



proud past, promising future

CLARK COUNTY
WASHINGTON

AUDITOR
GREG KIMSEY

TO: Marc Boldt, Chair
Steven J. Stuart, County Commissioner
Tom Mielke, County Commissioner

CC: Greg Kimsey, Auditor
Bill Barron, County Administrator
Pete Capell, Public Works Director

FROM: John Ingram, Finance Director

SUBJECT: Annual Impact Fee Report

DATE: October 31, 2012

Clark County Code 40.630.080 (B) requires the Auditor's office to report annually on impact fees received and expended. Schedule 1 of the attached impact fee report summarizes revenues, disbursements, and fund balances for the year ended December 31, 2011.

In addition, we also report fee revenues, expenditures, and interest earned from the inception of the impact fee program on Schedules 2, 3, 4, 6, and 7. Schedule 6 reports expenditures listed by Park District. These amounts reflect expenditures for County Park projects that were incurred by both the County and the City of Vancouver. Traffic Impact Fee expenditures incurred by the County are included, by project, on Schedule 7.

As of the date this report covers, RCW # 82.02.70 requires that impact fees must be expended or encumbered within ten years or be refunded. This RCW was amended, effective July 22, 2011, to extend the previously required expenditure period from 6 years to ten years. The Concurrency Report on Schedule 5 (page 5) identifies these amounts for the next ten years.

Because of the consolidation of the parks program into the City/County parks department, and the adoption of the TIF Inter-local Agreement, expenditures from districts managed by the City of Vancouver are based on schedules provided by the City. In assessing whether the ten years have expired, the City combines both acquisition and development park impact fees.

Schedule 8 (page 10) identifies the amount of Traffic Impact Fee Credits issued, used, and outstanding. Schedule 9 reports impact fee activity for school districts. The school districts' reporting period is fiscal year 9/1/10 – 8/31/11. The School District Impact Fee report is based on records maintained by the Clark County Treasurer's Office, as well as reports provided by the school districts. The school districts provide us with a confirmation of the amount of impact fees collected by the County on their behalf, total expenditures funded by the collected fees, and a description of projects funded during the year, in whole or part, with impact fee funds.

Should you have any questions, please call myself (ext. 4797) or Sandra Hall (ext. 5136).

CLARK COUNTY WASHINGTON
Impact Fee Districts
Schedule of Revenues, Expenditures and Fund Balance
For the Year Ended 12/31/11

Schedule 1

Fund	Transportation Impact Fee Districts	Balance 12/31/2010	Fees Collected	Interest Earnings*	Transferred to Vancouver	Expenditures	adjustment	Balance 12/31/2011
3059	Rural 1	21,652	38,248	225	0	0	0	60,125
3060	Lakeshore	623	0	3	0	0	1	627
3061	Mt. Vista	102,812	134,028	949	0	65,000	1	172,790
3062	Hazel Dell/Felida	46,978	367,678	1,672	0	0	1	416,329
3063	Orchards	31	0	(1)	0	0	0	30
3064	Evergreen	5,192	4,702	31	3,566	0	0	6,359
3065	Cascade Park	7,847	0	40	4	0	(1)	7,882
3066	Rural 2	87,855	14,121	500	0	0	0	102,476
3067	North Orchards	19,397	693,547	1,671	0	275,000	(1)	439,614
3068	South Orchards	88,459	106,665	834	0	20,000	2	175,960
3069	119th St Transition	21,851	5,447	148	0	0	(1)	27,445
3161	Felida Overlay	0	0	0	0	0	0	0
3162	Sherwood Overlay	0	0	0	0	0	0	0
3163	Sifton Overlay	57,499	15,618	328	0	0	(2)	73,443
	Totals	460,196	1,380,054	6,400	3,570	360,000	0	1,483,080

Fund	Park Acquisition Impact Fee Districts	Balance 12/31/2010	Fees Collected	Interest Earnings*	Transferred to Vancouver	Expenditures	adjustment	Balance 12/31/2011
3071	District 1	0	0	0	0	0	0	0
3072	District 2	0	0	0	0	0	0	0
3073	District 3	0	0	0	0	0	0	0
3074	District 4	0	0	0	0	0	0	0
3075	District 5	8,160	67,584	46	74,427	0	1	1,364
3076	District 6	3	156,874	130	152,073	0	0	4,934
3077	District 7	24,810	85,423	73	101,618	0	1	8,689
3078	District 8	5,443	18,308	13	23,763	0	0	1
3079	District 9	8,001	91,408	4	96,248	0	0	3,165
3080	District 10	3,285	36,102	31	33,929	0	(1)	5,488
	Totals	49,702	455,699	297	482,058	0	1	23,641

Fund	Park Development Impact Fee Districts	Balance 12/31/2010	Fees Collected	Interest Earnings*	Transferred to Vancouver	Expenditures	adjustment	Balance 12/31/2011
3171	District 1	0	0	0	0	0	0	0
3172	District 2	0	0	0	0	0	0	0
3173	District 3	0	0	0	0	0	0	0
3174	District 4	0	0	0	0	0	0	0
3175	District 5	2,644	21,441	13	23,655	0	(2)	441
3176	District 6	5	62,490	50	60,577	0	(3)	1,965
3177	District 7	7,547	24,108	20	29,027	0	(3)	2,645
3178	District 8	1,763	5,922	3	7,686	0	(2)	(0)
3179	District 9	2,208	25,520	11	26,855	0	(2)	882
3180	District 10	1,321	14,520	13	13,645	0	(1)	2,208
	Totals	15,488	154,001	110	161,446	0	(13)	8,140

Total All Districts		525,386	1,989,754	6,807	647,074	360,000	(12)	1,514,861
----------------------------	--	----------------	------------------	--------------	----------------	----------------	-------------	------------------

As of January 1, 1997 the City of Vancouver became responsible for the expenditures of Park Acquisition Impact Fee Funds, Park Development Impact Fee funds, and Cascade Park and Evergreen Transportation Impact Fee Funds.

* Interest earnings includes unrealized gain or (loss) on investments

CLARK COUNTY WASHINGTON
Impact Fees Collected
For the Periods Ended 12/31/1990 through 12/31/2011

Schedule 2

Fund	Transportation Impact Fee Districts	Fees Collected 1990-2005	Fees Collected 2006	Fees Collected 2007	Fees Collected 2008	Fees Collected 2009	Fees Collected 2010	Fees Collected 2011	Total Fees Collected
3059	Rural 1	0	0	0	38,037	39,204	56,330	38,248	171,819
3060	Lakeshore	136,216	0	0	0	0	0	0	136,216
3061	Mt. Vista	8,792,014	557,984	250,314	88,651	177,170	283,298	134,028	10,283,459
3062	Hazel Dell/Felida	9,132,000	781,776	728,989	223,933	302,382	465,473	367,678	12,002,231
3063	Orchards	12,519,391	734,350	1,098,667	365,048	137,505	28,562	0	14,883,523
3064	Evergreen	6,559,516	142,732	69,896	18,766	33,553	8,045	4,702	6,837,210
3065	Cascade Park	2,363,626	0	51,456	27,762	17,257	0	0	2,460,101
3066	Rural 2	0	0	586	50,186	18,201	16,412	14,121	99,506
3067	North Orchards	0	0	32,798	113,952	129,378	261,283	693,547	1,230,958
3068	South Orchards	0	0	3,286	231,952	121,042	108,173	106,665	571,118
3069	119th St Transition	0	0	0	10,559	10,558	0	5,447	26,564
3161	Felida Overlay	0	0	0	0	0	0	0	0
3162	Sherwood Overlay	64,912	0	0	0	0	0	0	64,912
3163	Sifton Overlay	455,401	0	1,042,243	598,179	181,172	0	15,618	2,292,613
	Totals	40,023,076	2,216,842	3,278,235	1,767,025	1,167,422	1,227,576	1,380,054	51,060,230

Fund	Park Acquisition Impact Fee Districts	Fees Collected 1990-2005	Fees Collected 2006	Fees Collected 2007	Fees Collected 2008	Fees Collected 2009	Fees Collected 2010	Fees Collected 2011	Total Fees Collected
3071	District 1	83,287	0	1,693	1,693	0	0	0	86,673
3072	District 2	350,013	0	0	0	0	0	0	350,013
3073	District 3	1,361,667	0	0	0	0	0	0	1,361,667
3074	District 4	1,106,895	0	1,558	0	0	0	0	1,108,453
3075	District 5	5,953,510	169,610	160,989	67,584	92,412	106,002	67,584	6,617,691
3076	District 6	2,092,109	191,497	360,161	70,047	79,840	60,665	156,874	3,011,193
3077	District 7	2,417,461	387,370	402,826	231,146	84,922	115,879	85,423	3,725,027
3078	District 8	2,411,614	294,446	226,920	78,360	67,268	50,320	18,308	3,147,236
3079	District 9	2,225,664	79,159	107,135	87,140	47,280	174,440	91,408	2,812,226
3080	District 10	2,572,508	201,628	76,580	16,410	15,316	32,820	36,102	2,951,364
	Totals	20,574,728	1,323,710	1,337,862	552,380	387,038	540,126	455,699	25,171,543

Fund	Park Development Impact Fee Districts *	Fees Collected 1996-2005	Fees Collected 2006	Fees Collected 2007	Fees Collected 2008	Fees Collected 2009	Fees Collected 2010	Fees Collected 2011	Total Fees Collected
3171	District 1	37,035	0	440	440	0	0	0	37,915
3172	District 2	2,241	0	0	0	0	0	0	2,241
3173	District 3	18,186	0	0	0	0	0	0	18,186
3174	District 4	204,717	0	440	0	0	0	0	205,157
3175	District 5	1,211,180	55,000	51,893	21,881	29,920	34,320	21,441	1,425,635
3176	District 6	645,604	75,693	143,295	30,122	31,846	23,760	62,490	1,012,810
3177	District 7	667,502	118,841	123,880	70,361	25,852	35,269	24,108	1,065,813
3178	District 8	764,687	95,010	73,975	25,340	21,762	16,280	5,922	1,002,976
3179	District 9	655,366	22,435	29,920	24,316	13,200	48,256	25,520	819,013
3180	District 10	819,157	81,090	30,800	6,600	6,160	13,200	14,520	971,527
	Totals	5,025,675	448,069	454,643	179,060	128,740	171,085	154,001	6,561,273

	Total All Districts	65,623,479	3,988,621	5,070,740	2,498,465	1,683,200	1,938,787	1,989,754	82,793,046
--	----------------------------	-------------------	------------------	------------------	------------------	------------------	------------------	------------------	-------------------

* Park Development impact fees were first implemented in 1996

CLARK COUNTY WASHINGTON
Impact Fees Expended *
For the Periods Ended 12/31/1990 through 12/31/2011

Schedule 3

Fund	Transportation Impact Fee Districts	Fees Expended 1992-2005	Fees Expended 2006	Fees Expended 2007	Fees Expended 2008	Fees Expended 2009	Fees Expended 2010	Fees Expended 2011	Total Fees Expended	
3059	Rural 1	0	0	0	38,539	20,146	54,452	0	113,137	
3060	Lakeshore	174,529	0	0	0	0	0	0	174,529	
3061	Mt. Vista	9,414,401	891,000	499,443	94,182	167,697	193,152	65,000	11,324,875	
3062	Hazel Dell/Felida	9,507,818	745,000	1,070,761	249,898	300,436	427,100	0	12,301,013	
3063	Orchards	11,853,298	1,358,000	2,770,463	249,639	370,764	44,951	0	16,647,115	
3064	Evergreen	1,353,387	City of Vancouver Responsibility							1,353,387
3065	Cascade Park	1,556,920	City of Vancouver Responsibility							1,556,920
3066	Rural 2	0	0	0	0	0	0	0	0	
3067	North Orchards	0	0	0	148,655	49,609	324,757	275,000	798,021	
3068	South Orchards	0	0	0	239,345	44,552	98,521	20,000	402,418	
3069	119th St Transition	0	0	0	0	0	0	0	0	
3161	Felida Overlay	0	0	0	0	0	0	0	0	
3162	Sherwood Overlay	50,339	0	0	0	0	0	0	50,339	
3163	Sifton Overlay	547,074	0	0	548,178	500,000	800,000	0	2,395,252	
	Totals	34,457,766	2,994,000	4,340,667	1,568,436	1,453,204	1,942,933	360,000	47,117,006	

Fund	Park Acquisition Impact Fee Districts	Fees Expended 1992-2005	Fees Expended 2006	Fees Expended 2007	Fees Expended 2008	Fees Expended 2009	Fees Expended 2010	Fees Expended 2011	Total Fees Expended	
3071	District 1	1,681	City of Vancouver Responsibility							1,681
3072	District 2	346,871	City of Vancouver Responsibility							346,871
3073	District 3	792,274	City of Vancouver Responsibility							792,274
3074	District 4	471,855	City of Vancouver Responsibility							471,855
3075	District 5	2,120,177	City of Vancouver Responsibility							2,120,177
3076	District 6	561,989	City of Vancouver Responsibility							561,989
3077	District 7	536,720	City of Vancouver Responsibility							536,720
3078	District 8	581,777	City of Vancouver Responsibility							581,777
3079	District 9	924,099	City of Vancouver Responsibility							924,099
3080	District 10	350,499	City of Vancouver Responsibility							350,499
	Totals	6,687,942	0	0	0	0	0	0	6,687,942	

Fund	Park Development Impact Fee Districts	Fees Expended 1996-2005	Fees Expended 2006	Fees Expended 2007	Fees Expended 2008	Fees Expended 2009	Fees Expended 2010	Fees Expended 2011	Total Fees Expended	
3171	District 1	156	City of Vancouver Responsibility							156
3172	District 2	0	City of Vancouver Responsibility							0
3173	District 3	47	City of Vancouver Responsibility							47
3174	District 4	756	City of Vancouver Responsibility							756
3175	District 5	3,537	City of Vancouver Responsibility							3,537
3176	District 6	1,469	City of Vancouver Responsibility							1,469
3177	District 7	2,167	City of Vancouver Responsibility							2,167
3178	District 8	3,896	City of Vancouver Responsibility							3,896
3179	District 9	5,928	City of Vancouver Responsibility							5,928
3180	District 10	4,708	City of Vancouver Responsibility							4,708
	Totals	22,664	0	0	0	0	0	0	22,664	

	Total All Districts	41,168,372	2,994,000	4,340,667	1,568,436	1,453,204	1,942,933	360,000	53,827,612
--	----------------------------	-------------------	------------------	------------------	------------------	------------------	------------------	----------------	-------------------

*As of January 1, 1997 the City of Vancouver became responsible for the expenditures of Park Acquisition Impact Fee Funds, Park Development Impact Fee funds, and Cascade Park and Evergreen Transportation Impact Fee Funds. Expenditures include only expenditures made by Clark County for Clark County Parks (no expenditures for City of Vancouver Parks within shared districts). Total expenditures on Clark County Parks are shown on Schedule 6 of this report, which include the expenditures shown in this schedule, plus expenditures made on Clark County Parks by the City of Vancouver.

Traffic Impact Fees and Park Acquisition Impact Fees were first collected in 1990, with the first expenditures of these fees incurred in 1992. Park Development Impact Fees were first collected and expended in 1996.

CLARK COUNTY WASHINGTON
Interest Earned *
For the Periods Ended 12/31/1990 through 12/31/2011

Schedule 4

Fund	Transportation Impact Fee Districts	Interest Earned 1990-2005	Interest Earned 2006	Interest Earned 2007	Interest Earned 2008	Interest Earned 2009	Interest Earned 2010	Interest Earned 2011	Total Interest Earnings
3059	Rural 1	0	0	0	907	77	234	225	1,443
3060	Lakeshore	38,907	0	0	20	6	3	3	38,939
3061	Mt. Vista	1,151,855	38,009	18,876	4,337	(1,050)	1,222	949	1,214,198
3062	Hazel Dell/Felida	637,467	29,388	41,110	3,141	919	1,412	1,672	715,109
3063	Orchards	1,228,829	109,496	129,847	6,396	1,376	(992)	(1)	1,474,951
3064	Evergreen	422,915	3,373	3,010	971	274	(5)	31	430,569
3065	Cascade Park	201,309	408	569	850	274	22	40	203,472
3066	Rural 2	0	0	0	1,346	677	447	500	2,970
3067	North Orchards	0	0	131	3,575	(36)	1,337	1,671	6,678
3068	South Orchards	0	0	15	6,980	(1,397)	826	834	7,258
3069	119th St Transition	0	0	0	358	262	114	148	882
3161	Felida Overlay	0	0	0	0	0	0	0	0
3162	Sherwood Overlay	16,008	0	0	0	0	0	0	16,008
3163	Sifton Overlay	94,470	0	5,964	67,014	8,395	2,710	328	178,881
	Totals	3,791,760	180,674	199,522	95,895	9,777	7,330	6,400	4,291,358

Fund	Park Acquisition Impact Fee Districts	Interest Earned 1990-2005	Interest Earned 2006	Interest Earned 2007	Interest Earned 2008	Interest Earned 2009	Interest Earned 2010	Interest Earned 2011	Total Interest Earnings
3071	District 1	2,061	263	321	5	0	0	0	2,650
3072	District 2	37,768	0	0	0	0	0	0	37,768
3073	District 3	118,669	0	0	0	0	0	0	118,669
3074	District 4	67,000	2,387	1,942	0	0	0	0	71,329
3075	District 5	300,763	10,683	8,994	373	48	90	46	320,997
3076	District 6	90,561	4,446	5,612	379	62	45	130	101,235
3077	District 7	128,306	6,419	6,246	1,176	(27)	61	73	142,254
3078	District 8	107,068	5,928	14,264	1,559	93	19	13	128,944
3079	District 9	147,572	4,516	4,948	437	32	420	4	157,929
3080	District 10	150,608	5,865	5,130	53	21	32	31	161,740
	Totals	1,150,376	40,507	47,457	3,982	229	667	297	1,243,515

Fund	Park Development Impact Fee Districts*	Interest Earned 1996-2005	Interest Earned 2006	Interest Earned 2007	Interest Earned 2008	Interest Earned 2009	Interest Earned 2010	Interest Earned 2011	Total Interest Earnings
3171	District 1	1,535	140	116	0	0	0	0	1,791
3172	District 2	38	0	0	0	0	0	0	38
3173	District 3	429	0	0	0	0	0	0	429
3174	District 4	5,957	929	523	0	0	0	0	7,409
3175	District 5	41,738	5,570	3,540	107	14	27	13	51,009
3176	District 6	17,089	2,430	2,078	147	21	16	50	21,831
3177	District 7	15,928	3,330	2,513	342	(9)	17	20	22,141
3178	District 8	17,899	2,728	2,057	128	22	5	3	22,842
3179	District 9	16,977	3,236	2,975	106	7	46	11	23,358
3180	District 10	21,996	3,480	2,297	17	2	11	13	27,816
	Totals	139,586	21,843	16,099	847	57	122	110	178,664

	Total All Districts	5,081,722	243,024	263,078	100,724	10,063	8,119	6,807	5,713,537
--	----------------------------	------------------	----------------	----------------	----------------	---------------	--------------	--------------	------------------

* This includes interest paid, as well as unrealized Gains/(losses) on investments

CLARK COUNTY WASHINGTON
Impact Fee Concurrency Report
Required Expenditures, based on fees collected through 12/31/11

Schedule 5

Fund	Transportation Impact Fee Districts	REQUIRED EXPENDITURES									
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
3059	Rural 1	0	0	0	0	20,434	0	0	0	0	38,248
3060	Lakeshore	0	0	0	0	0	0	0	0	0	0
3061	Mt. Vista	0	0	0	0	25,146	0	0	0	0	134,028
3062	Hazel Dell/Felida	0	0	0	0	38,373	0	0	0	0	367,678
3063	Orchards	0	0	0	0	0	0	0	0	0	0
3064	Evergreen	0	0	0	506,410	592,968	551,191	213,196	86,060	55,841	36,429
3065	Cascade Park	0	0	0	0	0	16,778	405,917	107,143	229,825	88,321
3066	Rural 2	0	586	50,186	18,201	16,412	0	0	0	0	14,121
3067	North Orchards	0	0	0	0	0	0	0	0	0	432,937
3068	South Orchards	0	0	0	0	62,035	0	0	0	0	106,665
3069	119th St Transition	0	0	10,559	10,558	0	0	0	0	0	5,447
3161	Felida Overlay	0	0	0	0	0	0	0	0	0	0
3162	Sherwood Overlay	0	0	0	0	0	0	0	0	0	0
3163	Sifton Overlay	0	0	0	0	0	0	0	0	0	15,618
	Totals	-	586	60,745	535,169	755,368	567,969	619,113	193,203	285,666	1,239,492

Fund	Park Acquisition Impact Fee Districts	REQUIRED EXPENDITURES									
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
3071	District 1	0	0	0	0	0	0	0	2,422	64,440	113,296
3072	District 2	329,666	0	0	0	10,580	94,499	28,488	25,392	22,707	27,348
3073	District 3	69,099	0	0	0	23,631	50,823	19,250	28,000	24,500	10,500
3074	District 4	531,445	0	0	0	270,423	100,181	199,893	16,291	28,139	28,139
3075	District 5	199,987	0	0	0	461,132	534,909	249,357	161,310	171,843	81,581
3076	District 6	87,742	0	0	0	82,725	382,313	60,333	58,459	61,588	150,935
3077	District 7	0	308,473	268,702	0	0	0	19,298	118,081	164,944	98,486
3078	District 8	386,706	0	0	0	267,038	250,496	82,889	52,308	50,948	16,320
3079	District 9	0	0	0	0	101,386	0	0	0	59,888	83,528
3080	District 10	231,603	0	0	24,068	202,722	75,500	17,559	12,034	31,726	30,632
	Totals	1,836,248	308,473	268,702	24,068	1,419,637	1,488,721	677,067	474,297	680,723	640,765

Fund	Park Development Impact Fee Districts	REQUIRED EXPENDITURES									
		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
3171	District 1	70,668	0	0	0	1,905	8,519	8,695	8,970	25,447	44,740
3172	District 2	0	0	0	0	0	0	0	0	0	0
3173	District 3	0	0	0	0	0	0	0	0	0	0
3174	District 4	0	0	0	0	0	0	0	0	0	0
3175	District 5	0	0	0	0	0	196,039	112,581	66,550	66,705	29,011
3176	District 6	0	0	0	0	0	43,869	24,056	23,320	24,200	60,124
3177	District 7	0	0	0	0	0	0	0	0	0	0
3178	District 8	0	0	0	0	0	0	0	0	0	0
3179	District 9	0	0	0	0	0	0	0	0	0	0
3180	District 10	0	0	0	0	0	0	0	0	0	0
	Totals	70,668	-	-	-	1,905	248,427	145,332	98,840	116,352	133,875

Concurrency information for all Park Districts , Cascade Park Traffic District, and Evergreen Traffic District is provided by the City of Vancouver. Some of the Park Districts are City only Districts, some are County only, and some are shared Districts. The City of Vancouver is responsible for management of these districts, including concurrency reporting, through an interlocal agreement.

CLARK COUNTY WASHINGTON
Park Impact Fees Expended on County Projects
For the Periods Ended 12/31/1992 through 12/31/2011

Schedule 6

Park Acquisition		Fees	Fees	Fees	Fees	Fees	Fees	Fees	Total
Fund #	Impact Fee Districts	Expended 1992-2005	Expended 2006	Expended 2007	Expended 2008	Expended 2009	Expended 2010	Expended 2011	Fees Expended
3071	District 1	413,610	9,849	2,791	4,110	5,933	0	0	436,293
3072	District 2	346,871	0	0	0	0	0	0	346,871
3073	District 3	792,274	0	0	4,675	0	0	0	796,949
3074	District 4	1,592,654	923,394	700	8,563	19,952	701	410	2,546,374
3075	District 5	6,558,284	92,181	19,841	51,357	28,653	11,361	59,171	6,820,848
3076	District 6	1,022,868	947,719	15,503	1,329	7,931	19,208	29,607	2,044,165
3077	District 7	1,606,575	26,704	1,098	9,643	39,098	2,985,563	449,299	5,117,980
3078	District 8	1,696,721	1,203	18,502	2,492	46,136	813,513	45,289	2,623,856
3079	District 9	1,750,450	281	0	0	1,032,993	51	29,861	2,813,636
3080	District 10	1,819,689	11,174	14,312	29,301	23,076	337,081	28,638	2,263,271
Totals		17,599,996	2,012,505	72,747	111,470	1,203,772	4,167,478	642,275	25,810,243

Park Development		Fees	Fees	Fees	Fees	Fees	Fees	Fees	Total
Fund #	Impact Fee Districts	Expended 1996-2005	Expended 2006	Expended 2007	Expended 2008	Expended 2009	Expended 2010	Expended 2011	Fees Expended
3171	District 1	156	0	0	0	0	0	0	156
3172	District 2	0	0	0	0	0	0	0	0
3173	District 3	47	0	0	0	0	0	0	47
3174	District 4	605,631	244,263	6,025	19,882	0	0	929	876,730
3175	District 5	384,681	854,147	1,134,011	403,589	65,000	0	15,000	2,856,428
3176	District 6	266,745	443,131	24,141	171	14,649	40,618	0	789,455
3177	District 7	119,242	361,432	208,151	375,537	259,385	132,483	130	1,456,360
3178	District 8	165,075	172,492	617,767	57,385	39,689	75,311	0	1,127,719
3179	District 9	371,155	286,047	102,933	23,697	57,000	0	0	840,832
3180	District 10	438,724	522,786	81,817	23,698	2,000	0	10,000	1,079,025
Totals		2,351,456	2,884,298	2,174,845	903,959	437,723	248,412	26,059	9,026,752

Total All Districts	19,951,452	4,896,803	2,247,592	1,015,429	1,641,495	4,415,890	668,334	34,836,995
----------------------------	-------------------	------------------	------------------	------------------	------------------	------------------	----------------	-------------------

The expenditures in this schedule are for land acquisition and improvement projects within County owned parks . They include expenditures directly incurred by the County, as well as expenditures incurred by the City of Vancouver. They include only expenditures paid with Park Impact Fee Revenue, and do not include expenditures paid with REET revenue or with Metropolitan Park District revenues.

CLARK COUNTY WASHINGTON
TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES*
For the Periods Ended 12/31/1992 through 12/31/2011
Schedule 7

Fund: Project Description	CRP #	1992-2006	2007	2008	2009	2010	2011	Total
3060: Lakeshore:								
NW Lakeshore Ave at BW 78th St	340222	739	-	-	-	-	-	739
Clarke Property Purchase		173,790	-	-	-	-	-	173,790
Total Lakeshore		174,529	-	-	-	-	-	174,529
3061: Mt Vista:								
VAST - NE 134th St	370722	-	-	-	58,694	193,152	-	251,846
NE 10th Avenue (149-164)	370922	-	-	50,000	-	-	15,000	65,000
NE 10th Avenue (141-149)	312522	-	-	-	-	-	50,000	50,000
NW 179th St	320222	20,000	-	-	-	-	-	20,000
NE 139th St Overcrossing (NE 10-20th Ave)	330322	821,000	-	-	-	-	-	821,000
NE 179th Street	381122	254,040	499,443	44,182	109,003	-	-	906,668
NE 20th Ave-NE 134th-NE 154th	381322	1,946,621	-	-	-	-	-	1,946,621
NE 134th St	381422	586,695	-	-	-	-	-	586,695
NE 15th Ave	382822	956,991	-	-	-	-	-	956,991
NE Highway 99	392922	3,583,768	-	-	-	-	-	3,583,768
NE 134th St.(Rockwell Dr. to WSU)	342222	107,616	-	-	-	-	-	107,616
NE 134th St. (NE Hwy 99 to I-205)	340922	150,057	-	-	-	-	-	150,057
NE 134th St & NE 20th - Signal	391522	54	-	-	-	-	-	54
NE/NW 139th St-NW 11th-NE 3rd	380222	1,878,559	-	-	-	-	-	1,878,559
Total Mt. Vista		10,305,401	499,443	94,182	167,697	193,152	65,000	11,324,875
3062: Hazel Dell:								
NE 88th Street	330222	-	-	249,898	141,205	427,100	-	818,203
St. John's Road	301422	-	1,151,370	-	47,698	-	-	1,199,067
NW11th/16th Avenue	311622	-	-	-	-	-	-	-
NE Hazel Dell Avenue	312122	30,000	-	-	-	-	-	30,000
NE 119th St (NE Salmon Creek to NE 72nd Ave)	340622	130,000	(80,609)	-	111,534	-	-	160,924
NE 117th St/NE 119th St	341622	1,915,860	-	-	-	-	-	1,915,860
NW 117th /119th St	381022	2,468,707	-	-	-	-	-	2,468,707
NE 25th Ave	382722	1,689,262	-	-	-	-	-	1,689,262
NW 78th Street	393022	473,266	-	-	-	-	-	473,266
NW Lakeshore Drive	900032	-	-	-	-	-	-	-
NE 78th Street	320622	615,388	-	-	-	-	-	615,388
NE 99th Street	310722	1,434,422	-	-	-	-	-	1,434,422
NE 99th Street East Extension	11253	535	-	-	-	-	-	535
NE 78th St (30th to St Johns)	340822	329,813	-	-	-	-	-	329,813
NE 99th St (NE 50th-NE 72nd)	332022	2,494	-	-	-	-	-	2,494
NW Lakeshore Ave (NW 78th St)	331322	12,300	-	-	-	-	-	12,300
NE 99th St/I-5 Interchange	351722	151	-	-	-	-	-	151
NE/NW 78th St/NW Lakeshore Ave	352822	9,546	-	-	-	-	-	9,546
88th St./ NE 15th Ave/ NE Hwy 99	340222	521	-	-	-	-	-	521
NE 88th St/NE 15th Ave/NE Hwy 99	352622	299,162	-	-	-	-	-	299,162
NW 99th St Lakeshore to NW 21st St	370422	841,063	-	-	-	-	-	841,063
NE 88th St/NE 15th Ave/NE Hwy 99	352622	328	-	-	-	-	-	328
Total Hazel Dell		10,252,818	1,070,761	249,898	300,436	427,100	-	12,301,012
3063: Orchards:								
NE 99th St (503-137)	330522	-	-	124,819	-	-	-	124,819
St. John's Road	301422	811,605	(18,341)	124,820	-	44,951	-	963,035
NE Covington Rd	301022	579,471	-	-	-	-	-	579,471
NE 72nd Ave	310122	741,420	(233,684)	-	-	-	-	507,736
NE 76th St (SR 503-144th St)	311022	1,200,000	-	-	-	-	-	1,200,000
NE 76th St. (NE 94th -107th Ave)	320922	698,687	-	-	-	-	-	698,687
NE 88th St	321022	163,660	507,661	-	370,764	-	-	1,042,086

CLARK COUNTY WASHINGTON
TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES*
For the Periods Ended 12/31/1992 through 12/31/2011
Schedule 7

NE 137th Ave (NE 4th Plain to NE 76th St)	321122	319,000	-	-	-	-	-	319,000
NE 63rd St	330422	358,000	2,514,827	-	-	-	-	2,872,827
NE Padden Expressway	331922	1,921,417	-	-	-	-	-	1,921,417
NE Andreson - Phase I	340422	53,150	-	-	-	-	-	53,150
Covington Road	360822	1,215,019	-	-	-	-	-	1,215,019
NE Fourth Plain Blve/NE 102nd	311222/ 361922	1,273,947	-	-	-	-	-	1,273,947
117th Ave	371822	1,383,605	-	-	-	-	-	1,383,605
NE 137th Ave Extension	380422	46,271	-	-	-	-	-	46,271
Padden Parkway	382922	932,146	-	-	-	-	-	932,146
Padden Parkway	392722	300,000	-	-	-	-	-	300,000
Widening	11253	10,638	-	-	-	-	-	10,638
NE 99th St East Extension		1,038	-	-	-	-	-	1,038
NE 32nd/NE 33rd Ave	331322	4,734	-	-	-	-	-	4,734
NE 78th St (NE St. Johns to Padden)	320522	256,477	-	-	-	-	-	256,477
NE Andresen Road (40th to 78th St)	310822	690,831	-	-	-	-	-	690,831
NE 99th St (NE 50th-NE 72nd)	332022	(18,318)	-	-	-	-	-	(18,318)
NE Fourth Plain Blve (102nd	340122	107,812	-	-	-	-	-	107,812
NE 76th St. (NE 107th Ave)	330922	86,548	-	-	-	-	-	86,548
NE Andreson (NE 88th St South)	351222	6,405	-	-	-	-	-	6,405
NE 4th Plain Blvd @ 102nd Ave.	350522	40,164	-	-	-	-	-	40,164
78th St	351522	27,571	-	-	-	-	-	27,571
Total Orchards		13,211,298	2,770,463	249,639	370,764	44,951	-	16,647,115
3067 : North Orchards								
NE 88th Street	321022	-	-	148,655	49,609	174,757	-	373,021
St Johns Road	301422	-	-	-	-	-	245,000	245,000
Total North Orchards		-	-	148,655	49,609	174,757	245,000	618,021
3068 : South Orchards								
NE 63rd Street	330422	-	-	239,345	44,552	98,521	-	382,417
VAST: NE Padden/Andresen TSO	390312	-	-	-	-	-	20,000	20,000
Total South Orchards		-	-	239,345	44,552	98,521	20,000	402,417
3163 : N. Orchards UH								
NE 119th Street	340722	-	-	548,178	445,358	10,000	-	1,003,537
NE 119th St (72nd-87th)	390722	-	-	-	54,642	790,000	-	844,642
Total N. Orchards UH		-	-	548,178	500,000	800,000	-	1,848,178
3059 : Rural 1								
NE Ward Rd/ 172nd Intersection	350422	-	-	38,540	20,146	54,452	-	113,137
Total Rural 1		-	-	38,540	20,146	54,452	-	113,137
3162: Sherwood (Hazel Dell Overlay)								
NE 32nd/33rd Ave	393922	39,339	-	-	-	-	-	39,339
NE Hwy 99 @ NE Parkview Dr	340322	11,000	-	-	-	-	-	11,000
Total Sherwood (Hazel Dell Overlay)		50,339	-	-	-	-	-	50,339
3163: Sifton (Orchards Overlay)								
NE 76th St at 130th Ave	371622	374,530	-	-	-	-	-	374,530
NE 78th St & 13th Ave Signal	380422	172,544	-	-	-	-	-	172,544
Total Sifton		547,074	-	-	-	-	-	547,074
Regional								
NE 119th St (NE 72nd - NE 87th)	390722	-	-	-	-	150,000	30,000	180,000
Total Regional		-	-	-	-	150,000	30,000	180,000
Total TIF Expenditures		34,541,459	4,340,667	1,568,436	1,453,204	1,942,932	360,000	44,206,698

* Does not include detail for Evergreen or Cascade Park TIF Districts, where projects are administered by the City of Vancouver.

CLARK COUNTY WASHINGTON
Impact Fee Districts
Schedule of Credits Issued, Credits Used and Credits Transferred
For the Year Ended 12/31/11

Schedule 8

Fund #	Transportation Impact Fee Districts	Balance 12/31/2010	Credits Issued	Credits Used	Adjustments	Balance 12/31/2011
3059	Rural 1	0	0	0	0	0
3060	Lakeshore	0	0	0	0	0
3061	Mt. Vista	3,086,891	0	42,752	0	3,044,139
3062	Hazel Dell/Felida	726,269	17,199	29,089	0	714,379
3063	Orchards	43,307	5,383	27,421	0	21,269
3064	Evergreen	169,014	0	0	(5,808)	163,206
3065	Cascade Park	0	0	0	0	0
3066	Rural 2	0	0	0	0	0
3067	North Orchards	429,400	0	87,247	0	342,153
3068	South Orchards	0	1,423	0	0	1,423
3069	119th St Transition	0	0	0	0	0
3161	Felida Overlay	0	0	0	0	0
3162	Sherwood Overlay	0	0	0	0	0
3163	Sifton Overlay	0	0	0	0	0
	Totals	4,454,881	24,005	186,509	(5,808)	4,286,569

Fund #	Park Acquisition Impact Fee Districts	Balance 12/31/2010	Credits Issued	Credits Used	Adjustments	Balance 12/31/2011
3071	District 1	0	City of Vancouver Responsibility			0
3072	District 2	0	City of Vancouver Responsibility			0
3073	District 3	0	City of Vancouver Responsibility			0
3074	District 4	0	City of Vancouver Responsibility			0
3075	District 5	0	City of Vancouver Responsibility			0
3076	District 6	0	City of Vancouver Responsibility			0
3077	District 7	0	City of Vancouver Responsibility			0
3078	District 8	0	City of Vancouver Responsibility			0
3079	District 9	0	City of Vancouver Responsibility			0
3080	District 10	0	City of Vancouver Responsibility			0
	Totals	0	0	0		0

Fund #	Park Development Impact Fee Districts	Balance 12/31/2010	Credits Issued	Credits Used	Adjustments	Balance 12/31/2011
3171	District 1	0	City of Vancouver Responsibility			0
3172	District 2	0	City of Vancouver Responsibility			0
3173	District 3	0	City of Vancouver Responsibility			0
3174	District 4	0	City of Vancouver Responsibility			0
3175	District 5	0	City of Vancouver Responsibility			0
3176	District 6	0	City of Vancouver Responsibility			0
3177	District 7	0	City of Vancouver Responsibility			0
3178	District 8	0	City of Vancouver Responsibility			0
3179	District 9	0	City of Vancouver Responsibility			0
3180	District 10	0	City of Vancouver Responsibility			0
	Totals	0	0	0	0	0

	Total All Districts	4,454,881	24,005	186,509	(5,808)	4,286,569
--	----------------------------	------------------	---------------	----------------	----------------	------------------

As of 1/1/97, the City of Vancouver became responsible for the management of Park Impact Fee funds, Parks Development Impact Fee Funds and for Cascade Park and Evergreen Transportation Impact Fee funds. The County does not issue Parks Impact Fee Credits.

**Clark County Washington Collected
School District Impact Fees
9/1/2010-8/31/2011**

Schedule 9

School District	Balance 8/31/2010	Fees Collected	Interest (1)	Admin Fee	Expenditures (2)	Balance 8/31/2011 (3)
Battle Ground	2,975,996	1,165,207	13,862	1,574	336,890	3,816,601
Camas	776,850	619,371	6,270	712	-	1,401,779
Evergreen	3,641,385	598,764	21,355	2,415	316,246	3,942,843
Green Mountain	19,741	-	-	-	10,242	9,499
Hockinson (4)	32,925	17,718	210	24	8,469	42,360
La Center (4)	91,890	132,532	418	48	151,363	73,429
Ridgefield	1,495,499	434,566	9,678	1,092	78,032	1,860,619
Vancouver	929,293	492,198	6,478	736	1,001	1,426,232
Washougal (4)	367,180	219,714	2,347	267	3,895	585,079
Totals	10,330,759	3,680,070	60,618	6,868	906,138	13,158,441

- (1) Does not include the booked fair market value adjustments
- (2) Expenditures are based on School District records, and may differ from the County's disbursement records due to timing
- (3) The balance is based on historical and ongoing impact fee collections, expenditures, and related costs. It will differ from County impact fee portfolio, as other capital revenues and expenditures are blended in the cash portfolio accounts.
- (4) Beginning balance adjusted to agree with School District's records and/or County portfolio account

School District Impact Fees	Facilities on which fees were expended in the 2010/11 Fiscal Period
Battle Ground	Construction Management costs and modular classrooms at several campuses
Camas	No Impact Fee Expenditures in 2011
Evergreen	Portable Classrooms for various schools
Green Mountain	Remodeling of multi-purpose space into a classroom
Hockinson	Wetland Mitigation and legal fees
Washougal	Facilities Planning
La Center	Payment on Debt for Site Acquisition Activities for Future School Site
Ridgefield	Architect fees & bond planning for future School Buildings
Vancouver	Minimal amount of Permit Fee Expenditures only