Minnesota Department of Natural Resources
Division of Forestry

State Forest Nursery Program

Fiscal Year 2014 Legislative Report

For more information, contact:
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Craig VanSickle—Badoura Nursery, 218-652-2385
The State Forest Nurseries’ Fiscal Year 2014 (FY14) sales totaled approximately 4.7 million tree and shrub seedlings. This is a lower level than 2013, when sales totaled 5.6 million. The five-year average is 5.7 million plants sold. The 2014 decrease in sales was the result of two contributing factors:

2. Insufficient seedling inventories at Badoura Nursery to meet private landowner demands.

In 2014, all seedlings were produced and shipped statewide from Badoura State Forest Nursery. Private sales inventories were not available in numbers to meet private landowner demands on several key species. Consequently, sales to private landowners decreased from 2.15 million in 2013 to 1.17 million in 2014.

Time is needed to continue the transition to one state nursery. Seedling inventories and available species for 2015 will be below the desired target of 5.3 million seedlings. Full inventory of 5.8 million to 6 million seedlings should be reached by 2016.

There were no price increases on conifer or hardwood seedlings in 2014. There was a 6 cent per seedling increase in wildlife packets.

The balance forward in the Forest Nursery Account as shown in Table 5 (page 10) is $1,731,726. The balance is anticipated to be adequate to maintain the self-sufficiency of the State Forest Nursery Program in Fiscal Year 2015.
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Introduction

Minnesota’s state forest nurseries began producing conservation-grade seedlings for reforestation in the early 1930s, with over 1 billion seedlings produced and planted by 2009. Through 2014, both public lands and private landowners have purchased and planted more than a half-billion seedlings.

Beginning July 1, 2014, the State Forest Nursery Program changed from a two nursery program to a one nursery statewide distribution program. All seedlings are now produced at the Badoura State Forest Nursery, located 10 miles south of Akeley in southern Hubbard County.

The Department of Natural Resources is required by law (Minnesota Statutes, section 89.36, subd. 4) to submit an annual report to the Legislature 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 the state nursery. Minnesota Statutes, section 89.36, subd.1 also requires the state forest nursery to limit its total production to not more than 10 million seedlings each year. In addition to seedlings produced, the state forest nursery has annually purchased between 100,000 and 1 million seedlings from private producers for resale to its customers. Seedlings purchased from the state forest nursery 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.

Our mission is to produce Minnesota-hardy, bareroot seedlings of high quality, reasonably priced for you, the woodland steward. We are dedicated to helping protect the sustainability of Minnesota’s diverse forest resources and continuing our state’s proud tree-planting heritage.
Table 1: Seedlings Produced / Purchased and Sold

<table>
<thead>
<tr>
<th>Type</th>
<th>Number</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trees Produced by State Nurseries and Sold</td>
<td>4,521,622</td>
<td>95</td>
</tr>
<tr>
<td>Privately Produced Trees Purchased by State Nurseries and Sold</td>
<td>217,450</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>4,739,072</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

Figure 1: Seedlings Produced / Purchased and Sold
Table 2: Seedling Distribution

<table>
<thead>
<tr>
<th>Type</th>
<th>Number</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales to Public Land</td>
<td>3,565,922</td>
<td>75</td>
</tr>
<tr>
<td>Sales to Private Lands</td>
<td>1,173,150</td>
<td>25</td>
</tr>
<tr>
<td>Total</td>
<td>4,739,072</td>
<td>100</td>
</tr>
</tbody>
</table>

Figure 2: Seedling Distribution
### Table 3: Seedling Types

<table>
<thead>
<tr>
<th>Type</th>
<th>Number</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Conifers (Evergreens)</td>
<td>4,050,690</td>
<td>85</td>
</tr>
<tr>
<td>Hardwoods (Deciduous)</td>
<td>546,432</td>
<td>12</td>
</tr>
<tr>
<td>Hardwood Shrubs</td>
<td>141,950</td>
<td>3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>4,739,072</strong></td>
<td><strong>100</strong></td>
</tr>
</tbody>
</table>

**Figure 3: Seedling Types**

- Conifers (Evergreens): 85%
- Hardwoods (Deciduous): 12%
- Hardwood Shrubs: 3%
### Summary of Fiscal Year 2014 Sales by Species and Producer

<table>
<thead>
<tr>
<th>Product - Conifers</th>
<th>State-Produced Trees</th>
<th>Purchased Trees</th>
<th>Total Trees Shipped</th>
</tr>
</thead>
<tbody>
<tr>
<td>NORWAY PINE SMALL</td>
<td>659,300</td>
<td>0</td>
<td>659,300</td>
</tr>
<tr>
<td>NORWAY PINE 6&quot;+</td>
<td>828,890</td>
<td>0</td>
<td>828,890</td>
</tr>
<tr>
<td>NORWAY PINE TR</td>
<td>112,350</td>
<td>0</td>
<td>112,350</td>
</tr>
<tr>
<td>NORWAY PINE</td>
<td>58,600</td>
<td>0</td>
<td>58,600</td>
</tr>
<tr>
<td>WHITE PINE SMALL</td>
<td>223,180</td>
<td>0</td>
<td>223,180</td>
</tr>
<tr>
<td>WHITE PINE 5&quot;+</td>
<td>346,050</td>
<td>0</td>
<td>346,050</td>
</tr>
<tr>
<td>WHITE PINE TR</td>
<td>79,200</td>
<td>0</td>
<td>79,200</td>
</tr>
<tr>
<td>JACK PINE</td>
<td>153,900</td>
<td>0</td>
<td>153,900</td>
</tr>
<tr>
<td>JACK PINE IMP</td>
<td>419,800</td>
<td>0</td>
<td>419,800</td>
</tr>
<tr>
<td>WHITE SPRUCE 5&quot;+</td>
<td>445,450</td>
<td>0</td>
<td>445,450</td>
</tr>
<tr>
<td>WHITE SPRUCE IMP</td>
<td>492,070</td>
<td>0</td>
<td>492,070</td>
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<tr>
<td>WHITE SPRUCE TR</td>
<td>86,500</td>
<td>0</td>
<td>86,500</td>
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<tr>
<td>BLACK SPRUCE</td>
<td>31,200</td>
<td>0</td>
<td>31,200</td>
</tr>
<tr>
<td>TAMARACK</td>
<td>11,900</td>
<td>0</td>
<td>11,900</td>
</tr>
<tr>
<td>BALSAM FIR</td>
<td>15,000</td>
<td>0</td>
<td>15,000</td>
</tr>
<tr>
<td>BALSAM FIR 4-0</td>
<td>19,300</td>
<td>0</td>
<td>19,300</td>
</tr>
<tr>
<td>WHITE CEDAR</td>
<td>43,900</td>
<td>0</td>
<td>43,900</td>
</tr>
<tr>
<td>WHITE CEDAR 4-0</td>
<td>6,700</td>
<td>0</td>
<td>6,700</td>
</tr>
<tr>
<td>RED CEDAR</td>
<td>16,500</td>
<td>0</td>
<td>16,500</td>
</tr>
<tr>
<td>RED CEDAR TR</td>
<td>900</td>
<td>0</td>
<td>900</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Product - Hardwoods</th>
<th>State-Produced Trees</th>
<th>Purchased Trees</th>
<th>Total Trees Shipped</th>
</tr>
</thead>
<tbody>
<tr>
<td>RED OAK</td>
<td>211,600</td>
<td>50,000</td>
<td>261,600</td>
</tr>
<tr>
<td>BUR OAK</td>
<td>17,150</td>
<td>30,000</td>
<td>47,150</td>
</tr>
<tr>
<td>WHITE OAK</td>
<td>27,100</td>
<td>12000</td>
<td>39,100</td>
</tr>
<tr>
<td>SWAMP WHITE OAK</td>
<td>3,200</td>
<td>0</td>
<td>3,200</td>
</tr>
<tr>
<td>SILVER MAPLE</td>
<td>19,050</td>
<td>0</td>
<td>19,050</td>
</tr>
<tr>
<td>RED MAPLE</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
</tr>
<tr>
<td>SUGAR MAPLE</td>
<td>100</td>
<td>0</td>
<td>100</td>
</tr>
<tr>
<td>BASSWOOD</td>
<td>3,000</td>
<td>0</td>
<td>3,000</td>
</tr>
<tr>
<td>PAPER BIRCH</td>
<td>8,000</td>
<td>0</td>
<td>8,000</td>
</tr>
<tr>
<td>YELLOW BIRCH</td>
<td>24,732</td>
<td>0</td>
<td>24,732</td>
</tr>
<tr>
<td>HYBRID POPLAR</td>
<td>9,750</td>
<td>20,000</td>
<td>29,750</td>
</tr>
<tr>
<td>COTTONWOOD</td>
<td>10,400</td>
<td>0</td>
<td>10,400</td>
</tr>
<tr>
<td>BLACK WALNUT</td>
<td>74,300</td>
<td>0</td>
<td>74,300</td>
</tr>
<tr>
<td>BUTTERNUT</td>
<td>100</td>
<td>0</td>
<td>100</td>
</tr>
<tr>
<td>BITTERNUT HICKORY</td>
<td>1,100</td>
<td>0</td>
<td>1,100</td>
</tr>
<tr>
<td>SHAGBARK HICKORY</td>
<td>1,000</td>
<td>0</td>
<td>1,000</td>
</tr>
<tr>
<td>HACKBERRY</td>
<td>9,000</td>
<td>0</td>
<td>9,000</td>
</tr>
<tr>
<td>BLACK CHERRY</td>
<td>13,850</td>
<td>0</td>
<td>13,850</td>
</tr>
<tr>
<td>Product - Shrubs</td>
<td>State-Produced Trees</td>
<td>Purchased Trees</td>
<td>Total Trees Shipped</td>
</tr>
<tr>
<td>--------------------------</td>
<td>----------------------</td>
<td>----------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>AMERICAN HAZELNUT</td>
<td></td>
<td>500</td>
<td>500</td>
</tr>
<tr>
<td>PIN CHERRY</td>
<td>500</td>
<td>500</td>
<td>1,000</td>
</tr>
<tr>
<td>CHOKECHERRY</td>
<td>12,450</td>
<td>15,000</td>
<td>27,450</td>
</tr>
<tr>
<td>JUNEBERRY</td>
<td>8,650</td>
<td></td>
<td>8,650</td>
</tr>
<tr>
<td>WILD PLUM</td>
<td>14,000</td>
<td>10,000</td>
<td>24,000</td>
</tr>
<tr>
<td>HIGH BUSH CRANBERRY</td>
<td>1,250</td>
<td>12,000</td>
<td>13,250</td>
</tr>
<tr>
<td>RED OSIER DOGWOOD</td>
<td></td>
<td>20,000</td>
<td>20,000</td>
</tr>
<tr>
<td>GRAY DOGWOOD</td>
<td>11,650</td>
<td>4,000</td>
<td>15,650</td>
</tr>
<tr>
<td>NINEBARK</td>
<td></td>
<td>450</td>
<td>450</td>
</tr>
<tr>
<td>CRABAPPLE</td>
<td></td>
<td>26,000</td>
<td>26,000</td>
</tr>
<tr>
<td>NANNYBERRY</td>
<td></td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>4,521,622</td>
<td>217,450</td>
<td>4,739,072</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total State-Produced Stock Sold</th>
<th>4,521,622</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purchased Stock Sold</td>
<td>217,450</td>
</tr>
<tr>
<td>TOTAL STOCK SOLD AND REPLACED</td>
<td>4,739,072</td>
</tr>
</tbody>
</table>
Basis of Accounting

The State Forest Nursery Program is operated on a fiscal self-sufficiency basis. Over time, the revenues must cover expenditures. Some seedlings take up to five years to produce. Costs are incurred each year of production; 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. In addition, seedlings in limited amounts are purchased from outside sources for resale to create unique habitat packages or meet demand. Because of this, a small surplus or deficit may occur in a given year, but over time, revenues and expenditures 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. This is because not all seedling payments are received before the close of the fiscal year on June 30 and an accounts receivable balance is carried into the new fiscal year. In addition, receipts from prior years’ sales have been realized. Therefore, the cash receipts showing in the state accounting system (SWIFT) will differ from sales for that fiscal year.

The 2005 Legislature (Special Session) amended the following statute to allow up to $250,000 per year to be used from the Forest Nursery Account for forestry education and technical assistance:

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.

In Fiscal Year 2014, no monies were used from the Forest Nursery Account for these purposes.
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### Table 4: Statement of Revenues and Costs
**Forest Nursery Account**
**Fiscal Year 2014**

<table>
<thead>
<tr>
<th>Revenues</th>
<th>Total Sales Fiscal Year 2014</th>
<th>$2,000,447</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Adjustments</td>
<td>($81,984)</td>
</tr>
<tr>
<td></td>
<td>Investment Income</td>
<td>$7,000</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td></td>
<td><strong>$1,925,463</strong></td>
</tr>
<tr>
<td>Costs</td>
<td>Salary and Other Compensation</td>
<td>$1,009,070</td>
</tr>
<tr>
<td></td>
<td>Supplies and Expenses</td>
<td>$326,607</td>
</tr>
<tr>
<td></td>
<td>Equipment and Capital Improvements</td>
<td>$1,684</td>
</tr>
<tr>
<td></td>
<td>Other Costs</td>
<td>$365,753</td>
</tr>
<tr>
<td><strong>Total Costs</strong></td>
<td></td>
<td><strong>$1,703,114</strong></td>
</tr>
<tr>
<td><strong>Difference</strong></td>
<td>Revenues minus Costs</td>
<td><strong>$222,349</strong></td>
</tr>
</tbody>
</table>

### Table 5: Cash Receipts and Expenditures
**Forest Nursery Account**
**Fiscal Year 2014**

| Balance Forward—In Prior Year | $1,694,554 |
| Adjusted Balance              | -0         |
| **Adjusted Balance Forward—In** | **$1,694,554** |

<table>
<thead>
<tr>
<th>Cash Receipts</th>
<th>Cash From Accounts Receivable Collections**</th>
<th>$1,038,722</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Cash Sales</td>
<td>$704,124</td>
</tr>
<tr>
<td></td>
<td>Investment Income</td>
<td>$7,000</td>
</tr>
</tbody>
</table>

| Fiscal Year 2014 Total Receipts | $1,749,846 |
| Fiscal Year 2014 Expenditures   | ($1,703,114) |
| Fiscal Year 2014 Encumbrance Yet to Be Paid | ($9,560) |
| Balance Forward—Out            | **$1,731,726** |
Table 6: Accounts Receivable Reconciliation
Forest Nursery Account
Fiscal Year 2014

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Receivable 6/30/13</td>
<td>$1,035,705</td>
</tr>
<tr>
<td>Total Sales Fiscal Year 2014</td>
<td>$2,000,447</td>
</tr>
<tr>
<td>Adjustments*</td>
<td>($81,802)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$2,954,350</strong></td>
</tr>
<tr>
<td>Fiscal Year 2014 Accounts Receivable Collections **</td>
<td>$1,567,902</td>
</tr>
<tr>
<td>Fiscal Year 2014 Cash Sales</td>
<td>$704,124</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$2,272,026</strong></td>
</tr>
<tr>
<td>Accounts Receivable 6/30/14</td>
<td>$682,324</td>
</tr>
</tbody>
</table>

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

*Adjustments are used to cancel and/or correct invoice amounts and write-offs (e.g., people canceling or changing their seedling order amounts).

** Table 5, FY14 Collections is for amounts collected through 6/30/14. The Table 6 Accounts Receivable Collections amount includes $562,474 received after 6/30/14 for budget FY14.
### Table 7: ALLOTMENTS WITHIN APPROPRIATION REPORT

**Selection Criteria:** Budget Period - 2014, Fund - 2001 to 2001, Agency - R29, AppropID - R293204 to R293204

**AGENCY:** R29 Natural Resources Dept


**Other Misc Special Revenue**

<table>
<thead>
<tr>
<th>Dept of Natural Resources</th>
<th>FOR Nurseries Account</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>AppropID Short Descri</th>
<th>Approp Type</th>
<th>Bud Auth Opt</th>
<th>Legal Citation</th>
<th>Bud Program</th>
<th>Bud Activity</th>
<th>Budget Status</th>
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</thead>
<tbody>
<tr>
<td>For Nurser</td>
<td>04</td>
<td>E</td>
<td>MS 89.37 4</td>
<td>R2930</td>
<td>R293010</td>
<td>Hold</td>
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</table>

<table>
<thead>
<tr>
<th>Appropriations</th>
<th>Reception</th>
<th>Roll Forward</th>
<th>Transfers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Original</td>
<td>0</td>
<td>Roll Forward In 1,694,587</td>
<td>Anticipated In 0</td>
</tr>
<tr>
<td>Current</td>
<td>0</td>
<td>Roll Forward Out 1,794,311</td>
<td>Actual In 0</td>
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<tr>
<td>Cancel</td>
<td>0</td>
<td></td>
<td>Anticipated Out 0</td>
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<tr>
<td>Reduction</td>
<td>0</td>
<td></td>
<td>Actual Out 0</td>
</tr>
<tr>
<td>Other Classes</td>
<td>0</td>
<td></td>
<td></td>
</tr>
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</table>

| Allotment-Free  | -80,472  |
| Uncommitted     | 0        |
| Unexpended      | 9,244    |

#### ALLOTMENT BALANCES

<table>
<thead>
<tr>
<th>Allotment DeptID and Descri</th>
<th>Account Group</th>
<th>Budget</th>
<th>Pre-Encumbered</th>
<th>Encumbered/Committed</th>
<th>Expended</th>
<th>Unobligated</th>
<th>Unexpended</th>
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</thead>
<tbody>
<tr>
<td>R2923739-FOR Badoura Nursery</td>
<td>PAYRLL</td>
<td>1,009,070</td>
<td>0</td>
<td>0</td>
<td>1,009,070</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>R2923739-FOR Badoura Nursery</td>
<td>NONPAY</td>
<td>783,760</td>
<td>0</td>
<td>9,244</td>
<td>694,044</td>
<td>80,472</td>
<td>89,716</td>
</tr>
<tr>
<td>R2923776-FOR CO PFM Stewardship</td>
<td>NONPAY</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td></td>
<td>1,792,830</td>
<td>0</td>
<td>9,244</td>
<td>1,703,114</td>
<td>80,472</td>
<td>89,716</td>
</tr>
</tbody>
</table>

**Totals by Account Group**

| Payroll Allotments       | PAYRLL | 1,009,070 | 0 | 0 | 1,009,070 | 0 | 0 |
| Non-Payroll Allotments   | NONPAY | 783,760   | 0 | 9,244 | 694,044 | 80,472 | 89,716 |

Run DateTime: 11/24/2014 11:09 AM
Source Report #: KK001
As of Date: 11/24/20
Table 8: MANAGER'S FINANCIAL REPORT

Break On: Budget Period, Fund

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Other Misc Special Revenue</td>
<td></td>
<td></td>
<td></td>
<td>R2933739</td>
<td>to R2933739</td>
<td>R293204</td>
<td>to R293204</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Remaining Payroll Projection</th>
<th>Full-Time (41000):</th>
<th>$0.00</th>
<th>Part-Time (41030):</th>
<th>$0.00</th>
<th>Total:</th>
<th>$0.00</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Account Class and Description</th>
<th>Current Budget</th>
<th>Pre-Encumbered</th>
<th>Encumbered/Committed</th>
<th>Expended</th>
<th>Unobligated</th>
<th>Unexpended</th>
</tr>
</thead>
<tbody>
<tr>
<td>41000  Full Time - Salary</td>
<td>317,130.12</td>
<td>0.00</td>
<td>0.00</td>
<td>317,130.12</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>41030  Part-Time-Seasonal-Labor Serv</td>
<td>550,730.37</td>
<td>0.00</td>
<td>0.00</td>
<td>550,730.37</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>41050  Overtime and Premium Pay</td>
<td>25,148.92</td>
<td>0.00</td>
<td>0.00</td>
<td>25,148.92</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>41070  Other Employee Cost</td>
<td>116,060.87</td>
<td>0.00</td>
<td>0.00</td>
<td>116,060.87</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>41100  Space Rental And Utilities</td>
<td>46,466.20</td>
<td>0.00</td>
<td>0.00</td>
<td>41,018.13</td>
<td>5,448.07</td>
<td>5,448.07</td>
</tr>
<tr>
<td>41110  Printing And Advertising</td>
<td>20,477.58</td>
<td>0.00</td>
<td>0.00</td>
<td>20,477.58</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>41130  Prof-Tech Serv-Outside Vend</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>41155  Communications</td>
<td>28,029.17</td>
<td>0.00</td>
<td>0.00</td>
<td>27,950.94</td>
<td>78.23</td>
<td>78.23</td>
</tr>
<tr>
<td>41160  Trav-Sub-InState-Border Comm</td>
<td>140,034.49</td>
<td>0.00</td>
<td>0.00</td>
<td>64,491.37</td>
<td>75,543.12</td>
<td>75,543.12</td>
</tr>
<tr>
<td>41180  Employee Development</td>
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<td>0.00</td>
<td>0.00</td>
<td>2,612.37</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>41190  State Agcy-Prov Prof-Tech Serv</td>
<td>1,552.00</td>
<td>0.00</td>
<td>0.00</td>
<td>1,552.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>41195  IT St Agcy Prof/Tech Svc</td>
<td>500.00</td>
<td>0.00</td>
<td>120.00</td>
<td>380.00</td>
<td>0.00</td>
<td>120.00</td>
</tr>
<tr>
<td>41300  Supplies</td>
<td>415,888.04</td>
<td>0.00</td>
<td>9,123.57</td>
<td>326,607.22</td>
<td>80,157.25</td>
<td>89,280.82</td>
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<tr>
<td>41400  Equipment</td>
<td>1,683.57</td>
<td>0.00</td>
<td>0.00</td>
<td>1,683.57</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>41500  Repairs To Equip &amp; Furn</td>
<td>2,776.94</td>
<td>0.00</td>
<td>0.00</td>
<td>2,776.94</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>42010  Statewide Indirect Costs</td>
<td>8,540.44</td>
<td>0.00</td>
<td>0.00</td>
<td>8,540.44</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>42030  State Agency Reimbursements</td>
<td>-3,241.51</td>
<td>0.00</td>
<td>0.00</td>
<td>-3,241.51</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>42040  Agency Direct Costs</td>
<td>191,791.16</td>
<td>0.00</td>
<td>0.00</td>
<td>191,791.16</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>43000  Other Operating Costs</td>
<td>7,994.99</td>
<td>0.00</td>
<td>0.00</td>
<td>7,403.89</td>
<td>591.10</td>
<td>591.10</td>
</tr>
<tr>
<td>47010  Building-Improvement-Capital</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>499CL Expense Budget Closing-NonPay</td>
<td>-81,345.58</td>
<td>0.00</td>
<td>0.00</td>
<td>-81,345.58</td>
<td>-81,345.58</td>
<td>-81,345.58</td>
</tr>
</tbody>
</table>

Total 1,792,830.14 0.00 9,243.57 1,703,114.38 80,472.19 89,715.76
Report Total 1,792,830.14 0.00 9,243.57 1,703,114.38 80,472.19 89,715.76
### Table 9: Nursery Expenditure Report FY 2014

<table>
<thead>
<tr>
<th>Fund</th>
<th>Approp.</th>
<th>Account</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Badoura Nursery</td>
<td>2001</td>
<td>R293204</td>
<td>1,566,855.17</td>
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</tbody>
</table>

#### Receipts

<table>
<thead>
<tr>
<th>Description</th>
<th>Fund</th>
<th>Approp.</th>
<th>Account</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collections Report</td>
<td>2001</td>
<td>R293204</td>
<td></td>
<td></td>
</tr>
<tr>
<td>ITC Interest Earnings</td>
<td></td>
<td></td>
<td>512052</td>
<td>295.50</td>
</tr>
<tr>
<td>Nursery Seed Cone</td>
<td></td>
<td></td>
<td>636022</td>
<td>179,087.54</td>
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<tr>
<td>Nursery Seedlings</td>
<td></td>
<td></td>
<td>636023</td>
<td>890,398.34</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>1,069,781.38</strong></td>
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</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Fund</th>
<th>Approp.</th>
<th>Account</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Billing and Write-offs</td>
<td>2001</td>
<td>R293204</td>
<td></td>
<td>1,867,971.99</td>
</tr>
<tr>
<td>Adjustments</td>
<td>2001</td>
<td>R293204</td>
<td></td>
<td>(222,544.46)</td>
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<tr>
<td>Collected amount on Allot Approp Reports</td>
<td></td>
<td></td>
<td></td>
<td>1,812,082.00</td>
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<tr>
<td><strong>Outstanding Amount</strong></td>
<td>2001</td>
<td>R293204</td>
<td></td>
<td>575,646.15</td>
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</table>

#### Salaries From MFR Reports

<table>
<thead>
<tr>
<th>Description</th>
<th>Fund</th>
<th>Approp.</th>
<th>Account</th>
<th>Expenditures</th>
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</thead>
<tbody>
<tr>
<td>Full-time Salary - 41000</td>
<td></td>
<td></td>
<td></td>
<td>317,130.12</td>
</tr>
<tr>
<td>Part-time-Seasonal-Labor Serv 41030</td>
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<td></td>
<td></td>
<td>550,730.37</td>
</tr>
<tr>
<td>Overtime and Premium Pay 41050</td>
<td></td>
<td></td>
<td></td>
<td>25,148.92</td>
</tr>
<tr>
<td>Other Employee Cost 41070</td>
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<td></td>
<td></td>
<td>116,060.87</td>
</tr>
<tr>
<td><strong>Total Salaries</strong></td>
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<td><strong>1,009,070.28</strong></td>
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</table>

#### Other expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>Fund</th>
<th>Approp.</th>
<th>Account</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Space Rental and Utilities 41100</td>
<td></td>
<td></td>
<td></td>
<td>41,018.13</td>
</tr>
<tr>
<td>Printing and Advertising 41110</td>
<td></td>
<td></td>
<td></td>
<td>20,477.58</td>
</tr>
<tr>
<td>Communications 41155</td>
<td></td>
<td></td>
<td></td>
<td>27,950.94</td>
</tr>
<tr>
<td>Travel-Sub-InState-Border Comm (includes Fleet) 41160</td>
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<td></td>
<td></td>
<td>64,491.37</td>
</tr>
<tr>
<td>Employee Development 41180</td>
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<td></td>
<td>2,612.37</td>
</tr>
<tr>
<td>State Agcy-Prov Prof-Tech Serv 41190</td>
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<td></td>
<td></td>
<td>1,552.00</td>
</tr>
<tr>
<td>IT St Agcy Prof/Tech Svc 41195</td>
<td></td>
<td></td>
<td></td>
<td>380.00</td>
</tr>
<tr>
<td>Supplies 41300</td>
<td></td>
<td></td>
<td></td>
<td>326,607.22</td>
</tr>
<tr>
<td>Equipment 41400</td>
<td></td>
<td></td>
<td></td>
<td>1,683.57</td>
</tr>
<tr>
<td>Repairs to Equip &amp; Furn 41500</td>
<td></td>
<td></td>
<td></td>
<td>2,776.94</td>
</tr>
<tr>
<td>Statewide Indirect Costs 42010</td>
<td></td>
<td></td>
<td></td>
<td>8,540.44</td>
</tr>
<tr>
<td>State Agency Reimbursements 42030</td>
<td></td>
<td></td>
<td></td>
<td>(3,241.51)</td>
</tr>
<tr>
<td>Agency Direct Costs 42040</td>
<td></td>
<td></td>
<td></td>
<td>191,791.16</td>
</tr>
<tr>
<td>Other Operating Costs 43000</td>
<td></td>
<td></td>
<td></td>
<td>7,403.89</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>694,044.10</strong></td>
</tr>
<tr>
<td><strong>Badoura</strong></td>
<td></td>
<td></td>
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<td><strong>1,703,114.38</strong></td>
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</table>

14
Table 10: Nursery Accounts Receivable

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Receivable 6/30/13</td>
<td>1,035,705</td>
<td>From last year's report</td>
</tr>
<tr>
<td>Billed amount from WIRES Qtrly AR Billings, Adjustments, &amp; Write off Report</td>
<td>1,296,323</td>
<td>Billings minus internal customer credit memos</td>
</tr>
<tr>
<td>Fiscal Year 2014 Cash Sales (WIRES All Receipt Report - Misc. Transactions total)</td>
<td>704,124</td>
<td></td>
</tr>
<tr>
<td>Subtotal sales</td>
<td>2,000,447</td>
<td></td>
</tr>
<tr>
<td>Adjustments and write offs from WIRES Qtrly AR Billings, Adjustments &amp; Write offs Report FY2014</td>
<td>(50,239)</td>
<td></td>
</tr>
<tr>
<td>Adjustments and write offs from WIRES Qtrly AR Billings, Adjustments &amp; Write offs Report FY2013</td>
<td>(31,745)</td>
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</tr>
<tr>
<td>(81,984)</td>
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<td></td>
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<tr>
<td>Cash Receipts from WIRES Qtrly A/R Collections Report for prior year invoices</td>
<td>562,474</td>
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</tr>
<tr>
<td>Cash Receipts from WIRES Qtrly A/R Collections Report for FY2014 invoices</td>
<td>1,005,428</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1,567,902</td>
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</tr>
<tr>
<td>Fiscal Year 2014 Cash Sales (WIRES All Receipt Report - Misc. Transactions total)</td>
<td>704,124</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>2,272,026</td>
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<tr>
<td>Accounts Receivable 6/30/2014</td>
<td>682,142.22</td>
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</tr>
<tr>
<td>Collected Revenues 9/30/2014</td>
<td>1,749,846.00</td>
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</tr>
<tr>
<td>WIRES Qtrly A/R Collections Report for FY2014 invoices</td>
<td>636022</td>
<td>149,059.73</td>
</tr>
<tr>
<td>WIRES Qtrly A/R Collections Report for FY2014 invoices</td>
<td>636023</td>
<td>856,367.83</td>
</tr>
<tr>
<td>WIRES All Receipts - Misc Transactions</td>
<td>636022</td>
<td>7,321.90</td>
</tr>
<tr>
<td>WIRES All Receipts - Misc Transactions</td>
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<td>696,802.08</td>
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<tr>
<td>Interest</td>
<td>512001</td>
<td>7,000.00</td>
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<tr>
<td>Refunds</td>
<td>636022</td>
<td>-</td>
</tr>
<tr>
<td>Refunds</td>
<td>636023</td>
<td>(18,280.55)</td>
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<tr>
<td>All Maint that clears previous fiscal year invoices</td>
<td>636022</td>
<td>(938.00)</td>
</tr>
<tr>
<td>All Maint that clears previous fiscal year invoices</td>
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<td>52,513.14</td>
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<tr>
<td></td>
<td></td>
<td>1,749,846.13</td>
</tr>
<tr>
<td>Revenue posted after 9/30/2014</td>
<td>62,235.70</td>
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</tr>
<tr>
<td>Fiscal year 2014 total revenue</td>
<td>1,812,181.83</td>
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</tr>
</tbody>
</table>
Table 11: State Nurseries Cash Flow Analysis

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Beg Balance</td>
<td>1,492,413</td>
<td>1,364,862</td>
<td>1,310,907</td>
<td>1,483,206</td>
<td>1,777,359</td>
<td>1,561,088</td>
<td>1,085,542</td>
<td>1,013,760</td>
<td>1,447,831</td>
<td>1,694,587</td>
<td>1,385,393</td>
<td>1,360,562</td>
<td>1,437,625</td>
<td>1,423,156</td>
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<tr>
<td>Revenues</td>
<td>2,286,199</td>
<td>2,250,851</td>
<td>2,377,173</td>
<td>2,699,200</td>
<td>2,051,069</td>
<td>1,689,130</td>
<td>2,025,262</td>
<td>1,953,692</td>
<td>1,799,953</td>
<td>1,812,082</td>
<td>1,855,242</td>
<td>1,856,024</td>
<td>2,004,341</td>
<td>2,094,461</td>
</tr>
<tr>
<td>Expenses</td>
<td>2,413,750</td>
<td>2,304,806</td>
<td>2,204,874</td>
<td>2,405,047</td>
<td>2,267,340</td>
<td>2,164,676</td>
<td>2,097,044</td>
<td>1,674,691</td>
<td>1,567,588</td>
<td>1,792,830</td>
<td>1,679,370</td>
<td>1,859,366</td>
<td>1,995,602</td>
<td>2,089,265</td>
</tr>
<tr>
<td>End Balance</td>
<td>1,364,862</td>
<td>1,310,907</td>
<td>1,483,206</td>
<td>1,777,359</td>
<td>1,561,088</td>
<td>1,085,542</td>
<td>1,013,760</td>
<td>1,292,761</td>
<td>1,680,196</td>
<td>1,703,114</td>
<td>1,558,690</td>
<td>1,355,075</td>
<td>1,444,831</td>
<td>1,427,280</td>
</tr>
</tbody>
</table>

State Nurseries FY 2005-2014