Timber Sale Invoicing in WisFIRS

Journal/Ledger/Invoice
Why Invoice in WisFIRS

1. All Timber Sales are now required to be invoiced in WisFIRS.

2. Provides for uniform invoicing method for our contractors

3. Contractor’s payments are mailed to the lock box and credited to the right accounts

4. Less paperwork and data entry.

5. No need to transfer information between paper forms of the 2460-003 (stumpage detail) to the Journal to the Ledger and then back into WisFIRS for close-out.

6. All components of a Sale are entered and stored electronically in one place program from establishment to close.

7. Communicates financial information between WisFIRS to PeopleSoft
WisFIRS Roles and Responsibilities

Timber Sale Role- (Forester)
All foresters establishing and administering Timber Sales are assigned the Timber Sale Role and can make haul ticket, and stumpage entries for their sales in the WisFIRS JOURNAL. The LEDGER can be accessed to view and print stumpage detail and invoices. Stumpage detail may be deleted from the LEDGER if it has not already been included in an invoice. The purpose of deleting the stumpage detail from the LEDGER is to open up haul tickets in the JOURNAL for editing.

Financial Role- (Financial Administrator)
Select foresters from each team will also be assigned the WisFIRS Financial Role and can make entries in all three financial tabs (JOURNAL, LEDGER and INVOICE), generate invoices and create the final reports for a close-out.
Timber Sale Role - (Forester)

1. Performance Bonds-
   a. Letter of Credit- Attach a copy in the DOCUMENTS TAB
   b. Cash Bond- Complete 2460-003. Attach Preparer Copy in DOCUMENTS TAB.
      Mail Contractor copy as receipt. Mail Finance copy with check to:
      State of Wisconsin DNR
      Timber Sales
      PO Box 93885
      Milwaukee, WI 53293-0885

      **This PO Box is to be used only for cash performance bonds**

      c. Notify the Financial administrator when Performance Bond information is ready to enter in the LEDGER

2. Enter Haul ticket, mill and wood scales into the JOURNAL. Should be entered weekly.

3. Notify Financial administrator when stumpage has been entered and can be invoiced. It is recommended that invoices are sent to the contractor on a weekly basis.

4. Print the stumpage detail and invoice from the LEDGER Tab

5. Mail invoice and stumpage detail to Contractor. Keep copies, attach to corresponding mill slips and file.

6. Keep track of payments on invoices. Payment confirmation emails are sent to the person listed as the contact on the invoice. Payments appear in the LEDGER TAB within a few days after the email confirmation.
When ready to close sale:

7. Update the *Cut Acres* in WisFIRS NOTICE AND REPORT tab

8. Delete unused haul tickets from the JOURNAL.

9. Notify the Financial Administrator when the LEDGER balance is zero and sale is ready to close

10. Notify the Financial Administrator the status of the Performance Bond
    a. Refund/Release entire bond
    b. Amount to retain for damages
    c. For Cash bond only.

11. Send a letter to issuer of Letter of Credit to release the performance bond or follow the issuer’s procedures to collect damages from the Letter of Credit. Attach a copy of the letter in the DOCUMENTS tab.

12. Send a letter to the contractor to inform them that the sale is satisfactorily complete and performance bond will be released or refunded. Attach a copy in DOCUMENTS.

13. Prepare form 2460-004 Timber Sale Close-Out
    a. Attach Preparer copy in the DOCUMENTS tab
    b. For cash bond or excess stumpage refunds, email the 2460-004 to Nicolle Spafford for processing
Financial Role (Finance Administrator)

1. Add Performance Bond information in the WisFIRS LEDGER tab.

2. Generate invoices in the LEDGER.

3. Notify Forester when invoices are ready to print.

4. Update Performance Bond information in LEDGER at sale close-out.

5. Create Final Reports in JOURNAL.

6. Print journals, ledgers and the final value/volume by extension for the timbersale file.
## Financial Role

2460/Financials Authority  
06/26/2018

<table>
<thead>
<tr>
<th>Team</th>
<th>Team</th>
<th>Team</th>
<th>Team</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barnes- Eric Sirrine</td>
<td>Tom Piikkila</td>
<td>Sara Stack</td>
<td>Jacob Coonen</td>
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<td>Park Falls- Dan Schumacher</td>
<td>Tom Onchuck</td>
<td>Maggie Lorenz</td>
<td>Bryce Berklund</td>
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<td>Grantsburg- James Ulmaniec</td>
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<td>Paul Heimstead</td>
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<td>Eau Claire- Andy Sorenson</td>
<td>Rob Strand</td>
<td>Ryan Peaslee</td>
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<td>Hayward- Pat Zimmer</td>
<td>James Kujala</td>
<td>Heidi Brunkow</td>
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<td>Andrew Gollnick</td>
<td>Kevin Schilling</td>
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<td>Wausau- Shelly Wrzochalski</td>
<td>Sam Schuler</td>
<td>Rich LaValley</td>
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<tr>
<td>Brule- Rod Fouks</td>
<td>Dave Schulz</td>
<td>Dan Kephart</td>
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<td>Kyle Young</td>
<td>Nate Haskins</td>
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<td>Clint Gilman</td>
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<td>Nick Morehouse</td>
<td>Rebecca Vasquez</td>
<td>Ben Ross</td>
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<td>Mike Sieger</td>
<td>Cody Dittler</td>
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<td>Wautoma- Jodi Stormoen</td>
<td>Scott Sullivan</td>
<td>Mark Diesen</td>
<td>Terri Wilson</td>
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<td>Jason Hennes</td>
<td>Adam Zirbel</td>
<td>Brady Backes</td>
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<td>Jeff Nyquist</td>
<td>Aaron Wallace</td>
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<td>Oconto Falls- Rich Lietz</td>
<td>Chris Duncan</td>
<td>Tim James</td>
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<td>Wausauke- Cole Couvillion</td>
<td>Avery Jehnke</td>
<td>Derrick McGee</td>
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<td>Wes Phillips</td>
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<td>GNA- Pete Wisdom</td>
<td>Pam Dembinski</td>
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<tr>
<td>Central Office</td>
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<td>Patricia Wiesender</td>
<td>Judy Freeman</td>
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New Sale vs Legacy Sale

**New Sale** is any sale established after the WisFIRS Financial update on February 8, 2018. These sales will have the Journal, Ledger and Invoice tabs open for the complete invoicing process in WisFIRS.

**Legacy Sale** is any sale established in WisFIRS prior to the February 8, 2018 update.

- Legacy Sales that have had some invoicing or advanced payments processed, will continue to do the invoicing process as before by completing a 2460-003 Form (Timber Sale Transaction with stumpage detail). Invoices need to be manually generated in the WisFIRS Invoice tab.

- Legacy sales that have not had any invoices or advanced payments processed, with a few minor changes, are now able to use the new WisFIRS Journal and Ledger tabs to generate Invoices.
Activating the Journal and Ledger Tabs for a Legacy Sale
(This is for Legacy Sales that have never been invoiced or payments received by any other invoicing method.)

To Modify Existing Sales:
1. Click to edit the Established data.
2. Add data to the required fields: Preparer, Title, Certification.
3. Delete the Contract End Date (highlight the data & click delete).
4. Enter the Required Bond Amount and click Apply changes.
5. You will see the button to enter the Original Contract.

Contract Periods
6. Click the button to create the contract period.
7. Click Apply Changes.
8. The tabs for the Journal and Ledger will be enabled.
* Users must have the **Timber Sale Role** or the **Financial Role** in WisFIRS to have authority to enter Journal Records.

* The Journal Tab is used to enter the information from DNR Haul Tickets, Mill Scale Slips and Wood Scale Slips.

* The data from the Journal entry is combined to calculate Stumpage and create a Ledger record.

* The Journal also serves as a log to keep track of the progress of haul tickets assigned.

* The Journal also will give the information for the amount sold, hauled and the difference.
Reports related to the Journal entries are available. Click to generate reports.

Any Notes can be added for the Journal. They will only appear on this screen. Click Save Notes.

1. The records are identified in the grid as Haul or Scale
2. The ticket haul number(s) are listed in the grid.
3. The Trans# field shows ** to indicate that the record has not been included in a Stumpage Ledger Record.

Enter Haul Ticket or Wood Scale numbers here
Enter Haul Tickets or Wood Scale Slips

* Journal entries require an identifying number.
* DNR Hauling tickets are pre-numbered and should be added as soon as they are assigned to the sale.
* Wood Scale slips don’t always have a number. Using the date of the wood scale is highly recommended, either **mmddyyyy** or **yyymmdd**.

1. Select the type of record you are inserting by clicking the radio button for **Haul Ticket** or **Wood Scale**
2. Click the radio button for entering a **Range** of tickets or an **Individual** Ticket.
3. Enter the range of numbers or the single number (date if wood scale slip).
4. Click

![Haul/Scale Tickets Image]
Enter Mill Slip or Wood Scale Stumpage Information

1. Select edit icon to open the haul ticket record to fill in the reported volume.

2. Enter the Haul/Scale Date of the ticket
3. The Mill and Notes are optional
4. Click **Add Species**

Delete Button removes the haul ticket record if not already invoiced. Unused Haul Tickets can also be deleted from this screen.

This Cancel button retains the record and returns to main Journal page.

Notes specific to the haul ticket can be added here. Notes will print on excel worksheet of stumpage transaction detail

This Cancel button erases current entry and remains on the page for data re-entry.
5. Select Species from drop down box

6. Rate automatically fills in for the species selected.

7. Enter stumpage volume.

8. Click **Add Species** for additional species.

9. Click **Apply Changes** when record is complete

10. Repeat steps 1-9 for remaining haul tickets and wood scales to be included in invoice

* Corrections to haul ticket information can be made by returning to the Journal home screen and opening up the record again by clicking the Edit icon. No corrections are allowed on a haul ticket after it has been invoiced.
11. Check for entry error prior to invoicing.
12. When ready to invoice, click Add ** to Ledger
13. Go to Ledger/Perf Bond tab.
Create Final Reports in JOURNAL at Sale Close-out

This must be done by Forester with the WisFIRS Financial Role. Final Reports are generated by WisFIRS from the Journal entries on Sales that were invoiced using the JOURNAL, LEDGER and INVOICE tabs in the updated WisFIRS Financials process.

1. The **Ledger Balance** must be zero and the **Cut Acres** must be entered in the NOTICE & REPORT tab in order to generate the final reports.

2. Go to the JOURNAL.

3. Click [Create Final Reports] located above the journal grid (It will only be enabled when Cut Acres have been entered and the Ledger Balance is zero.)

4. The **Final Reports** will be generated for each **Extension** on each **Species/Product** record from the Volumes entered in the **Journal** records.

5. The generated records cannot be edited or deleted.

6. If the underlying data requires correction, you can click the button again after the correction is made. The previous Final Reports will be deleted and recalculated to include the changes.

7. The Fine Woody Material and MBF fields will be calculated based on the ratios of the entry in the Appraisal data.

8. After the Final Reports have been generated, you can run the [Final Value/Volume by Extension] report. The link is below the Appraisal Information grid on the NOTICE & REPORT tab.
Only users with the **Timber Sale Financial Role** can create Ledger transactions.

The Ledger keeps record of Performance Bond information and creates transactions for Timber Sale Billing.

Payment information received from PeopleSoft is included in the Ledger.

The Ledger keeps a running balance on the Sale’s account.

All Ledgers entries are tied directly to PeopleSoft from WisFIRS through invoice creation.
Ledger Transactions include:
- Performance Bond Information and Actions
- Stumpage carried over from the Journal records
- Advanced stumpage payment transactions
- Late Payment interest penalties
- Charges for damages
- Dollar corrections
- Refund excess stumpage at sale closing

To invoice Stumpage carried over from Journal entries

For other transactions:
- Advanced Stumpage
- Late Interest Penalty
- Damages
- Dollar Corrections
- Refund Excess Stumpage
Record Performance Bond Information

1. Click **Add Performance Bond**
2. Choose bond type using radio button for either Irrevocable Letter of Credit or Cash and fill in information.
3. Add Notes (optional)
4. Click **Apply Changes**
Update Bond Information in WisFIRS

1. Go to LEDGER Tab
2. Click Action in Bonds Grid
3. Make selection from drop down menu
4. Fill in the information in box.

**Note - this only updates the bond information records in WisFIRS. To refund or transfer cash bond refer to close-out procedures item 13 under Timber Sale Role on page 4 of this handout.
Creating Stumpage due Transaction from Journal Entries – (Scaled Sale)

1. Select **Stumpage** to open dialogue box for stumpage transaction detail carried over from the Journal entries
2. Click **Open** from the dialogue box at bottom of screen to open the Excel worksheet with the stumpage detail.

Transactions with an **X** icon indicate an invoice has been sent to People Soft and cannot be deleted.

Transactions with an **X** are Not invoiced yet and may be deleted. Deleting the transaction unlocks the corresponding haul tickets in the Journal for editing.
Excel Worksheet with Stumpage Detail

1. Check for entry errors but **DO NOT** correct errors on this spreadsheet.
2. To correct entry errors:
   a. Delete this spreadsheet
   b. Return to the LEDGER and delete **X** the Stumpage transaction
   c. Go to the JOURNAL and select the edit icon to correct the haul ticket information and then click again and return to Ledger tab

3. If no corrections are necessary click to print and save this Excel document

4. May need to adjust margins in order to fit information on page.

5. **Print** a copy of spreadsheet and send to the Contractor along with the invoice.

Any individual haul ticket Note entered in the Journal will print in this area.
Creating Advanced Stumpage or Lump Sum Transaction/Invoice

1. Click [Create New Transaction >] and select Advanced Stumpage Due

2. Enter amount of payment and select DNR Contact from drop down box.

3. Add notes (optional) Does not print on invoice

4. Click

5. IMPORTANT The invoice is created and sent to PeopleSoft without further action by the user and cannot be edited or deleted. Make sure information is correct.

6. Transaction then appears in Ledger list.

7. Click to view and print the invoice.

8. Send invoice to Contractor

9. For Lump Sum Sale you must return to the JOURNAL to enter the corresponding stumpage and
Creating Late Interest Penalty Transaction

1. Click **Create New Transaction** > and from drop down select Late Interest Penalty

2. Fill in overdue amount and number of days late. Notes are optional,

3. Click **Apply Changes**

Late Interest Penalty transactions appear in the Ledger as shown below and can be deleted X and re-entered up until it has been included in an invoice. An invoiced Late Interest Penalty transaction will be noted with a icon
Creating Transaction for Damages - incurred during course of an open timber sale
(NOT to be used to withhold damages from the performance bond at closing.)

1. Click **Create New Transaction >**
   and select Damages from drop down menu

2. Fill amount of damages incurred during the course of an open timber sale. Not to be used to retain any portion of the performance bond at close-out. Notes are optional,

3. Click **Apply Changes**

Damage transactions appear in the Ledger as shown below and can be deleted X and re-entered up until it has been included in an invoice. An invoiced Damage transaction will be noted with a PDF icon.

<table>
<thead>
<tr>
<th>Date</th>
<th>Transaction No</th>
<th>Transaction Description</th>
<th>Scale or (Debit -)</th>
<th>Payment or (Credit +)</th>
<th>Balance</th>
<th>Invoice</th>
<th>Notes</th>
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</thead>
<tbody>
<tr>
<td>06/15/2018</td>
<td>10</td>
<td>Damages</td>
<td>$565.00</td>
<td></td>
<td>$802.60</td>
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<td></td>
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</table>
Creating Correction Transaction (Credit or Debit Memo for dollars only for incorrect stumpage invoiced)

Before creating this transaction Contact Financial Specialist for guidance with corrections for incorrectly invoiced stumpage.

1. Click and select Corrections from drop-down menu
2. Fill dollar amount of debit or credit.
3. Choose Credit or Debit Memo from drop down

Correction transactions appear in the Ledger as shown below and can be deleted X and re-entered up until it has been included in an invoice. An invoiced Correction transaction will be noted with a icon and can no longer be edited or deleted.
Refund Excess Stumpage

1. Done at sale close-out
2. When **Advance Stumpage Payments** exceed reported stumpage volume this transaction is done to reduce the Ledger balance in WisFIRS to zero.
3. Complete form 2460-004 Close-Out (forms catalog) and send to the Budgets and Grants Section.
4. Budgets and Grants section will process from the 2460-004 and mail a check for excess stumpage to the contractor.

1. Click and select **Refund Excess Stumpage Pmt** from the drop down menu. This is enabled only if there is a positive balance remaining in the ledger.

2. Amount is automatically filled in based on the remaining balance in the ledger.

3. Click **Apply Changes**

Refund Excess Stumpage transaction appears in the Ledger can be deleted and re-entered up until the Sale’s **FINAL REPORTS** are entered.
• The **INVOICE TAB** generates:

• Invoices from information entered into the Journal and Ledger tabs on sales billed after the WisFIRS financial release on February 8, 2018.

• Invoices manually entered on sales billed prior to February 8, 2018.

• All sales are now use invoicing in WisFIRS
INVOICE TAB

- Any invoice, regardless of how it was created in WisFIRS, will appear in the Invoices grid.
- Invoices with Status SENT_TO_FIN are in the PeopleSoft system and can no longer be edited or deleted.
- Invoices in DRAFT status can be edited or X to delete and unlock the Ledger Transaction.
- Click icon to view and print invoices.

![Invoice Table](image-url)
Creating Invoices from the Ledger.

1. Return to LEDGER TAB
2. Click Create Invoice to open Timber Sale Invoice dialogue box
3. All transactions not previously invoiced will be include on this invoice
3. **DNR Contact:** **IMPORTANT** Select Forester administering the sale. DNR contact selected here will receive the email confirmations when payment is received on this invoice.

4. Click buttons to “Preview” “Delete” “Cancel” or “Save Draft” of invoice.

5. Add additional comments you would like contractor to see. Comments print on invoice.

6. Click **Send to PeopleSoft / Create & Save Invoice PDF** only when you are sure everything is correct.

---

**Timber Sale Invoice**

**Bill To:**

HAYES LOGGING, INC.
Attn: COREY HAYES
9516 Eureka Rd.
Tomah, WI 54660

PeopleSoft Customer ID: 0000012515

**DNR Contact:** WIESENDOR, PATRICIA
(715) 299-4641
Patricia.Wiesender@Wisconsin.gov

**Line Items**

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<th><em>Ledger Trans No.</em></th>
<th><em>Transaction Type</em></th>
<th><em>PeopleSoft Codes</em></th>
<th><em>Amount</em></th>
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<tr>
<td>10</td>
<td>STUMPAGE</td>
<td>Black River State Forest-Timber Sales (2777)</td>
<td>2860.28</td>
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</table>

**Total:** $2,860.28

**Comments (will print on the invoice)**

Stumpage for 2777-1225-10

---

You must print and mail this invoice to the logger along with supporting documentation.
Creating Invoices from Invoice Tab – for Legacy Sales with invoices prior to the new Financial Release
(These sales only have the Invoice Tab active. Journal and Ledger Tabs are not active.)

1. Complete 2460-003 (found in forms catalog) with haul ticket/mill slip information
2. Go to INVOICE TAB in WisFIRS. Click [Create New Invoice] to open Timber Sale Invoice box.
3. Select DNR Contact: from drop down. Should be Forester administering sale.
4. Type in Ledger Transaction number
5. Select Transaction Type from drop down
6. PeopleSoft code will automatically fill in depending on transaction type
7. Type in amount due from 2460-003
8. Click [Add Line Item] for additional items (if any) to be invoiced
9. Click [Save Draft] and make sure correct. Click [Delete] to remove invoice and start over
10. Click [Send to PeopleSoft / Create & Save Invoice PDF]

You must print and mail this invoice to the logger along with supporting documentation.
Printing, Mailing and Filing Invoices

1. When you click a PDF of the Invoice is created and saved.
2. At the same time the invoice opens in a pop-up window. See below.
3. When the invoice is visible in the pop-up window, click Open and Print to display the document with printing controls or click on the printer icon.
4. Print two copies of the invoice for the Contractor and for the sale's file.
5. The invoice can also be opened by clicking the icon in either the INVOICE or LEDGER tabs in WisFIRS.
6. Mail to the Contractor the Invoice along with stumpage detail (excel worksheet generated in Ledger).
7. Keep copies of invoice and detail attached to haul tickets and mill slips for the transaction in the Timber Sale File.

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![Image of WisFIRS Public Lands Timber Sale Invoice]

Invoice data will typically appear in PeopleSoft within 1-2 days of the invoice date, but occasionally may take longer.

You must print and mail this invoice to the logger along with supporting documentation.
Attach Documents related to the Timber Sale. Examples include but not limited to:

- Contract
- Letter of Credit/2460-003 Cash Performance Bond Remittance
- Worker’s Comp
- Prospectus/Maps
- 2460-004 Performance Bond Release/Refund/Transfer
Attaching Documents

1. Scan and save a copy of the document to a file on your computer
2. Go to DOCUMENTS TAB in WisFIRS. Click Attach to open dialogue box.
3. Select Type document type from the drop down menu
4. Click Browse... to find File saved on your computer and select
5. Click Attach within the dialogue box.
# Timber Sale Close Out Transaction

**Form 2460-004** (R 06/16)  
**Page 1 of 4**

**Property Name:**  
**Property Name:**  
**NHAL STATE FOREST**

**Property Name:**  
**Sale #:**  
**6476-1100H**

**Property Name:**  
**Date:**  
**12/13/2018**

**Property Name:**  
**Contractor:**  
**ROBERTS LOGGING**

**Property Name:**  
**Address:**  
**4570 BAYVIEW DRIVE**

**Property Name:**  
**City:**  
**RHINELANDER**

**Property Name:**  
**State:**  
**W1**

**Property Name:**  
**ZIP Code:**  
**54501**

---

**Comments:**  
**LOC ISSUED 12/13/18**

---

**ACCOUNTING CODE**  
**Starting Ledger Balance**

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<th>Project</th>
<th>Activity</th>
<th>Source</th>
<th>Type</th>
<th>Category</th>
<th>Sub-Category</th>
<th>Bond</th>
<th>Stumpage</th>
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<tr>
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**Refund Performance Bond**

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**Transfer Performance Bond as Bond**

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<th>Type</th>
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<tbody>
<tr>
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<td>985000</td>
<td>370 551 1101</td>
<td>2700000</td>
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<td>N/A</td>
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<td>N/A</td>
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**Retain Performance Bond as Damage**

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</tbody>
</table>

**Retain Excess Stumpage**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Appr.</th>
<th>Department ID</th>
<th>Account</th>
<th>Program</th>
<th>Project</th>
<th>Activity</th>
<th>Source</th>
<th>Type</th>
<th>Category</th>
<th>Sub-Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>21200</td>
<td>985000</td>
<td>370 551 1101</td>
<td>2700000</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Transfer Excess Stumpage as Bond**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Appr.</th>
<th>Department ID</th>
<th>Account</th>
<th>Program</th>
<th>Project</th>
<th>Activity</th>
<th>Source</th>
<th>Type</th>
<th>Category</th>
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<tbody>
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<td>21200</td>
<td>985000</td>
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<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Ending Ledger Balance**

<table>
<thead>
<tr>
<th>Bond</th>
<th>Stumpage</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

---

**Signature of Preparer:**

**Date Signed:**  
**02/13/2018**
Timber Sale Close Out Transaction
Form 2460-004 (R 06/16)  Page 1 of 4

Property Name
NHAL State Forest

Sale # 6476-1126H  Trans. #  Date 11/29/2018

Contractor CLOVERLAND LOGGING
Address 6330 TIMBERING HAVEN DR
City EAGLE RIVER

☐ No monies retained due to failure to perform
☐ Monies retained or bonding company billed. Documentation on file
☐ Letter of Credit released - copy attached.

Comments:
cash performance bond
PAID IN FY JUNE 2016

---

ACCOUNTING CODE

<table>
<thead>
<tr>
<th>ACTION: COMPLETE AS APPLICABLE</th>
<th>STARTING LEDGER BALANCE</th>
<th>BOND</th>
<th>STUMPAGE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Refund Performance Bond*</td>
<td>Fund 21200 98500 370 551 1101 270 0000 N/A N/A N/A N/A N/A</td>
<td>35,195.00</td>
<td>35,195.00</td>
</tr>
<tr>
<td>Transfer Performance Bond as Bond*</td>
<td>Fund 21200 98500 370 551 1101 270 0000 N/A N/A N/A N/A N/A</td>
<td>35,195.00</td>
<td>35,195.00</td>
</tr>
<tr>
<td>Transfer Performance Bond as Stumpage*</td>
<td>DR 21200 98500 370 551 1101 270 0000 N/A N/A N/A N/A N/A</td>
<td>35,195.00</td>
<td>35,195.00</td>
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<tr>
<td>Retain Performance Bond as Damage</td>
<td>CR 21200 502 5000</td>
<td>370 000 000 000 001 TIMBERSALES REV</td>
<td>35,195.00</td>
</tr>
<tr>
<td>Refund Excess Stumpage</td>
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<td>35,195.00</td>
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<tr>
<td>Transfer Excess Stumpage as Stumpage*</td>
<td>CR 21200 502 5000</td>
<td>370 000 000 000 001 TIMBERSALES REV</td>
<td>35,195.00</td>
</tr>
<tr>
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<td>35,195.00</td>
<td>35,195.00</td>
</tr>
<tr>
<td>Transfer Excess Stumpage as Performance Bond*</td>
<td>DR 21200 98500 370 551 1101 270 0000 N/A N/A N/A N/A N/A</td>
<td>35,195.00</td>
<td>35,195.00</td>
</tr>
</tbody>
</table>

*If Transfer, to Sale No.:

Ending Ledger Balance 0.00

Signature of Preparer
Date Signed 11/29/2018