



(d) After a fiscal year, the commissioner shall distribute the receipts credited to the suspense account during that fiscal year ~~as follows~~ in the following order:

(1) first, the amount of the certified costs incurred by the state for forest management, forest improvement, and road improvement during the fiscal year ~~shall~~ must be transferred to the forest management investment account established under section 89.039;

(2) second, the amount of costs incurred by the Legislative Permanent School Fund Commission under section 127A.30, and by the school trust lands director under section 127A.353, ~~shall~~ must be transferred to the general fund;

(3) third, the balance of the certified costs incurred by the state during the fiscal year ~~shall~~ must be transferred to the general fund; and

(4) the balance of the receipts ~~shall~~ must then be returned prorated to the trust funds in proportion to their respective interests in the lands which produced the receipts.

(e) In the event that the certified costs exceed available revenues, the commissioner of management and budget must transfer the difference from the general fund into the forest management investment account established under section 89.039. The general fund transfer must not exceed the amount of money appropriated for nonforest management activities during the year.