Estate	4,662,757	4,444,249	4,022,576	3,232,319	294,400	
Recreation	375,448			110,443	3,133,200	
Conservation	58,558					
Oil and Gas	288,940	40,730				
Minerals	4,372,981	3,233,177	2,178,948	1,524,497	1,280,400	
Total Revenue	75,490,987	76,496,329	65,990,206	59,294,338	65,563,900	
Direct Program Expense						
Forest Land	13,945,310	12,944,763	10,025,265	9,977,407	9,460,400	0.226
Grazing Land	1,073,499	1,204,675	1,148,243	1,481,643	1,813,500	0.684
Agriculture Land	57,877	51,694	195,806			0.207
Commercial Real Estate	1,355,122	931,518	974,651	1,174,335	885,400	0.640
Residential Real Estate	240,291	77,319	58,369	164,108	419,700	0.052
Recreation	6,640			56,076	104,400	0.018
Conservation	33,201					0.567
Oil and Gas	9,823					0.034
Minerals	341,820	269,973	226,618	221,830	295,000	0.078
Total Program Expense	17,063,583	15,479,942	12,628,952	13,075,399	12,978,400	
Program Margin	58,427,404	61,016,387	53,361,254	46,218,939	52,585,500	
Less: Managerial Overhead						
Forest Land	2,426,251	2,146,006	2,009,822	2,221,046		0.265
Grazing Land	283,242	310,203	355,953	436,768		0.864
Agriculture Land	22,600	19,621	22,247			0.287
Commercial Real Estate	215,441	177,899	191,744	63,551		0.742
Residential Real Estate	55,973	40,177	45,552	51,996		0.064
Recreation	0			21,954		0.018
Conservation	0					0.567
Oil and Gas	0					0.034
Minerals	93,992	56,995	65,681	71,639		0.100
Total Managerial Overhead	3,097,499	2,750,901	2,690,999	2,866,954		
Net Income by Program						
Forest Land	45,394,403	49,203,175	43,677,969	38,537,411	47,159,100	
Grazing Land	213,368	74,473	161,294	(159,591)	(185,600)	
Agriculture Land	199,528	250,139	65,957		0	
Commercial Real Estate	545,662	1,464,007	959,732	694,509	1,723,100	
Residential Real Estate	4,366,493	4,326,753	3,918,654	3,016,214	(125,300)	
Recreation	368,808			32,412	3,028,800	
Conservation	25,357				0	
Oil and Gas	279,117	40,730			0	
Minerals	3,937,169	2,906,209	1,886,649	1,231,027	985,400	
Total Net Income	\$55,329,905	\$58,265,486	\$50,670,255	\$43,351,982	\$52,585,500	
Total Net Income/Revenue	73%	76%	77%	73%	80%	
Grazing Net Income/Revenue	14%	5%	10%	-9%	-11%	
Allocation Worksheet:	2008	2007	2006	2005	2004	
Grazing/Other FTE*	13.41	16.6	17.85	18.9	18.6	
Total Endowment FTE	146.65	147.21	127.01	129.31	118.48	
Grazing percentage SS	9.14%	11.28%	14.05%	14.62%	15.70%	
Support Service Expenses	\$3,097,499	\$2,750,902	\$2,690,721	\$2,988,279	\$2,350,527	
Grazing allocation	\$283,242	\$310,203	\$378,154	\$436,768	\$369,006	
Grazing only FTE	13.41	12.75	12.8	13.45	13.3	
Grazing percentage SS	9.14%	8.66%	10.08%	10.40%	11.23%	
Support Service Expenses	\$3,097,499	\$2,750,902	\$2,690,721	\$2,988,279	\$2,350,527	
Grazing Allocation	283,242	238,258	271,169	310,822	263,859	
Variance	\$0	\$71,945	\$106,985	\$125,946	\$105,147	

\* fy08 includes element 015-Range (grazing)

fy07 includes elements 015-Range, 000-Surface and Mineral Lease

fy06 includes elements 015-Range, 000-Surface and Mineral Lease, 010-Crop Land

fy05 includes elements 015-Range, 000-Range Mgmt Surface Lease, 010-Crop Land

fy04 includes elements 015-Range, 000-Range Mgmt Surface Lease, 010-Crop Land

**A320 FUND 0482 - REV & EXP TO ELEMENT LEVEL**

GL: 4100 4200 AND FUND: 0482 AND NOT GL BATCH TYPE: Y

AGY	FY	FUND	FDTI	FUND DETAIL	NCTI	FUNCTION TITLE	TIVI	ACTIVITY TITLE	OGRA	OGRAM TIT	EME	ELEMENT TITL	GL	ESUB	EXP SUBJECT	RSUB	REV SUBJECT	GL AMOUNT
320	2008	0482	70	POOLED AGENC	01	ADMINISTRATION	01	ENDOWMENT LA	010	ADMINISTR	050	LEGAL	4200	5982	GOVERNMENTAL		NOT APPLICABLE	233,627
320	2008	0482	70	POOLED AGENC	04	LAND, RANGE, AND MINERALS	01	ENDOWMENT LA	010	SURFACE &	015	GRAZING	4200	6630	AUTO & LIGHT TR		NOT APPLICABLE	94,994

Other Expenses are hidden on this spreadsheet