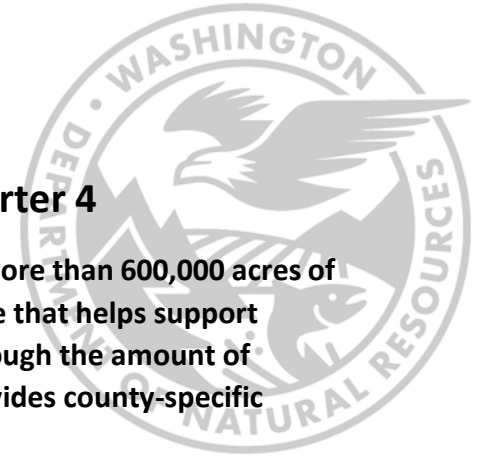


Lewis County

2025 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 Lewis County in Calendar Quarter 4 (October 1 – December 31, 2025). 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.

\$ 2,219,075.86

ALL REVENUE¹ accrued for Lewis County this calendar year, 2025, as of December 31, 2025. 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.

\$ 8,523,890.00

NET VALUE² of State Forestland timber in Lewis County under contract as of December 31, 2025.

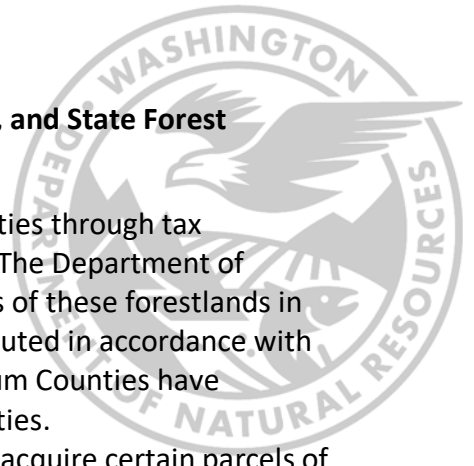
\$ 7,281,758.65

[Click here](#) for 10-Year Revenue History.

[Click here](#) for details about timber sales under contract.

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

² Net value of timber 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.

1. **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 Forestlands

Current as of 4/16/2025

	State Forest Transfer	State Forest Purchase	Total Acres
Clallam	93,109	242	93,351
Clark	26,306	3,850	30,156
Cowlitz	11,044	275	11,320
Grays Harbor	2,315	29,033	31,348
Jefferson	15,600	16	15,616
King	22,862	0	22,862
Kitsap	7,561	79	7,640
Kittitas	0	3	3
Klickitat	20,391	41	20,432
Lewis	40,005	3,069	43,073
Mason	28,334	565	28,899
Okanogan	42	0	42
Pacific	15,052	8,163	23,215
Pierce	8,878	3,339	12,217
Skagit	86,521	2	86,523
Skamania	37,885	4,472	42,357
Snohomish	62,498	1,681	64,179
Stevens	155	41	196
Thurston	20,025	23,530	43,555
Wahkiakum	12,636	0	12,636
Whatcom	29,289	996	30,285
Total Acres	540,509	79,397	619,905

LEWIS COUNTY

Table 2: STATE FORESTLANDS -TIMBER SALES UNDER CONTRACT

						(NOTE: 30 month timeline - updated every quarter)																																
						2026						2027						2028																				
LUMP SUM SALES:	Contract #	Estimated total sale value to be distributed to the County*	Total Sale Distributions to the County through 12/31/2025	Estimated Remaining Value to be Distributed to the County	Contract End Date	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	June			
Dew Dog	103622	1,098,018.75	119,867.04	978,151.71	10/31/2026	[Orange bar]						[Orange bar]																										
Five Dollar Bill	104155	683,885.45		683,885.45	10/31/2026	[Orange bar]						[Orange bar]																										
Action Item	105538	1,545,157.40	1,242,804.83	302,352.57	10/31/2026	[Orange bar]						[Orange bar]																										
Stearn Look	106072	303,919.10		303,919.10	10/31/2026	[Orange bar]						[Orange bar]																										
Luna Tix	106422	2,236,805.61	1,131,207.17	1,105,598.44	10/31/2027	[Orange bar]						[Orange bar]						[Orange bar]																				
Four Score	107096	571,576.43	258,563.84	313,012.59	10/31/2026	[Orange bar]						[Orange bar]						[Orange bar]																				
Nash	107218	1,108,782.83	128,548.54	980,234.29	10/31/2026	[Orange bar]						[Orange bar]						[Orange bar]																				
Highlander	107290	3,448,705.76	1,772,753.54	1,675,952.22	10/31/2027	[Orange bar]						[Orange bar]						[Orange bar]																				
Emancipator	108347	381,228.34		381,228.34	10/31/2027	[Orange bar]						[Orange bar]						[Orange bar]																				
Total		11,378,079.66		6,724,334.70		[Orange bar]						[Orange bar]						[Orange bar]																				
SCALE SALES:	Contract #	Estimated total sale value to be distributed to the County*	Total Sale Distributions to the County through 12/31/2025	Estimated Remaining Value to be Distributed to the County	Contract End Date																																	
Tigerilla VRH & VDT	99064	447,624.23	72,335.01	375,289.22	10/31/2026	[Orange bar]						[Orange bar]						[Orange bar]																				
Rockit Launch SWT	106713	182,134.73		182,134.73	10/31/2027	[Orange bar]						[Orange bar]						[Orange bar]																				
Total		629,758.96		557,423.95		[Orange bar]						[Orange bar]						[Orange bar]																				
SORT SALES:	Contract #	Estimated total NET sale value to be distributed to the County*	Total Sale Distributions to the County through 12/31/2025	Estimated Remaining NET Value to be Distributed to the County	Harvest Contract End Date																																	
No Sort Sales		-		-																																		
Total		-		-																																		
Net Estimated Remaining Value of State Forestland Timber Under Contract				7,281,758.65																																		

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 extended.

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.

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

Estimated Distribution Window	SORTS Contract End Date
-------------------------------	-------------------------

If you are interested in more information related to state trust land distribution, please contact: scott.sargent@dnr.wa.gov 360-575-5001

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