

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

**State Forest Nursery Program**

**Fiscal Year 2013 Legislative Report**



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## **State Forest Nursery Program Fiscal Year 2013 Executive Summary**

The State Forest Nurseries' Fiscal Year 2013 (FY13) sales totaled approximately 5.6 million tree and shrub seedlings. This level remains below the 6.8 million seedlings sold in FY11 but is almost equal to the 5.7 million sold in FY12. This year's seedling sales remained higher than the 10-year low sales level of 5.2 million seedlings established in FY09. Seedling sales to private landowners continued to decline as expected in implementing the 2011 legislative direction established in the **Laws of Minnesota, Session Laws 2011, Chapter 2, Article 4, Section 30** ([www.revisor.leg.state.mn.us/laws](http://www.revisor.leg.state.mn.us/laws)), which placed new restrictions on such sales. Private landowner orders dropped to a new low of 2.15 million or 38 percent of total seedling sales. FY13 revenues, however, exceeded costs by approximately 15 percent.

FY13 revenues were supported by a price increase for seedlings. The price increase varied from 2 percent to 9 percent depending on the species and product purchased. The final liquidation of commercial seedling stock at the General C. C. Andrews (GAN) facility was completed in this fiscal year. No further commercially viable opportunities for seedling sales from GAN remain. Therefore, nursery operations were ended at GAN and the remaining seasonal staff permanently laid off at the end of FY13. Repurposing of the facility is in process. A portion of the seedling production area has been restructured as a site for tree improvement seed orchards while the buildings have been repurposed for multidisciplinary functions.

The balance forward in the Forest Nursery Account as shown in Table 5 (page 10) has increased again to \$1,694,554. The new balance in the Forest Nursery Account is anticipated to be adequate to maintain the self-sufficiency of the State Forest Nursery Program in FY14.

# Table of Contents

Executive Summary .....	i
Table of Contents .....	ii
Introduction.....	1
Sales and Production Summary .....	2
Sales by Species and Producer.....	5
Basis of Accounting.....	7
Appendix.....	9

## List of Tables and Figures

Table 1: Seedlings Produced, Purchased, and Sold .....	2
Table 2: Seedling Distribution .....	3
Table 3: Seedling Types.....	4
Table 4: Statement of Revenues and Costs.....	10
Table 5: Cash Receipts and Expenditures.....	10
Table 6: Accounts Receivable Reconciliation .....	11
Table 7: Allotments within Appropriation Report.....	12
Table 8: Managers Financial Report.....	13
Table 9: Nursery Expenditure Report.....	16
Table 10: Nursery Accounts Receivable.....	17
Table 11: State Nurseries Cash Flow Analysis.....	18
Figure 1: Seedlings Produced, Purchased, and Sold.....	2
Figure 2: Seedling Distribution.....	3
Figure 3: Seedling Types .....	4

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# 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. In Fiscal Year 2013 (FY13) there was a 1 percent decrease in sales over the previous year. This decrease was primarily due to a reduction in private land customers. FY13 was the last year for operating two state-managed forest nurseries: Badoura Nursery, located 10 miles south of Akeley, and General C.C. Andrews Nursery, located 3 miles north of Willow River. At the end of FY13, nursery operations at the General C.C. Andrews Nursery were terminated.

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.

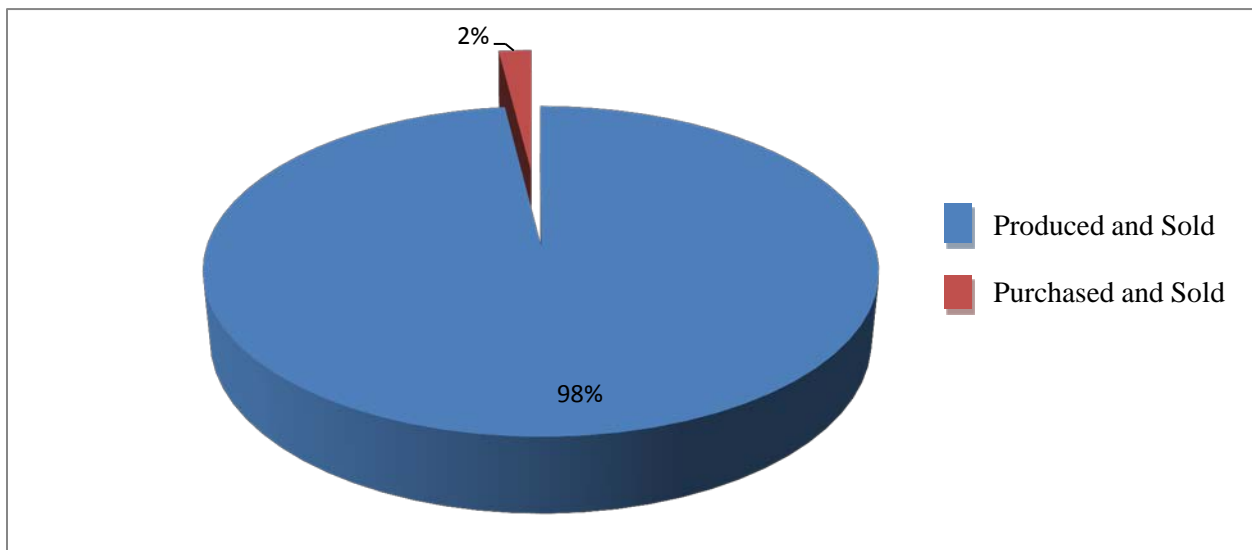


# Sales and Production Summary State Forest Nursery Program Fiscal Year 2013

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

Type	Number	Percent
Trees Produced by State Nurseries and Sold	5,511,590	98
Privately Produced Trees Purchased by State Nurseries and Sold	108,215	2
<b>Total</b>	<b>5,619,805</b>	<b>100</b>

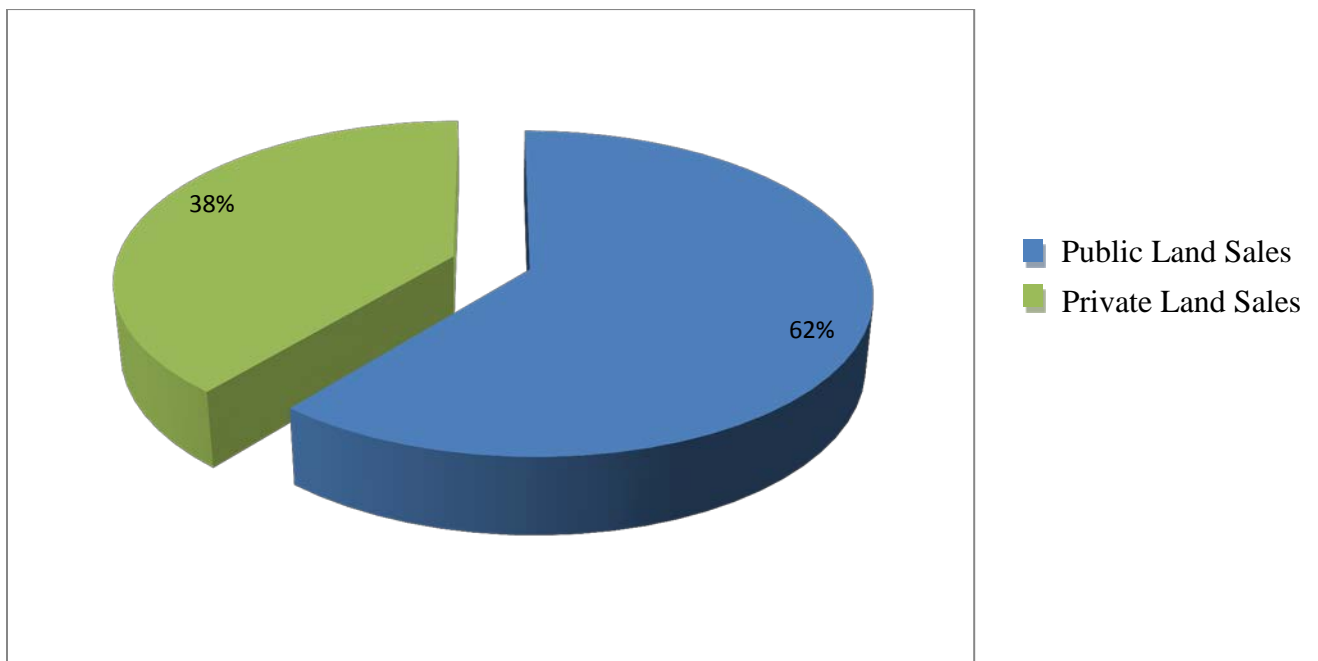
**Figure 1: Seedlings Produced, Purchased, and Sold**



**Table 2: Seedling Distribution**

Type	Number	Percent
Sales to Public Land	3,468,020	62
Sales to Private Lands	2,151,785	38
<b>Total</b>	<b>5,619,805</b>	<b>100</b>

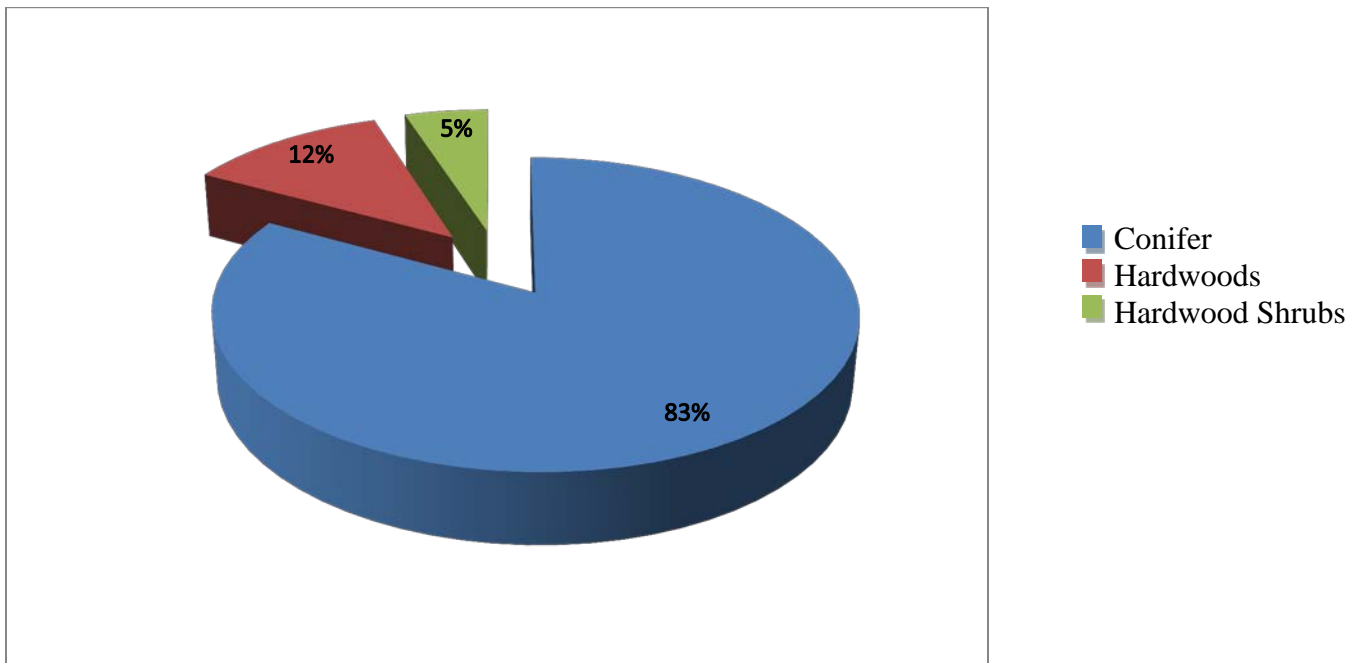
**Figure 2: Seedling Distribution**



**Table 3: Seedling Types**

Type	Number	Percent
Conifers (Evergreens)	4,644,760	83
Hardwoods (Deciduous)	667,090	12
Hardwood Shrubs	307,955	5
<b>Total</b>	<b>5,619,805</b>	<b>100</b>

**Figure 3: Seedling Types**





## Summary of Fiscal Year 2013 by Species and Producer

Product	State Produced Trees	Purchased Trees	Total Tree Shipped
NORWAY PINE SMALL	618,920		618,920
NORWAY PINE 6"+	834,200		834,200
NORWAY PINE TR	139,325		139,325
WHITE PINE SMALL	196,560		196,560
WHITE PINE 5"+	403,775		403,775
WHITE PINE TR	97,550		97,550
JACK PINE	260,800		260,800
JACK PINE IMP	556,700		556,700
WHITE SPRUCE 5"+	628,030		628,030
WHITE SPRUCE 10"+ 4-0	200		200
WHITE SPRUCE IMP SMALL	18,100		18,100
WHITE SPRUCE IMP	543,275		543,275
WHITE SPRUCE TR	119,950		119,950
BLACK SPRUCE	4,800		4,800
BLACK SPRUCE TR	100		100
TAMARACK	13,700		13,700
BALSAM FIR	100,750		100,750
BALSAM FIR TR	31,325		31,325
WHITE CEDAR	43,050		43,050
WHITE CEDAR TR	24,300		24,300
RED CEDAR	7,150		7,150
RED CEDAR TR	2,200		2,200
PIN OAK	7,000		7,000
RED OAK SMALL	56,400		56,400
RED OAK	150,175	25,000	175,175
BUR OAK SMALL	16,000		16,000
BUR OAK	90,080		90,080
WHITE OAK	46,440	2040	48,480
SWAMP WHITE OAK	23,600	175	23,775
MIXED OAK	39,400		39,400
SILVER MAPLE	40,480		40,480
RED MAPLE	800		800
SUGAR MAPLE	500		500
BASSWOOD	3,600		3,600
PAPER BIRCH	38,400		38,400
YELLOW BIRCH	100		100
HYBRID POPLAR	1,000		1,000
COTTONWOOD	14,600		14,600
BLACK WALNUT	54,000		54,000
RED ELM	1,000		1,000

Product	State Produced Trees	Purchased Trees	Total Tree Shipped
BITTERNUT HICKORY	300		300
SHAGBARK HICKORY	7,100		7,100
HACKBERRY	500	1,000	1,500
BLACK CHERRY	15,000	3,000	18,000
AMERICAN HAZELNUT	11,960		11,960
PIN CHERRY	2,660		2,660
CHOKECHERRY	10,110	14,000	24,110
BLACK CHOKEBERRY	37,075		37,075
JUNEBERRY	2,350	4,000	6,350
WILD PLUM	30,560	3,000	33,560
HIGH BUSH CRANBERRY	23,660		23,660
RED OSIER DOGWOOD	89,370	22,400	89,370
GRAY DOGWOOD	7,050		7,050
NINEBARK	6,600		6,600
CRABAPPLE	27,610	23,000	50,610
NANNYBERRY	14,950		14,950
<b>Totals</b>	<b>5,511,590</b>	<b>108,215</b>	<b>5,619,805</b>

<b>Total State Produced Stock Sold</b>	<b>5,511,590</b>
<b>Purchased Stock Sold</b>	<b>108,215</b>
<b>TOTAL STOCK SOLD AND REPLACED</b>	<b>5,619,805</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. 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 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) should not be expected to tie to 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 2013, no monies were used from the Forest Nursery Account for these purposes.

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# Appendix

Table 4: Statement of Revenues and Costs.....	10
Table 5: Cash Receipts and Expenditures.....	10
Table 6: Accounts Receivable Reconciliation .....	11
Table 7: Allotments within Appropriation Report.....	13
Table 8: Managers Financial Report.....	14
Table 9: Nursery Expenditure Report .....	17
Table 10: Nursery Accounts Receivable.....	18
Table 11: Ten-Year Summary of Cash Flow .....	19

**Table 4—Statement of Revenues and Costs  
Forest Nursery Account  
Fiscal Year 2013**

<b>Revenues</b>		
	Total Sales Fiscal Year 2013	\$2,151,182
	Adjustments	(\$225,465)
	Investment Income	\$8,177
	<b>Total Revenues</b>	<b>\$1,933,894</b>
<b>Costs</b>		
	Salary and Other Compensation	\$1,030,097
	Supplies and Expenses	\$207,216
	Equipment and Capital Improvements	\$809
	Other Costs	\$329,466
	<b>Total Costs</b>	<b>\$1,567,588</b>
<b>Difference</b>	<b>Revenues Minus Costs</b>	<b>\$366,306</b>

**Table 5—Cash Receipts and Expenditures  
Forest Nursery Account  
Fiscal Year 2013**

Balance Forward—In Prior Year			<b>\$1,460,394</b>
Adjusted Balance			\$-0-
<b>Adjusted Balance Forward—In</b>			<b>\$1,460,394</b>
Cash Receipts			
	Cash From Accounts Receivable Collections**	\$1,031,147	
	Cash Sales	\$762,424	
	Investment Income	\$8,177	
<b>Fiscal Year 2013 Total Receipts</b>			<b>\$1,801,748</b>
<b>Fiscal Year 2013 Expenditures</b>			<b>(\$1,567,588)</b>
<b>Fiscal Year 2013 Encumbrance Yet to Be Paid</b>			<b>(\$0)</b>
<b>Balance Forward—Out</b>			<b>\$1,694,554</b>

<b>Table 6—Accounts Receivable Reconciliation Forest Nursery Account Fiscal Year 2013</b>		
Accounts Receivable 6/30/12	\$646,373	
Total Sales Fiscal Year 2013	\$1,388,757	
Adjustments*	(\$225,465)	
<b>Total</b>		<b>\$1,809,665</b>
Fiscal Year 2013 Accounts Receivable Collections **	\$470,467	
Fiscal Year 2013 Cash Sales	\$762,424	
<b>Total</b>		<b>\$1,232,891</b>
<b>Accounts Receivable 6/30/13</b>		<b>\$576,774</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 (e.g., people canceling or changing their seedling order amounts).

\*\* Table 6, FY13 Collections is for amounts collected through 6/30/13. The Table 5 Accounts Receivable Collections amount includes \$560,680 received after 6/30/13 for budget FY13.



Table 7: ALLOTMENTS WITHIN APPROPRIATION REPORT

Run DateTime: 3/21/2014 8:22 AM  
 Source Report #: KK001  
 As of Date: 03/21/2014

Selection Criteria: Budget Period - 2013, Fund - 2001 to 2001, Agency - R29, AppropID - R293204 to R293204

**AGENCY: R29 Natural Resources Dept**

Budget Period: 2013 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	2,000,000	Roll Forward In	1,460,394	Anticipated In	0
Current	0	Current Estimate	1,523,835	Roll Forward Out	1,694,554	Actual In	0
Cancel	0	Collected	1,801,748			Anticipated Out	0
Reduction	0	Variance Est-Col	-277,913			Actual Out	0
Other Classes	0	Dedicated Cap	0				

<b>Allotment-Free</b>	-13,071
<b>Uncommitted</b>	0
<b>Unexpended</b>	0

	<u>Budgeted</u>	<u>Remaining</u>
<b>Budget/Encumbrance Authority</b>	1,567,588	0
<b>Spending Authority</b>	1,567,588	0
<b>Transfer Authority</b>	1,567,588	0

**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	873	0	0	873	0	0
R2923738-FOR General Andrews Nursery	NONPAY	140	0	0	-140	280	280
R2923739-FOR Badoura Nursery	PAYRLL	1,029,224	0	0	1,029,224	0	0
R2923739-FOR Badoura Nursery	NONPAY	550,703	0	0	537,632	13,071	13,071
R2923740-FOR Nursery Tree Improvement	NONPAY	0	0	0	0	0	0
		<u>1,580,939</u>	<u>0</u>	<u>0</u>	<u>1,567,588</u>	<u>13,351</u>	<u>13,351</u>
<b><u>Totals by Account Group</u></b>							
Payroll Allotments	PAYRLL	1,030,097	0	0	1,030,097	0	0
Non-Payroll Allotments	NONPAY	550,563	0	0	537,492	13,071	13,071





Table 8: MANAGER'S FINANCIAL REPORT

Run DateTime: 3/21/2014 8:26 AM  
 Source Report #: KK002  
 As of Date: 03/21/2014

Selection Criteria: Budget Period - 2013, Fund - 2001 to 2001, DeptID - R2933738 to R2933740, AppropID - R293204 to R293204

Break On: Budget Period, Fund, DeptID, AppropID

<b>Budget Period:</b> 2013	<b>Fund:</b> 2001	<b>DeptID:</b> R2933738	<b>AppropID:</b> R293204
	Other Misc Special Revenue	FOR General Andrews Nursery	FOR Nurseries Account

<b>Remaining Payroll Projection</b>	<b>Full-Time (41000): \$0.00</b>	<b>Part-Time (41030): \$0.00</b>	<b>Total: \$0.00</b>
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Account Class and Description	Current Budget	Pre-Encumbered	Encumbered/Committed	Expended	Unobligated	Unexpended
41000 Full Time - Salary	-10,121.09	0.00	-10,121.09	0.00	0.00	-10,121.09
41030 Part-Time-Seasonal-Labor Serv	10,994.39	0.00	10,121.09	873.30	0.00	10,121.09
41050 Overtime and Premium Pay	0.00	0.00	0.00	0.00	0.00	0.00
41070 Other Employee Cost	0.00	0.00	0.00	0.00	0.00	0.00
41100 Space Rental And Utilities	0.00	0.00	0.00	0.00	0.00	0.00
41160 Trav-Sub-InState-Border Comm	28.00	0.00	0.00	0.00	28.00	28.00
41500 Repairs To Equip & Furn	0.00	0.00	0.00	0.00	0.00	0.00
42030 State Agency Reimbursements	-133.00	0.00	0.00	-140.00	7.00	7.00
43000 Other Operating Costs	-35.00	0.00	0.00	0.00	-35.00	-35.00
<b>Total</b>	<b>733.30</b>	<b>0.00</b>	<b>0.00</b>	<b>733.30</b>	<b>0.00</b>	<b>0.00</b>



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Break On: Budget Period, Fund, DeptID, AppropID

<b>Budget Period:</b> 2013	<b>Fund:</b> 2001	<b>DeptID:</b> R2933739	<b>AppropID:</b> R293204
	Other Misc Special Revenue	FOR Badoura Nursery	FOR Nurseries Account

<b>Remaining Payroll Projection</b>	<b>Full-Time (41000): \$0.00</b>	<b>Part-Time (41030): \$0.00</b>	<b>Total: \$0.00</b>
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Account Class and Description	Current Budget	Pre-Encumbered	Encumbered/Committed	Expended	Unobligated	Unexpended
41000 Full Time - Salary	416,578.24	0.00	14,744.84	401,833.40	0.00	14,744.84
41030 Part-Time-Seasonal-Labor Serv	485,348.01	0.00	-13,735.38	499,083.39	0.00	-13,735.38
41050 Overtime and Premium Pay	29,947.76	0.00	0.00	29,947.76	0.00	0.00
41070 Other Employee Cost	97,349.53	0.00	-1,009.46	98,358.99	0.00	-1,009.46
41100 Space Rental And Utilities	63,836.00	0.00	0.00	59,166.03	4,669.97	4,669.97
41110 Printing And Advertising	2,211.00	0.00	0.00	2,480.45	-269.45	-269.45
41130 Prof-Tech Serv-Outside Vend	3,679.00	0.00	0.00	10,016.23	-6,337.23	-6,337.23
41155 Communications	16,560.00	0.00	0.00	35,061.70	-18,501.70	-18,501.70
41160 Trav-Sub-InState-Border Comm	135,120.00	0.00	0.00	79,751.75	55,368.25	55,368.25
41180 Employee Development	345.00	0.00	0.00	95.00	250.00	250.00
41190 State Agcy-Prov Prof-Tech Serv	0.00	0.00	0.00	511.50	-511.50	-511.50
41300 Supplies	122,651.00	0.00	0.00	207,215.64	-84,564.64	-84,564.64
41400 Equipment	0.00	0.00	0.00	0.00	0.00	0.00
41500 Repairs To Equip & Furn	20,500.00	0.00	0.00	808.95	19,691.05	19,691.05
42010 Statewide Indirect Costs	0.00	0.00	0.00	7,080.00	-7,080.00	-7,080.00
42030 State Agency Reimbursements	0.00	0.00	0.00	-3,393.33	3,393.33	3,393.33
42040 Agency Direct Costs	150,300.00	0.00	0.00	133,566.67	16,733.33	16,733.33
43000 Other Operating Costs	35,500.58	0.00	0.00	5,271.04	30,229.54	30,229.54
<b>Total</b>	<b>1,579,926.12</b>	<b>0.00</b>	<b>0.00</b>	<b>1,566,855.17</b>	<b>13,070.95</b>	<b>13,070.95</b>



Table 8: MANAGER'S FINANCIAL REPORT

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 As of Date: 03/21/2014

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Break On: Budget Period, Fund, DeptID, AppropID

<b>Budget Period:</b> 2013	<b>Fund:</b> 2001	<b>DeptID:</b> R2933740	<b>AppropID:</b> R293204
	Other Misc Special Revenue	FOR Nursery Tree Improvement	FOR Nurseries Account

<b>Remaining Payroll Projection</b>	<b>Full-Time (41000): \$0.00</b>	<b>Part-Time (41030): \$0.00</b>	<b>Total: \$0.00</b>
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Account Class and Description	Current Budget	Pre-Encumbered	Encumbered/Committed	Expended	Unobligated	Unexpended
43000 Other Operating Costs	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Report Total</b>	<b>1,580,659.42</b>	<b>0.00</b>	<b>0.00</b>	<b>1,567,588.47</b>	<b>13,070.95</b>	<b>13,070.95</b>

**Table 9: Nursery Expenditure Report FY 2013**

	<b>Fund</b>	<b>Approp.</b>	<b>Account</b>	<b>Expenditures</b>	
General Andrews Nursery	2001	R293204		\$	733.30
Badoura Nursery	2001	R293204		\$	1,566,855.17
				\$	1,567,588.47
<b>Receipts</b>					
Collections Report	2001	R293204			
ITC Interest Earnings			512052	\$	7,322.84
Nursery Seed Cone			636022	\$	69,217.72
Nursery Seedlings			636023	\$	1,718,825.18
	<b>Total</b>			\$	1,795,365.74
Billing, Adjustments and Write-offs	2001	R293204		\$	1,382,682.76
Adjustments	2001	R293204		\$	(225,351.72)
Collected amount on Allot Approp Reports				\$	1,801,748.00
Outstanding Amount	2001	R293204		\$	6,382.50
<b>Salaries From MFR Reports -General Fund</b>					
				<b>GAN</b>	<b>Badoura</b>
				<b>R2933738</b>	<b>R2933739</b>
				<b>R293204</b>	<b>R293204</b>
Full-time Salary - 41000				\$	-
Part-time-Seasonal-Labor Serv 41030				\$	873.30
Overtime and Premium Pay 41050				\$	-
Other Employee Cost 41070				\$	-
				\$	98,358.99
				<b>\$</b>	<b>873.30</b>
				<b>\$</b>	<b>1,029,223.54</b>
				<b>\$</b>	<b>1,030,096.84</b>
<b>Other expenses - General Fund</b>					
				<b>GAN</b>	<b>Badoura</b>
				<b>R2933738</b>	<b>R2933739</b>
				<b>R293204</b>	<b>R293204</b>
Space Rental and Utilities 41100				\$	59,166.03
Printing and Advertising 41110				\$	2,480.45
Prof-Tech Serv-Outside Vend 41130				\$	10,016.23
Communications 41155				\$	35,061.70
Travel-Sub-InState-Border Comm (includes Fleet) 41160				\$	79,751.75
Employee Development 41180				\$	95.00
State Agcy-Prov Prof-Tech Serv 41190				\$	511.50
Supplies 41300				\$	207,215.64
Repairs to Equip & Furn 41500				\$	808.95
Statewide Indirect Costs 42010				\$	7,080.00
State Agency Reimbursements 42030				\$	(3,393.33)
Agency Direct Costs 42040				\$	133,566.67
Other Operating Costs 43000				\$	(140.00)
				\$	5,271.04
				<b>\$</b>	<b>(140.00)</b>
				<b>\$</b>	<b>537,631.63</b>
				<b>\$</b>	<b>537,491.63</b>
				<b>\$</b>	<b>733.30</b>
				<b>\$</b>	<b>1,566,855.17</b>
				<b>\$</b>	<b>1,567,588.47</b>

**Table 10: Nursery Accounts Receivable**

Accounts Receivable 6/30/12	646,373	
Billed amount from WIRES Qtrly AR Billings, Adjustments, & Write off Report	1,382,375	
Fiscal Year 2013 Cash Sales (Actual Receipts minus A/R Collections)	<u>768,807</u>	
Subtotal sales	2,151,182	
	<b>Total</b>	<b>2,797,555</b>
Cash Receipts from WIRES Qtrly A/R Collections Report	762,424	
Fiscal Year 2013 Cash Sales (Actual Receipts minus A/R Collections)	<u>768,807</u>	
	<b>Total</b>	<b>1,531,231</b>
	<b>Subtotal</b>	<b>1,266,324</b>
Adjustments and write offs from WIRES Qtrly AR Billings, Adjustments & Write offs Report	(225,465)	
	<b>Adjustment Balance</b>	<b>(225,465)</b>
	<b>Accounts Receivable 6/30/2013</b>	<b>1,040,858.26</b>
	<b>Collected Revenues 12/31/2013</b>	<b>1,795,365.74</b>
	<b>Credit Memos</b>	<b>6,382.50</b>
	<b>Grand Total Collected Revenues</b>	<b><u>1,801,748.24</u></b>

**Table 11: State Nurseries Cash Flow Analysis  
FY 2004-2013**

	<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>FY 2013</b>	<b>3 Yr Avg</b>	<b>5 Yr Avg</b>	<b>7 Yr Avg</b>	<b>10 Yr Avg</b>
Beg 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	1,460,394	1,186,565	1,379,628	1,384,608	1,585,285
Revenues	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	1,801,748	1,926,901	1,904,180	2,085,325	2,421,936
Expenses	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	1,567,588	1,779,774	1,954,268	2,054,466	2,397,560
End Balance	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	1,694,554	1,333,692	1,329,541	1,415,467	1,609,661

