

## Minnesota Department of Natural Resources

500 Lafayette Road · Saint Paul, Minnesota · 55155-4037

Office of the Commissioner

651-259-5555



April 8, 2009

Peter Wattson  
Secretary of the Senate  
231 State Capitol  
St. Paul, Minnesota 55155

Albin Mathiowetz  
Chief Clerk, Minnesota House  
of Representatives  
211 State Capitol  
St. Paul, Minnesota 55155

Gentlemen:

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 Statutes*, section 89.36, subd. 4. It covers the reporting period of Fiscal Year 2008 (July 1, 2007—June 30, 2008). As directed in the statute, the required number of copies of the report have 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 Olin Phillips at 651-259-5282.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Mark Holsten'.

Mark Holsten  
Commissioner

c/ David Epperly, Director, Division of Forestry  
Bob Meier, Assistant Commissioner for Policy and Government Relations  
Olin Phillips, Nursery Program Supervisor, Division of Forestry  
Steve Vongroven, Supervisor, General Andrews Nursery  
Craig VanSickle, Supervisor, Badoura Nursery  
Senator Satveer Chaudhary, Chair, Environment and Natural Resources Committee  
Senator Ellen Anderson, Chair, Envir., Energy, and Natural Resources Budget Div. Committee  
Representative Kent Eken, Chair, Environment Policy and Oversight Committee  
Representative Jean Wagenius, Chair, Envir. and Natural Resources Finance Div. Committee  
Legislative Library (six copies)  
DNR Library



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

**State Forest Nursery Program**

**Fiscal Year 2008 Legislative Report**



For more information, contact:

Olin Phillips—Nursery Program Supervisor, (651) 259-5282  
Steve Vongroven—General Andrews Nursery, (218) 372-3182  
Craig VanSickle—Badoura Nursery, (218) 652-2385

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# Introduction

Minnesota's state forest nurseries began producing conservation-grade seedlings for reforestation in 1932. In approximately two 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*, section 89.36, subd. 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

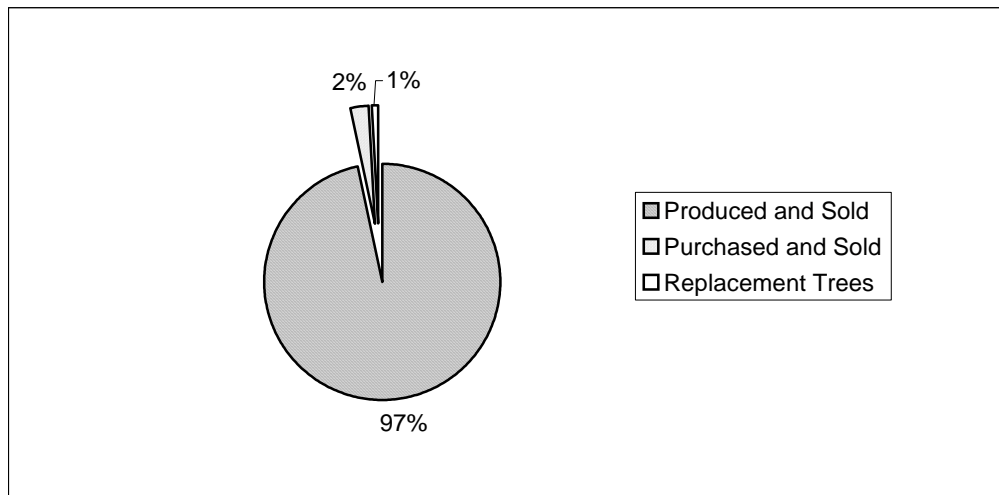
**Fiscal Year 2008**

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

Type	Number	Percent
Trees Produced by State Nurseries and Sold	8,212,915	96.8
Privately Produced Trees Purchased by State Nurseries and Sold	207,500	2.4
Replacement Stock Shipped	65,650	0.8
<b>Total</b>	<b>8,486,065</b>	<b>100</b>

**NOTE:** 1.4 million containerized seedlings at a cost of \$196,895 were purchased from private nurseries in FY08. These seedlings are used for reforestation and are purchased with bonding dollars. They are not part of the State Nursery program.

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



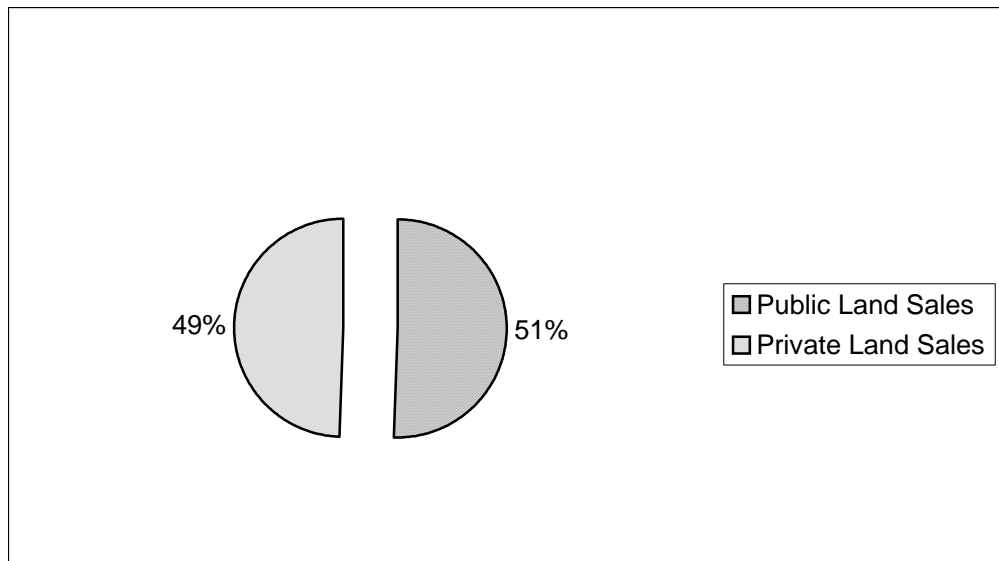


**Table 2: Seedling Distribution**

Type	Number	Percent
Sales to Public Land	4,291,745	50.6
Sales to Private Lands	4,194,320	49.4
<b>Total</b>	<b>8,486,065</b>	<b>100</b>

**NOTE:** 1.4 million containerized seedlings at a cost of \$196,895 were purchased from private nurseries in FY08. These seedlings are used for reforestation and are purchased with bonding dollars. They are not part of the State Nursery program.

**Figure 2: Seedling Distribution**

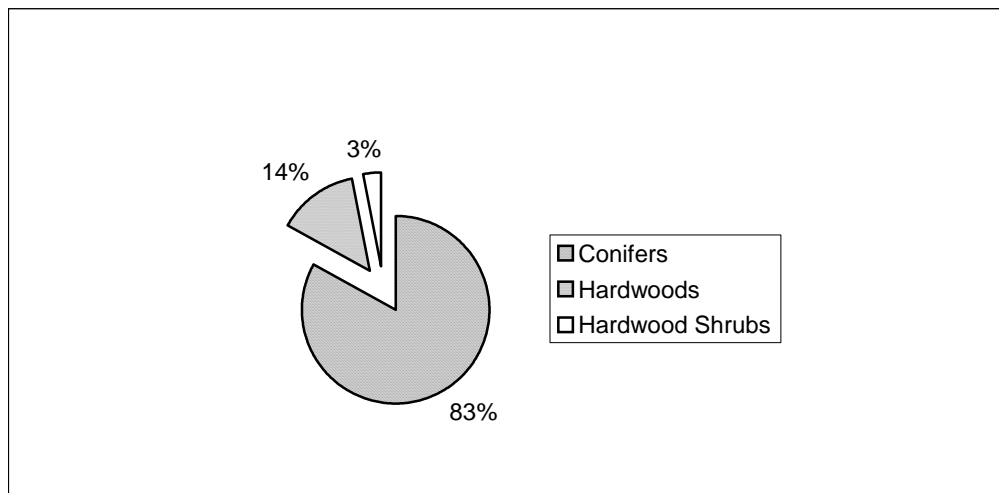


**Table 3: Seedling Types**

Type	Number	Percent
Conifers (Evergreens)	7,052,770	83.1
Hardwoods (Deciduous)	1,178,595	13.9
Hardwood Shrubs	254,700	3.0
<b>Total</b>	<b>8,486,065</b>	<b>100</b>

**NOTE: 1.4 million containerized seedlings at a cost of \$196,895 were purchased from private nurseries in FY08. These seedlings are used for reforestation and are purchased with bonding dollars. They are not part of the State Nursery program.**

**Figure 3: Seedling Types**



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## Summary of FY 2008 Sales by Species and Producer

Product	State Produced Trees Sold	Purchased Trees Shipped	Replacement Trees	Total Trees Shipped
NORWAY PINE SMALL	871,050	0	0	871,050
NORWAY PINE 6"+	1,228,300	0	14,800	1,243,100
NORWAY PINE TR	250,400	0	500	250,900
NORWAY PINE 2-3 TR	24,200	0	0	24,200
NORWAY PINE 4-0	143,000	0	1,000	144,000
WHITE PINE SMALL	61,600	0	0	61,600
WHITE PINE 5"+	593,750	0	500	594,250
WHITE PINE TR	145,995	0	0	145,995
JACK PINE	1,042,000	0	600	1,042,600
JACK PINE IMP	295,500	0	0	295,500
WHITE SPRUCE 6"	991,400	0	5,500	996,900
WHITE SPRUCE 4-0	57,400	0	21,000	78,400
WHITE SPRUCE SM IMP	440,800	0	0	440,800
WHITE SPRUCE IMP	368,200	0	300	368,500
WHITE SPRUCE TR	168,100	0	300	168,400
WHITE SPRUCE 2-3 TR	5,100	0	0	5,100
BLACK SPRUCE IMP TR	6,000	0	0	6,000
BLACK SPRUCE IMP 2-0	20,800	0	0	20,800
BLACK SPRUCE IMP	56,000	0	200	56,200
BALSAM FIR	36,800	0	500	37,300
BALSAM FIR 2-3	5,800	0	0	5,800
BALSAM FIR TR	24,900	0	0	24,900
BALSAM FIR 2-3 TR	100	0	0	100
TAMARACK	30,800	9,000	3,000	42,800
WHITE CEDAR	36,600	0	500	37,100
WHITE CEDAR TR	41,975	0	500	42,475
WHITE CEDAR TR 2-3	1,200	0	0	1,200
RED CEDAR	46,300	0	500	46,800
RED OAK SM	3,000	0	0	3,000
RED OAK	335,900	0	0	335,900
BUR OAK	145,650	0	0	145,650
WHITE OAK	113,200	0	0	113,200
MIXED OAK	84,000	0	0	84,000
BLACK ASH	14,000	0	0	14,000
WHITE ASH	7,500	0	0	7,500
GREEN ASH	82,800	0	0	82,800
SILVER MAPLE	69,000	0	0	69,000
ASPEN, TREMBLING	2,100	0	14,350	16,450
RED MAPLE	300	2,400	0	2,700
SUGAR(HARD)MAPLE	400	2,700		3,100
PAPER BIRCH	30,300	2,100	1,200	33,600

YELLOW BIRCH	4,100	0	0	4,100
HYBRID POPLAR	13,620	72,400	0	86,020
COTTONWOOD	23,100	0	0	23,100
BLACK WALNUT	102,875	0	0	102,875
BLACK CHERRY	0	22,900	0	22,900
BITTERNUT HICKORY	300	0	0	300
KENTUCKY COFFEETREE	3,900	0	0	3,900
BLACK ELDERBERRY	6,400	1,000	0	7,400
PIN CHERRY	20,900	0	0	20,900
NINEBARK	8,900	0	0	8,900
CHOKE CHERRY	1,800	24,300	0	26,100
WILD PLUM	10,500	11,500	50	22,050
HIBUSH CRANBERRY	0	1,000	0	1,000
RED OSIER DOGWOOD	58,500	0	200	58,700
GRAY DOGWOOD	2,700	4,200	100	7,000
CRABAPPLE	1,000	14,200	50	15,250
NANNYBERRY	3,400	1,000	0	4,400
4 SEASON WILDLIFE PKTS	54,700	28,300	0	83,000
NORTH HARDWOOD PKTS	9,000	6,000	0	15,000
SOUTH HARDWOOD PKTS	5,000	4,500	0	9,500
<b>TOTALS</b>	<b>8,212,915</b>	<b>207,500</b>	<b>65,650</b>	<b>8,486,065</b>

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<b>Total State Produced Stock</b>	
<b>Sold</b>	<b>8,212,915</b>
<b>Purchased Stock Sold</b>	<b>207,500</b>
<b>Replacement Trees</b>	<b>65,650</b>
<b>TOTAL STOCK SOLD &amp; REPLACED</b>	<b>8,486,065</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 2008, 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.

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<b>Table 4—Statement of Revenues and Costs</b> <b>Forest Nursery Account</b> <b>Fiscal Year 2008</b>		
<b>Revenues</b>		
	Total Sales Fiscal Year 2008	\$2,834,039
	Adjustments	(\$111,207)
	Investment Income	\$63,114
	<b>Total Revenues</b>	<b>\$2,785,946</b>
<b>Costs</b>		
	Salary and Other Compensation	\$1,684,056
	Supplies and Expenses	\$547,510
	Equipment and Capital Improvements	\$142,474
	Other Costs	\$31,007
	<b>Total Costs</b>	<b>\$2,405,047</b>
<b>Difference</b>	<b>Revenues Minus Costs</b>	<b>\$ 380,899</b>

<b>Table 5—Cash Receipts and Expenditures</b> <b>Forest Nursery Account</b> <b>Fiscal Year 2008</b>			
Balance Forward—In Prior Year			\$1,483,206
Adjusted Balance			\$-0-
<b>Adjusted Balance Forward—In</b>			<b>\$1,483,206</b>
Cash Receipts			
	Cash From AR Collections	\$1,853,854	
	Cash Sales	\$782,233	
	Investment Income	\$63,114	
<b>Fiscal Year 2008 Total Receipts</b>			<b>\$2,699,201</b>
<b>Fiscal Year 2008 Expenditures</b>			<b>(\$2,405,047)</b>
<b>Balance Forward— Out</b>			<b>\$1,777,360</b>

<b>Table 6—Accounts Receivable Reconciliation Forest Nursery Account Fiscal Year 2008</b>		
Accounts Receivable 6/30/07	\$337,450	
Total Sales Fiscal Year 2008	\$2,834,039	
Adjustments*	(\$111,207)	
<b>Total</b>		<b>\$3,060,282</b>
Fiscal Year 2008 Accounts Receivable Collections	\$1,853,854	
Fiscal Year 2008 Cash Sales	\$782,233	
<b>Total</b>		<b>\$2,636,087</b>
<b>Accounts Receivable 6/30/08</b>		<b>\$424,195</b>

WIRES reports were used for the billed, collected, and adjustment amounts. WIRES (Web Integrated Revenue/Receivable System) is the Department of Natural Resources revenue/receivable system.

\*Adjustments are used to cancel and/or correct invoice amounts and write offs.

Report: C85 APPR ALLT  
Revision: 112008.cjr

**Minnesota Department of Natural Resources**  
**Appropriation - Allotment Summary Balance Report**  
**Account Status For Active Appropriation 12/31/2008**

Printed On: 2/4/2009  
Printed At: 3:29PM

APPROPRIATION SUMMARY BALANCE INFORMATION

FY: 08	Fund: 203	Appr Unit: 300	<u>Bdgt Auth Opt</u>	<u>Proj/Grant Indicator</u>	<u>Legal Citation</u>	<u>Section</u>	<u>Status</u>	<u>Type</u>		
Appropriation Name: FORESTRY NURSERIES ACCOUNT			O	N	MS 089 37 004	426 NATURAL RESOURCES DEPT	A	04		
APPROPRIATION			RECEIPTS		BALANCE FORWARD		ANTIC TRANS	ACTUAL TRANS		
ORIGINAL APPR:	\$	0.00	ORGNL EST RCPT:	\$	2,808,000.00	IN: \$	1,483,206.02	\$	0.00	
CUR MOD APPR:		0.00	CURNT EST RCPT:		2,699,343.47	OUT:	1,777,359.52		0.00	
REDUCTIONS:		0.00	ACTUAL RECEIPTS:		2,699,200.98					
CANCELLATIONS:		0.00	DED RCPT CAP:		0.00	TOTAL ALLOTMENTS: \$	2,427,093.51	PRE-ENCUMBRANCES: \$	0.00	
					UNOBLIGATED BAL:	22,046.03	ENCUMBRANCES:		0.00	
ENC BDGT AUTHY: \$	2,405,189.97		SPENDING AUTH: \$	2,405,047.48	UNLIQUID. CASH BAL: \$	0.00	EXPENDED AMT: \$	2,405,047.48		
AVAILABLE FOR ALLOTMENT:		\$ (21,903.54)							Appropriation End Date: 6/30/2008	

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>
08	3738	FORESTRY GEN ANDREWS NURSERY	A	1,105,105.53	0.00	0.00	1,093,860.22	11,245.31
08	3739	FORESTRY BADOURA NURSERY	A	1,292,672.42	0.00	0.00	1,281,871.70	10,800.72
08	3740	TREE IMPROVEMENT	A	29,315.56	0.00	0.00	29,315.56	0.00
				<b>\$ 2,427,093.51</b>	<b>\$ 0.00</b>	<b>\$ 0.00</b>	<b>\$ 2,405,047.48</b>	<b>\$ 22,046.03</b>

Report: C85 MFR ALLT

Revision: 111908.cjr

## Minnesota Department of Natural Resources

## Managers Financial Report

Printed On: 2/11/2009

Printed At: 1:00PM

Account Balances As Of: 12/31/2008 (Including Salary Expenditures for Pay Periods Ending On or Before: 12/21/2008)

FY: 08 - 08 Region: R000 - R000 Fund: 203 - 203 Orgn: 3738 - 3740 Appr: 300 - 300 Sortby = Orgn

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

Orgn: 3738 FORESTRY - PROT - GAN

Allotment	Object Class	Allotted	Salary Obligation	Encumbered	Expended	Balance	% Bal
08 203 3738 300	- FORESTRY GEN ANDREWS NURSERY (Status = A)						
	1A0 FULL TIME	349,700.00	0.91	0.00	273,506.09	76,193.91	21.8 %
	1B0 PART-TIME, SEASONAL, LABOR SER	550,000.00	0.72	0.00	445,469.28	104,530.72	19.0 %
	1C0 OVERTIME PAY	10,000.00		0.00	10,150.82	(150.82)	(1.5)%
	1D0 PREMIUM PAY	400.00		0.00	13.98	386.02	96.5 %
	1E0 OTHER BENEFITS	100,000.00		0.00	52,630.64	47,369.36	47.4 %
	2A0 SPACE RENTAL, MAINT, & UTILITY	25,000.00		0.00	26,267.71	(1,267.71)	(5.1)%
	2B0 REPAIRS, ALTERATIONS, & MAINT	20,000.00		0.00	649.95	19,350.05	96.8 %
	2C0 PRINTING AND ADVERTISING	5,000.00		0.00	565.44	4,434.56	88.7 %
	2D0 PROF/TECH SERVICES OUTSIDE VEN	3,000.00		0.00	2,050.00	950.00	31.7 %
	2E0 COMPUTER & SYSTEMS SERVICES	3,500.00		0.00	0.00	3,500.00	100.0 %
	2F0 COMMUNICATIONS	25,000.00		0.00	19,587.38	5,412.62	21.7 %
	2G0 TRAVEL & SUBSISTANCE -INSTATE	2,000.00		0.00	747.87	1,252.13	62.6 %
	2H0 TRAVEL & SUBSISTANCE -OUTSTATE	2,000.00		0.00	1,390.26	609.74	30.5 %
	2J0 SUPPLIES	195,000.00		0.00	182,244.21	12,755.79	6.5 %
	2K0 EQUIPMENT	139,000.00		0.00	56,151.84	82,848.16	59.6 %
	2L0 EMPLOYEE DEVELOPMENT	500.00		0.00	270.00	230.00	46.0 %
	2M0 OTHER OPERATING COSTS	19,000.00		0.00	10,224.78	8,775.22	46.2 %
	2P0 STATEWIDE INDIRECT COSTS	18,000.00		0.00	17,754.00	246.00	1.4 %
	2R0 STATE AGENCY REIMBURSEMENTS	0.00		0.00	(6,549.00)	6,549.00	0.0 %
	2S0 AGENCY PROVIDED PROF/TECH SERV	0.00		0.00	734.97	(734.97)	0.0 %
	2T0 AGENCY DIRECT COST	2,300.00		0.00	0.00	2,300.00	100.0 %
	5D0 AID/GRANTS TO HIGHER ED INSTIT	6,000.00		0.00	0.00	6,000.00	100.0 %
	CLS EXPENSE BUDGET CLOSING	(370,294.47)		0.00	0.00	(370,294.47)	0.0 %
Totals for Allotment: 08 203 3738 300		\$1,105,105.53	\$1.63	\$0.00	\$1,093,860.22	\$11,245.31	1.0 %
Totals for Fund: 203		\$1,105,105.53	\$1.63	\$0.00	\$1,093,860.22	\$11,245.31	
Totals for: 3738		\$1,105,105.53	\$1.63	\$0.00	\$1,093,860.22	\$11,245.31	

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Sorted By: Sort1/Fund/Appr\_Unit/Sort2/Obj Class/Accept\_Dt/Trans\_Nbr  
Selected On: @Orgn/Fis\_Yr/Fund/Appr Unit/Allot\_Stat/Rpt\_Mo/Sortby

Table 8

Report: C85 MFR ALLT

Revision: 111908.cjr

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

Printed On: 2/11/2009

Printed At: 1:00PM

Account Balances As Of: 12/31/2008 (Including Salary Expenditures for Pay Periods Ending On or Before: 12/21/2008)

FY: 08 - 08 Region: R000 - R000 Fund: 203 - 203 Orgn: 3738 - 3740 Appr: 300 - 300 Sortby = Orgn

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

Orgn: 3739 FORESTRY - PROT - B.N.

Table 8

Allotment	Object Class	Allotted	Salary Obligation	Encumbered	Expended	Balance	% Bal
08 203 3739 300	- FORESTRY BADOURA NURSERY (Status = A)						
	1A0 FULL TIME	350,000.00	(1.35)	0.00	274,538.35	75,461.65	21.6 %
	1B0 PART-TIME, SEASONAL, LABOR SER	475,000.00	(0.71)	0.00	522,602.71	(47,602.71)	(10.0)%
	1C0 OVERTIME PAY	17,000.00		0.00	25,981.95	(8,981.95)	(52.8)%
	1D0 PREMIUM PAY	500.00		0.00	20.95	479.05	95.8 %
	1E0 OTHER BENEFITS	50,000.00		0.00	79,141.11	(29,141.11)	(58.3)%
	2A0 SPACE RENTAL, MAINT, & UTILITY	15,000.00		0.00	22,086.63	(7,086.63)	(47.2)%
	2B0 REPAIRS, ALTERATIONS, & MAINT	10,000.00		0.00	2,824.87	7,175.13	71.8 %
	2C0 PRINTING AND ADVERTISING	500.00		0.00	1,514.57	(1,014.57)	(202.9)%
	2D0 PROF/TECH SERVICES OUTSIDE VEN	1,000.00		0.00	1,210.00	(210.00)	(21.0)%
	2F0 COMMUNICATIONS	10,000.00		0.00	12,225.37	(2,225.37)	(22.3)%
	2G0 TRAVEL & SUBSISTANCE -INSTATE	600.00		0.00	1,113.40	(513.40)	(85.6)%
	2H0 TRAVEL & SUBSISTANCE -OUTSTATE	1,500.00		0.00	1,122.18	377.82	25.2 %
	2J0 SUPPLIES	255,509.00		0.00	270,777.26	(15,268.26)	(6.0)%
	2K0 EQUIPMENT	50,000.00		0.00	58,640.16	(8,640.16)	(17.3)%
	2L0 EMPLOYEE DEVELOPMENT	500.00		0.00	625.00	(125.00)	(25.0)%
	2M0 OTHER OPERATING COSTS	140,125.04		0.00	7,809.61	132,315.43	94.4 %
	2R0 STATE AGENCY REIMBURSEMENTS	0.00		0.00	(1,052.40)	1,052.40	0.0 %
	2S0 AGENCY PROVIDED PROF/TECH SERV	1,000.00		0.00	689.98	310.02	31.0 %
	CLS EXPENSE BUDGET CLOSING	(85,561.62)		0.00	0.00	(85,561.62)	0.0 %
Totals for Allotment: 08 203 3739 300		\$1,292,672.42	\$(2.06)	\$0.00	\$1,281,871.70	\$10,800.72	0.8 %
Totals for Fund: 203		\$1,292,672.42	\$(2.06)	\$0.00	\$1,281,871.70	\$10,800.72	
Totals for : 3739		\$1,292,672.42	\$(2.06)	\$0.00	\$1,281,871.70	\$10,800.72	

Report: C85 MFR ALLT

Revision: 111908.ejr

# Minnesota Department of Natural Resources

## Managers Financial Report

Printed On: 2/11/2009

Printed At: 1:00PM

Account Balances As Of: 12/31/2008 (Including Salary Expenditures for Pay Periods Ending On or Before: 12/21/2008)

FY: 08 - 08 Region: R000 - R000 Fund: 203 - 203 Orgn: 3738 - 3740 Appr: 300 - 300 Sortby = Orgn

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

Orgn: 3740 FORESTRY - NURSERY TREE COOP

Allotment	Object Class	Allotted	Salary Obligation	Encumbered	Expended	Balance	% Bal
08 203 3740 300	- TREE IMPROVEMENT (Status = A)						
	2J0 SUPPLIES	0.00		0.00	1,133.56	(1,133.56)	0.0 %
	2M0 OTHER OPERATING COSTS	0.00		0.00	500.00	(500.00)	0.0 %
	3C0 BUILDINGS & LAND IMPROVEMENTS	0.00		0.00	27,682.00	(27,682.00)	0.0 %
	5D0 AID/GRANTS TO HIGHER ED INSTIT	44,491.00		0.00	0.00	44,491.00	100.0 %
	CLS EXPENSE BUDGET CLOSING	(15,175.44)		0.00	0.00	(15,175.44)	0.0 %
Totals for Allotment: 08 203 3740 300		\$29,315.56	\$0.00	\$0.00	\$29,315.56	\$0.00	0.0 %
Totals for Fund: 203		\$29,315.56	\$0.00	\$0.00	\$29,315.56	\$0.00	
Totals for : 3740		\$29,315.56	\$0.00	\$0.00	\$29,315.56	\$0.00	

Table 8

Minnesota Department of Natural Resources

**Actual Receipts Report**

**Selected Date Range 7/1/2007 to 12/31/2008**

Appropriation Level: 2008 203 300 3000 FORESTRY NURSERIES ACCOUNT, Rev Code 5354 NURSERY SEED CONE	\$	334,930.82
Appropriation Level: 2008 203 300 3000 FORESTRY NURSERIES ACCOUNT, Rev Code 5355 NURSERY SEEDLINGS	\$	2,301,156.29
Appropriation Level: 2008 203 300 3000 FORESTRY NURSERIES ACCOUNT, Rev Code 8000 ITC INTEREST EARNINGS	\$	63,113.87
<b>Grand Total:</b>		<b>\$2,699,200.98</b>

Table 9

*There will be an error in returned data if a state payment (PV 2 or 3) did not use accurate transaction line numbers.*

Parameter Selections: Hide Detail: Yes, FY 2008 to 2008, Fund: 203 to 203, Appr: 300 to 300  
Sort Selection: Allotment and Rev Code





# Minnesota Department of Natural Resources

## WIRES QTRLY A/R BILLINGS, ADJUSTMENT AND WRITE OFF REPORT (BY FUND & REV SOURCE) CREATION DATES: FROM 07/01/07 TO 06/30/08



FY 2008

CE Path: WIRES\Accounts Receivable  
Revision: 01/15/2008.DDC

Printed on 04/03/2009  
Printed at 12:23:29PM

Fund/Revenue Source Customer	Customer #	Transaction Type	Invoice/CM #	Creation Date	Adjustment Activity Fund/Revenue Source	Amount	Adjustments	Write Offs	Billings
<b>Nurseries</b>									
					100 . 1952	157.63	(12.22)	(8.37)	178.22
					100 . 8011	422.50	425.93	(3.43)	0.00
					203 . 5354	340,682.54	(99,999.59)	0.00	440,682.13
					203 . 5355	1,599,760.82	(11,036.84)	(326.03)	1,611,123.69
ORG TOTAL:						\$1,941,023.49	\$(110,622.72)	\$(337.83)	\$2,051,984.04
GRAND TOTAL:						\$1,941,023.49	\$(110,622.72)	\$(337.83)	2,051,984.04

Table 10



# Minnesota Department of Natural Resources

## WIRES QTRLY A/R COLLECTIONS REPORT (by Fund )

FROM 07/01/2007 TO 06/30/2008

ORG: Nurseries

FY 2008

CE Path: WIRES\Accounts Receivable Quarterly Reports

Revision: 12/27/2007.cjr



Printed on 04/03/2009

Printed at 8:38:40AM

FY - P	Payment Method	Created Date	MAPS Date	Invoice #	Applied Amount	Customer #	Customer Name	Receipt #
<b>Accounting String: 100</b>								
	Revenue Source:	1952.--	State Tax - No Sub Rev					
	Revenue Source:			1952	\$200.66			
	Revenue Source:	8011.--	INTEREST OF DELINQ COLLECTIONS - No Sub Rev					
	Revenue Source:			8011	\$473.92			
				100	\$674.58			
<b>Accounting String: 203</b>								
	Revenue Source:	5354.--	NURSERY SEED CONE - No Sub Rev					
	Revenue Source:			5354	\$322,552.51			
	Revenue Source:	5355.--	NURSERY TREE SALES - No Sub Rev					
	Revenue Source:			5355	\$1,531,301.10			
				203	\$1,853,853.61			
	Nurseries Total:				\$1,854,528.19			
	Grand Total (Applied):				\$1,854,528.19			

Table 11

Due to the use of creation date any intra/inter agency bills paid in MAPS on the last day of the month will not be included in the totals; the interface to WIRES occurs the following day.



# Minnesota Department of Natural Resources WIRES AR AGING REPORT (BY FUND AND REVENUE SOURCE)



ORG: NURSERIES  
ALL TRANSACTION TYPES  
As of 6/30/2008 4:42:12PM

CE Path: WIRES \ Aging  
Revision: 01/22/2008 (dicampbe)

Printed on 6/30/2008  
Printed at 4:42:12PM

## ORG: NURSERIES

Customer Name	Customer Number	Transaction Type	Due Date	Invoice Number	Fund	Revenue Source	Outstanding Amount	Current Amount	Days Past Due					
									1 - 30	31 - 60	61 - 90	91 - 120	121 - 365	366 +
				Subtotals:	100	1952	85.16	0.00	77.03	0.00	0.00	0.00	8.13	0.00
				Subtotals:	100	8011	230.18	0.00	0.00	8.39	0.00	72.50	65.53	83.76
				Subtotals:	203	5354	20,965.55	15,621.95	0.00	1,320.00	0.00	3,938.00	9.10	76.50
				Subtotals:	203	5355	403,229.74	374,198.03	22,158.60	0.00	0.00	0.00	4,890.23	1,982.88
				Subtotals:	203	5463	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
				Grand Totals:			424,510.63	389,819.98	22,235.63	1,328.39	0.00	4,010.50	4,972.99	2,143.14
				Percentage of Outstanding Amount:				91.83%	5.24%	0.31%	0.00%	0.94%	1.17%	0.50%

DATE: April 8, 2009

**LEGISLATIVE REPORT – Cost of Preparation**

NAME OF LEGISLATIVE REPORT – Minnesota Department of Natural Resources, Division of Forestry—State Forest Nursery Program; Fiscal Year 2008 Legislative Report

Based on: Legislatively Mandated Report

Minnesota Statute Reference: Minnesota Statutes, section 89.36, subd. 4

Prepared by: Meg Hanisch, Division of Forestry, Department of Natural Resources

Phone: 651-259-5265

E-Mail: [meg.hanisch@dnr.state.mn.us](mailto:meg.hanisch@dnr.state.mn.us)

Description of Cost	Further explanation if necessary	Amount
Staff Time	30 hours by seven people	\$1,284.31
Duplication Cost (includes paper)	\$0.10 x 420 pages	\$42.00
Other:		
<b>TOTAL TO PREPARE REPORT</b> (Note: Right click on amount cell and choose update to complete)		<b>\$1,326.31</b>