



# ANNUAL REPORT 2013

DOVETAIL PARTNERS, INC.

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***“If you can’t explain it simply,  
you don’t understand it well enough.”***

**- Albert Einstein, 1879-1955**

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## Letter From the Chair...

Greetings,

In 2013 we celebrated our tenth anniversary as an organization. I am pleased to report that our reputation and influence in our sphere of operations has never been greater. Our e-newsletter mailing list has grown to over 30,000. Additionally, between the newsletter and the incorporation of individual reports in other newsletters, journals, and magazines, Dovetail information is often ending up in front of 50,000 people, or more monthly.

A key role that continues to develop for Dovetail is the synthesis, analysis, and, in some ways, translation of existing scientific reports to create access and understanding to a wider audience. We have had preliminary discussions with the US Forest Service in this regard and a number of our major clients in 2013 utilized this communication skill.

Urban forestry, wood recycling, biomass energy, and the role of forests in carbon mitigation are key strategic areas. Our intern Allison Serakos has put together a summary report on climate change that will come out in early summer of 2014 that should receive wide attention, and we are excited that our longtime friend and partner Ed Pepke, formerly of the UN, joined us as an associate in January of 2014.

In the Fall of 2013 we also undertook a major upgrade of our website, now completed, with the primary purpose of making access to our reports and other resources, easier, quicker, and visually based. The whole website focuses on less verbiage and more images to communicate our messages.

Overall, I think you'll agree it was another great year and that the kinds of issues, e.g. climate change, that Dovetail is influencing are bigger and more important than ever. Thank you for all your continued support and input.

*Jeff*

Jeffrey L. Howe  
President and Chairman of the Board

### **Dovetail Mission Statement**

*Dovetail Partners provides authoritative information about the impacts and trade-offs of environmental decisions, including consumption choices, land use, and policy alternatives.*

## **Programs**

### ***Certification***

Dovetail promotes activities that conserve the world's natural resources, including forests. Dovetail envisions a world where forests encompass the full spectrum of ecological attributes, and the industries and rural communities dependent on these forests thrive both economically and socially through their support of these attributes. Dovetail pursues this vision by supporting innovative approaches to sustainable forestry, such as forest certification, and recognizes people are a key resource for addressing the issues of sustainability. In 2013, Dovetail was instrumental in developing the Right-of-Way Stewardship Council (ROWSC), began serving as the program's administrator, and provided organizational leadership and support. The ROWSC is an accreditation program that establishes standards for responsible right-of-way vegetation management through the application of integrated vegetation management and best management practices.

### ***Green Building***

Dovetail provides information and assistance related to many of the currently available green building programs. Our staff is experienced with green building practices, program standards, and project registration and certification processes. Dovetail is a member of the United States Green Building Council (USGBC), and active in a number of green building programs including Minnesota GreenStar, Minnesota Green Communities, and LEED. In June 2013 Dovetail's Director of Responsible Materials joined the LEED Materials and Resources Technical Advisory Group in order to aid USGBC in ensuring that the integrity of LEED is grounded in sound scientific and technical information. Recent activities related to green building have included reports addressing the current state of Passive House and the creation of the Active House system, as well as an examination of wood recycling provisions in 90 different North American green building programs.

### ***Land Use***

Dovetail recognizes the links between sustainable forestry, responsible trade and consumption, and land use. Dovetail is interested in promoting land use research and planning and innovative programs that encourage and reward responsible land use activities. Dovetail is specifically interested in addressing and minimizing land use impacts on soil and water resources. Recent land use research has focused on the next 100 years of forests in the U.S., urban agriculture programs and policies in Minnesota, a planning framework for sustainable land development and the Lacey Act Amendment. In 2013, Dovetail began serving as the Upper Midwest Coordinator for the Fire Adapted Communities (FAC) Learning Network. The FAC Network is a national network of partners that promotes the mitigation of wildfire threats and impacts to communities through education, access to information and expertise. Dovetail's involvement includes assisting with community-driven wildfire risk reduction efforts, data compilation, analysis of existing programs and partnerships, and development of future strategies. Dovetail also oversees a FAC Network pilot community in Ely, MN.

### ***Responsible Materials***

Dovetail analyzes information about various materials in a way that best helps organizations and individuals make sustainable choices that they wholly understand. Dovetail also tracks trends and developments related to material reuse and recycling. In order to support the development of responsible material production standards, Dovetail is a member of the Sustainable Furnishings Council as well as the NSF Joint Committee on Dimensional Stone Sustainability. Recent responsible materials research has addressed barriers, opportunities and potential models for financing western U.S. woody biomass clusters; community-driven biomass energy opportunities; the current state of wood reuse and recycling in North America; and recommendations for improvements to the waste management hierarchy.

## Project Report



In 2013 Dovetail Partners was instrumental in the formation of the [Right-of-Way Stewardship Council \(ROWSC\)](#). The ROWSC is an accreditation program that establishes standards for responsible right-of-way vegetation management. The aim of the program is to promote the application of integrated vegetation management (IVM) and best management practices to the utility vegetation management industry in order to maintain power system reliability and address ecological concerns. An accreditation model was established to provide standards of excellence for environmental stewardship and presents the opportunity for utility companies to demonstrate their commitment to such standards. Upon launch, the program was initially focused on the North American high-voltage power grid, however the program can be easily adapted to other ROW users in the future.

The ROWSC model follows the lead of the Electrical Power Research Institute's (EPRI) Standards for Assessing Performance of Integrated Vegetation Management on Rights-of-Way and is informed by other well-established accreditation programs found in the forest industry such as the Forest Stewardship Council and Sustainable Forestry Initiative. The ROWSC has established management standards based on a set of predetermined principles, requires a formal application process and enlists third-party auditors to ensure compliance with the standards.

Dovetail serves as program administrator and provides organizational leadership services, working closely with the ROWSC Board. Dovetail's partnership with the ROWSC will ensure program adoption, growth and future success within the utility vegetation management industry. As the program grows, the partnership will also promote and allow for program adoption by other ROW users and IVM professionals.

As of September 27<sup>th</sup>, 2013 the ROWSC had officially accredited its first two utility companies, Arizona Public Service and Vermont Electric Power Company, in recognition of sustainable IVM of their respective electric transmission right-of-way systems. These two pilot accreditations were highlighted as Right-of-Way Steward Utility Founders for their leadership in the ROWSC program.

As of March 2014, the ROWSC announced the release of its final accreditation standards, which were revised following the completion of the two pilot assessments and the use of interim standards in 2013. The ROWSC Accreditation Standards for Assessing Integrated Vegetation Management Excellence establish the technical requirements for applicants seeking ROW Steward Accreditation. The standards are applied in an independent audit of an applicant's IVM program to aid in identifying excellence.



*The ROWSC Accreditation Standards for Assessing Integrated Vegetation Management Excellence can be downloaded here: [www.dovetailinc.org/report\\_pdfs/2014/2014rowscaccreditationstandards-1-.pdf](http://www.dovetailinc.org/report_pdfs/2014/2014rowscaccreditationstandards-1-.pdf)*

## **Publications & Newsletters**

Dovetail publishes a monthly e-newsletter, *The Outlook*, with information about our latest publications, news and events.

### ***Commentaries***

Commentaries are briefs presenting the opinions and ideas of Dovetail Staff and Associates.

### ***Reports***

Dovetail reports address a wide range of topics and issues related to sustainable forestry, responsible materials, responsible consumption and organizational development.

## **News**

### ***News Releases***

Dovetail publishes news releases regarding new publications, projects, and services, additions to our team, and areas of growth and expertise.

### ***In the News***

Dovetail's commentaries, reports and news releases are often reprinted and referenced in mass media, journal articles, newsletters and publications from diverse organizations.

## **2013 Commentaries**

### [Innovation at the Speed of the Mayflower](#)

One of the challenges facing forestry and forest products is the increased competition from new materials, new products and new designs. In addition to making broad and sometimes misleading environmental claims, many of these products claim to perform better in use; and in many situations (and for some customers) this higher performance is also true. Although the wood industry as a whole has focused primarily on addressing the validity of competing environmental claims, to truly address the performance issues this age old and oft times very traditional industry is going to have to constantly innovate.

### [Fields and Forests](#)

Since the advent of agriculture there has been an economic, social and environmental tension between man's need for land managed in a highly controlled system for food and industrial crops, and land held in more diverse ecosystems such as forests. Globally, there has been a trend of decreasingly diverse ecosystems, i.e. toward fewer forests and more fields for almost 10,000 years. More recently, there has been a divergent trend between developing countries and developed countries in this regard. That is, forest-agricultural land uses have roughly been in balance in most developed countries (with even some recovery of forest land in some regions) while there has been a continued conversion of forest to agricultural land in many developing countries. The conversion of forests to agriculture is the number one reason for deforestation globally today.

### [Paper and Trees?](#)

Today it is common to promote alternate, often nonrenewable materials under the mantra of "save a tree." As an example, various organizations as well as producers of competing materials go to great lengths to calculate how many "trees" go into the production of paper and thus can be saved by switching to their material of choice. A relevant question is whether such estimates of "tree equivalents" paint an accurate picture of our choices.

### [Why Do We Need an International Day of Forests?](#)

In 1971, at the request of the European Confederation, the FAO's member governments supported the observance of an annual World Forestry Day on March 21st. That same year, in the United States, a presidential proclamation declared World Forestry Day to be part of a week of activities and ceremonies aimed at celebrating the role of forests in every man's life. Forty years later, 2011 was declared the International Year of Forests as a global celebration of people's action for sustainable forest management.

This year, March 21, 2013 has been proclaimed the first annual International Day of Forests by the United Nations General Assembly; in effect a renewing or rebranding of World Forestry Day. The goal is to continue to raise awareness of the importance of all types of forests. So, why do we need an International Day of Forests? Why are forests so deserving of this global recognition?



## [What Do Biomass Energy and Recycling Have in Common? Wood!](#)

Wood is a unique and ubiquitous material. It is unique in that it is completely renewable in a sustainable manner and comes in both great volume and in great variety; thousands of species are available. It is ubiquitous both as a result of that natural variety and its chemical-physical structure. This structure enables the material to be able to function well at the molecular, fiber, and macro level in an unbelievable array of uses and situations.

It is important to consider the derivation of wood. Although most of us are taught the basics of photosynthesis in school, the implications of this formation are rarely obvious and even less often applied to the debates of material use, reuse, recovery, and recycling.

## [A New Year, Some Fresh Ideas - Certification Revisits Past Challenges](#)

As we start a new year, it is always valuable to look for indications of what we can expect in the coming months and what might be on the horizon. There are three recent developments in forest certification that are worth noting and that may be a sign of things to come:

- *FSC Rethinks Federal Lands Policy*
- *FSC Takes COC Online: Development of an “Online Claims Platform” for Chain-of-custody*
- *Growing Certification in China*

Access the complete commentaries online at: <http://www.dovetailinc.org/reports>

## **2013 Reports**

### [Pushing Passive House Forward](#)

In November of 2010, Dovetail published a report entitled “*What is PassivHaus?*” that introduced our readers to a sustainable housing design approach gaining momentum in the United States. In Europe the use of Passive House (referred to as PassivHaus throughout Europe) is already well established. Adoption of Passive House standards has resulted in significant energy performance improvements in residential and even some commercial properties. To date, no other green building program in existence provides energy savings to the extent possible through Passive House.

This report addresses the current state of Passive House – progress that has been made, problems that have been encountered, and the creation of the Active House system, which has been developed in response. This report also explores the outlook for widespread movement toward highly energy efficient structures, as well as existing obstacles to substantial change in construction practices.

### [An Examination of Wood Recycling Provisions in North American Green Building Programs](#)

This report examines green building programs, model codes, and standards to identify provisions targeting wood re-use and recycling. About 90 green building standards were examined. Current green building programs were determined based on a review of the literature, and on a state-by-state web-based information search. Provisions of each program were reviewed and those related to material recovery, reuse, recycling, and recycled content were identified and are summarized in this report.

### [The Next 100 Years of Forests in the U.S. - Growing the Forests We Want and Need](#)

What does the future hold for America’s Forests? Are our best days behind us? While the challenges may be many, there is reason for hope – namely, our history as a nation that values forests and has proven its ability to restore and protect them. Today, the U.S. has more trees than 100 years ago, and almost exactly the same extent of forest cover as in the early 1900s. This forest retention has been accomplished despite intense pressure from a quadrupling of our population; substantial use of wood in construction and for other uses; massive urban and suburban expansion; devastation from insects such as spruce budworm and pine bark beetle; and diseases such as Dutch elm, chestnut blight, and white pine blister rust. So how did we do it, and, more importantly, can we do it again?

### [Financing Woody Biomass Clusters: Barriers, Opportunities and Potential Models for the Western U.S.](#)

Globally, wood and charcoal are the main energy sources for more than two billion people. Production of energy using a renewable material such as wood can have positive impacts on the environment and the economy. It can also contribute to the nation’s energy security in a significant way by reducing dependence on imported fossil fuels. Despite these positive impacts and abundant, in some cases overstocked, forest resources, woody biomass makes up only about 2% of primary energy production in the United States.

To better understand how biomass energy could be more widely adopted in the U.S., this project focused on identification of factors contributing to success or failure of biomass energy projects. The findings were used to identify barriers to and opportunities for achieving more extensive use of such systems.

## [Community-Driven Biomass Energy Opportunities](#)

Many rural communities are interested in using locally-produced renewable energy sources to increase energy independence, lower costs, and reduce greenhouse gas emissions. This paper describes case studies of two communities in Minnesota's Arrowhead region interested in using timber harvest residues, sub-merchantable timber, and waste wood to heat homes, businesses, and government buildings, in either stand-alone or district energy systems. Unlike imported energy, locally-sourced energy results in a significant proportion of the positive and negative impacts of energy consumption occurring locally. Having credible, objective information on the scale of these impacts and the tradeoffs they represent is crucial to communities considering new energy sources, particularly those that may require public investments. In the past decade, a great deal of attention has been given to large, industrial-scale bioenergy systems, and the positive and negative impacts they could have. Regarding the small cities and villages of the Arrowhead region and their more modest energy needs, questions arose as to whether an energy future built around woody biomass would be economically beneficial and environmentally sustainable at that scale. This collaborative study between two Minnesota communities – Ely and Grand Marais – and a team of experts investigates the options, tradeoffs, and social support for such a strategy.

## [The Current State of Wood Reuse and Recycling in North America and Recommendations for Improvements](#)

Wood product companies in the U.S. and Canada utilize nearly 99 percent of their manufacturing inputs (pre-consumer recycling) at sawmills and at secondary wood processors such as furniture and cabinetmakers. This near-zero wood-waste within the major manufacturing sectors reflects decades of private and public effort to improve manufacturing processes, develop new products, and add value to wood as a versatile raw material.

The challenge for the future expansion of wood recovery is to go beyond pre-consumer recycling and undertake opportunities to increase utilization of wood classified as post-consumer, including waste from Municipal Solid Waste (MSW) and Construction & Demolition (C&D) collection sites. For some wood products, post-consumer recycling is already commonly occurring, and there are opportunities for greater marketplace recognition and replication of best practices. In other situations, there are significant barriers to expanded wood recovery, reuse and recycling. Making progress in these situations is likely to require new and expanded partnerships, industry innovations, and an appetite for addressing the unique characteristics of wood as a renewable, and therefore naturally recyclable, material.

## [Urban Agriculture: Programs and Policies in Minnesota](#)

Dovetail's previous urban agriculture report defined it, explained its benefits and history, touched upon several federal and local government initiatives, and looked at potential future synergies between green building and on-site food production. This new report more closely examines urban agriculture activities taking place in major Minnesota municipalities, including the cities of Minneapolis, St. Paul, Duluth, and St. Cloud. This report highlights each municipality's recent urban agriculture efforts by addressing specific strategies, policy actions, program initiatives, and lessons learned. Minnesota has a rich agricultural history, and urban agriculture is a growing component. As of July 2012, 319 community gardens in the Twin Cities area were dedicated to food production. The experiences each community has had with urban agriculture can help inform other citizen or government-led initiatives.

## [Replace - The Missing "R" in the Waste Management Hierarchy](#)

Over the past 40 years, communities, environmental groups, and other concerned individuals and organizations have adopted the waste battle cry of “Reduce, Reuse, Recycle!” These 3 R’s of Reduce, Reuse, and Recycle are often described as the Waste Hierarchy. This waste hierarchy has taken many forms over the years, but the basic concept has remained the cornerstone of most waste minimization and management strategies. The aim of the waste hierarchy is to capture the maximum amount of benefit from products and to generate the minimum amount of waste. The hierarchy is a classification of waste management options in order of their environmental impact, typically from ‘most preferred’ (most environmentally sound) to ‘least preferred’ (least environmentally sound).

For discussion purposes this report recommends that a 4th R – Replace – be added to the waste management hierarchy. Including “replace” can help guide the fundamental material selection process and recognize the importance of renewable, naturally recycling biomaterials as a priority over virgin materials. This fourth “R” suggests that wherever possible people should replace the use of finite, energy-intensive materials with renewable, low-energy biomaterials. Thus, the modified hierarchy would be Reduce, Replace, Reuse, and Recycle.

## [Life Cycle Cost Analysis of Non-Residential Buildings](#)

The goals of this report are to clarify the differences between Life Cycle Cost Analysis (LCCA) and Life Cycle Assessment (LCA), summarize what is known about the life cycle costs of non-residential wood construction, compare the life cycle costs of wood structures to those of other materials, and review processes for conducting life cycle cost analyses on structural systems or whole buildings. Summaries of LCCA resources are also provided.

## [A Planning Framework for Sustainable Land Development](#)

In a previous Dovetail report, *“Working Lands Conservation Offers Path to Sustainable Land Use”*, we discussed how the sustainability of land use in rural areas could be enhanced by integrating the conservation of natural resources (such as soil, water, and wildlife habitat) with agricultural production, rather than focusing solely on a “set-aside” approach for natural areas. Here, we address the same principle – efficient, integrated land use – from the perspective of urban development. Our goal is to offer a multi-functional approach to land use and present a planning framework for sustainable land development.

## [Understanding the Lacey Act](#)

In 2008, the Lacey Act was amended by the U.S. Congress so as to greatly expand its role in environmental regulation. The increased influence of the Lacey Act is primarily a result of passage of the Food, Conservation, and Energy Act of 2008 that added provisions pertaining to importation of plant and animal products, including wood products. For firms involved in importation, processing, or sale of products made of wood obtained outside of the U.S. or Canada the changes are profound. This report discusses the Lacey Act, its amendments, and implications for companies involved in the trade and importation of wood and wood products.

Access the complete reports online at: <http://dovetailinc.org/reports>

## **2013 News Releases**

- [Responsible Christmas Tree Disposal](#)
- [Real Versus Artificial Christmas Trees – An Environmental Perspective](#)
- [Good Morning! It's Give-to-the-Max Day! Please Show Your Support for Dovetail Partners!](#)
- [Join Dovetail at the 2013 Mid-Atlantic Wood Solutions Fair](#)
- [Right-of-Way Stewardship Council Announces First Two Utility Accreditations](#)
- ["Vital Forests/Vital Communities Redux: So What, Now What?" Held on October 23<sup>rd</sup>](#)
- [New Report from Dovetail Partners Investigates Life Cycle Cost Analysis of Non-Residential Buildings](#)
- ["Vital Forests/Vital Communities Redux: So What, Now What?" to be Held Next Week](#)
- [Join Dovetail at the 2013 Portland Wood Solutions Fair](#)
- [Dovetail to Present Webinar on Wood Recycling](#)
- [Vital Forests/Vital Communities Redux: So What, Now What?](#)
- [Join Dovetail at the Minneapolis Wood Solutions Fair](#)
- [Dovetail to Present Webinar on Forests of the U.S.](#)
- [Forest Fast Breaks Highlight Forest Ecology, Sustainable Management Practices and Related Benefits](#)
- [Dovetail to Act as Program Administrator for Right-of-Way Stewardship Accreditation Program](#)
- [Report Addresses Wood Recycling in U.S. and Canada](#)
- [Dovetail Partners to Host Vital Forests/Vital Communities Reunion](#)
- [Dovetail to Present Webinar on Differences Between FSC and SFI Certification Standards on July 23<sup>rd</sup>](#)
- [Final Report Regarding Northern Minnesota Biomass Energy Opportunities Published](#)
- [Dovetail to Serve as Upper Midwest Coordinator for FAC Network](#)
- [New Eco-Link Explores Relationship Between Forests and Water Quality](#)

- [Dovetail’s Director of Responsible Materials Joins LEED Technical Advisory Group](#)
- [Tools for Summer Learning](#)
- [Dovetail Partners to Present Business Tools for the Wood Products Industry](#)
- [New Report Assesses Approaches to Expand Community-Scale Clusters of Wood-to-Energy Facilities](#)
- [Aitkin County, Minnesota Designated as the Forest Guild’s Newest Model Forest](#)
- [Take the “Earth Day Challenge”](#)
- [New Report Examines Recycling in Green Building](#)
- [Event to Highlight Benefits and Innovations in Building Products](#)
- [Preparing for a Summer of Learning](#)
- [Northern Minnesota Project Offers Insights on Community-Driven Sustainable Bioenergy](#)
- [Dovetail Partners’ Environmental Speakers Bureau Continues Growth](#)

*Access the complete news releases online at: <http://www.dovetailinc.org/news>*

## **Dovetail in the News in 2013**

- [Weighing the "Green" in Your Christmas Tree Purchase](#)  
*Murphy News Service* December 20, 2013
- [Grand Marais looks to harvest heat from an overcrowded forest](#)  
*MPR News* September 10, 2013
- [Trees vs. transmission: Utility arborist group seeks better approach](#)  
*Midwest Energy News* August 19, 2013
- [Dovetail's Director of Responsible Materials Joins LEED Technical Advisory Group](#)  
*Green Building Community* June 7, 2013
- ['Plastic Wood' is no green guarantee](#)  
*Nature: International Weekly Journal of Science* June 5, 2013
- [Does burning wood instead of fossil fuels increase GHG emissions?](#)  
*Midwest Energy News* May 10, 2013
- [Report addresses bioenergy development in western U.S.](#)  
*Biomass Magazine* May 8, 2013
- [Take the "Earth Day Challenge"](#)  
*The Wall Street Journal* April 17, 2013
- [What Do Biomass Energy and Recycling Have in Common? Wood!](#)  
*Sun-enews* March 20, 2013
- [An Examination of Wood Recycling Provisions in North American Green Building Programs](#)  
*Green Building Community* March 7, 2013
- [Dovetail Partners Announces Summer Sustainable Forestry Teachers' Tours](#)  
*National Association of State Foresters* March 5, 2013
- [A Summer of Learning Offered to U.S. Teachers](#)  
*The Working Forest Newspaper* March 6, 2013
- [SFC Announces 2012 Officers, New Initiatives](#)  
*Sustainable Furnishings Council* February 12, 2013
- [Beyond the Reach of Natural Gas Boom, Minnesota Towns Look to Biomass](#)  
*Midwest Energy News* January 15, 2013

Access the complete "Dovetail in the News" list at: [http://www.dovetailinc.org/news\\_pages/in\\_the\\_news](http://www.dovetailinc.org/news_pages/in_the_news)

# **Dovetail Board, Advisors, Staff & Interns**

## **Dovetail Board of Directors 2013**

Jeffrey Howe, Ph.D., *Chairman of Dovetail Partners*

Brian Adams, *Senior Vice President, Bremer Bank*

Jim Bowyer, Ph.D., *Bio-products and Environmental Consultant*

Kim Carlson, *Founder, EarthSmart LLC*

Edwin Chanin, *Attorney, Chanin Law Firm*

Jill Koosmann, *CEO, HRK Group, Inc.*

## **Dovetail Board of Advisors 2013**

William Banzhaf, *Former President, Sustainable Forestry Board, Retired*

Paul DeLong, *Wisconsin State Forester, Wisconsin Department of Natural Resources, Division of Forestry*

R. Philip Guillery, *Systems Integrity Director, FSC*

Reginaldo Hasslett-Marroquin, *Director, Rural Enterprise Center*

Don Heise, *Architectural Wood Specialties*

Robert Hrubes, Ph.D., *Senior Vice President, Scientific Certification Systems, Forest Conservation Program*

Douglas MacCleery, *Senior Policy Analyst, Forest Management Division, National Forest System, Washington, D.C.*

Nick Martin, *Chief Technical Officer, American Carbon Registry*

Patrick O'Brien, *Organizational Development Consultant*

Wayne Trusty, *Founder, Wayne B. Trusty & Associates Limited*

## **Dovetail Staff 2013**

Jeffrey Howe, Ph.D., *President*

Kathryn Fernholz, *Executive Director*

Jim Bowyer, Ph.D., *Director of Responsible Materials Program*

Steve Bratkovich, Ph.D., *Project Manager for Recycling and Reuse*

Adam Zoet, *Biomass & Energy Policy Specialist*

Matt Frank, *Program & Research Associate*

Sarah Stai, *Associate Ecologist*

## **Dovetail Interns 2013**

Peggy Anderson, *Environmental Education and Water Quality*

Yasha Horstmann, *Certification*

Alyssa Tope, *Green Building*

Dominic Jennen, *Communications*

Julia Wolfe, *Food Systems*

Ashley Osteraas, *Communications and Environmental Education*

Nicole Lovegren, *Public Policy*

Adriane Burmester, *Public and International Policy*

Mark Flicker, *Responsible Recreation*

Buster Stubblefield, *IT/Web Development*



## **Financial Statement 2013**

Dovetail Partners, Inc.

*Statements of Financial Position*

December 31, 2013

### **Assets**

Cash and cash equivalents	\$147,394
Investments	-
Grants and contracts receivable	81,600
Prepaid expenses	-
Total Current Assets	228,994
Property and Equipment - Net	12,752
<b>Total assets</b>	<b><u>\$241,746</u></b>

### **Liabilities and Net Assets**

#### Liabilities:

Accounts payable	\$46,442
Accrued wages and payroll taxes	13,435
Funds held for others	-
Total current liabilities	<u>59,877</u>

#### Net assets:

Unrestricted	179,369
Temporarily restricted	2,500
Total net assets	<u>181,869</u>

**Total liabilities and net assets** **\$241,746**

Dovetail Partners, Inc.

*Statements of Activities and Changes in Net Assets*

December 31, 2013

	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>
<b>Support &amp; Revenue</b>			
Grants and Contributions	\$130,504	\$65,000	\$195,504
Fees for Service	303,309	-	303,309
Sales	833	-	833
Interest Income	192	-	192
Miscellaneous Income	483	-	483
Net Assets Released from Restrictions:			
Satisfaction of Program Restrictions	62,500	(62,500)	-
Satisfaction of Time Restrictions	-	-	-
<b>Total Support and Revenue</b>	<b>497,821</b>	<b>2,500</b>	<b>500,321</b>
<b>Expenses</b>			
Program Services	455,700	-	455,700
Support Services:			
Management and General	43,411	-	43,411
Fundraising	13,544	-	13,544
<b>Total Support Services</b>	<b>56,955</b>	<b>-</b>	<b>56,955</b>
<b>Total Expenses</b>	<b>512,655</b>	<b>-</b>	<b>512,655</b>
<b>Change in Net Assets</b>	<b>(14,834)</b>	<b>2,500</b>	<b>(12,334)</b>
<b>Net assets – Beginning of Year</b>	<b><u>194,203</u></b>	<b><u>-</u></b>	<b><u>194,203</u></b>
<b>Net assets – End of Year</b>	<b><u>\$179,369</u></b>	<b><u>\$2,500</u></b>	<b><u>\$181,869</u></b>

Dovetail Partners, Inc.

*Statement of Functional Expense*

December 31, 2013

	<b>Program Services</b>	<b>Management and General</b>	<b>Fundraising</b>	<b>Total</b>
<b>Expenses</b>				
Salaries	\$183,776	\$29,135	\$11,206	\$224,117
Payroll Taxes	<u>14,245</u>	<u>2,258</u>	<u>869</u>	<u>17,372</u>
Total Personnel Costs	198,021	31,393	12,075	241,489
Consulting	208,276	-	-	208,276
Staff Mileage and Travel	16,763	-	-	16,763
Board Expense	-	57	-	57
Occupancy	8,253	1,308	503	10,064
Accounting	-	8,140	-	8,140
Telephone and Internet	4,295	681	262	5,238
Education and Training	2,620	-	-	2,620
Office Supplies	2,268	359	138	2,765
Program Expense	4,816	-	-	4,816
Insurance	2,383	378	145	2,906
Miscellaneous	910	145	55	1,110
Dues and Subscriptions	1,099	-	-	1,099
Printing and Copying	2,719	431	166	3,316
Depreciation	<u>3,277</u>	<u>519</u>	<u>200</u>	<u>3,996</u>
<b>Total Expenses</b>	<u>\$455,700</u>	<u>\$43,411</u>	<u>\$13,544</u>	<u>\$512,655</u>

Dovetail Partners, Inc.  
*Statements of Cash Flows*  
December 31, 2013

**Increase (Decrease) in Cash and Cash Equivalents**

Cash Flows from Operating Activities:

Change in Net Assets	\$(12,344)
Total Adjustments	<u>44,855</u>
Net Cash (Used) by Operating Activities	32,521

Cash Flows from Investing Activities:

Purchase of Property and Equipment	(12,500)
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Cash Flows from Financing Activities:

None	<u>-</u>
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**Net (Decrease) in Cash and Cash Equivalents** 20,021

**Cash and Cash Equivalents – Beginning of Year** 127,373

**Cash and Cash Equivalents – End of Year** \$147,394

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