



# Minnesota Department of Natural Resources

500 Lafayette Road  
St. Paul, Minnesota 55155-40\_\_

07 - 0415

March 20, 2007

The Honorable Patrick Flahaven  
Secretary of the Senate  
231 State Capitol  
St. Paul, Minnesota 55155


The Honorable Albin Mathiowetz  
Chief Clerk of the House  
211 State Capitol  
St. Paul, Minnesota 55155

Dear Secretary Flahaven and Chief Clerk Mathiowetz:

Attached please find a report to the Legislature relating to the production of planting stock at Minnesota's state forest nurseries. This report is a requirement of Minnesota Statute Chapter 89.36, Subdivision 4. It covers the reporting period of Fiscal Year 2006 (July 1, 2005–June 30, 2006). As directed in the statute, the required number of copies of the report has been sent to the Legislative Reference Library as well.

If you have questions regarding this material or need additional information, please contact DNR Forestry Director David Epperly at (651) 259-5289 or Nursery Program Supervisor Doug Anderson at (651) 259-5251.

Sincerely,

  
Mark Holsten  
Commissioner

c/ David Epperly, Director, Division of Forestry  
Bob Meier, Assistant Commissioner for Policy and Government Relations  
Douglass Anderson, Nursery Program Supervisor, Division of Forestry  
Steve Vongroven, Supervisor, General Andrews Nursery  
Craig VanSickle, Supervisor, Badoura Nursery  
Legislative Library (six copies)  
DNR Library

Attachment

DNR Information: 651-296-6157 • 1-888-646-6367 • TTY: 651-296-5484 • 1-800-657-3929

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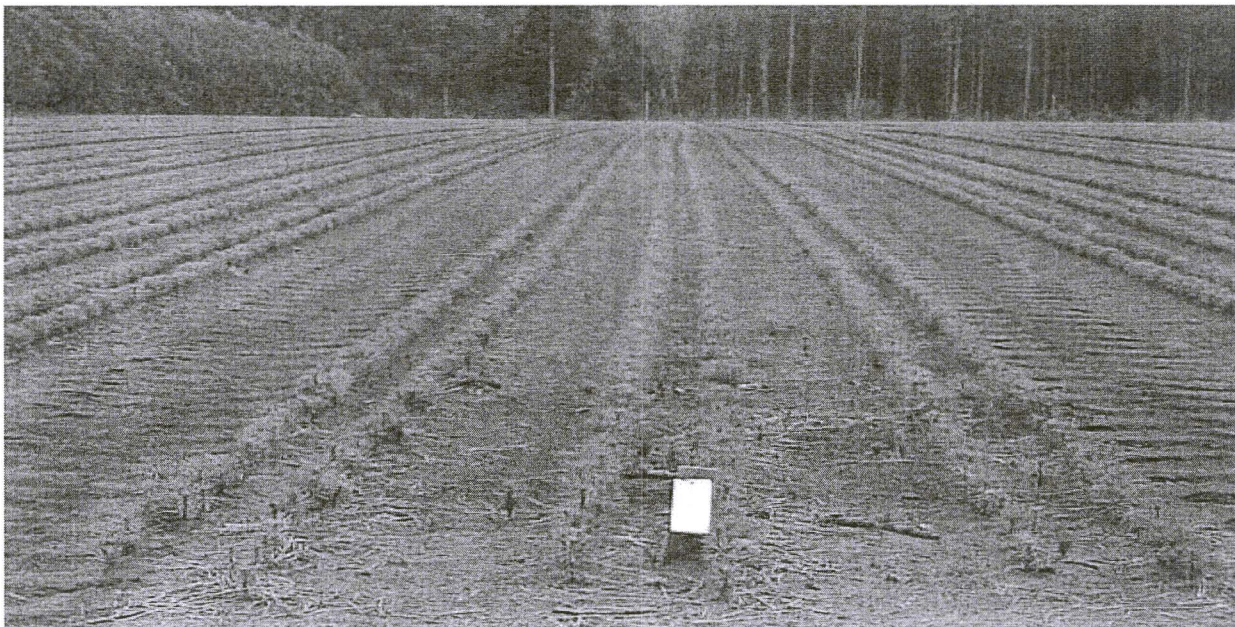
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**Minnesota Department of Natural Resources  
Division of Forestry**

**State Forest Nursery Program**

**Fiscal Year 2006 Legislative Report**

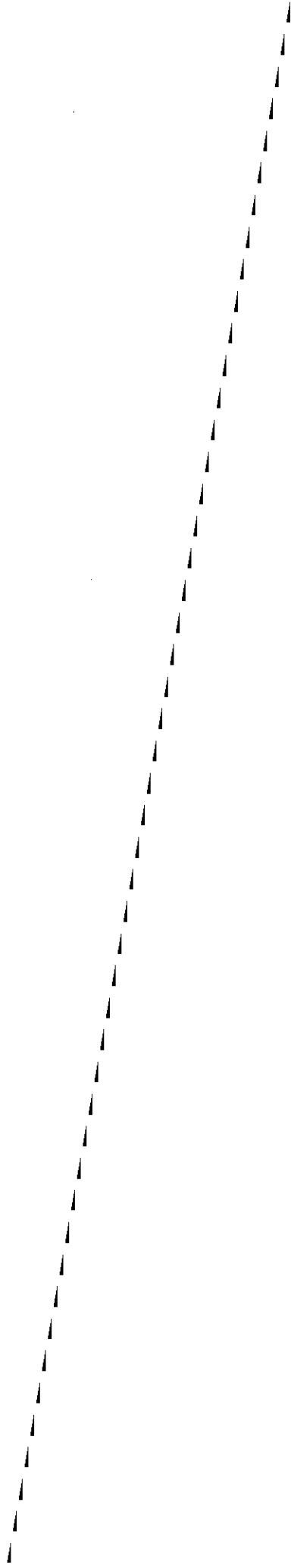


For more information, contact:

Douglass Anderson—Nursery Program Supervisor, (651) 259-5251

Steve Vongroven—General Andrews Nursery, (218) 372-3182

Craig VanSickle—Badoura Nursery, (218) 652-2385



## Introduction

Minnesota's state forest nurseries began producing conservation-grade seedlings for reforestation in 1932. In approximately four years, the total number of seedlings produced from these nurseries will reach the 1 billion mark. There currently are two state-operated forest nurseries: Badoura Nursery, located 10 miles south of Akeley, and General Andrews Nursery, located three miles north of Willow River.

The Department of Natural Resources is required by law (Minnesota Statutes Chapter 89.36, Subdivision 4) to annually submit to the Legislature a report on state forest nursery seedling production:

### **89.36 PRODUCING AND PROCURING PLANTING STOCK**

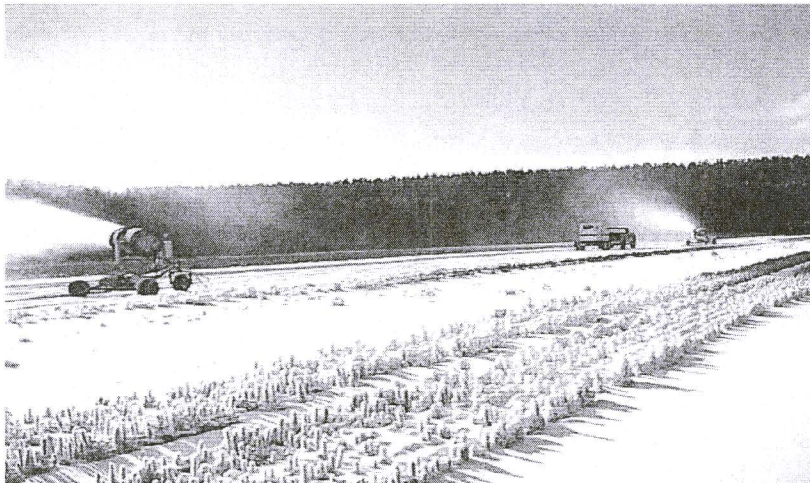
Subd. 4. **Annual report.** The commissioner (of natural resources) shall submit an annual report to the legislature relating to the production of planting stock at state nurseries. The report must include the following:

- (1) sale figures;
- (2) income figures; and
- (3) expenses for operations and administration.

Copies of the report must be filed with the Legislative Reference Library and made available to the public.

The commissioner shall also provide any additional information requested by the legislature relating to the production of planting stock at state nurseries.

This law also requires the state forest nurseries to limit their production to not more than 10 million seedlings each year. Additionally, the state forest nurseries buy between 500,000 and 1 million seedlings each year from private producers for resale to its customers. Seedlings purchased from the state forest nurseries can only be planted in Minnesota and must be used to establish or reforest wood lots, windbreaks, and shelterbelts or used for erosion control, soil and water conservation, environmental education or permanent food and cover for wildlife.



Snow is blown on seedling beds to prevent winter burn.



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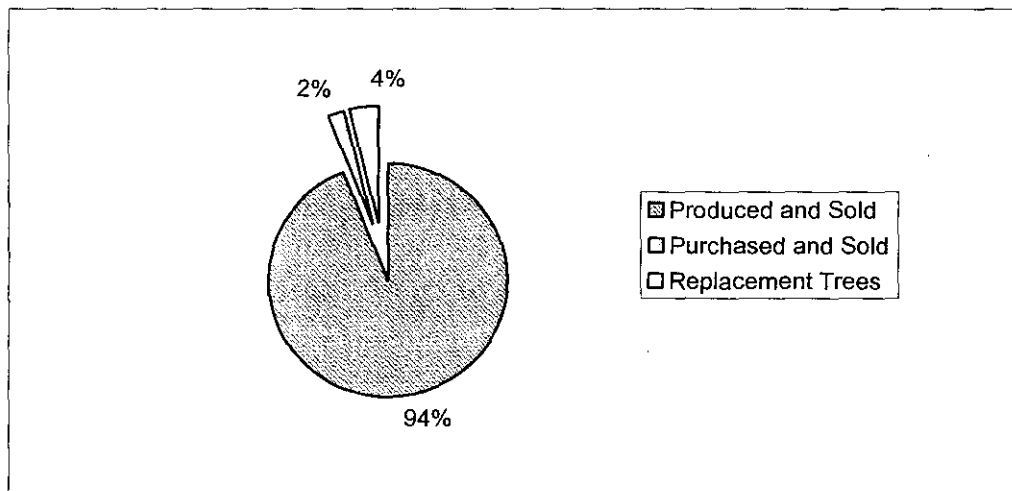


# Sales and Production Summary State Forest Nursery Program Fiscal Year 2006

**Table 1: Trees Produced, Purchased, and Sold**

Type	Number	Percent
Trees Produced by State Nurseries and Sold	8,288,130	93.7
Privately Produced Trees Purchased by State Nurseries and Sold	209,100	2.4
Replacement Stock Shipped	340,250	3.9
<b>Total</b>	<b>8,837,480</b>	<b>100</b>

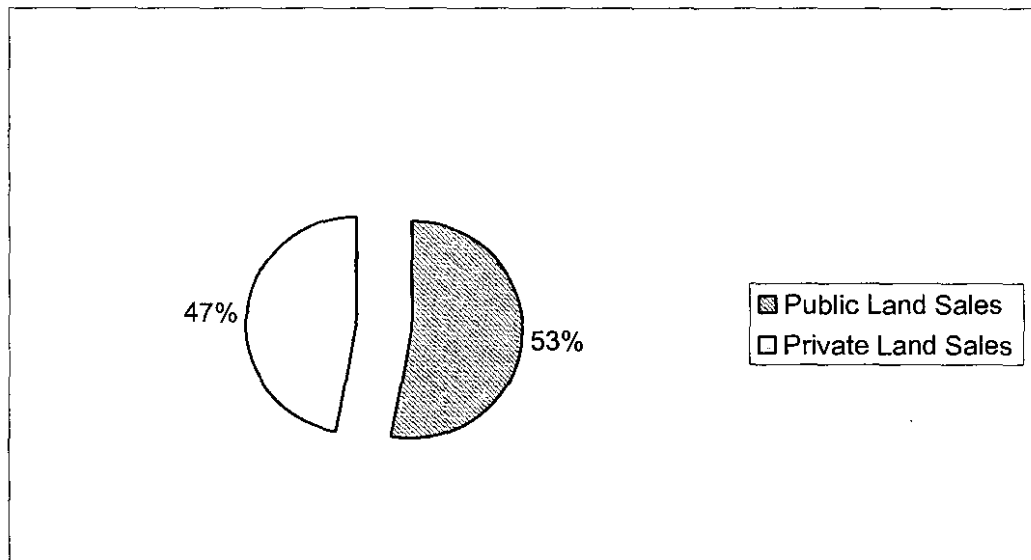
**Figure 1: Trees Produced, Purchased, and Sold**



**Table 2: Seedling Distribution**

Type	Number	Percent
Sales to Public Land	4,681,625	53.0
Sales to Private Lands	4,155,855	47.0
<b>Total</b>	<b>8,837,480</b>	<b>100</b>

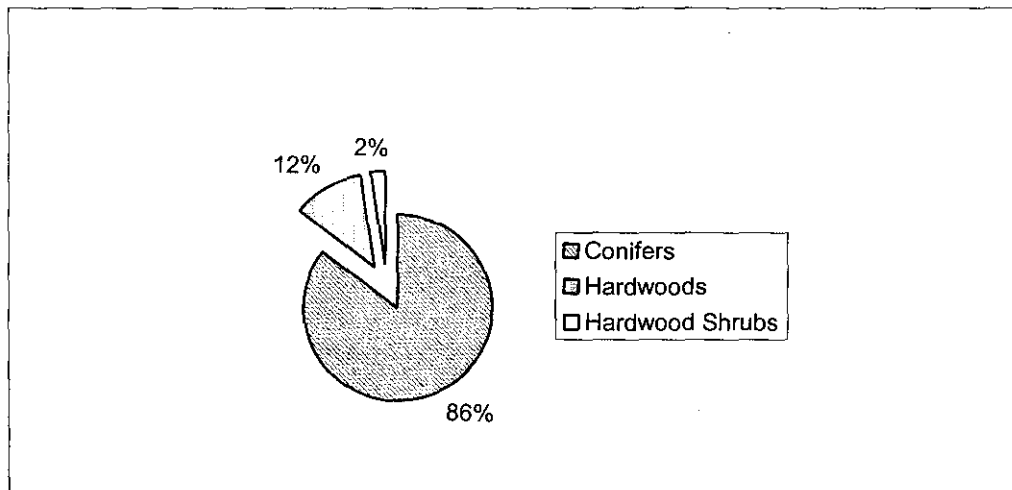
**Figure 2: Seedling Distribution**



**Table 3: Seedling Types**

Type	Number	Percent
Conifers (Evergreens)	7,544,620	85.4
Hardwoods (Deciduous)	1,076,535	12.2
Hardwood Shrubs	216,325	2.4
<b>Total</b>	<b>8,837,480</b>	<b>100</b>

**Figure 3: Seedling Types**





**Summary of FY 2006 Sales by Species and Producer**

<b>Product</b>	<b>State Produced Trees Sold</b>	<b>Purchased Trees Shipped</b>	<b>Replacement Trees</b>	<b>Total Trees Shipped</b>
NORWAY PINE SMALL	618,000	0	600	618,600
NORWAY PINE 6"+	1,599,485	0	328,800	1,928,285
NORWAY PINE TR	155,900	0	500	156,400
WHITE PINE SMALL	7,000	0	0	7,000
WHITE PINE 5"+	714,200	0	2,000	716,200
WHITE PINE TR	128,325	0	0	128,325
JACK PINE	330,200	0	0	330,200
JACK PINE IMP	362,500	0	0	362,500
WHITE SPRUCE 6"	583,000	0	3,000	586,000
WHITE SPRUCE SM IMP	358,600	0	0	358,600
WHITE SPRUCE IMP	1,752,150	0	2,700	1,754,850
WHITE SPRUCE TR	140,100	0	500	140,600
BLACK SPRUCE IMP TR	3,200	0	0	3,200
BLACK SPRUCE IMP	60,000	0	0	60,000
BALSAM FIR	64,050	0	0	64,050
BALSAM FIR TR	13,500	0	0	13,500
TAMARACK	171,410	0	0	171,410
WHITE CEDAR	86,100	0	0	86,100
WHITE CEDAR TR	6,500	0	0	6,500
RED CEDAR	51,900	0	400	52,300
PIN OAK	8,500	0	0	8,500
RED OAK SM	750	0	0	750
RED OAK	324,050	0	1,500	325,550
BUR OAK	80,100	30,000	0	110,100
WHITE OAK	93,625	0	0	93,625
MIXED OAK	69,800	0	0	69,800
WHITE ASH	21,100	0	0	21,100
GREEN ASH	79,800	20,000	0	99,800
SILVER MAPLE	74,800	0	250	75,050
SUGAR(HARD)MAPLE	17,100	0	0	17,100
PAPER BIRCH	20,300	7,500	0	27,800
YELLOW BIRCH	1,000	0	0	1,000
HYBRID POPLAR	29,610	52,100	0	81,710
HYBRID POPLAR	1,300	0	0	1,300
STICKS				
COTTONWOOD	12,200	0	0	12,200
BLACK WALNUT	94,950	10,000	0	104,950
BUTTERNUT	1,400	0	0	1,400
BITTERNUT HICKORY	300	0	0	300
BLACK ELDERBERRY	300	0	0	300
NINEBARK	3,600	0	0	3,600
CHOKE CHERRY	0	19,800	0	19,800

JUNEBERRY	600	0	0	600
WILD PLUM	30,200	3,000	0	33,200
HIBUSH CRANBERRY	3,000	0	0	3,000
MOUNTAIN ASH	450	0	0	450
RED OSIER DOGWOOD	58,800	0	0	58,800
GRAY DOGWOOD	11,500	0	0	11,500
WILD ROSE	75	0	0	75
PIN CHERRY	0	10,000	0	10,000
4 SEASON WILDLIFE PKTS	20,300	54,700	0	75,000
HARDWOOD PACKET	22,500	2,000	0	24,500
<b>TOTALS</b>	<b>8,288,130</b>	<b>209,100</b>	<b>340,250</b>	<b>8,837,480</b>

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<b>Total State-Produced Stock Sold</b>	<b>8,288,130</b>
<b>Purchased Stock Sold</b>	<b>209,100</b>
<b>Replacement Stock Shipped</b>	<b>340,250</b>
<b>TOTAL STOCK SOLD &amp; REPLACED</b>	<b>8,837,480</b>

# Basis of Accounting

The State Forest Nursery Program is operated on a self-sustaining basis so over time, the revenues must cover expenditures. Some seedlings take up to five years to produce. Each year of production, costs are incurred; however, approximately 70 percent of the total cost is incurred in the last year of production for lifting, packing, and shipping. In a given year, sales are defined as the revenues from seedlings *delivered* to customers that year from July 1 through June 30. The costs associated with that year are the production costs for all the seedlings in the inventory, not just for those seedlings sold. The nursery production is capped by statute at 10 million seedlings produced for sale per year. In addition, a limited amount of seedlings are purchased from outside for resale to meet demand. As a consequence of the above, a small surplus or deficit may occur in a given year, but over time it must balance.

## **89.36 PRODUCING AND PROCURING PLANTING STOCK**

Subdivision 1. **Production at state nurseries.** The commissioner of natural resources may produce tree planting stock for the purposes of sections 89.35 to 89.39 upon any lands under control of the commissioner which may be deemed suitable and available therefore so far as not inconsistent with other uses to which such lands may be dedicated by law. The commissioner may not produce more than 10,000,000 units of planting stock annually, after January 1, 2003.

Subd. 2. **Purchase of stock.** The commissioner of natural resources may purchase tree planting stock for the purposes herein authorized under the provisions of sections 89.35 to 89.39, or any other applicable law now or hereafter in force.

In a given fiscal year, a significant portion of the "sales" has not been paid into the Forest Nursery Account and realized as cash receipts. So, as of the close of the year, an accounts receivable balance is carried. In addition, receipts from prior years' sales have been realized. Therefore, the cash receipts showing in the state accounting system (MAPS) should not be expected to tie to sales for that fiscal year.

The 2005 Legislature (Special Session) added to statute that up to \$250,000 per year could be used from the forest nursery account for forestry education and technical assistance. In Fiscal Year 2006, no monies were used from the forest nursery account for these purposes.

## **89.37 DISTRIBUTING PLANTING STOCK**

Subd. 4. **Proceeds of sale.** All money received in payment for tree planting stock supplied under this section shall be deposited in the state treasury and credited to a forest nursery account and are available to the commissioner of natural resources for the purposes of sections 89.35 to 89.37, including up to \$250,000 per year for forestry education and technical assistance.





## Appendix

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**Table 4—Statement of Revenues and Costs  
Forest Nursery Account  
Fiscal Year 2006**

<b>Revenues</b>		
	Total Sales Fiscal Year 2006	\$1,843,423
	Investment Income	\$46,494
	<b>Total Revenues</b>	<b>\$1,889,917</b>
<b>Costs</b>		
	Salary and Other Compensation	\$1,730,412
	Supplies and Expenses	\$403,112
	Equipment and Capital Improvements	\$123,344
	Other Costs	\$47,938
	<b>Total Costs</b>	<b>\$2,304,806</b>
<b>Difference</b>	<b>Revenues Minus Costs</b>	<b>\$(414,889)</b>

**Table 5—Cash Receipts and Expenditures  
Forest Nursery Account  
Fiscal Year 2006**

Balance Forward—In Prior Year			\$1,364,863
Adjusted Balance			\$-0-
<b>Adjusted Balance Forward—In</b>			<b>\$1,364,863</b>
Cash Receipts			
	Cash From Prior Fiscal Year Sales	\$458,836	
	Fiscal Year 2006 Cash Sales	\$1,745,521	
	Investment Income	\$46,494	
<b>Fiscal Year 2006 Total Receipts</b>			<b>\$2,250,851</b>
<b>Fiscal Year 2006 Expenditures</b>			<b>-\$2,304,806</b>
<b>Balance Forward— Out</b>			<b>\$1,310,908</b>

**Table 6—Accounts Receivable Reconciliation  
Forest Nursery Account  
Fiscal Year 2006**

Accounts Receivable 6/30/05	\$469,938	
Total sales Fiscal Year 2006	\$1,843,423	
<b>Total</b>		<b>\$2,313,361</b>
Cash Receipts from "Aged" Sales	\$458,836	
Fiscal Year 2006 Cash Sales	\$1,745,521	
<b>Total</b>		<b>\$2,204,357</b>
<b>Subtotal</b>		<b>\$109,004</b>
<b>Adjustment Balance*</b>		<b>\$169,397</b>
<b>Accounts Receivable 6/30/06</b>		<b>\$278,401</b>

\*With the Nursery Trees Sales Program integration process with WIRES completed, the first full, accurate year of entry and tracking generated a reliable report on June 30, 2006. The Accounts Receivable Report from FY 06 shows an account balance of \$278,401 after late entry corrections have been applied. The "Adjustment Balance" is bringing the accounts receivable Table 6 into agreement with the new WIRES system report after many years of compiling the accounts receivable total by hand.

Report: C85 APPR ALLT  
 Revision: 030206 ddc

**Minnesota Department of Natural Resources  
 Appropriation - Allotment Summary Balance Report  
 Account Status For Active Appropriation 12/29/2006**

Printed On: 1/23/2007  
 Printed At: 11:32AM

APPROPRIATION SUMMARY BALANCE INFORMATION

<b>FY:</b> 06	<b>Fund:</b> 203	<b>Appr Unit:</b> 300	<b>Bdgt Auth Opt:</b> O	<b>Proj/Grant Indicator:</b> N	<b>Legal Citation:</b> MS 089 37 004	<b>Section:</b> 426	<b>Status:</b> A
<b>Appropriation Name: FORESTRY NURSERIES ACCOUNT</b>							
<b>Appropriation Name: FORESTRY NURSERIES ACCOUNT</b>							

<u>APPROPRIATION</u>		<u>RECEIPTS</u>		<u>BALANCE FORWARD</u>		<u>ANTIC TRANS</u>	<u>ACTUAL TRANS</u>
ORIGINAL APPR: \$	0.00	ORGNL EST RCPT: \$	3,603,575.00	IN: \$	1,364,863.25	\$ 0.00	\$ 0.00
CUR MOD APPR:	0.00	CURNT EST RCPT:	2,450,000.00	OUT:	1,310,907.94	0.00	0.00
REDUCTIONS:	0.00	ACTUAL RECEIPTS:	2,250,850.81				
CANCELLATIONS:	0.00	DED RCPT CAP:	0.00	TOTAL ALLOTMENTS: \$	2,320,505.13	PRE-ENCUMBRANCES: \$	0.00
ENC BDGT AUTHY: \$	2,503,955.31	SPENDING AUTH: \$	2,304,806.12	UNOBLIGATED BAL:	15,699.01	ENCUMBRANCES:	0.00
				UNLIQUID. CASH BAL: \$	0.00	EXPENDE AMT: \$	2,304,806.12

<b>AVAILABLE FOR ALLOTMENT:</b>	<b>\$ 183,450.18</b>	<b>Appropriation End Date:</b>	<b>6/30/2006</b>
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ALLOTMENT SUMMARY BALANCE INFORMATION

<u>FY</u>	<u>Org</u>	<u>Allotment</u>	<u>Status</u>	<u>Allotted</u>	<u>Pre-Encumbered</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Balance</u>
06	3737	FOR-NURSERY EQP & CAPITAL IMPR	A	0.00	0.00	0.00	0.00	0.00
06	3738	FORESTRY GEN ANDREWS NURSERY	A	1,139,389.54	0.00	0.00	1,129,866.01	9,523.53
06	3739	FORESTRY BADOURA NURSERY	A	1,181,115.59	0.00	0.00	1,174,940.11	6,175.48
06	3740	TREE IMPROVEMENT	A	0.00	0.00	0.00	0.00	0.00
				<b>\$ 2,320,505.13</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 2,304,806.12</b>	<b>\$ 15,699.01</b>

Report: C85 RevBudg  
 Revision: 110804.eal

Minnesota Department of Natural Resources  
**Revenue Budget Report**

Printed On: 01/23/2007  
 Printed At: 12:54 pm

<u>FY</u>	<u>FUND</u>	<u>ORGN</u>	<u>APPR.</u>	<u>REVENUE SOURCE NBR AND NAME</u>			<u>REV RECEIVED</u>	<u>CUR BUD AMT</u>
<b>FOREST MANAGEMENT</b>								
2006	203	3000	300	5354	NURSERY SEED CONE		111,205.99	161,200.00
2006	203	3000	300	5355	NURSERY SEEDLINGS		2,058,095.34	2,266,800.00
2006	203	3000	300	8000	ITC INTEREST EARNINGS		46,494.48	22,000.00
				2006	203	300	<u>\$2,215,795.81</u>	<u>\$2,450,000.00</u>
Total for Program:				FOREST MANAGEMENT			<u>\$2,215,795.81</u>	<u>\$2,450,000.00</u>

Report: C85 MFRDNR4  
 Revision: 123003nm

**Minnesota Department of Natural Resources  
 Managers Financial Report**

Printed On: 1/23/2007  
 Printed At: 1:02PM

Account Balances As Of: 12/29/2006 (Including Salary Expenditures for Pay Periods Ending On or Before: 12/19/2006)  
 FY: 06 - 06    Orgn: 3737 - 3740  
 Obligated Amounts for Object Classes 1A0 and 1B0 are Current Modified Payroll Obligation Amounts for SEMA4

**FY 06 FOREST MANAGEMENT FOREST MANAGEMENT FOREST MANAGEMENT**

<u>Object Class</u>	<u>Salary Obligations</u>	<u>Allotted</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Balance</u>	<u>% Balance</u>
<b>3738 FORESTRY - PROT - GAN</b>						
1A0 FULL TIME	-0.17	339,481.00	0.00	305,491.17	33,989.83	10.01
1B0 PART-TIME, SEASONAL, LABOR SER	4.02	568,294.00	0.00	439,550.98	128,743.02	22.65
1C0 OVERTIME PAY		10,000.00	0.00	10,638.92	(638.92)	-6.39
1D0 PREMIUM PAY		400.00	0.00	9.06	390.94	97.74
1E0 OTHER BENEFITS		125,000.00	0.00	82,844.32	42,155.68	33.72
2A0 SPACE RENTAL, MAINT, & UTILITY		32,000.00	0.00	24,789.03	7,210.97	22.53
2B0 REPAIRS, ALTERATIONS, & MAINT		21,900.00	0.00	3,051.50	18,848.50	86.07
2C0 PRINTING AND ADVERTISING		5,000.00	0.00	304.87	4,695.13	93.90
2D0 PROF/TECH SERVICES OUTSIDE VEN		7,000.00	0.00	25.00	6,975.00	99.64
2F0 COMMUNICATIONS		22,500.00	0.00	17,141.01	5,358.99	23.82
2G0 TRAVEL & SUBSISTANCE -INSTATE		5,500.00	0.00	1,453.22	4,046.78	73.58
2H0 TRAVEL & SUBSISTANCE -OUTSTATE		4,000.00	0.00	813.58	3,186.42	79.66
2J0 SUPPLIES		431,800.00	0.00	145,325.77	286,474.23	66.34
2K0 EQUIPMENT		84,300.00	0.00	70,529.97	13,770.03	16.33
2L0 EMPLOYEE DEVELOPMENT		3,000.00	0.00	758.50	2,241.50	74.72
2M0 OTHER OPERATING COSTS		18,000.00	0.00	6,014.66	11,985.34	66.59
2P0 STATEWIDE INDIRECT COSTS		33,256.00	0.00	19,087.00	14,169.00	42.61
2R0 STATE AGENCY REIMBURSEMENTS		0.00	0.00	(5,495.00)	5,495.00	0.00
2S0 AGENCY PROVIDED PROF/TECH SERV		4,000.00	0.00	2,415.00	1,585.00	39.63
2T0 AGENCY DIRECT COST		2,300.00	0.00	0.00	2,300.00	100.00

Sorted By: Prog/Obj Code

Report: C85 MFRDNR4

### Minnesota Department of Natural Resources Managers Financial Report

Printed On: 1/23/2007

Revision: 123003nm

Printed At: 1:02PM

Account Balances As Of: 12/29/2006 (Including Salary Expenditures for Pay Periods Ending On or Before: 12/19/2006)

FY: 06 - 06    Oren: 3737 - 3740

Obligated Amounts for Object Classes 1A0 and 1B0 are Current Modified Payroll Obligation Amounts for SEMA4

**FY 06 FOREST MANAGEMENT FOREST MANAGEMENT FOREST MANAGEMENT**

<u>Object Class</u>	<u>Salary Obligations</u>	<u>Allotted</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Balance</u>	<u>% Balance</u>	
3C0 BUILDINGS & LAND IMPROVEMENTS		0.00	0.00	0.00	0.00	0.00	
5D0 AID TO HIGHER EDUCATION INSTIT		19,200.00	0.00	5,117.45	14,082.55	73.35	
5E0 AID TO OTHER GOVERNMENTS		10,000.00	0.00	0.00	10,000.00	100.00	
CLS EXPENSE BUDGET CLOSING		(607,541.46)	0.00	0.00	(607,541.46)	0.00	
3738		\$3.85	\$1,139,389.54	\$0.00	\$1,129,866.01	\$9,523.53	0.84%



Report: C85 MFRDNR4  
 Revision: 123003nm

**Minnesota Department of Natural Resources  
 Managers Financial Report**

Printed On: 1/23/2007  
 Printed At: 1:02PM

Account Balances As Of: 12/29/2006 (Including Salary Expenditures for Pay Periods Ending On or Before: 12/19/2006)  
 FY: 06 - 06 Orig: 3737 - 3740  
 Obligated Amounts for Object Classes 1A0 and 1B0 are Current Modified Payroll Obligation Amounts for SEMA4

**FY 06 FOREST MANAGEMENT FOREST MANAGEMENT FOREST MANAGEMENT**

Object Class	Salary Obligations	Allotted	Encumbered	Expended	Balance	% Balance
<b>3739 FORESTRY - PROT - B.N.</b>						
1A0 FULL TIME	1.14	325,000.00	0.00	311,196.86	13,803.14	4.25
1B0 PART-TIME, SEASONAL, LABOR SER	3.29	525,000.00	0.00	488,994.71	36,005.29	6.86
1C0 OVERTIME PAY		15,000.00	0.00	9,301.23	5,698.77	37.99
1D0 PREMIUM PAY		500.00	0.00	96.38	403.62	80.72
1E0 OTHER BENEFITS		85,000.00	0.00	82,289.06	2,710.94	3.19
2A0 SPACE RENTAL, MAINT, & UTILITY		20,000.00	0.00	17,811.08	2,188.92	10.94
2B0 REPAIRS, ALTERATIONS, & MAINT		15,000.00	0.00	9,096.11	5,903.89	39.36
2C0 PRINTING AND ADVERTISING		1,000.00	0.00	449.28	550.72	55.07
2D0 PROF/TECH SERVICES OUTSIDE VEN		26,000.00	0.00	1,206.96	24,793.04	95.36
2F0 COMMUNICATIONS		10,000.00	0.00	9,974.90	25.10	0.25
2G0 TRAVEL & SUBSISTANCE -INSTATE		1,000.00	0.00	516.47	483.53	48.35
2H0 TRAVEL & SUBSISTANCE -OUTSTATE		1,500.00	0.00	833.73	666.27	44.42
2J0 SUPPLIES		174,000.00	0.00	170,319.18	3,680.82	2.12
2K0 EQUIPMENT		75,000.00	0.00	47,696.79	27,303.21	36.40
2L0 EMPLOYEE DEVELOPMENT		700.00	0.00	781.40	(81.40)	-11.63
2M0 OTHER OPERATING COSTS		10,000.00	0.00	4,848.37	5,151.63	51.52
2R0 STATE AGENCY REIMBURSEMENTS		0.00	0.00	(480.70)	480.70	0.00
2S0 AGENCY PROVIDED PROF/TECH SERV		7,000.00	0.00	20,008.30	(13,008.30)	-185.83
3C0 BUILDINGS & LAND IMPROVEMENTS		0.00	0.00	0.00	0.00	0.00
CLS EXPENSE BUDGET CLOSING		(110,584.41)	0.00	0.00	(110,584.41)	0.00

Sorted By: Prog/Obj Code

Report: C85 MFRDNR4

### Minnesota Department of Natural Resources Managers Financial Report

Printed On: 1/23/2007

Revision: 123003nm

Printed At: 1:02PM

Account Balances As Of: 12/29/2006 (Including Salary Expenditures for Pay Periods Ending On or Before: 12/19/2006)

FY: 06 - 06    Orgn: 3737 - 3740

Obligated Amounts for Object Classes 1A0 and 1B0 are Current Modified Payroll Obligation Amounts for SEMA4

**FY 06 FOREST MANAGEMENT FOREST MANAGEMENT FOREST MANAGEMENT**

<u>Object Class</u>	<u>Salary Obligations</u>	<u>Allotted</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Balance</u>	<u>% Balance</u>
3739	\$4.43	\$1,181,115.59	\$0.00	\$1,174,940.11	\$6,175.48	0.52%

Report: C85 MFRDNR4

**Minnesota Department of Natural Resources  
Managers Financial Report**

Printed On: 1/23/2007

Revision: 123003nn

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Account Balances As Of: 12/29/2006 (Including Salary Expenditures for Pay Periods Ending On or Before: 12/19/2006)

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Obligated Amounts for Object Classes 1A0 and 1B0 are Current Modified Payroll Obligation Amounts for SEMA4

**FY 06 FOREST MANAGEMENT FOREST MANAGEMENT FOREST MANAGEMENT**

<u>Object Class</u>	<u>Salary Obligations</u>	<u>Allotted</u>	<u>Encumbered</u>	<u>Expended</u>	<u>Balance</u>	<u>% Balance</u>
Totals for: <b>FY 06 FOREST MANAGEMENT FOREST MANAGEMENT FOREST MANAGEMENT</b>	\$8.28	\$ 2,320,505.13	\$ 0.00	\$ 2,304,806.12	\$ 15,699.01	0.68%

## NURSERY'S RECEIVABLES AS OF JUNE 30, 2006

WRES Aging Report total \$282,866.46

## ADJUSTMENTS:

20061424 Branham, Betty	Sales tax 100.---3000.1952	(\$22.10)
20051049 Boe, Byron	Finance Charge 100.---3000.8011	(\$13.18)
200216 Bourman, Galen	Finance Charge 100.---3000.8011	(\$0.75)
348165 Carlson, Brad	Finance Charge 100.---3000.8011	(\$4.84)
20050237 Davenport, William	Finance Charge 100.---3000.8011	(\$40.61)
20050274 Davenport, William	Finance Charge 100.---3000.8011	(\$54.19)
348166 Good, Bert	Finance Charge 100.---3000.8011	(\$19.11)
348164 Henning, Jeff	Finance Charge 100.---3000.8011	(\$20.29)
348174 Isaacson, Travis	Finance Charge 100.---3000.8011	(\$37.09)
20041269 Klinnert, Paul	Finance Charge 100.---3000.8011	(\$36.95)
348170 Klunenberg, Karl	Finance Charge 100.---3000.8011	(\$2.73)
20030850 Knutson, Steve	Finance Charge 100.---3000.8011	(\$1.28)
348114 Marquis, Gene	Finance Charge 100.---3000.8011	(\$49.74)
20061178 Nature Conservancy	Finance Charge 100.---3000.8011	(\$13.31)
20040466 Peterson, Dale	Finance Charge 100.---3000.8011	(\$20.76)
20061088 Saint Paul Parks & Rec	Sales tax 100.---3000.1952	(\$37.50)
348226 Shooting Star Native Seeds	Finance Charge 100.---3000.8011	(\$3.84)
20060375 Stewartville Pheas/Habit Unlim	Finance Charge 100.---3000.8011	(\$3.31)
20061180 The Nature Conservancy	Finance Charge 100.---3000.8011	(\$8.53)
20020197 Tomperi, Dave	Finance Charge 100.---3000.8011	(\$82.97)
20060923 Wabasha Co Pheas Forever	Finance Charge 100.---3000.8011	(\$2.09)
20040937 Weller, Arnold	Finance Charge 100.---3000.8011	(\$7.15)
20060703 Naramores, George	Paid before 6/30/2006 by PV2	(\$2,060.00)
20060536 Lavines, Justine	Paid before 6/30/2006 by PV2	(\$2,017.00)
20060026 Olds, Scott	Remove restocking fee	(\$452.00)
		<u>(\$5,011.32)</u>
Old AR at MCE for Collection		\$469.79
		<u>\$76.50</u>
		\$546.29
Total Receivable for fund 203, approp 300		<u>\$278,401.43</u>

Dept of Health Resources  
 Order By: Customer  
 203

Aging - 4 Bucket Report  
 As of 30 JUN 2005

Report Date: 16-JUN-2007 12:56  
 Page: 43

Invoice Number	Type	Due Date	Reference Number	Days Late	Unpaid	Outstanding Amount	Current	1-30 Days Past Due	31-60 Days Past Due	61+ Days Past Due
348163				-916	27.4	209.00	209.00	0.00	0.00	0.00

Customer Balance: 209.00  
 Total: 209.00  
 209.00 100.00% 0.00% 0.00% 0.00%

Sum Per : 282,866.46 239,552.85 33,231.18 0.00 10,082.43  
 84.63% 11.75% .00% 3.58%

Fund Balance: 282,866.46

Total For All Customers: 282,866.46 239,552.85 33,231.18 0.00 10,082.43  
 84.63% 11.75% .00% 3.58%