Clallam County

2023 Quarterly Income Report - Quarter 4

The Washington State Department of Natural Resources manages more than 600,000 acres of state forestlands in Washington. State forestlands generate revenue that helps support counties and local services. The lands are located in 21 counties, though the amount of acreage of trust land varies considerably by county. This report provides county-specific information regarding quarterly revenue from state forestlands.

ALL REVENUE¹ distributed to Clallam County in Calendar Quarter 4 (October 1 -

December 31, 2023). Due to the specific date monies are received by the Department and the cutoff dates used by the State Treasurer for wire transfers, the revenue for the current period may be different than actual remittances received by the county.

\$3,058,028.84

ALL REVENUE¹ accrued for Clallam County this calendar year, 2023, as of

December 31, 2023. For reporting purposes, DNR follows the modified accrual basis of accounting per Generally Accepted Accounting Principles (GAAP). Under this measurement focus, revenues are recognized and recorded when they become both measurable and available, i.e., when invoiced.

\$10,716,878.00

NET VALUE² of State Forestland timber in Clallam County under contract as of December 31, 2023.

\$8,639,729.82

<u>Click here</u> for 10-Year Revenue History.

<u>Click here</u> for details about timber sales under contract.

¹ All revenue refers to distributions from timber and non-timber sources.

² <u>Net value of timber</u> includes the estimated value of timber currently under contract and does not include the estimated value from non-timber sources.

There are two types of state forestlands: State Forest Transfer lands, and State Forest Purchase lands.

- State Forest *Transfer* Lands. These are lands acquired by counties through tax foreclosures that were subsequently turned over to the state. The Department of Natural Resources currently manages more than 538,000 acres of these forestlands in trust for 20 counties. Revenue from State Forestlands is distributed in accordance with RCW 79.64.110. Based on population, Skamania and Wahkiakum Counties have different distribution requirements compared with other counties.
- 2. State Forest Purchase Lands. State-issued bonds were used to acquire certain parcels of forestland from private owners. Typically, these forestlands had been logged and were in need of active management. Allocation of revenue from these lands was determined when purchase was authorized, as follows: 26.5 percent to the county in which the property is located; 50 percent to DNR for management expenses; and the remaining 23.5 percent to the State General Fund.

State Fore	estlands	Current as of 04/09/2021					
	State Forest Transfer	State Forest Purchase	Total Acres				
Clallam	93,018	242	93,260				
Clark	26,497	3,850	30,347				
Cowlitz	11,083	275	11,358				
Grays Harbor	2,315	29,033	31,348				
Jefferson	14,706	16	14,722				
King	22,908	0	22,908				
Kitsap	7,561	79	7,640				
Kittitas	0	3	3				
Klickitat	20,360	41	20,401				
Lewis	39,999	3,069	43,067				
Mason	28,344	561	28,905				
Okanogan	42	0	42				
Pacific	14,839	8,163	23,002				
Pierce	8,880	3,339	12,219				
Skagit	86,146	2	86,148				
Skamania	37,917	4,461	42,378				
Snohomish	62,480	1,681	64,161				
Stevens	160	41	201				
Thurston	20,019	23,531	43,550				
Wahkiakum	12,405	0	12,405				
Whatcom	29,241	996	30,237				
Total Acres	538,918	79,384	618,302				

CLALLAM COUNTY

Table 2: STATE FORESTLANDS -TIMBER SALES UNDER CONTRACT

							2024			2025				
LUMP SUM SALES ¹		Contract #	Estimated total sale value to be distributed to the County*	Total Sale Distributions to the County through 12/31/2023	Estimated Remaining Value to be Distributed to the County	Contract End Date	Jan Feb Mar May	July Aug Sept	O _{Ct} No _V	Jan Feb	Mar Apr May	June July	Aug Sept Oct	Nov
Willey Ridge VRH VDT		98103	59,251.50	9,243.57	50,007.93	10/31/2024				1				
Whiskey Creek Limit		99241	1,383,736.95	1,290,362.94	93,374.01	1/31/2024								
Salty View		100653	1,522,607.10	1,439,737.16	82,869.94	10/31/2024								
Ode to Joyce		100666	2,120,386.37		2,120,386.37	10/31/2025								
On the Line		102018	1,577,403.17		1,577,403.17	10/31/2025								
Black Diamond		102024	1,837,045.11	1,680,265.80	156,779.31	10/31/2024								
Aldwell		102251	2,188,500.00	2,188,499.95	0.05	10/31/2024								
Morse Siebert Divide		102260	59,910.49	41,185.83	18,724.66	10/31/2024								
Tyee Ridge		102262	765,236.01	765,236.00	0.01	9/04/2024								
Rio		103161	679,117.26	612,463.06	66,654.20	10/31/2024								
Big Mack		103761	759,617.46	310,400.19	449,217.27	10/31/2024								
Picture Mora		103765	1,288,189.40		1,288,189.40	10/31/2025								
Upper Salmon Creek		103770	672,719.07		672,719.07	10/31/2025								
Wild West		103771	194,912.25	194,912.25	-	10/31/2024								
TCB 23		103864	195,615.17		195,615.17	12/31/2024								
Daisy Chain		103890	156,162.07	156,162.06	0.01	10/31/2024				l				
Alderaan		104353	221,889.00		221,889.00	10/31/2024								
Power Plant		104354	492,598.43		492,598.43	10/31/2024								
Stumped Direct		105040	3,375.00	3,375.00	-	5/01/2024								
Pleasant Time		105177	201,735.60		201,735.60	10/31/2025								
Yew Got This Too Direct		106017	375.00	375.00	-	4/14/2024								
SCALE SALES ²	Total	Contract #	16,380,382.42 Estimated total sale value to be distributed to the County*	Total Sale Distributions to the County through 12/31/2023	7,688,163.61 Estimated Remaining Value to be Distributed to the County	Contract End Date								
Center 21 Thinning		100662	220,163.54	219,184.86	978.67	10/31/2025								
Trees a Crowd VDT		102250	457,400.62	124,856.09	332,544.53	10/31/2025								
SORT SALES ³	Total				222 522 24									
	.010.	Contract #	677,564.16 Estimated total NET sale value to be distributed to the County*	Total Sale Distributions to the County through 12/31/2023	333,523.21 Estimated Remaining NET Value to be Distributed to the County	Harvest Contract End Date								
		Contract #	Estimated total NET sale value to be	the County through	Estimated Remaining NET Value to	Harvest Contract End Date								
No Sort Sales	, , , ,	Contract # 105489	Estimated total NET sale value to be	the County through	Estimated Remaining NET Value to	Harvest Contract End Date 6/30/2024								
No Sort Sales Lost and Found Sort 1			Estimated total NET sale value to be distributed to the County*	the County through 12/31/2023	Estimated Remaining NET Value to be Distributed to the County -									
No Sort Sales Lost and Found Sort 1 Lost and Found Sort 2		105489	Estimated total NET sale value to be distributed to the County* 403,000.00	the County through 12/31/2023 285,990.00	Estimated Remaining NET Value to be Distributed to the County - 117,010.00	6/30/2024								
No Sort Sales Lost and Found Sort 1 Lost and Found Sort 2 Lost and Found Sort 3		105489 104777	Estimated total NET sale value to be distributed to the County* 403,000.00 189,000.00	the County through 12/31/2023 285,990.00 142,995.00	Estimated Remaining NET Value to be Distributed to the County - 117,010.00 46,005.00	6/30/2024 6/30/2024								
No Sort Sales Lost and Found Sort 1 Lost and Found Sort 2 Lost and Found Sort 3 Lost and Found Sort 4		105489 104777 104778	Estimated total NET sale value to be distributed to the County* 403,000.00 189,000.00 170,700.00	the County through 12/31/2023 285,990.00 142,995.00 71,498.00	Estimated Remaining NET Value to be Distributed to the County - 117,010.00 46,005.00 99,202.00	6/30/2024 6/30/2024 6/30/2024								
No Sort Sales Lost and Found Sort 1 Lost and Found Sort 2 Lost and Found Sort 3 Lost and Found Sort 4 Lost and Found Sort 5		105489 104777 104778 104779	Estimated total NET sale value to be distributed to the County* 403,000.00 189,000.00 170,700.00 109,800.00	the County through 12/31/2023 285,990.00 142,995.00 71,498.00 71,498.00	Estimated Remaining NET Value to be Distributed to the County - 117,010.00 46,005.00 99,202.00 38,302.00	6/30/2024 6/30/2024 6/30/2024 6/30/2024								
No Sort Sales Lost and Found Sort 1 Lost and Found Sort 2 Lost and Found Sort 3 Lost and Found Sort 4 Lost and Found Sort 5 Lost and Found Sort 6		105489 104777 104778 104779 104780	Estimated total NET sale value to be distributed to the County* 403,000.00 189,000.00 170,700.00 109,800.00 488,600.00	the County through 12/31/2023 285,990.00 142,995.00 71,498.00 71,498.00 357,488.00	Estimated Remaining NET Value to be Distributed to the County - 117,010.00 46,005.00 99,202.00 38,302.00 131,112.00	6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024								
No Sort Sales Lost and Found Sort 1 Lost and Found Sort 2 Lost and Found Sort 3 Lost and Found Sort 4 Lost and Found Sort 5 Lost and Found Sort 6 Lost and Found Sort 7		105489 104777 104778 104779 104780 104781	Estimated total NET sale value to be distributed to the County* 403,000.00 189,000.00 170,700.00 109,800.00 488,600.00 17,400.00	the County through 12/31/2023 285,990.00 142,995.00 71,498.00 71,498.00 357,488.00	Estimated Remaining NET Value to be Distributed to the County - 117,010.00 46,005.00 99,202.00 38,302.00 131,112.00 17,400.00	6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024								
No Sort Sales Lost and Found Sort 1 Lost and Found Sort 2 Lost and Found Sort 3 Lost and Found Sort 4 Lost and Found Sort 5 Lost and Found Sort 6 Lost and Found Sort 7 Lost and Found Sort 8		105489 104777 104778 104779 104780 104781 104782	Estimated total NET sale value to be distributed to the County* 403,000.00 189,000.00 170,700.00 109,800.00 488,600.00 17,400.00 2,000.00	the County through 12/31/2023 285,990.00 142,995.00 71,498.00 71,498.00	Estimated Remaining NET Value to be Distributed to the County - 117,010.00 46,005.00 99,202.00 38,302.00 131,112.00 17,400.00 2,000.00	6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024								
No Sort Sales Lost and Found Sort 1 Lost and Found Sort 2 Lost and Found Sort 3 Lost and Found Sort 4 Lost and Found Sort 5 Lost and Found Sort 6 Lost and Found Sort 7 Lost and Found Sort 8 Lost and Found Sort 9		105489 104777 104778 104779 104780 104781 104782 104783	Estimated total NET sale value to be distributed to the County* 403,000.00 189,000.00 170,700.00 109,800.00 488,600.00 17,400.00 2,000.00 31,100.00	the County through 12/31/2023 285,990.00 142,995.00 71,498.00 71,498.00	Estimated Remaining NET Value to be Distributed to the County - 117,010.00 46,005.00 99,202.00 38,302.00 131,112.00 17,400.00 2,000.00	6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024								
No Sort Sales Lost and Found Sort 1 Lost and Found Sort 2 Lost and Found Sort 3 Lost and Found Sort 4 Lost and Found Sort 5 Lost and Found Sort 6 Lost and Found Sort 7 Lost and Found Sort 8 Lost and Found Sort 9 Lost and Found Sort 10 Lost and Found Sort 10 Lost and Found Sort 11		105489 104777 104778 104779 104780 104781 104782 104783 104784	Estimated total NET sale value to be distributed to the County* 403,000.00 189,000.00 170,700.00 109,800.00 488,600.00 17,400.00 2,000.00 31,100.00	the County through 12/31/2023 285,990.00 142,995.00 71,498.00 71,498.00	Estimated Remaining NET Value to be Distributed to the County - 117,010.00 46,005.00 99,202.00 38,302.00 131,112.00 17,400.00 2,000.00	6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024								
No Sort Sales Lost and Found Sort 1 Lost and Found Sort 2 Lost and Found Sort 3 Lost and Found Sort 4 Lost and Found Sort 5 Lost and Found Sort 6 Lost and Found Sort 7 Lost and Found Sort 8 Lost and Found Sort 9 Lost and Found Sort 10		105489 104777 104778 104779 104780 104781 104782 104783 104784 104785	Estimated total NET sale value to be distributed to the County* 403,000.00 189,000.00 170,700.00 109,800.00 488,600.00 17,400.00 2,000.00 31,100.00 -	the County through 12/31/2023 285,990.00 142,995.00 71,498.00 357,488.00	Estimated Remaining NET Value to be Distributed to the County - 117,010.00 46,005.00 99,202.00 38,302.00 131,112.00 17,400.00 2,000.00 31,100.00	6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024 6/30/2024								

1-LUMP SUM SALES Purchaser bids a fixed total sale value. Distributions occur throughout the contract as timber is harvested and invoiced. Contract can be

3-SORT SALES 1) Contractor hired by DNR harvests timber, delivers logs to individual purchasers of log sorts, and the harvester is paid for those services from the gross proceeds. Purchaser bids a delivered log value, per thousand board feet. The net value (after payment of harvesting costs) are estimates only until the project is completed. Actual net value will depend upon the amount of timber volume harvested by sort. 2) Distribution occurs once all operations are completed and the sale revenues and expenditures have been audited. Partial distributions may occasionally occur to provide revenue for the beneficiaries, or to meet the statutory requirement to maintain less than \$5 million in the Contract Harvest Revolving Fund at the end of each calendar year under RCW 79.15.520. 3) Contracts can be

Estimated Distribution Window SORTS Contract End Date

If you are interested in more information related to state trust land distribution, please contact:

william.wells@dnr.wa.gov 360-374-2800

NOTE: This table shows revenue from timber only, it does not include non-timber revenue.

* This revenue is distributed by the county in accordance with RCW 79.64.110

²⁻SCALE SALES Purchaser bids a fixed price per thousand board feet for the biddable species; prices for all other species are set by DNR prior to auction. The total value for scale sales are estimates only, actual value will depend upon the amount of timber volume harvested by species. Distributions occur throughout the contract as timber is harvested and invoiced. Contract can be extended.