

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

## **State Forest Nursery Program**

### **Fiscal Year 2012 Legislative Report**



For more information, contact:  
Olin Phillips—Nursery Program Supervisor, 651-259-5282  
Craig VanSickle—Badoura Nursery, 218-652-2385

**Blank Page**

# State Forest Nursery Program

## Fiscal Year 2012 Executive Summary

Tree seedling orders and subsequent sales dropped from approximately 6.8 million in Fiscal Year (FY) 11 to 5.7 million tree seedlings in FY12. Despite the drop, this year's seedling sales remained higher than the ten year low of 5.2 million tree seedlings sold in FY09. Seedling sales to private landowners dropped to a new low of 2.25 million. FY12 revenues, however, exceeded costs by approximately 20%.

Higher revenue in FY12 while experiencing lower sales is in part a result of State Forest Nursery (SFN) program restructuring implemented in accordance with the SFN Business Plan submitted to the Legislature on January 13, 2012. This plan can be accessed at <http://files.dnr.state.mn.us/aboutdnr/reports/legislative/StateForestNurseryProgramBusinessPlan-Jan2012.pdf> ). This plan was produced in response to the 2011 legislative direction in **Laws of MN, Session Laws 2011, Chapter 2, Article 4, Section 30** (<https://www.revisor.leg.state.mn.us/laws>). The improved FY12 profit margins are linked to the elimination of annual planting costs and reduced maintenance at the General Andrews Nursery (GAN) facility while recovering a partial return on the value of seedlings planted there in previous years. These funds will help support the final infrastructure realignments identified in the business plan while maintaining the self sufficiency of the State Forest Nursery Program (SFNP).

No seedlings were planted at the GAN facility in FY12. Production of future seedling crops has been shifted entirely to the Badoura Nursery facility. A limited number of previously established seedlings will be available for sale in FY13 from the GAN. Repurposing of the facility has been undertaken. A portion of the seedling production area was restructured as a tree improvement seed orchard in FY12. As the sale and distribution of remaining plantings at GAN are completed the facility will no longer serve as a production nursery.

The balance forward in the Forest Nursery Account as shown in Table 5 has increased to \$1,280,199. The new balance in the Forest Nursery Account is anticipated to be adequate to maintain the self-sufficiency of the SFNP in FY13.

**Blank Page**

# Table of Contents

Executive Summary .....	i
Table of Contents .....	iii
Introduction.....	1
Sales and Production Summary .....	3
Sales by Species and Producer.....	7
Basis of Accounting.....	9
Appendix.....	11

## List of Tables and Figures

Table 1: Seedlings Produced, Purchased, and Sold .....	3
Table 2: Seedling Distribution .....	4
Table 3: Seedling Types.....	5
Table 4: Statement of Revenues and Costs.....	13
Table 5: Cash Receipts and Expenditures.....	13
Table 6: Accounts Receivable Reconciliation .....	14
Table 7: Allotments within Appropriation Report.....	15
Table 8: Managers Financial Report.....	16-18
Table 9: Nursery Expenditure Report .....	19
Table 10: Nursery Accounts Receivable.....	20
Table 11: State Nurseries Cash Flow Analysis.....	24
Figure 1: Seedlings Produced, Purchased, and Sold.....	3
Figure 2: Seedling Distribution.....	4
Figure 3: Seedling Types .....	5

**Blank Page**

# Introduction

Minnesota's state forest nurseries began producing conservation-grade seedlings for reforestation in the early 1930s. Their most recent milestones include 80 years of operation and more than 1 billion seedlings produced. Since 2008, the turbulent economic situation both nationally and in Minnesota has resulted in unpredictable fluctuations in nursery sales. There was a positive trend in Fiscal Year 2012, with an 11 percent increase in sales over the previous year. This increase was primarily due to greater conifer orders by public land customers. 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 (by April 15 of each year) 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. *Minnesota Statutes*, section 89.36, subd.1 also requires the state forest nurseries to limit their production to not more than 10 million seedlings each year. In addition to seedlings produced, the state forest nurseries have annually purchased between 100,000 and 1 million seedlings from private producers for resale to their customers. Seedlings purchased from the state forest nurseries are to 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.



**Blank Page**



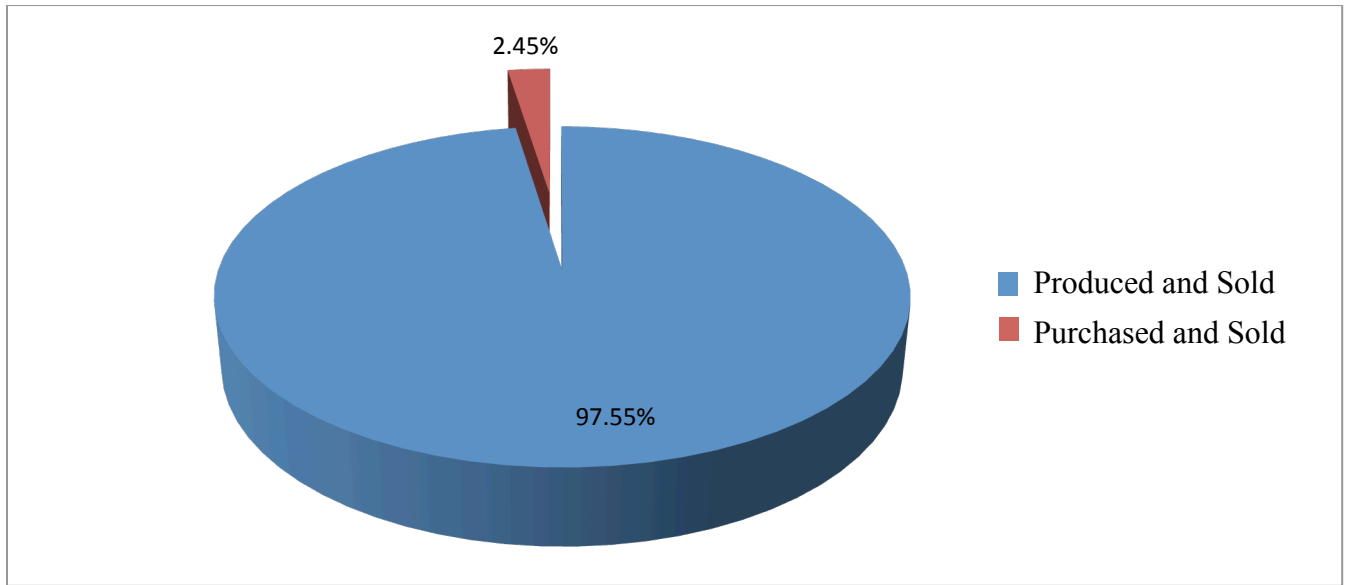
# Sales and Production Summary State Forest Nursery Program

Fiscal Year 2012

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

Type	Number	Percent
Trees Produced by State Nurseries and Sold	5,530,150	97.55
Privately Produced Trees Purchased by State Nurseries and Sold	139,075	2.45
<b>Total</b>	<b>5,669,225</b>	<b>100</b>

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

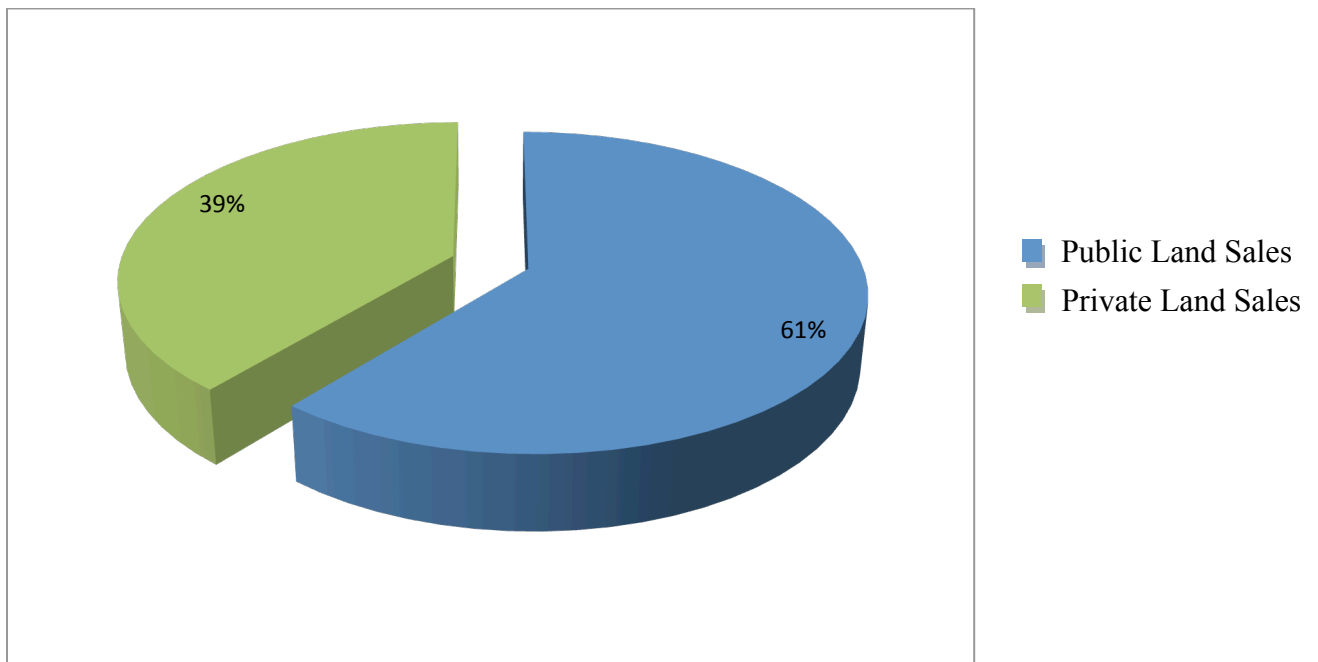


**Table 2: Seedling Distribution**

Type	Number	Percent
Sales to Public Land	3,416,075	61.0
Sales to Private Lands	2,253,150	39.0
<b>Total</b>	<b>5,669,225</b>	<b>100</b>

**NOTE:** 446,762 containerized seedlings at a cost of \$78,035 were purchased from private nurseries in FY12. These seedlings are used for reforestation and are purchased with bonding dollars. They are not part of the State Forest Nursery Program.

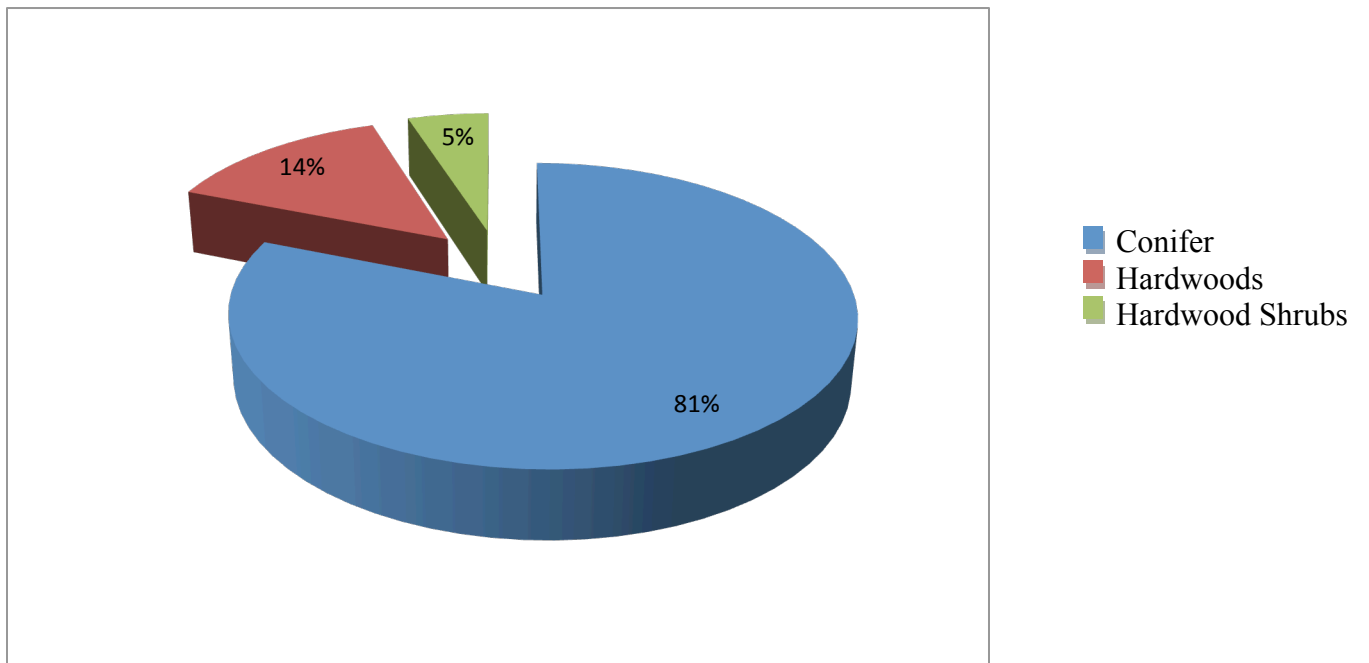
**Figure 2: Seedling Distribution**



**Table 3: Seedling Types**

Type	Number	Percent
Conifers (Evergreens)	4,589,350	81.0
Hardwoods (Deciduous)	766,675	14
Hardwood Shrubs	313,200	5
<b>Total</b>	<b>5,669,225</b>	<b>100</b>

**Figure 3: Seedling Types**



**Blank Page**

## Summary of FY 2012 by Species and Producer

Product	State Produced Trees	Purchased Trees	Total Tree Shipped
NORWAY PINE SMALL	318,500		318,500
NORWAY PINE 6"+	1,026,735		1,026,735
NORWAY PINE 12"+ 4-0	1,000		1,000
NORWAY PINE TR	159,075		159,075
WHITE PINE SMALL	33,800		33,800
WHITE PINE 5"+	401,475		401,475
WHITE PINE TR	109,750		109,750
JACK PINE	142,100		142,100
JACK PINE IMP	550,050		550,050
WHITE SPRUCE 5"+	303,550		303,550
WHITE SPRUCE 10"+ 4-0	77,400		77,400
WHITE SPRUCE IMP SMALL	571,200		571,200
WHITE SPRUCE IMP	479,500		479,500
WHITE SPRUCE TR	147,925		147,925
BLACK SPRUCE	40,400		40,400
BLACK SPRUCE TR	21,500		21,500
TAMARACK	117,700		117,700
BALSAM FIR	61,400		61,400
BALSAM FIR TR	40,550		40,550
WHITE CEDAR	34,100		34,100
WHITE CEDAR 4-0	2,900		2,900
WHITE CEDAR TR	19,850		19,850
RED CEDAR	24,450		24,450
RED OAK SMALL	22,700		22,700
RED OAK	244,440	110	244,550
BUR OAK	89,825		89,825
PIN OAK	5,300		5,300
WHITE OAK	88,500		88,500
SWAMP WHITE OAK	11,900	100	12,000
MIXED OAK	31,200		31,200
SILVER MAPLE	24,100		24,100
RED MAPLE	23,300		23,300
SUGAR MAPLE	2,300	10,000	12,300
BASSWOOD	2,000		2,000
PAPER BIRCH	28,100		28,100
YELLOW BIRCH	2,300		2,300
HYBRID POPLAR	45,100		45,100
TREMBLING ASPEN	1,500		1,500
COTTONWOOD	24,100		24,100

Product	State Produced Trees	Purchased Trees	Total Tree Shipped
BLACK WALNUT	80,925		80,925
BUTTERNUT	7,200		7,200
BITTERNUT HICKORY	6,500		6,500
SHAGBARK HICKORY	2,175		2,175
HACKBERRY		100	100
BLACK CHERRY	8,900	4,000	12,900
PIN CHERRY	1,000		1,000
CHOCHECHERRY	17,000	32,265	49,265
BLACK CHOCHEBERRY	5,500		5,500
JUNEBERRY		10,000	10,000
WILD PLUM	36,000		36,000
ELDERBERRY	6,300		6,300
HIGH BUSH CRANBERRY	1,250	21,000	22,250
RED OSIER DOGWOOD	15,225	22,400	37,625
GRAY DOGWOOD	4,800	10,000	14,800
STAGHORN SUMAC		100	100
NINEBARK	1,100		1,100
CRABAPPLE		29,000	29,000
NANNYBERRY	4,700		4,700
<b>Totals</b>	<b>5,530,150</b>	<b>139,075</b>	<b>5,669,225</b>

<b>Total State Produced Stock Sold</b>	<b>5,530,150</b>
<b>Purchased Stock Sold</b>	<b>139,075</b>
<b>TOTAL STOCK SOLD AND REPLACED</b>	<b>5,669,225</b>

# Basis of Accounting

The State Forest Nursery Program is operated on a fiscal self-sufficiency 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 reported for that year are the production costs for all the seedlings in the inventory, not just for those seedlings sold. Nursery production is capped by statute at 10 million seedlings produced for sale per year. In addition, a limited amount of seedlings is purchased from outside sources for resale to create unique habitat packages or 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. The commissioner must give preference for Minnesota-grown planting stock.

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 (SWIFT) 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 2012, 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.

**Blank Page**



# Appendix

Table 4: Statement of Revenues and Costs.....	13
Table 5: Cash Receipts and Expenditures.....	13
Table 6: Accounts Receivable Reconciliation .....	14
Table 7: Allotments within Appropriation Report.....	15
Table 8: Managers Financial Reports—General Andrews and Badoura Combined .....	16-18
Table 9: Nursery Expenditure Report.....	19
Table 10: Nursery Accounts Receivable.....	20
Table 11: Ten Year Summary of Cash Flow .....	21

**Blank Page**

**Table 4—Statement of Revenues and Costs  
Forest Nursery Account  
Fiscal Year 2012**

<b>Revenues</b>		
	Total Sales Fiscal Year 2012	\$2,114,165
	Adjustments	(\$19,666)
	Investment Income	\$5,058
	<b>Total Revenues</b>	<b>\$2,099,557</b>
<b>Costs</b>		
	Salary and Other Compensation	\$1,071,436
	Supplies and Expenses	\$472,899
	Equipment and Capital Improvements	\$1,782
	Other Costs	\$128,574
	<b>Total Costs</b>	<b>\$1,674,691</b>
<b>Difference</b>	<b>Revenues Minus Costs</b>	<b>\$424,866</b>

**Table 5—Cash Receipts and Expenditures  
Forest Nursery Account  
Fiscal Year 2012**

Balance Forward—In Prior Year			\$1,013,761
Adjusted Balance			\$-0-
<b>Adjusted Balance Forward—In</b>			<b>\$1,013,761</b>
Cash Receipts			
	Cash From AR Collections	\$1,107,019	
	Cash Sales	\$841,615	
	Investment Income	\$5058	
<b>Fiscal Year 2012 Total Receipts</b>			<b>\$1,953,692</b>
<b>Fiscal Year 2012 Expenditures</b>			<b>(\$1,674,691)</b>
<b>*Fiscal Year 2012 Encumbrance yet to be paid</b>			<b>(\$12,563)</b>
<b>Balance Forward—Out</b>			<b>\$1,280,199</b>

<b>Table 6—Accounts Receivable Reconciliation Forest Nursery Account Fiscal Year 2012</b>		
Accounts Receivable 6/30/11	\$240,211	
Total Sales Fiscal Year 2012	\$2,114,165	
Adjustments*	(\$19,666)	
<b>Total</b>		<b>\$2,334,710</b>
Fiscal Year 2012 Accounts Receivable Collections **	\$846,722	
Fiscal Year 2012 Cash Sales	\$841,615	
<b>Total</b>		<b>\$1,688,337</b>
<b>Accounts Receivable 6/30/12</b>		<b>\$646,373</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.

\*\* The Table 5 AR Collections amount includes \$260,297 received after 6/30/12 for budget FY12.



ALLOTMENTS WITHIN APPROPRIATION REPORT

Run DateTime: 12/5/2012 3:44 PM  
 Source Report #: KK001  
 As of Date: 12/05/2012

Selection Criteria: Budget Period - 2012, Fund - 1000 to 3999, Agency - R29, AppropID - R293204 to R293204

**AGENCY: R29 Natural Resources Dept**

Budget Period: 2012 Fund: 2001 DeptID: R2910000 AppropID: R293204  
 Other Misc Special Revenue Dept of Natural Resources FOR Nurseries Account

**AppropID Short Descr**      **Approp Type**      **Bud Auth Opt**      **Legal Citation**      **Bud Program**      **Bud Activity**      **Budget Status**  
 For Nurser                      04                      E                      MS 89.37 4                      R2930                      R293010                      Hold

<u>Appropriations</u>		<u>Receipts</u>		<u>Roll Forward</u>		<u>Transfers</u>	
Original	0	Original Estimate	1,951,125	Roll Forward In	1,013,761	Anticipated In	0
Current	0	Current Estimate	1,951,875	Roll Forward Out	1,280,199	Actual In	0
Cancel	0	Collected	1,953,692			Anticipated Out	0
Reduction	0	Variance Est-Col	-1,817			Actual Out	0
Other Classes	0	Dedicated Cap	0				

<b>Allotment-Free</b>	-21,005
<b>Uncommitted</b>	0
<b>Unexpended</b>	12,562

	<u>Budgeted</u>	<u>Remaining</u>
<b>Budget/Encumbrance Authority</b>	1,687,253	0
<b>Spending Authority</b>	1,687,253	12,562
<b>Transfer Authority</b>	1,687,253	12,562

**ALLOTMENT BALANCES**

<u>Allotment DeptID and Descr</u>	<u>Account Group</u>	<u>Budget</u>	<u>Pre-Encumbered</u>	<u>Encumbered/Committed</u>	<u>Expended</u>	<u>Unobligated</u>	<u>Unexpended</u>
R2923738-FOR General Andrews Nursery	PAYRLL	276,168	0	0	276,168	0	0
R2923738-FOR General Andrews Nursery	NONPAY	283,180	0	12,562	264,342	6,275	18,838
R2923739-FOR Badoura Nursery	PAYRLL	795,268	0	0	795,268	0	0
R2923739-FOR Badoura Nursery	NONPAY	353,643	0	0	338,913	14,730	14,730
R2923740-FOR Nursery Tree Improvement	NONPAY	0	0	0	0	0	0
		1,708,259	0	12,562	1,674,691	21,005	33,568
<b><u>Totals by Account Group</u></b>							
Payroll Allotments	PAYRLL	1,071,436	0	0	1,071,436	0	0
Non-Payroll Allotments	NONPAY	636,823	0	12,562	603,255	21,005	33,568

# Minnesota Department of Natural Resources

Table 8: **MANAGERS FINANCIAL REPORT**

Expense Budget FinDept: R2933739 FOR Badoura Nursery



Dept ID: R2933739 FOR Badoura Nursery

Appropriation: 2012 2001 R293204, Other Misc Special Revenue FOR Nurseries Account

Account	Description	Budget	Pre Encumbered	%	Encumbered	%	Expended	%	Available	%
41000	Full Time - Salary	338,346.40	0.00	0.0%	0.00	0.0%	338,346.40	100.0%	0.00	0.0%
41030	Part-Time-Seasonal-Labor Serv	382,045.70	0.00	0.0%	0.00	0.0%	382,045.70	100.0%	0.00	0.0%
41050	Overtime and Premium Pay	16,104.45	0.00	0.0%	0.00	0.0%	16,104.45	100.0%	0.00	0.0%
41070	Other Employee Cost	58,771.73	0.00	0.0%	0.00	0.0%	58,771.73	100.0%	0.00	0.0%
Payroll Total:		<b>\$795,268.28</b>	<b>\$0.00</b>	0.0%	<b>\$0.00</b>	0.0%	<b>\$795,268.28</b>	100.0%	<b>\$0.00</b>	0.0%
41100	Space Rental And Utilities	24,000.00	0.00	0.0%	0.00	0.0%	31,359.97	130.7%	(7,359.97)	-30.7%
41110	Printing And Advertising	12,500.00	0.00	0.0%	0.00	0.0%	584.46	4.7%	11,915.54	95.3%
41130	Prof-Tech Serv-Outside Vend	10,000.00	0.00	0.0%	0.00	0.0%	10,454.72	104.5%	(454.72)	-4.5%
41150	Computer and System Services	0.00	0.00	0.0%	0.00	0.0%	1,346.40	0.0%	(1,346.40)	0.0%
41155	Communications	16,155.00	0.00	0.0%	0.00	0.0%	13,330.98	82.5%	2,824.02	17.5%
41160	Trav-Sub-InState-Border Comm	1,000.00	0.00	0.0%	0.00	0.0%	1,471.97	147.2%	(471.97)	-47.2%
41170	Trav/Sub-OutOfState-BorderComm	1,500.00	0.00	0.0%	0.00	0.0%	0.00	0.0%	1,500.00	100.0%
41180	Employee Development	0.00	0.00	0.0%	0.00	0.0%	1,483.65	0.0%	(1,483.65)	0.0%
41190	State Agcy-Prov Prof-Tech Serv	0.00	0.00	0.0%	0.00	0.0%	91.80	0.0%	(91.80)	0.0%
41300	Supplies	136,941.36	0.00	0.0%	0.00	0.0%	138,961.53	101.5%	(2,020.17)	-1.5%
41500	Repairs To Equip & Furn	3,000.00	0.00	0.0%	0.00	0.0%	1,880.26	62.7%	1,119.74	37.3%
42010	Statewide Indirect Costs	1,379.00	0.00	0.0%	0.00	0.0%	10,639.00	771.5%	(9,260.00)	-671.5%
42030	State Agency Reimbursements	0.00	0.00	0.0%	0.00	0.0%	(3,000.88)	0.0%	3,000.88	0.0%
42040	Agency Direct Costs	0.00	0.00	0.0%	0.00	0.0%	63,312.52	0.0%	(63,312.52)	0.0%
43000	Other Operating Costs	248,256.72	0.00	0.0%	0.00	0.0%	61,806.52	24.9%	186,450.20	75.1%
47010	Building-Improvement-Capital	0.00	0.00	0.0%	0.00	0.0%	1,945.15	0.0%	(1,945.15)	0.0%
47160	Equipment-Non Capital	0.00	0.00	0.0%	0.00	0.0%	3,244.73	0.0%	(3,244.73)	0.0%
499CL	Expense Budget Closing-NonPay	(101,089.03)	0.00	0.0%	0.00	0.0%	0.00	0.0%	(101,089.03)	100.0%
Non Payroll Total:		<b>\$353,643.05</b>	<b>\$0.00</b>	0.0%	<b>\$0.00</b>	0.0%	<b>\$338,912.78</b>	95.8%	<b>\$14,730.27</b>	4.2%
<b>Appropriation R293204 Total:</b>		<b>\$1,148,911.33</b>	<b>\$0.00</b>	0.00%	<b>\$0.00</b>	0.00%	<b>\$1,134,181.06</b>	98.72%	<b>\$14,730.27</b>	1.28%

# Minnesota Department of Natural Resources

Table 8: **MANAGERS FINANCIAL REPORT**

Expense Budget FinDept: R2933739 FOR Badoura Nursery



Dept ID: R2933739 FOR Badoura Nursery

Appropriation: 2013 2001 R293204, Other Misc Special Revenue FOR Nurseries Account

<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>Pre Encumbered</u>	<u>%</u>	<u>Encumbered</u>	<u>%</u>	<u>Expended</u>	<u>%</u>	<u>Available</u>	<u>%</u>
41000	Full Time - Salary	599,618.40	0.00	0.0%	0.00	0.0%	187,584.06	31.3%	412,034.34	68.7%
41030	Part-Time-Seasonal-Labor Serv	1,147,027.98	0.00	0.0%	0.00	0.0%	185,064.60	16.1%	961,963.38	83.9%
41050	Overtime and Premium Pay	3,310.53	0.00	0.0%	0.00	0.0%	3,368.13	101.7%	(57.60)	-1.7%
41070	Other Employee Cost	51,992.00	0.00	0.0%	0.00	0.0%	51,992.00	100.0%	0.00	0.0%
<b>Payroll Total:</b>		<b>\$1,801,948.91</b>	<b>\$0.00</b>	0.0%	<b>\$0.00</b>	0.0%	<b>\$428,008.79</b>	23.8%	<b>\$1,373,940.12</b>	76.2%
41100	Space Rental And Utilities	63,836.00	0.00	0.0%	41,084.67	64.4%	22,750.44	35.6%	0.89	0.0%
41110	Printing And Advertising	2,211.00	0.00	0.0%	0.00	0.0%	2,210.07	100.0%	0.93	0.0%
41130	Prof-Tech Serv-Outside Vend	3,679.00	0.00	0.0%	5,314.20	144.4%	4,052.60	110.2%	(5,687.80)	-154.6%
41155	Communications	16,560.00	0.00	0.0%	10,256.65	61.9%	6,302.46	38.1%	0.89	0.0%
41160	Trav-Sub-InState-Border Comm	135,120.00	0.00	0.0%	121,256.74	89.7%	13,863.84	10.3%	(0.58)	0.0%
41180	Employee Development	345.00	0.00	0.0%	250.00	72.5%	95.00	27.5%	0.00	0.0%
41300	Supplies	122,651.00	0.00	0.0%	50,288.94	41.0%	71,498.16	58.3%	863.90	0.7%
41500	Repairs To Equip & Furn	20,500.00	0.00	0.0%	1,230.69	6.0%	269.31	1.3%	19,000.00	92.7%
42030	State Agency Reimbursements	0.00	0.00	0.0%	0.00	0.0%	(770.06)	0.0%	770.06	0.0%
42040	Agency Direct Costs	150,300.00	0.00	0.0%	0.00	0.0%	126,180.21	84.0%	24,119.79	16.0%
43000	Other Operating Costs	187,814.59	0.00	0.0%	1,418.05	0.8%	1,984.83	1.1%	184,411.71	98.2%
<b>Non Payroll Total:</b>		<b>\$703,016.59</b>	<b>\$0.00</b>	0.0%	<b>\$231,099.94</b>	32.9%	<b>\$248,436.86</b>	35.3%	<b>\$223,479.79</b>	31.8%
<b>Appropriation R293204 Total:</b>		<b>\$2,504,965.50</b>	<b>\$0.00</b>	0.00%	<b>\$231,099.94</b>	9.23%	<b>\$676,445.65</b>	27.00%	<b>\$1,597,419.91</b>	63.77%
<b>Expense Budget Dept ID R2933739 Total:</b>		<b>\$3,653,876.83</b>	<b>\$0.00</b>	0.0%	<b>\$231,099.94</b>	6.3%	<b>\$1,810,626.71</b>	49.6%	<b>\$1,612,150.18</b>	44.1%

# Minnesota Department of Natural Resources

Table 8: **MANAGERS FINANCIAL REPORT**

Expense Budget FinDept: R2933740 FOR Nursery Tree Improvement



**Dept ID: R2933740 FOR Nursery Tree Improvement**

**Appropriation: 2012 2001 R293204, Other Misc Special Revenue FOR Nurseries Account**

<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>Pre Encumbered</u>	<u>%</u>	<u>Encumbered</u>	<u>%</u>	<u>Expended</u>	<u>%</u>	<u>Available</u>	<u>%</u>
43000	Other Operating Costs	0.00	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
	Non Payroll Total:	<b>\$0.00</b>	<b>\$0.00</b>	0.0%	<b>\$0.00</b>	0.0%	<b>\$0.00</b>	0.0%	<b>\$0.00</b>	0.0%
	<b>Appropriation R293204 Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	0.00%	<b>\$0.00</b>	0.00%	<b>\$0.00</b>	0.00%	<b>\$0.00</b>	0.00%

**Appropriation: 2013 2001 R293204, Other Misc Special Revenue FOR Nurseries Account**

<u>Account</u>	<u>Description</u>	<u>Budget</u>	<u>Pre Encumbered</u>	<u>%</u>	<u>Encumbered</u>	<u>%</u>	<u>Expended</u>	<u>%</u>	<u>Available</u>	<u>%</u>
43000	Other Operating Costs	0.00	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
	Non Payroll Total:	<b>\$0.00</b>	<b>\$0.00</b>	0.0%	<b>\$0.00</b>	0.0%	<b>\$0.00</b>	0.0%	<b>\$0.00</b>	0.0%
	<b>Appropriation R293204 Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	0.00%	<b>\$0.00</b>	0.00%	<b>\$0.00</b>	0.00%	<b>\$0.00</b>	0.00%
	<b>Expense Budget Dept ID R2933740 Total:</b>	<b>\$0.00</b>	<b>\$0.00</b>	0.0%	<b>\$0.00</b>	0.0%	<b>\$0.00</b>	0.0%	<b>\$0.00</b>	0.0%



**Table 9: Nursery Expenditure Report FY 2012**

	Fund	Approp.	Expenditures	
General Andrews Nursery	2001	R293204	\$	540,509.81
Badoura Nursery	2001	R293204	\$	<u>1,134,181.06</u>
			\$	1,674,690.87
<b>Receipts</b>				
Collections Report	2001	R293204		
State Sales Tax Clearing			510773	\$ 477.63
Interest Charges Delinq Collect			512052	\$ 50.11
Nursery Seed Cone			636022	\$ 320,297.83
Nursery Seedlings			636023	\$ <u>1,064,593.40</u>
	Total			\$ <u>1,385,418.97</u>
Billing, Adjustments and Write-offs	2001	R293204	\$	1,556,338.00
Adjustments	2001	R293204	\$	(42,746.00)
Collected amount on Allot Approp Reports			\$	1,953,692.00
Outstanding Amount	2001	R293204	\$	121,234.08
<b>Salaries From MFR Reports -General Fund</b>				
			R2933738	R2933739
			R293204	R293204
Full-time Salary - 41000			\$ 123,499.81	\$ 338,346.40
Part-time-Seasonal-Labor Serv 41030			\$ 119,974.99	\$ 382,045.70
Overtime and Premium Pay 41050			\$ 5,058.72	\$ 16,104.45
Other Employee Cost 41070			\$ <u>27,634.38</u>	\$ <u>58,771.73</u>
<b>Total Salaries General Fund</b>			<b>\$ 276,167.90</b>	<b>\$ 795,268.28</b>
<b>Other expenses - General Fund</b>				
			R2933738	R2933739
			R293204	R293204
Space Rental and Utilities 41100			\$ 16,201.81	\$ 31,359.97
Printing and Advertising 41110			\$ 3,621.68	\$ 584.46
Prof-Tech Serv-Outside Vend 41130				\$ 10,454.72
Computer and System Services 41150				\$ 1,346.40
Communications 41155			\$ 28,483.86	\$ 13,330.98
Travel-Sub-InState-Border Comm (includes Fleet) 41160			\$ 373.11	\$ 1,471.97
State Agcy-Prov Prof-Tech Serv 41190			\$ 4,234.00	\$ 91.80
Employee Development 41190				\$ 1,483.65
Supplies 41300			\$ 82,958.13	\$ 138,961.53
Equipment-Capital Leases 41400			\$ 990.00	
Repairs to Equip & Furn 41500			\$ 2,055.00	\$ 1,880.26
State Agency Reimbursements 42030			\$ (5,649.00)	\$ (3,000.88)
Statewide Indirect Costs 42010			\$ 1,380.00	\$ 10,639.00
Agency Direct Costs 42040			\$ 61,813.00	\$ 63,312.52
Other Operating Costs 43000			\$ 66,767.71	\$ 61,806.52
Aid-Grants to Counties 44130				
Aid-Grants to Cities-Towns 44135				
Building-Improvement-Capital 47010			\$ 320.66	\$ 1,945.15
Equipment-Capital 47060			\$ 791.95	
Equipment-Non Capital 47160				\$ 3,244.73
<b>Total Expenditures General Fund</b>			<b>\$ 264,341.91</b>	<b>\$ 338,912.78</b>
			<b>\$ 540,509.81</b>	<b>\$ 1,134,181.06</b>

## Table 10: Nursery Accounts Receivable

Accounts Receivable 6/30/11	240,211	
Billed amount from WIRES Qtrly AR Billings, Adjustments, & Write offs Report	1,272,550	
Fiscal Year 2012 Cash Sales (Actual Receipts minus A/R Collections)	<u>841,615</u>	
Subtotal sales	2,114,165	
	<b>Total</b>	<b>2,354,376</b>
Cash Receipts from WIRES Qtrly A/R Collections Report (Applied Receipts too)	846,722	
Fiscal Year 2012 Cash Sales (Actual Receipts minus A/R Collections)	<u>841,615</u>	
	<b>Total</b>	<b>1,688,337</b>
	<b>Subtotal</b>	<b>666,039</b>
Adjustments and write offs from WIRES Qtrly AR Billings, Adjustments & Write offs Report	(19,666)	
	<u>                    </u> *	
	<b>Adjustment Balance</b>	<b>(19,666)</b>
	<b>Accounts Receivable 6/30/2012</b>	<b>646,373</b>

Line 5 is different because of the conversion from MAPS to SWIFT funding.

**Table 11: State Nurseries Cash Flow Analysis  
FY 2003-2012**

	<b>FY 2003</b>	<b>FY 2004</b>	<b>FY 2005</b>	<b>FY 2006</b>	<b>FY 2007</b>	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>3 Yr Avg</b>	<b>5 Yr Avg</b>	<b>7 Yr Avg</b>	<b>10 Yr Avg</b>
Beg Balance	1,283,167	2,020,156	1,492,413	1,364,862	1,310,907	1,483,206	1,777,359	1,561,088	1,085,542	1,013,760	1,220,130	1,384,191	1,370,961	1,439,246
Revenues	2,979,569	2,105,466	2,286,199	2,250,851	2,377,173	2,699,200	2,051,069	1,689,130	2,025,262	1,953,692	1,889,361	2,083,671	2,149,482	2,241,761
Expenses	2,242,579	2,633,209	2,413,750	2,304,806	2,204,874	2,405,047	2,267,340	2,164,676	2,097,044	1,674,691	1,978,804	2,121,760	2,159,783	2,240,802
End Balance	2,020,156	1,492,413	1,364,862	1,310,907	1,483,206	1,777,359	1,561,088	1,085,542	1,013,760	1,292,761	1,130,688	1,346,102	1,360,660	1,440,205

