

2018 Annual Report



HILARY S. FRANZ
COMMISSIONER OF PUBLIC LANDS

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Hilary S. Franz
Commissioner of Public Lands

* Fiscal and timber pages account for the revenues DNR generated, collected, and expended during Fiscal Year 2018—July 1, 2017 to June 30, 2018.

This report was prepared by the Washington State Department of Natural Resources (DNR). It provides information required by the following statutes: RCW 79.10.010, RCW 79.64.100 and RCW 79.64.030

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ABOUT THESE PAGES

► These pages account for the revenues DNR generated, collected and expended during Fiscal Year 2018 (July 1, 2017 – June 30, 2018).

► Most revenues DNR generated are from activities on upland state trust lands and aquatic lands. Distribution of revenue is governed by statute and varies according to trust and revenue source.

► DNR manages 2.1 million acres of forestlands that generate revenue for state trusts, mostly from timber sales. On pages 31 to 34, DNR provides data on timber management activities on forested state trust lands, as required by RCW 79.10.010(3).

► Fiscal information is presented as a combination of tables, pie charts, and notes. The notes provide context for the tables.

► Underlined bold numbers are totals or subtotals.

► Some pages show dollars in thousands. Totals may not add exactly due to rounding.

► There is no individual page for the Community College Forest Reserve Trust. (See Fund Activity, page 7).

► These pages include data for federally granted trust lands and for legislatively established trust lands, including State Forest Lands (formerly known as Forest Board lands). Trusts are listed individually.

► Counties that contain State Forest Lands, but are not listed for an activity, did not have that activity during Fiscal Year 2018.

Total Revenue | FY 2018

REVENUE BY SOURCE ¹	FY 2018	FY 2017
Source	Total Funds	Total Funds
Sales		
Timber Sale Removals	\$196,470	\$172,645
Timber Sales-Related Activities	55	53
Forest Road Assessments	14,021	14,121
Nursery Seedling Sales	4,920	4,128
Miscellaneous	462	423
	\$215,929	\$191,370
Leases		
Agriculture	\$25,471	\$22,783
Aquatic	36,902	37,379
Commercial Real Estate	10,917	9,658
Mineral and Hydrocarbon	2,925	3,148
Communication Sites	4,730	4,728
Rights-of-Way	1,230	1,187
Miscellaneous	2,706	2,821
	\$84,880	\$81,704
Other Revenue		
Interest Income	\$903	\$563
Fire Assessments and Cost Reimbursement	29,436	17,366
Grants and Contributions	38,769	14,574
Permits, Fees and Related Charges	3,846	3,531
Miscellaneous	9,895	6,178
	\$82,848	\$42,214
Total Revenue from Operations	\$383,657	\$315,287
Land Transfers ³		
Land Bank ⁴	\$5,198	\$7,972
	1,505	7,755
	\$6,703	\$15,727
Total Revenue		
Total	\$390,360	\$331,014

Amounts are reported in thousands of dollars.

■ About This Page

Revenues are shown for two years for comparison. Differences between the years reflect changes in market conditions, legal requirements, availability of resources, and other factors.

Totals may not add due to rounding.

Amounts reported in thousands of dollars

Total Expenditures | FY 2018

EXPENDITURES BY PROGRAM ²	FY 2018	FY 2017
Operating		
Fire Suppression	\$94,597	\$52,038
Product Sales & Leasing	40,434	39,564
Resource Protection	23,798	23,638
Land Management	22,535	23,028
Agency Support	20,044	22,191
Forest Practices	17,227	19,341
Engineering Services	14,609	15,763
Aquatic Resources	14,992	15,550
Interagency Payments	11,971	8,921
Asset & Property Management	7,418	7,728
Administration	6,171	5,865
Geology & Earth Resources	5,297	5,148
Agricultural Resources	1,614	2,063
Law Enforcement Services	1,380	1,536
Total Operating Expenditures	\$282,090	\$242,374
Capital		
Real Estate and Property Acquisition	\$12,180	\$13,449
Facilities & Roads	2,687	6,149
Puget Sound Corps	1,824	3,334
Forest Health	1,266	6,718
Miscellaneous ²	840	1,173
Recreation & Natural Areas	589	5,383
Aquatic Resources	236	637
Forest Practices	69	3,679
Trust Land Transfers	23	2,660
Total Capital Expenditures	\$19,714	\$43,181
Total Expenditures		
Total²	\$301,804	\$285,555

Amounts are reported in thousands of dollars.

About This Page

Expenditures are shown for two years for comparison. Differences between the years reflect changes in the programs, legal requirements, salaries and benefits, inflation, and other factors.

DNR's expenditures reflect the Department's diverse work.

Land management activities, funded by trust land revenue, are investments in the long-term benefits and productivity of the resources. Other activities, funded by non-trust revenue sources, support regulatory, assistance and resource protection programs, as well as agency operations.

Capital expenditures include land acquisitions on behalf of state trusts and natural areas.

Amounts reported in thousands of dollars.

See accompanying notes.

Totals may not add due to rounding.

DNR-Administered Funds – Revenue and Expenditures | FY 2018

Fund Title	Beginning Balance 7/1/17	Revenue	Expenditure	Ending Balance 6/30/18
Trust Management Accounts*				
Forest Development (FDA)	\$4,728	\$22,365	\$(23,127)	\$3,965
Resources Management (RMCA) Total**	23,820	61,716	(53,738)	31,799
RMCA Uplands Subtotal	9,274	35,648	(38,653)	6,269
RMCA Land Bank Subtotal	7,311	7,862	(991)	14,181
RMCA Aquatics Subtotal	7,234	18,206	(14,094)	11,346
Agricultural College (ACTMA)	360	1,430	(1,340)	450
	\$28,909	\$85,510	\$(78,205)	\$36,214
Other DNR-Administered Funds ¹⁴				
Access Road Revolving	\$6,695	\$14,387	\$(12,765)	\$8,317
Aquatic Lands Dredged Material	623	14	(253)	384
Aquatic Lands Enhancement ⁷	N/A	21,434	(5,137)	n/a
Clark-McNary	(2,036)	2,037	0	1
Community Forest Trust	69	22	(7)	84
Conservation Areas Stewardship	275	24	(2)	297
Contract Harvesting Revolving	8,810	8,539	(8,862)	8,487
Derelict Vessel Removal ⁸	n/a	16	(841)	n/a
Federal Lands Revolving	0	138	(138)	(0)
Forest and Fish Support ⁹	n/a	415	(4,409)	n/a
Forest Fire Protection Assessment	11,629	10,192	(9,656)	12,165
Forest Health Revolving	0	13,991	(10,127)	3,864
Forest Practice Application	659	744	(605)	798
Geothermal	12	6	0	18
Landowner Contingency Forest Fire	3,989	687	(406)	4,270
Marine Resources Stewardship	91	51	0	142
ORV and Nonhighway Vehicle ⁶	n/a	4	(3,301)	n/a
Park Land Trust Revolving ¹⁰	n/a	32	(1,778)	n/a
Real Property Replacement ³	5,919	5,573	(46)	11,447
Special Forest Products Outreach & Educ.	12	1	0	13
State Forest Nursery Revolving	1,313	4,979	(4,175)	2,117
Surface Mining Reclamation	621	1,803	(1,781)	643
Surveys and Maps	1,003	871	(894)	979
		\$85,960	\$(65,181)	
Total DNR-Administered Funds ¹⁴		\$171,471	\$(143,386)	

Amounts are reported in thousands of dollars.

About This Page

DNR's fiscal activity includes generating revenue for a variety of funds and accounts, some of which benefit state trust beneficiaries and some of which fund state programs, including DNR's own. DNR's fiscal activity also includes expenditures supporting its work. Some of the accounts that receive revenue from DNR or that fund DNR's expenditures are managed by DNR; others are managed by other agencies.

* These accounts fund DNR's management of state trust lands. Revenue may be carried over from year to year. As a result, any given year's expenditures do not necessarily correlate to that year's revenue.

** The RMCA trust balance includes \$7,861,501 dedicated by law (RCW 79.19) to Land Bank purchases of lands that replace previously sold trust lands.

See pages 8, 18, 20, and 24 for more detailed accounting. FDA and RMCA are funded through revenue generated from the lands whose management they support. ACTMA is not funded through such revenue, but instead, through a legislative appropriation from the State General Fund.

n/a = not applicable

See accompanying notes.
 Totals may not add due to rounding.
 Amounts reported in thousands of dollars.

Other Funds – Revenue and Expenditures | FY 2018

Fund Title	Revenue	Expenditure	Net Fiscal Activity
Trust Current Funds ¹³			
Common School Construction	\$62,640	\$0	\$62,640
Community College Forest Reserve	1,009	0	1,009
WSU Bond Retirement	1,566	0	1,566
UW Bond Retirement ¹⁹	3,201	0	3,201
CEP&RI	5,280	0	5,280
EWU Capital Projects	30	0	30
CWU Capital Projects	30	0	30
WWU Capital Projects	30	0	30
TESC Capital Projects	30	0	30
Capitol Building Construction	6,238	0	6,238
Forest Board Counties	59,639	0	59,639
	\$139,691	\$0	\$139,691
Trust Permanent Funds ¹³			
Agricultural College (WSU)	\$4,248	\$0	\$4,248
Normal School (EWU, CWU, WWU, TESC)	4,130	0	4,130
Common School (K-12)	1,266	0	1,266
Scientific (WSU)	6,994	0	6,994
State University (UW) ¹⁹	342	0	342
	\$16,980	\$0	\$16,980
Other Funds			
General Fund	\$60,434	\$(111,652)	\$(51,218)
Air Pollution Control	291	(441)	(151)
Budget Stabilization	1,675	(19,808)	(18,133)
Cleanup Settlement Account ¹⁷	(1,182)	0	(1,182)
Developmental Disabilities Community Trust	7	0	7
Disaster Response	33	(13,743)	(13,710)
Environmental Legacy Stewardship	6	(31)	(25)
NOVA Program	0	(148)	(148)
Pension Funding Stabilization	0	(1,620)	(1,620)
State Building Construction	356	(7,549)	(7,193)
State Toxics Control	598	(3,426)	(2,827)
	\$62,218	\$(158,418)	\$(96,200)
Total Activity - Other Funds ¹⁴	\$218,889	\$(158,418)	\$60,471
Total All Funds and Activities	\$390,360	\$(301,804)	

Amounts are reported in thousands of dollars.

Totals may not add due to rounding. Notes 1 to 20 may be found in Fiscal Notes on pages 26-30.

About This Page

All revenue for the Community College Forest Reserve Trust was generated from leases. DNR expenditures from the fund were to purchase land for the trust.

See accompanying notes.
 Totals may not add due to rounding.
 Amounts reported in thousands of dollars.

Resource Management Cost Account (RMCA) | FY 2018

	EXPENDITURES	REVENUE
Source		
Beginning Balance (July 1, 2017)		\$23,820,385
RMCA Revenue		
Uplands		43,509,913
Aquatics		18,206,007
Total revenue		61,715,920
Less Expenditures ²		
Agricultural Resources	1,592,065	
Asset & Property Management	1,435,831	
Product Sales & Leasing	12,518,878	
Land Management	10,856,233	
Law Enforcement	731,507	
Correctional Camps	363,613	
Administration	1,933,723	
Interagency Payments	4,701,116	
Agency Support	6,548,625	
Aquatic Resources	9,756,849	
Engineering Services	2,308,316	
Total Operating Expenditures	52,746,756	
Total Capital Expenditures	991,000	
Total Expenditures	53,737,756	
RMCA Fund Balance (June 30, 2018)*		\$31,798,547

■ About This Page

The Resource Management Cost Account (RMCA) funds DNR's Land Management activities on state grant lands. DNR deposits a portion of the revenue it generates from these lands into the account, and the legislature appropriates funds from the account to DNR for expenditures. The RMCA can be used only for land management expenses (e.g., reforestation, preparing timber sales, or managing aquatic leases) that support federally granted state lands.

* RMCA fund balance includes \$7,861,501 in upland trust reserved for Land Bank sell-first purchases. See page 10 for details.

Totals may not add due to rounding.

State Grant Lands | FY 2018

Source	REVENUE	DISTRIBUTION		
	Grand Total All Funds	Trust Current Funds ¹³	Trust Permanent Funds ¹³	Resource Management Cost Account ¹⁵
Sales				
Timber Sales ^{11, 15, 19}	\$91,694,037	\$45,780,110	\$18,988,963	\$26,924,963
Timber Sales-Related Activities ¹	26,966	14,385	3,071	9,510
Trust Land Transfer Program	0	0	0	0
Land Sales (Includes Land Bank) ⁴	1,505,193	0	0	1,505,193
	\$93,226,196	\$45,794,495	\$18,992,035	\$28,439,666
Leases				
Agriculture				
Dryland	\$5,502,865	\$3,349,299	\$487,511	\$1,666,055
Irrigated	18,867,609	12,739,257	297,667	5,830,685
Grazing and Other	1,022,009	667,175	43,109	311,725
Aquatic Lands	36,902,710	20,017,889	0	16,884,820
Special Use	2,151,231	1,409,424	76,339	665,468
Commercial Real Estate	10,911,494	7,453,843	76,748	3,380,904
Mineral and Hydrocarbon	2,948,778	1,297,484	588,941	1,062,353
Rights-Of-Way	977,160	437,676	185,979	353,505
Communication Sites	3,016,412	1,665,311	444,323	906,778
Special Forest Products	203,425	116,062	24,797	62,566
	\$82,503,692	\$49,153,421	\$2,225,414	\$31,124,858
Other Revenue				
Interest Income	\$588,976	\$171,646	\$8,905	\$408,425
Non-Trust Revenue ¹⁶	2,257,035	594,741	0	1,662,294
Operating Transfer ^{1, 12}	(98,546)	4,755,991	(4,755,991)	(98,546)
Permits, Fees, and Miscellaneous ¹	696,800	7,842	509,735	179,223
	\$3,444,266	\$5,530,222	\$(4,237,352)	\$2,151,396
Total Revenue	\$179,174,154	\$100,478,137	\$16,980,097	\$61,715,920

About This Page

State grant lands (upland and aquatic) were granted to Washington at statehood by the federal government. Each upland parcel is assigned to a specific state trust dedicated to financially supporting a specific beneficiary (e.g., the Common School Trust supports construction of K-12 schools).

The aquatic lands are designated as a public trust to benefit the public as a whole. Income from state grant lands is divided among trust beneficiary accounts and the RMCA, which DNR uses to manage the lands.

Totals may not add due to rounding.

Resource Management Cost Account (RMCA) Upland | FY 2018

Source	Granted Trusts	Land Bank	Total Uplands
Beginning Trust Balance (July 1, 2017)	\$9,275,283	\$7,311,071	\$16,586,354
Upland Revenue			
Operating Revenue	35,648,412	7,861,501	43,509,913
Total Upland Revenue	35,648,412	7,861,501	43,509,913
Less: Expenditures ²			
Agricultural Resources	1,592,065	0	1,592,065
Asset & Property Management	1,435,831	0	1,435,831
Product Sales & Leasing	12,518,878	0	12,518,878
Land Management	10,856,233	0	10,856,233
Law Enforcement	731,507	0	731,507
Correctional Camps	363,613	0	363,613
Administration	1,353,606	0	1,353,606
Interagency Payments	3,114,290	0	3,114,290
Agency Support	4,378,898	0	4,378,898
Engineering Services	2,308,316	0	2,308,316
Total Operating Expenditures	38,653,237	0	38,653,237
Total Capital Expenditures	0	991,000	991,000
Total Expenditures	38,653,237	991,000	39,644,237
Ending Trust Balance (June 30, 2018)	\$6,270,458	\$14,181,572	\$20,452,030

Totals may not add due to rounding.

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Generally, by law, each beneficiary of the granted land trusts receives 70 percent of the revenue earned from its lands, and the remaining 30 percent goes to the RMCA to fund DNR's management of the lands. This chart shows the combined distribution in Fiscal Year 2018, with each trust beneficiary's share proportional to its share of the total revenue earned, and with the RMCA share divided among DNR's expenditures from the account for upland management activities.

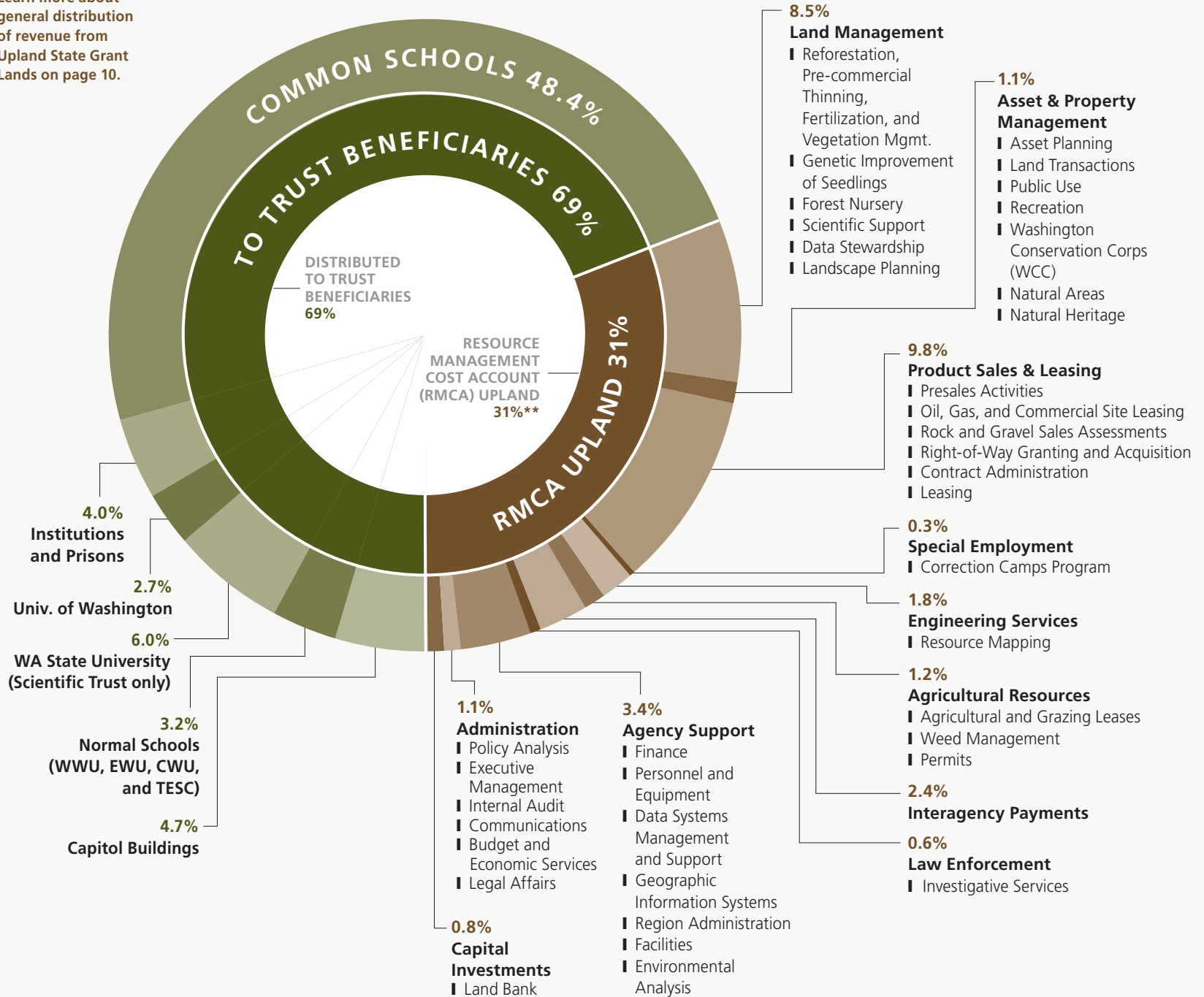
Expenditures are appropriated by the legislature and are ongoing investments to keep the lands productive and to generate future income for the trusts.

* This chart is based on statewide averages. Detailed breakdown of DNR programs contain examples only, not a complete listing. This chart does not include revenue from the Agricultural School trust lands because 100 percent of revenue from those lands is distributed to the trust.

** Per Board of Natural Resources Resolution #1472, the management fund deduction of revenues from granted lands was established at 31 percent, effective 8/18/15.

General Distribution of Revenue from Upland State Grant Lands* | FY 2018

Learn more about general distribution of revenue from Upland State Grant Lands on page 10.



*** Expenditures from Land Bank.

Common School, Indemnity and Escheat Grants | FY 2018

Source	REVENUE	DISTRIBUTION		
	Total Funds	Common School Construction	Common School Permanent	Resource Management Cost Account ¹⁵
Sales				
Timber Sales ^{11, 15}	\$51,893,333	\$35,832,053	\$0	\$16,061,280
Timber Sales-Related Activities ¹	15,578	10,213	(0)	5,365
Trust Land Transfer Program	0	0	0	0
Land Sales (Includes Land Bank) ⁴	1,505,193	0	0	1,505,193
	\$53,414,104	\$35,842,266	\$(0)	\$17,571,838
Leases				
Agriculture				
Dryland	\$4,264,362	\$2,942,404	\$0	\$1,321,958
Irrigated	18,389,234	12,693,604	0	5,695,631
Grazing and Other	933,424	644,035	0	289,388
Aquatic Lands	0	0	0	0
Special Use	1,986,893	1,370,956	0	615,937
Commercial Real Estate	10,782,098	7,439,648	0	3,342,450
Mineral And Hydrocarbon	845,646	4,773	586,693	254,180
Rights-Of-Way	308,122	42,619	170,013	95,489
Communication Sites	2,178,904	1,484,061	0	694,843
Special Forest Products	116,910	80,667	0	36,243
	\$39,805,593	\$26,702,767	\$756,707	\$12,346,119
Other Revenue				
Interest Income	\$199,370	\$92,233	\$343	\$106,794
Non-Trust Revenue ¹⁶	835,711	0	0	835,711
Operating Transfer ^{1, 15}	(46,079)	0	0	(46,079)
Permits, Fees, and Miscellaneous ¹	633,266	2,519	509,124	121,623
	\$1,622,268	\$94,752	\$509,467	\$1,018,049
Totals	\$94,841,965	\$62,639,784	\$1,266,174	\$30,936,006

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Income from these state grant lands and escheat lands (those with no known heirs) supports construction of state public kindergarten through 12th grade schools.

The beneficiary's share of income is distributed to the Common School Construction Account and the Common School Permanent Account, which generates perpetual interest for the support of school construction. This distribution varies by activity and is governed by law.

Totals may not add due to rounding.

University Grants Original and Transferred (UW) | FY 2018

Source ¹⁹	REVENUE	DISTRIBUTION		
	Total Funds	UW Retirement Bond	State (UW) University Permanent	Resource Management Cost Account ¹⁵
Sales				
Timber Sales	\$4,711,440	\$0	\$3,283,209	\$1,428,230
Timber Sales-Related Activities ^{1, 17}	(1)	0	(0)	(0)
Land Sales (Includes Land Bank)	0	0	0	0
	\$4,711,439	\$0	\$3,283,209	\$1,428,230
Leases				
Agriculture				
Dryland	\$210,450	\$0	\$145,211	\$65,240
Irrigated	0	0	0	0
Grazing and Other	32,927	0	22,719	10,207
Aquatic Lands	0	0	0	0
Special Use	6,383	0	4,404	1,979
Commercial Real Estate	103,472	0	71,396	32,076
Mineral and Hydrocarbon	0	0	0	0
Rights-Of-Way	3,753	0	2,589	1,163
Communication Sites	0	0	0	0
Special Forest Products	15,236	0	10,513	4,723
	\$372,221	\$0	\$256,832	\$115,388
Other Revenue				
Interest Income	\$24,170	\$2,997	\$126	\$21,047
Non-Trust Revenue ¹⁶	43,591	0	0	43,591
Operating Transfer ^{1, 12, 19}	21,295	3,198,041	(3,198,041)	21,295
Permits, Fees, and Miscellaneous ¹	438	0	0	438
	\$89,494	\$3,201,037	\$(3,197,915)	\$86,371
Total Revenue	\$5,173,154	\$3,201,037	\$342,127	\$1,629,990

■ **About This Page**

Income from these state grant lands supports construction of buildings for the University of Washington. Some of these lands were acquired at the time of statehood, and some lands were transferred to this trust from the CEP&RI trust by the legislature in 1893.

The beneficiary's share of income is distributed to the University Permanent and UW Bond Retirement accounts. This distribution varies by activity and is governed by law.

Totals may not add due to rounding.

Charitable, Educational, Penal and Reformatory Institutions Grant (CEP&RI) | FY 2018

Source	REVENUE		DISTRIBUTION	
	Total Funds	CEP & RI Account	Resource Management Cost Account ¹⁵	
Sales				
Timber Sales	\$5,674,768	\$3,915,590	\$1,759,178	
Timber Sales-Related Activities ¹	289	198	91	
Land Sales (Includes Land Bank)	0	0	0	
	\$5,675,056	\$3,915,788	\$1,759,269	
Leases				
Agriculture				
Dryland	\$453,439	\$312,873	\$140,566	
Irrigated	3,434	2,369	1,064	
Grazing and Other	17,196	11,866	5,331	
Aquatic Lands	0	0	0	
Special Use	7,103	4,901	2,202	
Commercial Real Estate	11,150	7,694	3,456	
Mineral and Hydrocarbon	1,265,474	873,177	392,297	
Rights-Of-Way	2,532	1,747	785	
Communication Sites	172,113	118,525	53,588	
Special Forest Products	36,811	25,400	11,411	
	\$1,969,253	\$1,358,551	\$610,702	
Other Revenue				
Interest Income	\$37,848	\$5,640	\$32,208	
Non-Trust Revenue ¹⁶	66,079	0	66,079	
Operating Transfer	0	0	0	
Permits, Fees, and Miscellaneous ¹	2,620	0	2,620	
	\$106,547	\$5,640	\$100,907	
Total Revenue	\$7,750,856	\$5,279,979	\$2,470,877	

■ **About This Page**

Income from these state grant lands is used to establish and maintain institutions managed by the Department of Corrections (such as prisons) and the Department of Social and Health Services (such as the Western State Hospital).

The beneficiary's share of income is distributed to the CEP&RI Account.

Totals may not add due to rounding.

Capitol Building Grant | FY 2018

Source	REVENUE	DISTRIBUTION	
	Total Funds	Capitol Building Construction	Resource Management Cost Account ¹⁵
Sales			
Timber Sales	\$8,728,565	\$6,032,467	\$2,696,098
Timber Sales-Related Activities ¹	7,440	3,974	3,466
Land Sales (Includes Land Bank)	0	0	0
	\$8,736,005	\$6,036,441	\$2,699,564
Leases			
Agriculture			
Dryland	\$70,450	\$48,610	\$21,839
Irrigated	0	0	0
Grazing and Other	4,978	3,435	1,543
Aquatic Lands	0	0	0
Special Use	22,784	15,721	7,063
Commercial Real Estate	9,422	6,501	2,921
Mineral and Hydrocarbon	9,022	6,225	2,797
Rights-Of-Way	60,687	41,874	18,813
Communication Sites	90,906	62,725	28,181
Special Forest Products	11,525	7,949	3,576
	\$279,775	\$193,041	\$86,733
Other Revenue			
Interest Income	\$48,262	\$8,313	\$39,949
Non-Trust Revenue ¹⁶	77,219	0	77,219
Operating Transfer ^{1, 15}	(17,569)	0	(17,569)
Permits, Fees, and Miscellaneous ¹	194	0	194
	\$108,106	\$8,313	\$99,793
Total Revenue	\$9,123,886	\$6,237,796	\$2,886,090

■ **About This Page**

Income from these state grant lands supports construction of state government office buildings at the Capitol Campus in Olympia.

The beneficiary's share of income is distributed to the Capitol Building Construction Account.

Totals may not add due to rounding.

Normal School Grant (EWU, CWU, WWU and TESC) | FY 2018

Source	REVENUE	DISTRIBUTION		
	Total Funds	EWU, CWU, WWU, TESC Capital Projects	Normal School Permanent	Resource Management Cost Account ¹⁵
Sales				
Timber Sales ^{11, 15}	\$5,941,538	\$0	\$4,131,187	\$1,810,351
Timber Sales-Related Activities ¹	1,198	0	703	495
Land Sales (Includes Land Bank)	0	0	0	0
	\$5,942,736	\$0	\$4,131,890	\$1,810,846
Leases				
Agriculture				
Dryland	\$65,496	\$45,412	\$0	\$20,084
Irrigated	62,731	43,284	0	19,447
Grazing and Other	11,361	7,839	0	3,522
Aquatic Lands	0	0	0	0
Special Use	25,863	17,845	0	8,017
Commercial Real Estate	0	0	0	0
Mineral and Hydrocarbon	0	0	0	0
Rights-Of-Way ¹⁷	(3,072)	0	(2,120)	(952)
Communication Sites	0	0	0	0
Special Forest Products	2,966	2,047	0	919
	\$165,345	\$116,428	(2,120)	\$51,037
Other Revenue				
Interest Income	\$26,177	\$2,610	\$0	\$23,568
Non-Trust Revenue ¹⁶	50,299	0	0	50,299
Operating Transfer ^{1, 15}	(56,193)	0	0	(56,193)
Permits, Fees, and Miscellaneous ¹	573	0	0	573
	\$20,856	\$2,610	\$0	\$18,246
Total Revenue	\$6,128,937	\$119,037	\$4,129,770	\$1,880,129

■ About This Page

Income from these state grant lands supports construction at Eastern Washington University, Central Washington University, and Western Washington University (regional universities). These three universities were originally called 'normal schools.' The Evergreen State College (TESC) was added to this trust by the legislature to begin receiving revenue after July 1, 1995.

The beneficiary's share of income is distributed to the Normal School Permanent Account and capital project accounts for each university. This distribution varies by activity and is governed by law.

Totals may not add due to rounding.

Scientific School Grant (WSU) | FY 2018

Source	REVENUE	DISTRIBUTION		
	Total Funds	WSU Bond Retirement	Scientific Permanent	Resource Management Cost Account ¹⁵
Sales				
Timber Sales	\$10,225,247	\$0	\$7,055,420	\$3,169,827
Timber Sales-Related Activities ¹	301	0	208	93
Land Sales (Includes Land Bank)	0	0	0	0
	\$10,225,548	\$0	\$7,055,628	\$3,169,920
Leases				
Agriculture				
Dryland	\$310,864	\$0	\$214,496	\$96,368
Irrigated	369,495	0	254,951	114,543
Grazing and Other	5,589	0	3,857	1,733
Aquatic Lands	0	0	0	0
Special Use	97,644	0	67,375	30,270
Commercial Real Estate	0	0	0	0
Mineral and Hydrocarbon	0	0	0	0
Rights-Of-Way	24,705	0	17,046	7,659
Communication Sites	419,891	0	289,724	130,166
Special Forest Products	18,363	0	12,670	5,693
	\$1,246,550	\$0	\$860,120	\$386,431
Other Revenue				
Interest Income	\$60,666	\$5,444	\$6,548	\$48,674
Non-Trust Revenue ¹⁶	99,186	0	0	99,186
Operating Transfer ¹²	0	928,702	(928,702)	0
Permits, Fees, and Miscellaneous ¹	2,609	0	0	2,609
	\$162,461	\$934,146	\$(922,154)	\$150,469
Total Revenue	\$11,634,560	\$934,146	\$6,993,593	\$3,706,820

About This Page

Income from these state grant lands supports construction of buildings at Washington State University. The beneficiary's share of income is distributed to the Scientific School Permanent and the WSU Bond Retirement accounts. This distribution varies by activity and is governed by law.

Totals may not add due to rounding.

Agricultural College Trust Management Account (ACTMA) | FY 2018

	EXPENDITURES	REVENUE
Source		
Beginning Fund Balance (July 1, 2017)		\$360,426
Revenue		
Operating Revenue *		9,600
Interfund Transfer from General Fund ⁵		1,420,000
Total Revenue		1,429,600
Less Expenditures ²		
Agricultural Resources	21,695	
Asset & Property Management	32,929	
Product Sales & Leasing	433,999	
Land Management	432,661	
Law Enforcement	19,250	
Correctional Camps	28,090	
Administration	50,821	
Interagency Payments	90,766	
Agency Support	170,758	
Engineering Services	59,242	
Total Operating Expenditures	1,340,211	
Total Capital Expenditures	0	
Total Expenditures and Other Charges	1,340,211	
ACTMA Fund Balance (June 30, 2018)		\$449,815

About This Page

This account funds DNR's management of the Agricultural College trust lands. The ACTMA is funded through an appropriation from the state General Fund. (As of July 1, 1999, Agricultural College trust lands do not contribute to the RMCA, which supports DNR's management of other state grant lands.)

*Includes treasurer's interest. See accompanying notes on pages 6-10.

*Includes treasurer's interest.

See accompanying notes.

Totals may not add due to rounding.

Agricultural School Grant (WSU) | FY 2018

Source	REVENUE	DISTRIBUTION	
	Total Funds	WSU Bond Retirement	Agricultural College Permanent
Sales			
Timber Sales	\$4,519,146	\$0	\$4,519,146
Timber Sales-Related Activities ¹	2,161	0	2,161
Asset Transfer/Loan Repayment	0	0	0
Land Sales (Includes Land Bank)	0	0	0
	\$4,521,308	\$0	\$4,521,308
Leases			
Agriculture			
Dryland	\$127,805	\$0	\$127,805
Irrigated	42,716	0	42,716
Grazing and Other	16,533	0	16,533
Aquatic Lands	0	0	0
Special Use	4,560	0	4,560
Commercial Real Estate	5,352	0	5,352
Mineral and Hydrocarbon	2,248	0	2,248
Rights-Of-Way ¹⁷	(1,550)	0	(1,550)
Communication Sites	154,598	0	154,598
Special Forest Products	1,614	0	1,614
	\$353,875	\$0	\$353,875
Other Revenue			
Interest Income	\$4,692	\$2,805	\$1,888
Non-Trust Revenue	0	0	0
Operating Transfer ¹²	0	629,249	(629,249)
Permits, Fees, and Miscellaneous	611	0	611
	\$5,303	\$632,053	\$(626,750)
Total Revenue	\$4,880,486	\$632,053	\$4,248,433

■ **About This Page**

Income from these state grant lands supports construction of Washington State University's buildings. All revenue from these lands is income for the trust and is divided between the Agricultural College Permanent Account and the WSU Bond Retirement Account. This distribution varies by activity and is governed by law.

Totals may not add due to rounding.

Forest Development Account (FDA) | FY 2018

	EXPENDITURES	REVENUE
Source		
Fund Balance (July 1, 2017)		\$4,727,785
Revenue		
Operating Revenue		22,364,893
Total Revenue		22,364,893
Less Expenditures ²		
Agricultural Resources	112	
Asset & Property Management	315,866	
Product Sales & Leasing	8,405,928	
Land Management	7,155,599	
Law Enforcement	211,752	
Correctional Camps	354,403	
Administration	910,176	
Interagency Payments	1,581,310	
Agency Support	3,170,321	
Engineering Services	1,021,795	
Total Operating Expenditures	23,127,262	
Capital Expenditures	0	
Total Expenditures and Other Charges	23,127,262	
FDA Fund Balance (June 30, 2018)		\$3,965,416

See accompanying notes.
Totals may not add due to rounding.

► **About Next Page**

By law, revenue from State Forest Lands (formerly known as Forest Board Lands) goes to the county in which the land is located, the state general fund for the support of Common Schools, and to the FDA to fund DNR's management of the lands. Distribution differs for Transfer lands and Purchase lands—see the small pie charts.

The large pie chart shows the combined total distribution for Fiscal Year 2018, with the FDA share divided among DNR's expenditures from the account. Expenditures are appropriated by the legislature and are ongoing investments to keep the lands productive and to generate future revenue.

* This chart is based on statewide averages. Detailed breakdown of DNR programs contains examples only, not a complete listing.

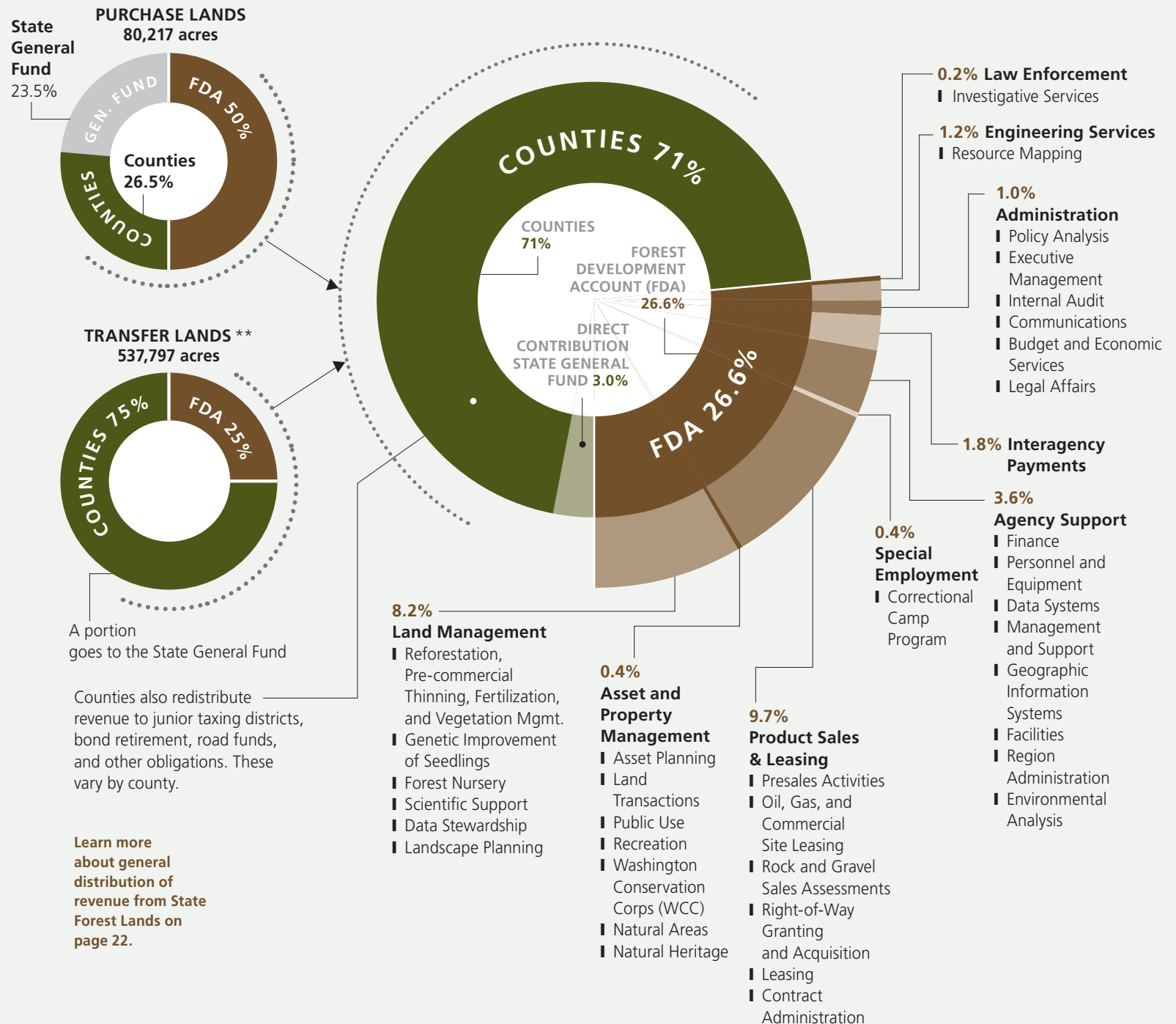
** Per Board of Natural Resources Resolution No.1408, the management fund deduction for FDA was increased to 25% effective 7/2/13.

Totals may not add due to rounding. Notes 1 to 20 may be found in Fiscal Notes on pages 26-30.

Purchase lands,
see definition on page 22.

Transfer lands,
see definition on page 23.

General Distribution of Revenue from State Forest Lands* | FY 2018



State Forest Lands | FY 2018

Source	REVENUE	CONTRIBUTING LANDS	
	Total Funds	Transfer Lands	Purchase Lands
Sales			
Timber Sales	\$81,023,678	\$74,601,681	\$6,421,997
Timber Sales-Related Activities ¹	28,108	27,864	244
	\$81,051,787	\$74,629,546	\$6,422,241
Leases			
Agriculture/Minor Forest Products	\$320,498	\$268,621	\$51,877
Commercial/Special Use	43,876	23,231	20,645
Mineral and Hydrocarbon ^{16, 17}	(23,835)	(23,835)	0
Rights-Of-Way	242,331	237,108	5,222
Communication Sites	1,698,672	1,317,210	381,462
	\$2,281,540	\$1,822,335	\$459,206
Other Revenue			
Interest Income ¹	\$55,121	\$53,349	\$1,772
Permits, Fees, and Miscellaneous ¹	0	0	0
Treasurer's Revenue ¹⁸	54,751	n/a	n/a
FDA Non-Trust Revenue ¹⁶	591,350	n/a	n/a
	\$701,222	\$53,349	\$1,772
Totals	\$84,034,549	\$76,505,229	\$6,883,219

■ **About This Page and Next Page**

Income from these lands is distributed to the counties in which the lands are located, the state general fund for the support of common schools, and the Forest Development Account (FDA) for DNR's Land Management expenses on these lands. There are two categories of State Forest Lands (formerly known as Forest Board Lands): Purchase lands and Transfer lands.

Purchase lands were given to the state or purchased by the state at low cost. The FDA receives half the income from these lands. The other half is divided between the respective county and the state general fund for the support of common schools.
n/a: Not applicable.

n/a—not applicable.
Totals may not add due to rounding.

State Forest Lands | FY 2018 CONTINUED

Recipient	REVENUE	CONTRIBUTING LANDS	
	Total Funds	Transfer Lands	Purchase Lands
County			
Clallam	\$5,879,803	\$5,879,352	\$451
Clark ¹⁶	3,231,922	3,187,245	44,677
Cowlitz	1,681,687	1,678,608	3,079
Grays Harbor	1,019,581	44,124	975,457
Jefferson	898,097	898,097	0
King	1,924,183	1,924,183	0
Kitsap	1,446,576	1,427,639	18,936
Klickitat	25,772	25,585	188
Lewis	5,075,394	5,046,802	28,592
Mason	5,826,206	5,825,507	699
Okanogan	41	41	0
Pacific	2,019,946	1,505,648	514,298
Pierce	1,014,082	881,263	132,819
Skagit	14,668,560	14,668,560	0
Skamania	1,544,350	1,538,736	5,615
Snohomish	4,880,489	4,880,489	0
Stevens	96,564	96,564	0
Thurston	2,626,739	2,190,401	436,338
Wahkiakum	1,991,784	1,991,784	0
Whatcom	3,732,123	3,714,680	17,443
Treasurer's Revenue ¹⁸	54,751	n/a	n/a
	\$59,638,651	\$57,405,309	\$2,178,591
Forest Development Account			
Trust Activity	\$21,759,265	\$19,086,571	\$2,672,694
Permits, Fees, & Miscellaneous ¹	14,277	13,349	928
Treasurer's Revenue	0	n/a	n/a
FDA Non-Trust Revenue ¹⁶	591,350	n/a	n/a
	\$22,364,893	\$19,099,920	\$2,673,623
General Fund - State	\$2,031,005	\$0	\$2,031,005
Total Revenue	\$84,034,548	\$76,505,229	\$6,883,219

Transfer lands were forfeited to the counties in which they were located when the private landowners failed to pay property taxes, primarily in the 1920s and 1930s. The counties turned the lands over to the state. DNR now manages these lands and distributes at least 75 percent of the income to the counties and up to 25 percent of the income to the Forest Development Account (FDA).
n/a: not applicable.

n/a—not applicable.
Totals may not add due to rounding.

Aquatic Resources | FY 2018

Source	REVENUE	DISTRIBUTION	
	Total Funds	Aquatic Lands Enhancement	Resource Management Cost Account ¹⁵
Aquatic Resources Activities			
Leases	\$36,902,710	\$20,017,889	\$16,884,820
Mineral and Hydrocarbon	826,387	413,309	413,079
Rights-Of-Way	581,984	351,436	230,548
Interest Income ¹	187,791	51,606	136,186
Non-Trust Revenue ¹⁶	1,084,951	594,741	490,210
Miscellaneous ¹	56,488	5,324	51,165
Total Revenue	\$39,640,312	\$21,434,304	\$18,206,007

Totals may not add due to rounding.

Source	EXPENDITURES	REVENUE
Trust Balance (July 1, 2017)		\$7,234,031
RMCA Aquatic Revenue		18,206,007
Less Expenditures ²		
Aquatic Resources	9,756,849	
Administration	580,117	
Interagency Payments	1,586,826	
Agency Support	2,169,728	
Total Operating Expenditures	14,093,520	
Total Capital Expenditures	0	
Total Expenditures	14,093,520	
Trust Balance (June 30, 2018)		\$11,346,518

See accompanying notes.

Totals may not add due to rounding.

About Next Page

By law, revenue from state-owned aquatic lands goes to the Aquatic Lands Enhancement Account (ALEA) for aquatic resource enhancement and to the RMCA to fund DNR's management of state aquatic lands. Distribution differs for different types of aquatic land — see the small pie charts.

The large pie chart shows the combined total distribution, with the ALEA share divided among state agency expenditures from that account, and the RMCA share divided among DNR's expenditures from the RMCA. Expenditures are appropriated by the legislature and are ongoing investments to keep the submerged lands productive.

* This chart is based on statewide averages. Detailed breakdown of DNR programs contains examples only, not a complete listing.

** The ALEA portion of revenue from harbor areas in fourth-class towns is redistributed to those towns twice each year. See fiscal note #7, page 26.

Totals may not add due to rounding. Notes 1 to 20 may be found in Fiscal Notes on pages 26-30.

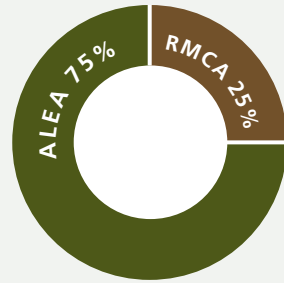
General Distribution of Revenue from State-Owned Aquatic Lands* | FY 2018

Learn more about general distribution of revenue from state-owned aquatic lands on page 24.

BEDS OF NAVIGABLE WATERS



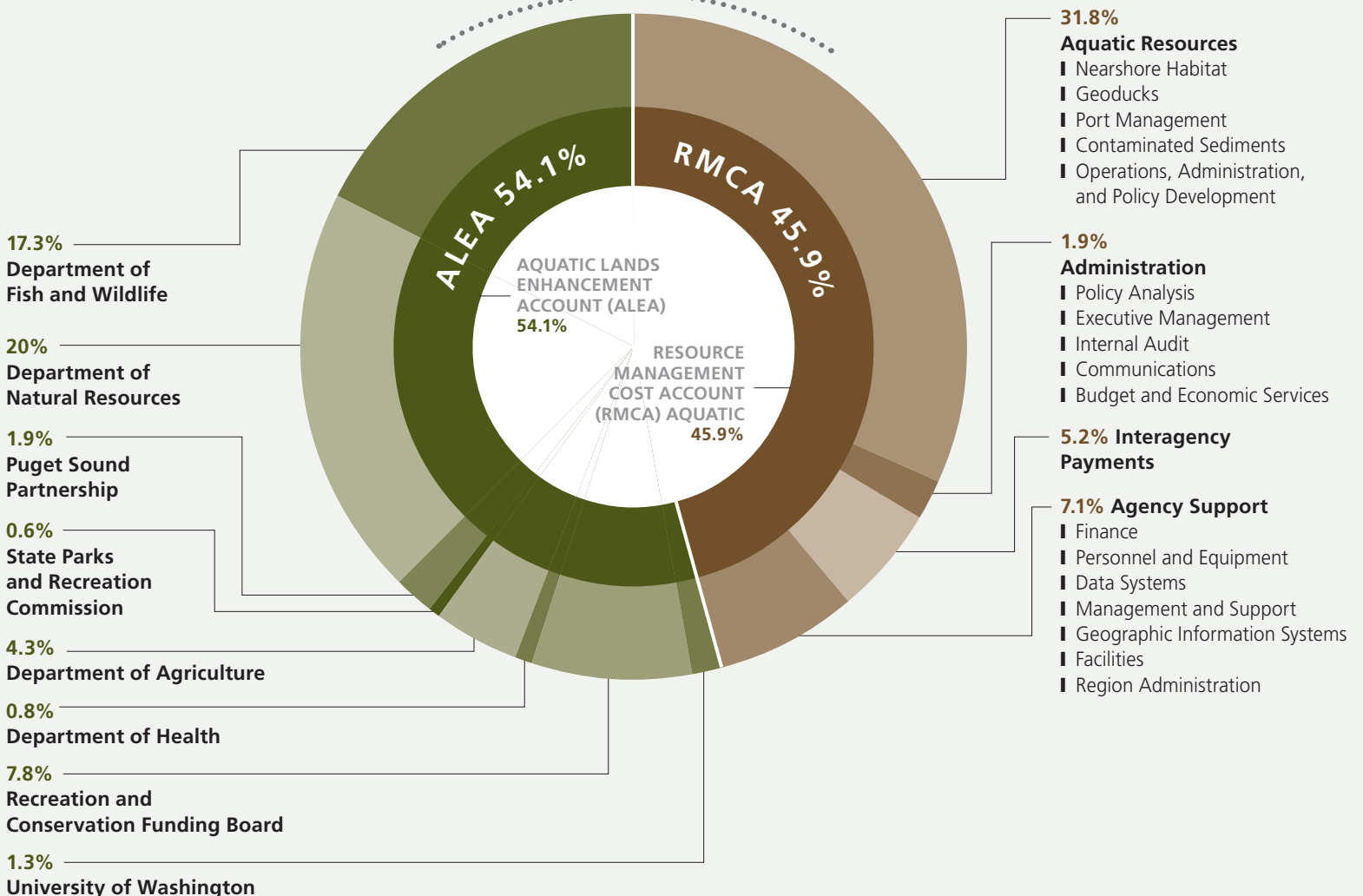
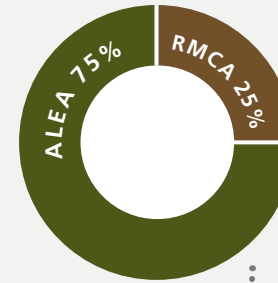
FIRST CLASS TIDELANDS & SHORELANDS



SECOND CLASS TIDELANDS & SHORELANDS



HARBOR AREAS**
Effective 2/6/06



Fiscal Notes

These numbered notes provide context and explanations for data in the tables on the fiscal pages that follow, where they are referred to by numerical superscript. A note may apply to more than one page. Although similar to notes in prior reports, these notes apply only to this report (FY 2018).

ACRONYMS

ACTMA	Agricultural College Trust Management Account
AFRS	Agency Financial Reporting System
ALEA	Aquatic Lands Enhancement Account
CEP&RI	Charitable, Educational, Penal, and Reformatory Institutions Trust
COLA	Cost of Living Adjustment
CWU	Central Washington University
EWU	Eastern Washington University
FDA	Forest Development Account
FY18	Fiscal Year 2018 (July 1, 2017 – June 30, 2018)
K-12	Kindergarten to 12th grade schools
RMCA	Resource Management Cost Account
TESC	The Evergreen State College
UW	University of Washington
WSU	Washington State University
WWU	Western Washington University

1 | REVENUE SOURCES

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.

Timber sales include removals from Contract Harvesting Revolving Account and Forest Health Revolving Account sales. For Contract Harvesting Account sales, allocation to the trusts happens at the time of distribution, generally at the end of the sale.

Timber sale-related activities include contract extensions, slash disposal, trespasses, and default settlement payments.

Miscellaneous sales include publications, GIS data, honor camp activities, surveys, and maps.

Miscellaneous leases include special use and special forest products.

Interest income includes interest on contracts, interest assessed for late payments, and interest earned from account (treasurer's interest).

Permits, fees and related charges include surface mining permits, log patrol licenses, aquatic lands dredged material disposal site fees, forest practices damage assessments and permits, survey records recording fees, application/assignment fees, burning permit fees, and local government assessments.

Operating transfers include transfers attributed to prior period revenue.

Miscellaneous other revenue includes prior period adjustments, recoveries of prior biennium expenditures, miscellaneous treasurer transfers, as well as revenue from the ORV & Non-highway Vehicle and Natural Resources Conservation Areas Stewardship accounts.

2 | EXPENDITURE CATEGORIES

Administration includes Executive Management & Operations, Internal Audit, Communications & Outreach, Policy & Governmental Operations, Budget & Economics, Legal Compliance and Environmental Review.

Interagency payments are payments made to other state agencies (the Attorney General, State Auditor, Financial Management, Enterprise Services, Secretary of State, etc.) and various telecommunication vendors for services they provide to the department.

Agency support includes the following programs: Human Resources (personnel, safety and training), Financial Management (accounting, payroll, risk

management and purchasing), Information Management (IT), Geographic Information Systems, Facilities, Region Administration and Environmental Analysis.

Miscellaneous capital projects for Fiscal Year 2018 include Firewise Grants and Fire Communications Base Stations and Mountain Top Repeaters.

Total Expenditures of \$301,804,064 for Fiscal Year 2018 excludes the interfund transfer from

General Fund to the Agricultural College Trust Management Account in the amount of \$1,420,000 (see footnote #5).

3 | LAND TRANSFERS

Real Property Replacement: During Fiscal Year 2018 a total of \$5,197,690, an amount equivalent to the property value, was received from (1) transfers to other government entities, (2) resolution of trespass violations, or (3) transfers in lieu of condemnation. This money is used to acquire replacement trust lands.

4 | LAND BANK

DNR uses the Land Bank program (RCW 79.19) to reposition trust land assets for better future income production. Through the Land Bank, state trust lands are first auctioned to private buyers. Proceeds of land sales made under this "sell first" process are held in the Resource Management Cost Account (RMCA) until they can be used to purchase replacement trust lands. This revenue from trust property sales should equal or exceed the cost of trust property purchases. However, during any one fiscal year the transactions may not balance (e.g., a property has been sold, but property to replace it has not yet been purchased). Land bank transactions are accounted for by trust within each of DNR's management funds.

Revenue from Fiscal Year 2018 sales, existing contracts and interest was \$1,505,193 to the RMCA. A total of \$7,861,501 in the RMCA's fund balance is reserved to acquire property to replace trust property previously sold through the "sell first" process of the Land Bank program.

5 | AGRICULTURAL COLLEGE TRUST MANAGEMENT ACCOUNT

Per RCW 79.64.090 the revenue on Agricultural College trust lands is distributed 100 percent to the agricultural college permanent fund or WSU bond retirement account. The management of the agricultural college trust lands is funded from the Agricultural College Trust Management Account. This account is dependent on legislative appropriation for funding. Currently, the legislature

appropriates the money for this purpose from General Fund under a proviso. For Fiscal Year 2018 the total interfund transfer from General Fund was \$1,420,000.

6 | ORV & NONHIGHWAY VEHICLE ACCOUNT

This account provides for acquisition, planning, development, maintenance, and management of ORV recreation facilities, non-highway roads and non-highway road recreation facilities; education and law enforcement programs related to non-highway vehicles; and construction and maintenance of campgrounds and trailheads.

DNR, the Department of Fish and Wildlife and the Parks and Recreation Commission spend from the account in support of these functions. The Department of Licensing collects revenue for the account from taxes, licenses, permits and fees. DNR administers the account according to Legislative appropriations.

See **Figure 1** for the account's total fiscal activity for Fiscal Year 2018.

7 | AQUATIC LANDS ENHANCEMENT ACCOUNT

This account provides for the purchase, improvement and protection of aquatic lands for public purposes. DNR, the Department of Fish and Wildlife, the Department of Agriculture, the Parks and Recreation Commission, the Recreation and Conservation Funding Board, the Department of Health and the Puget Sound Partnership spend from the account for these purposes. DNR administers this account and only the DNR fiscal activity is reported on the Department Administered Funds section of the annual report.

See **Figure 2** for the account's total fiscal activity for Fiscal Year 2018.

8 | DERELICT VESSEL REMOVAL ACCOUNT

This account provides for costs and reimbursements to authorized public entities for the removal of derelict and abandoned vessels. DNR spends from the account for these purposes and the Department of Licensing spends from the account for the purpose of administering the collection of revenue for the fund. DNR administers this account and only the DNR fiscal activity is reported on the Department Administered Funds section of the annual report.

See **Figure 3** for the account's total fiscal activity for Fiscal Year 2018.

Figure 1

ORV & Nonhighway Vehicle Account		
Beginning Balance		\$1,453,363
Revenue		
Licensing	\$3,746,116	
Fish and Wildlife	1	
Parks and Recreation	0	
Natural Resources	4,056	3,750,173
Expenditures		
Natural Resources	\$(3,300,751)	
Fish and Wildlife	(287,544)	
Parks and Recreation	(176,043)	(3,764,339)
Net Fiscal Activity		(14,166)
Ending Balance		\$1,439,198

Figure 2

Aquatic Lands Enhancement Account		
Beginning Balance		\$6,364,623
Revenue		
Natural Resources*	\$21,415,635	
Treasurer's Deposit Income	18,669	
Agriculture	5,551	
Parks and Recreation	0	
Fish and Wildlife	23,333	
Distribution to Fourth-Class Towns	(67,370)	
Treasurer's Transfer*	(620,000)	20,775,818
Expenditures		
Fish and Wildlife	(4,485,288)	
Natural Resources	(5,136,737)	
Recreation & Cons. Funding Board	(2,015,486)	
Agriculture	(1,122,642)	
Puget Sound Partnership	(487,393)	
University of Washington	(343,359)	
Health	(216,332)	
Parks and Recreation	(165,087)	(13,972,323)
Net Fiscal Activity		6,803,494
Ending Balance		\$13,168,118

*Includes operating transfers. Treasurer's transfer includes \$620,000 loan repayment to the Clean-Up Settlement account (15H) per ESSB 6052 Sec 805.

Figure 3

Derelict Vessel Removal Account		
Beginning Balance		\$1,237,375
Revenue		
Licensing	\$791,581	
Dept of Revenue	85,690	
Natural Resources	16,461	
Treasurer's Deposit Income	16	893,747
Expenditures		
Natural Resources	(840,868)	
Licensing	(14,785)	(855,653)
Net Fiscal Activity		38,094
Ending Balance		\$1,275,469

Figure 4

Forest and Fish Support Account		
Beginning Balance		\$4,232,997
Revenue		
Dept of Revenue	\$5,431,854	
Natural Resources	414,884	5,846,738
Expenditures		
Natural Resources		(4,408,927)
Net Fiscal Activity		1,437,811
Ending Balance		\$5,670,808

Figure 5

Park Land Trust Revolving Account		
Beginning Balance		\$2,396,572
Revenue		
Parks and Recreation* (Discover Pass)	\$2,010,732	
Natural Resources	4,238	
Treasurer's Deposit Income	28,260	2,043,230
Expenditures		
Natural Resources	(1,777,656)	
Recreation & Conservation Funding Board	0	(1,777,656)
Net Fiscal Activity		265,574
Ending Balance		\$2,662,146

*Includes operating transfer.

Figure 6

FDA/RMCA Loan Repayment		
	FY 2018	Total-To-Date
Common School Construction Account	\$321,632	\$26,842,269
Capitol Building Construction Account	122,606	10,232,275
Normal School Permanent Account	392,473	32,854,454
State University Permanent Account	403,952	16,213,303
Total Trust Funds	\$1,240,663	\$86,142,301
Resource Management Cost Account		
Common School Trust	\$107,322	\$8,946,576
Capitol Building Trust	40,943	3,413,547
Normal School Trust	130,639	10,890,022
University School Trust	134,651	5,404,436
Total RMCA	\$413,555	\$28,654,581

9 | FOREST AND FISH SUPPORT ACCOUNT

This account was created in 2007 to provide for activities pursuant to the state's implementation of the forests and fish report as defined in chapter 76.09 RCW and related activities, including, but not limited to, adaptive management, monitoring, and participation grants to tribes, state and local agencies, and not-for-profit public interest organizations. DNR spends from the account for these purposes and the Department of Revenue spends from the account for the purpose of administering the collection of revenue for the fund. Sources of revenue for this account include surcharges on timber and wood product manufacturers, extractors and wholesalers per RCW 82.04.260 (12).

DNR administers this account and only the DNR fiscal activity is reported on the Department Administered Funds section of the annual report. See **Figure 4** for the account's total fiscal activity for Fiscal Year 2018.

10 | PARK LAND TRUST REVOLVING ACCOUNT

This account is used for acquiring real property as a replacement for the property transferred to the State Parks and Recreation Commission in order to maintain the land base of the affected trusts, and to receive voluntary contributions for the purpose of operating and maintaining public use and recreation facilities. This account may also be used to hold funding for future acquisition of lands for the community forest trust program, or to purchase replacement forest land. In May 2011, the Governor signed the Discover Pass into law (see also RCW Title 79A) intended to provide revenue to maintain recreation access to state lands and meet the increasing demand for outdoor recreation. Effective July 1, 2011 the Discover Pass was required for vehicle access to recreation lands which include state parks, boat launches, campgrounds, heritage sites, wildlife and natural areas, trails and trailheads. DNR's portion (8%) of this revenue is

transferred to this account by the State Parks and Recreation Commission. DNR's recreation program spends from this portion of the account. DNR administers this account and only the DNR fiscal activity is reported on the Department Administered Funds section of the annual report. See **Figure 5** for the account's total fiscal activity for Fiscal Year 2018.

11 | FDA/RMCA LOAN REPAYMENT

The Board of Natural Resources resolution #635 in 1990 and #756 in 1992 authorized settlement of the FDA debt to the RMCA by transferring timber-cutting rights on State Forest Purchase lands to the Common School, Capitol Building, Normal School and University granted trusts. A one-third interest in assets (timber cutting rights) of the FDA on 35,625 acres was transferred to these trusts. The value of these transfers eliminated the debt between FDA and RMCA.

A total of \$1,654,218 was distributed to the trusts from timber harvested during Fiscal Year 2018. The RMCA received \$413,555 from this activity. Since this is repayment of a loan, the transactions are recorded as an operating transfer rather than current period revenue.

The values from the harvest activity by fund as well as RMCA trust for Fiscal Year 2018 and in total since the adoption of resolution 635 in 1990 are in **Figure 6**.

12 | OPERATING TRANSFERS

According to the Office of Financial Management's interpretation of generally accepted accounting principles, debt service funds (funds used to pay off debts), such as the UW or WSU Bond Retirement accounts, cannot receive revenue directly. Instead, revenue to these two funds are recorded to the respective permanent funds, and then an operating transfer is made to the appropriate debt service fund.

13 | TRUST FUNDS—CURRENT AND PERMANENT

Trust Current Funds are funds that individual trust beneficiaries can draw from. Trust Permanent Funds are endowments, which generate interest that can be transferred to the Current Funds.

14 | FISCAL ACTIVITY FOR OTHER TYPE FUND(S) ADMINISTERED BY DNR

Natural Resources Equipment Account (411): Total other fiscal activity does not include funds classified as internal service funds. The Natural Resources Equipment Account is DNR's only internal service fund. This fund is used to maintain, replace and provide equipment to the Department's programs on a rental basis. In Fiscal Year 2018 this fund had revenue of \$21,973,100 and expenses of \$18,956,162.

Miscellaneous Program Account (759): Total other fiscal activity does not include program account 759. This account is used to record the activity and balances of local accounts used by property management companies responsible for managing commercial real estate properties managed in trust by the department. In Fiscal Year 2018 this fund had revenue of \$504,648 and expenses of \$578,107.

15 | RMCA PORTION OF TRUST LAND REVENUE

The Resource Management Cost Account received 31 percent on most transactions and the trusts received 69 percent of revenue from trust lands during Fiscal Year 2018.

Also, some revenue transactions are subject to different distribution ratios. These transactions include aquatic resources, miscellaneous non-trust revenue, interest earnings, land sales transactions and interfund loan repayment, the last of which affects the Common School, University, Capitol Building and Normal School trusts.

Figure 7 (a,b,c) reflects trust activity with Forest Board Repayment activity. Refer to footnote #19 for trust activity related to University Trust.

16 | NON-TRUST REVENUE AND OTHER MISCELLANEOUS

Non-trust revenue cannot be attributed to a specific trust. Activities include forest road assessments, miscellaneous services, manuals and publications, prior period recoveries and adjustments, application fees and interest income.

Fiscal Year 2018 Forest Board Transfer (fund 999) under Clark County is overstated by \$560,091.59 due to a county recovery invoice processed incorrectly. The correction was processed after fiscal year-end close (fiscal year 2019), therefore, next fiscal year will be understated.

17 | NEGATIVE REVENUE

Any negative revenue reflects accounting adjustments (such as bad-debt write-offs, credit memos) from a prior fiscal year.

Fiscal Year 2018 negative revenue in Cleanup Settlement account reflects accounting of loan repayment from the Aquatic Lands Enhancement and State Toxics Control accounts.

18 | TREASURER'S REVENUE

Due to the schedule for distributing revenue, revenue from State Forest Lands may earn interest before it is distributed to the appropriate county. Interest earnings cannot be attributed specifically to Transfer Lands or Purchase Lands. This revenue is accounted for as treasurer's revenue and is distributed to the appropriate county.

19 | UNIVERSITY TRUST – ORIGINAL, TRANSFERRED, REPAYMENT

The accounting for the University Trust combines activity from original University trust lands, lands which have been transferred to the trust, and the University trust's share of interfund loan repayment as described in footnote #11.

See **Figure 8** for the breakdown of the different elements contributing to the information for University Grants for Fiscal Year 2018.

Figure 7a

Common School / Escheat Trust				
Trust Activity	Total Revenue	Com. School Construction	Com. School Permanent	RMCA
Timber Sales	\$51,464,379	\$35,510,421	\$0	\$15,953,958
Timber Sales-Related	15,578	10,213	(0)	5,365
Leases	39,805,593	26,702,767	756,707	12,346,119
Misc Interest Income	58,051	39,613	343	18,095
Fees / Service Charges	124,142	2,519	0	121,623
Operating Transfer-In	428,954	321,632	0	107,322
Subtotal	91,896,697	62,587,164	757,050	28,552,483
Forest Board Repayment				
Sales	382,875	0	0	382,875
Operating Transfer-Out	(428,954)	0	0	(428,954)
Subtotal	(46,079)	0	0	(46,079)
Total Trust Activity	91,850,618	62,587,164	757,050	28,506,404
Non-Trust Activity				
STO Interest	141,319	52,620	0	88,699
Land Sales / Trust Land Transfer	1,505,193	0	0	1,505,193
Other Revenue	1,344,835	0	509,124	835,711
Total Non-Trust Activity	2,991,347	52,620	509,124	2,429,603
GRAND TOTAL	\$94,841,965	\$62,639,784	\$1,266,174	\$30,936,007

Figure 7b

Capitol Building			
Trust Activity	Total Revenue	Cap. Bldg. Construction	RMCA
Timber Sales	\$8,565,016	\$5,909,861	\$2,655,155
Timber Sales-Related	7,440	3,974	3,466
Leases	279,775	193,041	86,733
Late Interest	6,977	2,844	4,133
Fees/Service Charges	194	0	194
Operating Transfer-In	163,549	122,606	40,943
Subtotal	9,022,950	6,232,327	2,790,624
Forest Board Repayment			
Sales	145,980	0	145,980
Operating Transfer-Out	(163,549)	0	(163,549)
Subtotal	(17,569)	0	(17,569)
Total Trust Activity	9,005,381	6,232,327	2,773,055
Non-Trust Activity			
STO Interest	41,285	5,469	35,816
Other Revenue	77,219	0	77,219
Total Non-Trust Activity	118,504	5,469	113,035
GRAND TOTAL	\$9,123,885	\$6,237,796	\$2,886,090

Figure 7c

Normal School				
Trust Activity	Total Revenue	Capital Projects	Normal Sch. Permanent	RMCA
Timber Sales	\$5,418,426	\$0	\$3,738,714	\$1,679,712
Timber Sales-Related	1,198	0	703	495
Leases	165,345	116,428	(2,120)	51,037
Late Interest	112	75	0	37
Fees/Service Charges	573	0	0	573
Operating Transfer-In	523,112	0	392,473	130,639
Subtotal	6,108,766	116,503	4,129,770	1,862,493
Forest Board Repayment				
Sales	466,918	0	0	466,918
Operating Transfer-Out	(523,112)	0	0	(523,112)
Subtotal	(56,194)	0	0	56,194
Total Trust Activity	6,052,572	116,503	4,129,770	1,806,299
Non-Trust Activity				
STO Interest	26,065	2,534	0	23,531
Land Sales / Trust Land Transfer	0	0	0	0
Other Revenue	50,299	0	0	50,299
Total Non-Trust Activity	76,364	2,534	0	73,830
GRAND TOTAL	\$6,128,937	\$119,037	\$4,129,770	\$1,880,129

Figure 8

University Trust				
Trust Source/Activity	Total Revenue	Bond Retirement	University Permanent	RMCA
University-Transferred				
Timber Sales	\$4,154,061	\$0	\$2,866,302	\$1,287,759
Timber Sales-Related	0	0	0	0
Leases	245,994	0	169,736	76,258
Misc-Trespass	(1)	0	(0)	(0)
Late Interest	168	0	113	55
Sale of Property-Other	0	0	0	0
Fees/Service Charges	374	0	0	374
Operating Transfer-In	3,649,536	3,110,933	403,952	134,651
Operating Transfer-Out	(3,110,933)		(3,110,933)	0
Total	4,939,200	3,110,933	329,169	1,499,097
University Original				
Timber Sales	18,776	0	12,956	5,821
Leases	126,227	0	87,096	39,130
Fines & Forfeits	0	0	0	0
Late Interest	20	0	13	7
Fees/Service Charges	63	0	0	63
Operating Transfer-In	87,108	87,108	0	0
Operating Transfer-Out	(87,108)		(87,108)	0
Total	145,086	87,108	12,958	45,021
University-Repayment				
Timber Sales	559,898	0	0	559,898
Timber Sales Related	0	0	0	0
Late Interest	0	0	0	0
Operating Transfer-Out	(538,603)	0	0	(538,603)
Total	21,295	0	0	21,295
Non-Trust Allocation				
STO Interest	23,983	2,997	0	20,986
Non-Trust Revenue Allocation	43,591	0	0	43,591
Total	67,574	2,997	0	64,577
GRAND TOTAL	\$5,173,154	\$3,201,038	\$342,127	\$1,629,990

Figure 9

RMCA/FDA Debt/Loan Accounting For Fiscal Year 2018		
Beginning Balance	Grant Lands	State Forest Lands
2018 Trust Charges	\$53,737,756	\$23,127,262
RMCA Expenditures	\$53,737,756	0
FDA Expenditures	0	\$23,127,262
Cumulative Debt/Loan	\$0	\$0

Fiscal Year 2018 Management Fund Debt Status

As of June 30, 2018, no debt exists between the State Forest Lands (Forest Development Account) and the Grant Lands (Resource Management Cost Account).

20 | STATE TRUST LANDS MANAGEMENT FUND ACCOUNTING REPORT**Statutory Authority and Requirements:**

Subject to legislative appropriation, the Department of Natural Resources is authorized by RCWs 76.12.110 and 79.64.030 to use funds from the Resource Management Cost Account (RMCA) and Forest Development Account (FDA) interchangeably in the management of State Grant Lands and State Forest Lands. The law also states, however, that an annual accounting will be kept of payments made by one fund on behalf of another. For example when RMCA funds are used to pay for activities on State Forest Land, it shall be considered a debt against the FDA. RCW 79.64.030 also requires that the results of the accounting be reported to the legislature at the next regular session.

Accounting Procedures

Beginning with fiscal year 1996, the following Cost Allocation System accounting procedures have been used to calculate any debt or loan between the management funds:

- A.** All operating program expenditures that can be determined to benefit a particular land category are directly charged to that land category.
- B.** Expenditures for majority of the department's operating programs for which the benefiting land category cannot be determined (indirect expenditures) are allocated to land categories based on staff month percentages derived from personnel time charged directly to those land categories or by Western Washington forested acres.
- C.** Capital outlay expenditures that benefit particular land categories are determined in advance then charged by land category in the ratio set by appropriations.
- D.** Agency Administration and Support costs are allocated to land category based on agency work plans for the year as established during the budget process.
- E.** Direct charges and indirect charges are totaled by land category within the Cost Allocation System. Expenditures paid from the RMCA and FDA accounts are compared to these total charges for Grant Lands and State Forest Lands to determine how much of the charges were paid from one account on behalf of the other. If RMCA funds were used to pay State Forest charges, a debt principal is incurred in that amount. If State Forest funds were used to pay RMCA charges, the debt principal is reduced by that amount. Funding adjustments may be made periodically during the fiscal year to align expenditures by fund with total charges for Grant Lands and State Forest Lands to prevent the accumulation of any new debt in the year.

F. As required by law, interest is charged on the debt incurred. A full year's interest is charged on cumulative debt carried from the previous year. One half year's interest is calculated on the change in the debt principal occurring during the current year.

G. Cumulative debt from the preceding year, plus new principal and interest charges are totaled to determine the new cumulative debt. **See Figure 9.**



PHOTO BY KEN BEVIS

FISCAL
DATA

TIMBER
DATA

Management

Timber Data

Timber Volume | Sold and Harvested | FY 2018

Trust / Beneficiaries	Acres Sold	Timber Volume Sold (mbf) ^b	Timber Vol. Harvested ^c (mbf) ^b	Trust / Beneficiaries	Acres Sold	Timber Volume ^a Sold (mbf) ^b	Timber Vol. Harvested ^c (mbf) ^b
STATE FOREST TRANSFER (FORMERLY KNOWN AS FOREST BOARD TRANSFER LANDS)				Common School, Indem. & Esch.	6,491	160,591	161,399
Clallam	1,379	28,865	25,740	Agricultural School	569	14,316	15,679
Clark	208	4,314	13,033	University Transferred & Orig.	570	4,074	14,408
Cowlitz	58	2,354	5,351	CEP and RI	103	2,314	15,333
Grays Harbor	2	116	168	Capitol Building	941	23,479	26,930
Jefferson	64	6,567	3,623	Normal School	399	8,627	20,966
King	121	4,834	6,416	Escheat	0	0	45
Kitsap	100	3,718	4,565	Scientific School	667	14,330	33,190
Lewis	803	34,639	15,246	University Original	22	1,548	37
Mason	391	10,510	12,981	Comm. Coll. For. Res.	191	5,048	4,020
Pacific	258	8,194	5,918	University Repayment	14	446	4,115
Pierce	28	880	3,013	Forest Board Repayment	374	16,044	8,399
Skagit	1,763	45,748	46,399	King County Water Pollution	142	2,010	419
Skamania	311	5,228	8,183	Subtotal	10,483	252,827	304,940
Snohomish	615	9,689	16,604	Statewide Total	17,755	463,711	505,119
Stevens	0	0	0				
Thurston	341	15,826	6,470				
Wahkiakum	83	4,746	6,003				
Whatcom	347	11,228	12,402				
Subtotal Transfer	6,872	197,456	192,115				
STATE FOREST PURCHASE (FORMERLY KNOWN AS FOREST BOARD PURCHASE LANDS)							
Clark	0	0	666				
Cowlitz	0	0	59				
Grays Harbor	252	8,490	3,775				
Lewis	2	57	391				
Pacific	0	2	1,178				
Pierce	72	2,261	628				
Skamania	0	0	65				
Thurston	74	2,618	1,302				
Subtotal Purchase	400	13,428	8,064				

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^a Timber volume sold per acre depends on site-specific conditions and harvest method.

^b mbf: thousand board feet

^c Volume harvested is estimated for sales partially harvested.

^e Includes University Repayment data.

Notes

Timber is sold before it is harvested. Timber sale contracts are typically two or more years in length, with most timber harvest schedules determined by individual purchasers. Sale and harvest of timber may or may not occur in the same fiscal year. Revenues are generated when timber is harvested.

Market conditions can influence number of sales and volume sold.

Sales which contain more than one trust and/or beneficiary, report estimated acres and volumes for each specific trust. Sales which benefit more than one trust, distribute revenues proportionally by value based on percentage of area.

Volume does not include forest improvement treatment (FIT) sales.

Numbers may not add due to rounding.

Source

DNR NaturE System database, Report TSC311; 4/26/2019

Timber Acres Harvested^a | FY 2018

Trust / Beneficiaries	Acres Commer. Thinned Small Wood ^b	Acres Partially Cut/Older Stand Thinning ^c	Acres Regeneration Harvest ^d	Total Acres	Aver. Year of Regen. Cut Stand
STATE FOREST TRANSFER					
Clallam	586	0	856	1,442	1946
Clark	1	0	554	555	1947
Cowlitz	0	0	131	131	1935
Greys Harbor	0	0	4	4	1940
Jefferson	102	0	87	189	1941
King	21	0	134	155	1934
Kitsap	0	0	152	152	1937
Lewis	144	0	289	433	1946
Mason	4	0	542	546	1948
Pacific	28	0	132	160	1943
Pierce	125	0	36	161	1937
Skagit	640	0	2,377	3,017	1939
Skamania	68	0	271	339	1944
Snohomish	217	0	460	677	1951
Thurston	0	0	172	172	1955
Wahkiakum	0	0	127	127	1936
Whatcom	18	0	414	432	1957
Subtotal Transfer	1,954	0	6,738	8,692	1944
STATE FOREST PURCHASE					
Clark	15	0	17	32	1955
Cowlitz	0	0	2	2	1931
Grays Harbor	19	0	107	126	1937
Lewis	12	0	9	21	1956
Pacific	0	0	46	46	1846
Pierce	1	0	22	23	1950
Skamania	1	0	3	4	1953
Thurston	4	0	39	43	1944
Subtotal Purchase	52	0	245	297	1929
Comm. School, Indemn. Total	1,301	0	4,920	6,221	1947
Agricultural School Total	143	0	507	650	1948
University Transfer Total	240	0	458	698	1954
CEP & RI Total	12	0	533	545	1943
Capitol Building Total	309	0	673	982	1948
Normal School Total	116	256	377	749	1946
Escheat Total	0	0	2	2	1982
Scientific School Total	119	0	751	870	1947
University Original Total	0	0	1	1	1940
Comm. Coll. Forest Res. Total	119	0	751	870	1947
University Repayment Total	3	0	108	111	1846
Forest Board Repayment Total	3	0	208	211	1934
King Co. Water Poll. Ctrl Dist T	0	0	12	12	1940
Subtotal	2,365	256	9,301	11,922	1934
Statewide Total	4,371	256	16,284	20,911	

■ **About This Page**

^a **The Department tracks harvest method information in ten categories;** for purposes of this report, per RCW 79.10.010, the data are aggregated into three harvest methods.

^b Commercial thinning/small wood generates revenue, promotes growth of the remaining trees, and creates desired future forest conditions.

^c Partial cuts/older stand thinnings generate revenue and help achieve desired future forest conditions.

^d Regeneration harvests refer to any removal of trees intended to assist natural tree regeneration or create space for replanting.

■ **Notes**

Harvested acres shown are Fiscal Year 2018 activities only; acres are reported again in the future if additional harvest activities occur. Acres harvested are estimated for sales partially harvested. Timber volume harvested per acre depends on site-specific conditions and harvest method.

Sales which contain more than one trust beneficiary report estimated acres harvested for each specific trust. Sales which benefit more than one trust distribute revenues proportionally by value based on percentage of area.

Acres do not include forest improvement treatment (FIT) sales.

Numbers may not add due to rounding.

Source

DNR NaturE System database, Report TSC348; 8/14/2019

Silviculture^a | FY 2018

Trust / Beneficiaries	Acres Planted ^b	Stems per Acre ^c	Pre-commercially Thinned Acres ^d
STATE FOREST TRANSFER (FORMERLY KNOWN AS FOREST BOARD TRANSFER LANDS)			
Clallam	799	310	112
Clark	814	421	158
Cowlitz	213	357	88
Grays Harbor	62	476	0
Jefferson	14	400	0
King	158	378	0
Kitsap	241	366	0
Klickitat	25	200	0
Lewis	354	410	0
Mason	413	323	0
Pacific	146	353	0
Skagit	741	352	15
Skamania	76	150	0
Snohomish	536	369	0
Thurston	472	350	0
Wahkiakum	173	355	0
Whatcom	284	372	91
Subtotal Transfer	5,523	361	464
STATE FOREST PURCHASE (FORMERLY KNOWN AS FOREST BOARD PURCHASE LANDS)			
Clark	41	388	0
Grays Harbor	583	366	46
Lewis	3	325	0
Thurston	426	373	90
Subtotal Purchase	1,053	370	135

Other Trusts / Beneficiaries	Acres Planted ^b	Stems per Acre ^c	Pre-commercially Thinned Acres ^d
Agricultural School	988	370	0
Capitol Grant	1,034	344	213
Charitable/Educational/ Penal & Reformatory Instit.	405	381	61
Common School and Indemnity	9,761	326	697
Escheat	9	301	0
Normal School	668	387	13
Scientific School	647	357	77
University Original	38	501	0
University - Transferred	117	219	0
Water Pollution Control Division Trust Land	148	423	0
Subtotal	13,815	341	1,061
Total - All Trusts	20,390	349	1,660

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These data are included in the 2018 Annual Report to Trust Beneficiaries per RCW 79.10.010

^a Silvicultural activities are forest management practices. Implementation of silvicultural practices varies according to site-specific conditions and availability of management funding.

^b Acres planted include all planting processes and all tree species.

^c Average per acre. (Stems per acre planted depend on site-specific conditions and anticipated survival rates).

^d Pre-commercially thinned acres increase yield rate per acre by selectively decreasing overcrowding of saplings.

Numbers may not add due to rounding.

Source

*Source: Land Resource Manager database, 4-19-2019

Deferrals | FY 2018

FORMERLY KNOWN AS ACRES OFF-BASE FOR HARVEST

Trust / Beneficiaries	No Deferral Acres	Short-Term Def. Acres	Long-Term Def. Acres
STATE FOREST TRANSFER			
Clallam	65,609	249	23,014
Clark	21,481	1,916	1,816
Cowlitz	8,639	1,539	247
Grays Harbor	1,738	12	470
Jefferson	12,351	212	1,357
King	13,571	476	7,392
Kitsap	5,647	0	1,517
Klickitat	18,851	0	213
Lewis	30,887	374	7,079
Mason	19,830	48	6,806
Okanogan	10	0	0
Pacific	9,945	232	4,279
Pierce	6,102		2,388
Skagit	61,843	917	18,048
Skamania	27,338	785	8,434
Snohomish	49,381	296	10,182
Stevens	127	0	7
Thurston	15,674	295	2,876
Wahkiakum	8,173	885	3,175
Whatcom	21,254	66	6,853
Subtotal Transfer	398,449	8,303	106,153

Trust / Beneficiaries	No Deferral Acres	Short-Term Def. Acres	Long-Term Def. Acres
STATE FOREST PURCHASE			
Clallam	126	0	105
Clark	2,323	139	1,225
Cowlitz	188	50	24
Grays Harbor	22,719	0	5,014
Jefferson	14	0	1
Kitsap	76	0	0
Klickitat	40	0	0
Lewis	2,744	103	98
Mason	253	0	256
Pacific	5,044	514	2,238
Pierce	2,710	0	528
Skamania	2,878	72	1,388
Snohomish	1,636	0	10
Stevens	36	0	5
Thurston	18,118	0	4,355
Whatcom	682	0	268
Subtotal Purchase	59,589	878	15,514

Trust / Beneficiaries	No Deferral Acres	Short-Term Def. Acres	Long-Term Def. Acres
Agricultural School	43,977	2,035	7,828
Capitol Grant	72,683	2,370	24,308
CEP&RI			203
Comm. School, Indemnity & Esch.	870,725	36,918	178,418
Community College Forest Reserve	1,257		20
Community Forest Trust			47,851
Escheat	4,276	195	1,054
Normal School	44,672	975	9,982
Scientific School	52,896	2,199	11,098
University Original	3,534	191	746
University Transferred	40,634	335	12,174
Water Pollution Control Division Trust Land	4,177	56	1,289
Other Lands*	993	125,585	126,578
Subtotal	1,139,824	45,274	420,556
Total – All TRUSTS	1,632,938	55,261	548,262

About This Page

These data are in the 2016 Annual Report to Trust Beneficiaries, per RCW 79.10.010.

With the adoption of the 2004 Sustainable Harvest Level, DNR no longer classifies lands as “off-base” or “on-base,” but instead designates deferral status.

Long-term deferral approximates “off-base.”

Deferral status is determined by whether the silviculture and land management activities, including harvest, are permitted or deferred for a period of time. Short-term deferrals represent forestlands anticipated to be deferred from harvest in the next 10 years. Long-term deferrals represent forestlands anticipated to be deferred from harvest beyond 10 years and forestlands managed for non-timber harvest revenue objectives.

Acres are designated as deferrals because they are inoperable, are low site, contain permanent research plots, are upland wildlife management areas, are timber gene pool reserves, are on unstable slopes in riparian buffers, are located in a northern spotted owl nest patch, contain a northern spotted owl site center, are identified as marbled

murrelet habitat, are included in the Olympic Experimental State Forest deferral areas, or are the result of the Settlement Agreement reached in 2006, or the 2006 Policy for Sustainable Forests Old-Growth Policy (all of these decisions were included in the 2007 sustainable harvest adjustment for Western Washington State Trust forestlands). A site can be deferred due to one or more factors.

Deferral classifications are not permanent designations. DNR may change the classification as specific forest stands or sites are re-evaluated. Acreage updates and changes can occur over time due to technological refinements in data gathering and analysis.

Numbers may not add due to rounding or potential double counting.

* Other lands include: Administrative Site, Land Bank, Milwaukee Road Corridor, Natural Area Preserve, Natural Resources Conservation Area, Tidelands—2nd-Class, Trust Status Not Applicable or Unknown.

Source: Deferral Status of State Forestlands DNR Forest Resources Division, LDO v20180629, 2018.



WASHINGTON STATE DEPARTMENT OF
NATURAL RESOURCES
HILARY S. FRANZ | COMMISSIONER OF PUBLIC LANDS

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Chris Reykdal, Washington State Superintendent of Public Instruction

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Ted Sturdevant, Chief of Staff

Megan Duffy, Department Supervisor

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Angus Brodie, Deputy Supervisor, State Uplands

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Brule Burkhart, Deputy Supervisor, Administration and Information Technology

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Josh Wilund, Deputy Supervisor, Region Operations

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Colville, WA 99114
(509) 684-7474

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WA 98284-9384
(360) 856-3500

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In June 2018, the Department of Natural Resources had 1,339 permanent, year-round employees

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