



proud past, promising future

CLARK COUNTY
WASHINGTON

AUDITOR
GREG KIMSEY

TO: Honorable Marc Boldt, Chair
Clark County Board of Councilors

CC: Greg Kimsey, Auditor
Jim Rumpeltes, Interim County Manager
Heath Henderson, Public Works Director

FROM: Mark Gassaway, Finance Director

SUBJECT: Annual Impact Fee Report

DATE: October 23, 2017

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, 2016.

In addition, we also report fee revenues, expenditures, and interest earned on Schedules 2, 3, 4, and 6. Traffic Impact Fee expenditures incurred by the County are included, by project, on Schedule 6.

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 six years to ten years.

The Concurrency Report on Schedule 5 identifies these amounts for the next ten years. In assessing whether the ten years have expired, the County links acquisition and development park impact funds together. Because of 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.

Schedule 7 identifies the amount of Impact Fee Credits issued, used, and outstanding. Schedule 8 reports impact fee activity for school districts. The school districts' reporting period is fiscal year 9/1/15 – 8/31/16. 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. 4839) or Mitchell Kelly (ext. 4706).

CLARK COUNTY WASHINGTON
Impact Fee Districts
Schedule of Revenues, Expenditures and Fund Balance
For the Year Ended 12/31/16

Schedule 1

Fund	Transportation Impact Fee Districts	Balance 12/31/2015	Fees Collected	Interest Earnings	Expenditures	Transferred to Vancouver or Adjustments	Balance 12/31/2016
3059	Rural 1	254,228	207,851	2,966	86,004	-	379,041
3060	Lakeshore	634	-	5	-	-	639
3061	Mt. Vista	13,331	507,337	6,212	304,733	-	222,147
3062	Hazel Dell/Felida	400,124	973,641	6,415	839,095	-	541,085
3063	Orchards	97,940	-	814	-	20,811	119,565
3064	Evergreen (1)	72,353	75,586	772	-	-	148,711
3065	Cascade Park (1)	8,553	-	71	-	-	8,624
3066	Rural 2	1,994	51,027	261	33,198	-	20,084
3067	North Orchards	326,835	2,523,380	9,810	-	-	2,860,025
3068	South Orchards	26,875	263,940	2,802	127,851	-	165,765
3069	119th St Transition	342,024	20,507	2,920	-	-	365,451
3163	Sifton Overlay	-	171,801	2,283	53,316	-	120,768
	Transportation Totals	1,544,891	4,795,070	35,331	1,444,197	20,811	4,951,906
Fund	Park Acquisition Impact Fee Districts	Balance 12/31/2015	Fees Collected	Interest Earnings	Expenditures	Adjustments	Balance 12/31/2016
3071	District 1	56,084	-	466	-	-	56,550
3075	District 5	2,053,813	-	17,056	20,436	-	2,050,433
3076	District 6	1,590,827	-	12,198	818,494	-	784,530
3077	District 7	1,351,245	-	11,241	42,066	-	1,320,420
3078	District 8	1,498,985	-	11,071	962,007	-	548,050
3079	District 9	1,034,618	-	8,388	122,698	-	920,309
3080	District 10	1,981,381	-	15,695	494,862	-	1,502,214
	Park Acquist Totals	9,566,953	-	76,115	2,460,563	-	7,182,505
Fund	Park Development Impact Fee Districts	Balance 12/31/2015	Fees Collected	Interest Earnings	Expenditures	Adjustments	Balance 12/31/2016
3171	District 1	14,782	-	125	-	-	14,907
3175	District 5	23	-	-	24	-	(0)
3176	District 6	391,767	-	3,271	-	-	395,038
3177	District 7	163,191	-	1,518	159,726	-	4,983
3178	District 8	341	-	-	340	-	1
3179	District 9	181,947	-	1,794	179,229	-	4,512
3180	District 10	(404,251)	-	35	24	-	120,768
	Park Devel Totals	347,800	-	6,744	339,342	-	540,209
Fund	Park Combined Devel & Acquist Districts	Balance 12/31/2015	Fees Collected	Interest Earnings	Expenditures	Adjustments	Balance 12/31/2016
3275	District 5	411,732	712,883	5,014	15,058	-	1,114,571
3276	District 6	705,685	614,929	6,660	-	-	1,327,274
3277	District 7	272,609	197,337	2,647	305,600	-	166,993
3278	District 8	80,450	487,124	1,889	112,382	-	457,081
3279	District 9	641,256	283,776	5,996	648,611	-	282,417
3280	District 10	4,132	56,514	764	61,420	-	(10)
	Park Combined Totals	2,115,864	2,352,563	22,970	1,143,070	-	3,348,327
Total All Districts		13,575,508	7,147,633	141,159	5,387,172	20,811	16,022,947

(1) The City of Vancouver has been responsible for expenditures within the Cascade Park and Evergreen Transportation Impact Fee Districts since January 1, 1997, through an inter-local agreement.

CLARK COUNTY WASHINGTON
Impact Fees Collected
For the Periods Ended 12/31/1990 through 12/31/2016
Schedule 2

Fund	Transportation Impact Fee Districts	Fees Collected 1990-2011	Fees Collected 2012	Fees Collected 2013	Fees Collected 2014	Fees Collected 2015	Fees Collected 2016	Total Fees Collected
3059	Rural 1	171,819	46,578	76,017	138,416	140,004	207,851	780,685
3060	Lakeshore	136,216	-	-	-	-	-	136,216
3061	Mt. Vista	10,283,459	417,519	339,193	257,451	1,139,454	507,337	12,944,413
3062	Hazel Dell/Felida	12,002,231	555,045	496,314	609,201	811,826	973,641	15,448,258
3063	Orchards	14,883,523	89,560	4,649	2,798	-	-	14,980,530
3064	Evergreen	6,837,210	63,645	51,907	34,330	21,410	75,586	7,084,088
3065	Cascade Park	2,460,101	2,619	-	-	-	-	2,462,720
3066	Rural 2	99,506	25,559	63,123	45,838	48,066	51,027	333,119
3067	North Orchards	1,230,958	283,447	147,224	324,745	1,717,936	2,523,380	6,227,690
3068	South Orchards	571,118	224,130	540,564	214,967	178,901	263,940	1,993,620
3069	119th St Transition	26,564	37,354	151,932	47,126	76,147	20,507	359,630
3163	Sifton Overlay	2,292,613	-	40,607	361,238	191,325	171,801	3,057,584
	Transportation Totals	50,995,318	1,745,456	1,911,530	2,036,110	4,325,069	4,795,070	65,808,553

Fund	Park Acquisition Impact Fee Districts	Fees Collected 1990-2011	Fees Collected 2012	Fees Collected 2013	Fees Collected 2014	Fees Collected 2015	Fees Collected 2016	Total Fees Collected
3071	District 1	86,673	-	29,768	15,858	10,158	-	142,457
3075	District 5	6,617,691	109,242	138,303	12,231	-	-	6,877,467
3076	District 6	3,011,193	141,355	126,079	3,309	-	-	3,281,936
3077	District 7	3,725,027	153,617	321,242	4,335	-	-	4,204,221
3078	District 8	3,147,236	93,840	113,300	1,360	-	-	3,355,736
3079	District 9	2,812,226	97,712	417,461	24,366	-	-	3,351,765
3080	District 10	2,951,364	59,580	124,729	12,034	-	-	3,147,707
	Park Acquist Totals	22,351,410	655,346	1,270,882	73,493	10,158	-	24,361,289

Fund	Park Development Impact Fee Districts	Fees Collected 1990-2011	Fees Collected 2012	Fees Collected 2013	Fees Collected 2014	Fees Collected 2015	Fees Collected 2016	Total Fees Collected
3171	District 1	37,915	-	8,552	4,156	2,640	-	53,263
3175	District 5	1,425,635	35,366	44,772	3,960	-	-	1,509,733
3176	District 6	1,012,810	56,131	50,262	1,320	-	-	1,120,523
3177	District 7	1,065,813	46,742	98,033	1,320	-	-	1,211,908
3178	District 8	1,002,976	30,360	36,210	440	-	-	1,069,986
3179	District 9	819,013	27,280	116,931	6,802	-	-	970,026
3180	District 10	971,527	23,962	50,143	4,840	-	-	1,050,472
	Park Devel Totals	6,335,689	219,841	404,903	22,838	2,640	-	6,985,911

Fund	Park Combined Devel & Acquist Districts*	Fees Collected 1990-2011	Fees Collected 2012	Fees Collected 2013	Fees Collected 2014	Fees Collected 2015	Fees Collected 2016	Total Fees Collected
3275	District 5	-	-	-	304,031	582,876	712,883	1,599,790
3276	District 6	-	-	-	118,327	586,939	614,929	1,320,195
3277	District 7	-	-	-	174,851	97,071	197,337	469,259
3278	District 8	-	-	-	120,460	332,765	487,124	940,349
3279	District 9	-	-	-	398,952	240,692	283,776	923,420
3280	District 10	-	-	-	90,506	233,622	56,514	380,642
	Park Combined Totals	-	-	-	1,207,127	2,073,965	2,352,563	5,633,655

	Total All Districts	79,682,417	2,620,643	3,587,315	3,339,568	6,411,832	7,147,633	102,789,408
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CLARK COUNTY WASHINGTON
Impact Fees Expended*
For the Periods Ended 12/31/1990 through 12/31/2016
Schedule 3

Fund	Transportation Impact Fee Districts	Fees Expended 1990-2011	Fees Expended 2012	Fees Expended 2013	Fees Expended 2014	Fees Expended 2015	Fees Expended 2016	Total Fees Expended	
3059	Rural 1	113,137	-	-	83,000	126,039	86,004	408,180	
3060	Lakeshore	174,529	-	-	-	-	-	174,529	
3061	Mt. Vista	11,324,875	115,000	383,000	186,000	1,635,665	304,733	13,949,273	
3062	Hazel Dell/Felida	12,301,013	-	1,114,000	880,000	503,006	839,095	15,637,114	
3063	Orchards	16,647,115	-	-	-	-	-	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	-	-	586	233,304	50,802	33,198	317,890	
3067	North Orchards	798,021	269,454	603,347	316,271	1,400,000	-	3,387,093	
3068	South Orchards	402,418	34,000	398,000	209,700	672,149	127,851	1,844,118	
3163	Sifton Overlay	2,395,252	73,583	-	-	596,684	53,316	3,118,835	
	Transportation Totals	47,066,667	492,037	2,498,933	1,908,275	4,984,345	1,444,197	58,394,454	

Fund	Park Acquisition Impact Fee Districts	Fees Expended 1990-2011	Fees Expended 2012	Fees Expended 2013	Fees Expended 2014	Fees Expended 2015	Fees Expended 2016	Total Fees Expended	
3071	District 1	1,681	City of Vancouver Respons						1,681
3075	District 5	2,120,177	City of Vancouver Respons						2,140,640
3076	District 6	561,989	City of Vancouver Respons						1,381,867
3077	District 7	536,720	City of Vancouver Respons						578,826
3078	District 8	581,777	City of Vancouver Respons						1,544,108
3079	District 9	924,099	City of Vancouver Respons						1,265,347
3080	District 10	350,499	City of Vancouver Respons						857,575
	Park Acquist Totals	5,076,942	-	-	1,902	230,637	2,460,563	7,770,044	

Fund	Park Development Impact Fee Districts	Fees Expended 1990-2011	Fees Expended 2012	Fees Expended 2013	Fees Expended 2014	Fees Expended 2015	Fees Expended 2016	Total Fees Expended	
3171	District 1	156	City of Vancouver Respons						812
3175	District 5	3,537	City of Vancouver Respons						167,608
3176	District 6	1,469	City of Vancouver Respons						6,441
3177	District 7	2,167	City of Vancouver Respons						185,767
3178	District 8	3,896	City of Vancouver Respons						104,472
3179	District 9	5,928	City of Vancouver Respons						240,928
3180	District 10	4,708	City of Vancouver Respons						103,188
	Park Devel Totals	21,861	-	-	350,030	97,982	339,342	809,215	

Fund	Park Combined Devel & Acquist Districts*	Fees Expended 1990-2011	Fees Expended 2012	Fees Expended 2013	Fees Expended 2014	Fees Expended 2015	Fees Expended 2016	Total Fees Expended
3275	District 5	-	-	-	293,707	181,886	15,058	490,651
3276	District 6	-	-	-	-	-	-	-
3277	District 7	-	-	-	-	-	305,600	305,600
3278	District 8	-	-	-	118,829	254,000	112,382	485,211
3279	District 9	-	-	-	-	-	648,611	648,611
3280	District 10	-	-	-	90,623	229,562	61,420	381,605
	Park Combined Totals	-	-	-	503,159	665,448	1,143,070	2,311,677

	Total All Districts	52,165,470	492,037	2,498,933	2,763,366	5,978,412	5,387,172	69,285,390
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*The City of Vancouver was responsible for expenditures of Park Impact Fee Funds from 1997-2013 thru an inter-local agreement. The Cascade Park and Evergreen Transportation Impact Fee Fund expenditures are managed by the City of Vancouver through an inter-local agreement.

CLARK COUNTY WASHINGTON
Interest Earned
For the Periods Ended 12/31/1990 through 12/31/2016
Schedule 4

Fund	Transportation Impact Fee Districts	Interest Earned 1990-2011	Interest Earned 2012	Interest Earned 2013	Interest Earned 2014	Interest Earned 2015	Interest Earned 2016	Total Interest Earnings
3059	Rural 1	1,443	315	411	809	592	2,966	6,536
3060	Lakeshore	38,939	2	2	2	2	5	38,952
3061	Mt. Vista	1,214,198	1,478	1,782	1,759	1,571	6,212	1,227,000
3062	Hazel Dell/Felida	715,109	2,609	3,447	1,898	457	6,415	729,935
3063	Orchards	1,474,951	26	318	317	242	814	1,476,668
3064	Evergreen	430,569	45	283	306	236	772	432,211
3065	Cascade Park	203,472	28	21	29	21	71	203,642
3066	Rural 2	2,970	396	411	708	109	261	4,855
3067	North Orchards	6,678	1,676	1,227	204	(167)	9,810	19,428
3068	South Orchards	7,258	1,094	1,796	1,950	1,362	2,802	16,262
3069	119th St Transition	882	160	402	798	660	2,920	5,822
3163	Sifton Overlay	178,881	240	36	869	1,108	2,283	183,417
	Transportation Totals	4,275,350	8,069	10,136	9,649	6,193	35,331	4,344,728

Fund	Park Acquisition Impact Fee Districts	Interest Earned 1990-2011	Interest Earned 2012	Interest Earned 2013	Interest Earned 2014	Interest Earned 2015	Interest Earned 2016	Total Interest Earnings
3071	District 1	2,650	-	52	150	106	466	3,424
3075	District 5	320,997	107	72	7,499	4,646	17,056	350,377
3076	District 6	101,235	3	43	21,200	3,601	12,198	138,280
3077	District 7	142,254	74	222	4,924	2,966	11,241	161,681
3078	District 8	128,944	59	82	58,464	3,390	11,071	202,010
3079	District 9	157,929	53	292	120,551	2,994	8,388	290,207
3080	District 10	161,740	18	47	36,584	4,517	15,695	218,601
	Park Acquist Totals	1,015,749	314	811	249,372	22,220	76,115	1,364,581

Fund	Park Development Impact Fee Districts	Interest Earned 1990-2011	Interest Earned 2012	Interest Earned 2013	Interest Earned 2014	Interest Earned 2015	Interest Earned 2016	Total Interest Earnings
3171	District 1	1,791	-	16	46	30	125	2,008
3175	District 5	51,009	21	23	600	32	-	51,685
3176	District 6	21,831	1	17	7,640	898	3,271	33,658
3177	District 7	22,141	23	64	672	425	1,518	24,843
3178	District 8	22,842	19	12	4,304	21	-	27,198
3179	District 9	23,358	16	74	30,809	547	1,794	56,598
3180	District 10	27,816	7	18	15,235	50	35	43,161
	Park Devel Totals	170,788	87	224	59,306	2,003	6,744	239,152

Fund	Park Combined Devel & Acquist Districts	Interest Earned 1990-2011	Interest Earned 2012	Interest Earned 2013	Interest Earned 2014	Interest Earned 2015	Interest Earned 2016	Total Interest Earnings
3275	District 5	-	-	-	437	(19)	5,014	5,432
3276	District 6	-	-	-	163	256	6,660	7,079
3277	District 7	-	-	-	266	421	2,647	3,334
3278	District 8	-	-	-	156	(102)	1,889	1,943
3279	District 9	-	-	-	656	956	5,996	7,608
3280	District 10	-	-	-	107	82	764	953
	Park Combined Totals	-	-	-	1,785	1,594	22,970	26,349

	Total All Districts	5,461,887	8,470	11,171	320,112	32,010	141,159	5,974,809
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CLARK COUNTY WASHINGTON
Impact Fee Concurrency Report
Required Expenditures, based on fees collected through 12/31/16
Schedule 5

Fund	Transportation Impact Fee Districts	<u>REQUIRED EXPENDITURES</u>									
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
3059	Rural 1	-	-	-	-	-	-	-	24,650	140,004	207,851
3061	Mt. Vista	-	-	-	-	-	-	-	-	-	202,604
3062	Hazel Dell/Felida	-	-	-	-	-	-	-	-	-	515,977
3063	Orchards	-	-	-	-	-	89,560	4,649	2,798	-	-
3064	Evergreen (1)	-	-	-	-	-	52,601	98,295	250,942	159,136	20,744
3065	Cascade Park (1) (2)	-	-	-	80,218	88,321	144,031	275,059	327,677	140,474	282,363
3067	North Orchards	-	-	-	-	-	-	-	-	326,410	2,523,380
3068	South Orchards	-	-	-	-	-	-	-	-	-	149,502
3069	119th St Transition	-	-	-	-	5,447	37,354	151,932	47,126	76,147	20,507
3163	Sifton Overlay	-	-	-	-	-	-	-	-	-	118,485
	Transportation Totals	-	-	-	80,218	93,768	323,546	529,935	653,193	842,171	4,041,413

	Park Impact Fee Districts (3)	<u>REQUIRED EXPENDITURES</u>									
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
	District 1	-	-	-	-	-	-	49,146	8,532	12,798	-
	District 5	-	-	-	-	-	-	134,913	-	-	-
	District 6	-	-	-	45,698	217,821	77,843	180,700	-	-	-
	District 7	-	-	-	-	38,856	336,692	294,876	-	-	-
	District 8	-	-	-	-	-	-	-	-	-	-
	District 9	-	-	-	-	-	-	-	-	-	-
	District 10	-	-	-	-	-	-	102,027	-	-	-
	Park Districts Totals	-	-	-	45,698	256,677	414,535	761,662	8,532	12,798	-

Fund	Park Combined Development and Acquisition Districts (4) (2)	<u>REQUIRED EXPENDITURES</u>									
		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
3275	District 5	-	-	-	-	-	-	-	-	426,839	682,300
3276	District 6	-	-	-	-	-	-	-	141,472	595,757	582,966
3277	District 7	-	-	-	-	-	-	-	-	-	163,659
3278	District 8	-	-	-	-	-	-	-	-	-	455,138
3279	District 9	-	-	-	-	-	-	-	-	5,145	269,664
3280	District 10	-	-	-	-	-	-	-	-	-	-
	Park Combined Totals	-	-	-	-	-	-	-	141,472	1,027,741	2,153,727

	Total All Districts	-	-	-	125,916	350,445	738,081	1,291,597	803,197	1,882,710	6,195,140
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- (1) Concurrency information for the Cascade Park and Evergreen Transportation Districts is provided by the City of Vancouver.
(2) Adjustments made for prior year amounts.
(3) District Funds for Acquisition and Development are combined for concurrency purposes.
(4) New capital funds, which combined acquisition and development activities, were established in 2014.

CLARK COUNTY WASHINGTON
TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES*
For the Periods Ended 12/31/1992 through 12/31/2016
Schedule 6

Fund: Project Description	CRP #	1992-2011	2012	2013	2014	2015	2016	Total
3059: Rural 1								
NE Ward Rd/ 172nd Intersection	350422	113,138	-	-	-	-	-	113,138
NE 119th ST	313622 & 390722	-	-	-	83,000	126,039	86,004	295,043
Total Rural 1		113,138	-	-	83,000	126,039	86,004	408,181

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	251,846	-	-	-	-	-	251,846
NE 10th Avenue (154-164)	370922	65,000	115,000	212,167	186,000	440,761	-	1,018,928
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	906,669	-	-	-	-	-	906,669
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
NE 119th ST	313622 & 390722	-	-	170,833	-	1,194,904	-	1,365,737
NE 119th ST (72nd-87th) - REGIONAL	390722	-	-	-	-	-	304,733	304,733
Total Mt. Vista		11,324,876	115,000	383,000	186,000	1,635,665	304,733	13,949,273

3062: Hazel Dell:								
NE 88th Street	330222	818,203	-	970,833	-	-	-	1,789,035
St. John's Road	301422	1,199,067	-	-	-	-	-	1,199,067
NE Hazel Dell Avenue	312122	30,000	-	-	-	-	-	30,000
Hazel Dell - Felida TSO	320622	-	-	-	79,039	64,400	-	143,439
Barberton TSO	321322	-	-	-	200,852	-	-	200,852
NE 119th St - NE Salmon Ck to NE 72nd Ave	340622	160,924	-	-	-	-	-	160,924
NE 117th St/NE 119th St	341622	1,915,860	-	-	-	-	-	1,915,860
Hwy 99	351022	-	-	-	139,062	19,500	19,170	177,732
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
NE 78th Street	320622	615,388	-	-	-	-	-	615,388

CLARK COUNTY WASHINGTON
TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES*
For the Periods Ended 12/31/1992 through 12/31/2016
Schedule 6

Fund: Project Description	CRP #	1992-2011	2012	2013	2014	2015	2016	Total
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 119th ST	313622 & 390722	-	-	143,167	461,047	419,106	-	1,023,320
NE 88th St/NE 15th Ave/NE Hwy 99	352622	328	-	-	-	-	-	328
NE 119th St (72nd-87th) - REGIONAL	390722	-	-	-	-	-	819,925	819,925
Total Hazel Dell		12,301,012	-	1,114,000	880,000	503,006	839,095	15,637,113

3063: Orchards:								
NE 99th St (503-137)	330522	124,819	-	-	-	-	-	124,819
St. John's Road	301422	963,035	-	-	-	-	-	963,035
NE Covington Rd	301022	579,471	-	-	-	-	-	579,471
NE 72nd Ave	310122	507,736	-	-	-	-	-	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	1,042,086	-	-	-	-	-	1,042,086
NE 137th Ave (NE 4th Plain to NE 76th St)	321122	319,000	-	-	-	-	-	319,000
NE 63rd St	330422	2,872,827	-	-	-	-	-	2,872,827
NE Padden Expressway	331922	1,921,417	-	-	-	-	-	1,921,417
NE Andresen - Phase I	340422	53,150	-	-	-	-	-	53,150
Covington Road	360822	1,215,019	-	-	-	-	-	1,215,019
NE Fourth Plain Blvd/NE 102nd	361922	1,273,947	-	-	-	-	-	1,273,947
Padden Pkway/NE 94th Ave/NE 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
78th St Reconstruction & B20 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

CLARK COUNTY WASHINGTON
TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES*
For the Periods Ended 12/31/1992 through 12/31/2016
Schedule 6

Fund: Project Description	CRP #	1992-2011	2012	2013	2014	2015	2016	Total
NE 99th St (NE 50th-NE 72nd)	332022	(18,318)	-	-	-	-	-	(18,318)
NE Fourth Plain Blvd (102nd Improvements)	340122	107,812	-	-	-	-	-	107,812
NE 76th St. (NE 107th Ave)	330922	86,548	-	-	-	-	-	86,548
NE Andresen (NE 88th St South)	351222	6,405	-	-	-	-	-	6,405
NE 4th Plain Blvd @ 102nd Ave.	350522	40,164	-	-	-	-	-	40,164
NE Ward Rd - NE 152nd Ave/Ne 78th St	351522	27,571	-	-	-	-	-	27,571
Total Orchards		16,647,115	-	-	-	-	-	16,647,115
3066: Rural 2								
NE 119th ST	313622 & 390722	-	-	586	233,304	50,802	33,198	317,890
Total Rural 2		-	-	586	233,304	50,802	33,198	317,890
3067 : North Orchards								
NE 88th Street	321022	373,021	119,454	-	-	-	-	492,475
St Johns Road	301422	245,000	-	-	-	-	-	245,000
Orchards TSO	332822	-	-	-	26,422	44,000	-	70,422
NE 119th ST	313622 & 390722	180,000	150,000	542,942	191,538	821,602	-	1,886,082
NE 94th Ave (Padden-119th)	350822	-	-	60,405	98,311	534,398	-	693,114
Total North Orchards		798,021	269,454	603,347	316,271	1,400,000	-	3,387,093
3068 : South Orchards								
NE 47th Ave	313822	-	-	-	-	301,792	-	301,792
NE 47th Ave at NE 78th St	323222	-	-	-	29,302	-	-	29,302
NE 63rd Street	330422	382,417	-	-	-	-	-	382,417
Orchards TSO	332822	-	-	-	18,000	-	28,584	46,584
NE 119th ST	313622 & 390722	-	-	398,000	162,398	370,357	99,267	1,030,022
VAST: NE Padden/Andresen TSO	390312	20,000	34,000	-	-	-	-	54,000
Total South Orchards		402,418	34,000	398,000	209,700	672,149	127,851	1,844,117
3163 : N. Orchards UH								
NE 119th Street	340722	1,003,536	-	-	-	-	-	1,003,536
NE 119th St (72nd-87th)	390722	844,642	73,583	-	-	596,684	53,316	1,568,224
Total N. Orchards UH		1,848,178	73,583	-	-	596,684	53,316	2,571,761
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
Total TIF Expenditures		44,156,361	492,037	2,498,932	1,908,275	4,984,345	1,444,197	55,484,146

* Does not include detail for Evergreen or Cascade Park TIF Districts, where projects are administered by the City of Vancouver. The schedule also does not include detail for overlay district funds that are no longer active.

CLARK COUNTY WASHINGTON
Impact Fee Districts
Schedule of Credits Issued, Credits Used and Credits Transferred
For the Year Ended 12/31/16
Schedule 7

Fund #	Transportation Impact Fee Districts	Balance 12/31/2015	Credits Issued	Credits Used	Transfers/ Adjustments	Balance 12/31/2016
3061	Mt. Vista	4,068,931	-	42,382	-	4,026,549
3062	Hazel Dell/Felida	491,879	115,792	308,487	-	299,184
3063	Orchards	15,645	-	1,863	-	13,782
3064	Evergreen	163,206	-	-	-	163,206
3067	North Orchards	2,110,400	-	48,973	23	2,061,450
3068	South Orchards	203	-	-	-	203
	Transportation Totals	6,850,264	115,792	401,705	23	6,564,374
Fund #	Park Acquisition Impact Fee Districts*	Balance 12/31/2015	Credits Issued	Credits Used	Transfers/ Adjustments	Balance 12/31/2016
3073	District 3	4,113	-	-	-	4,113
3074	District 4	254	-	-	-	254
3075	District 5	999	-	-	-	999
3077	District 7 & 8	-	-	-	-	-
3078	District 8	5,632	-	-	-	5,632
3079	District 9	16,661	-	-	-	16,661
3080	District 10	34,822	-	-	-	34,822
	Park Acquist Totals	62,481	-	-	-	62,481
	Total All Districts	6,912,745	115,792	401,705	23	6,626,855

* The County no longer issues Parks Impact Fee Credits.

**Clark County Washington Collected
School District Impact Fees
September 1, 2015 - August 31, 2016**

Schedule 8

School District	Balance 8/31/2015	Fees Collected	Interest	Admin Fee	Expenditures*	Balance 8/31/2016
Battle Ground	2,087,724	4,074,659	26,087	1,983	1,736,920	4,449,567
Camas	1,359,011	704,465	9,761	760	430,516	1,641,961
Evergreen	7,009,485	3,046,036	58,049	4,498	485,899	9,623,172
Green Mountain	3,150	10,161	22	2	6,250	7,081
Hockinson	643,320	490,198	4,658	361	227,538	910,276
La Center	203,595	397,448	1,708	133	396,749	205,869
Ridgefield	1,503,915	1,801,320	15,501	1,192	2,156,944	1,162,601
Vancouver	565,409	1,164,412	6,960	527	152,849	1,583,405
Washougal	444,627	188,756	3,589	279	-	636,692
Totals	\$ 13,820,235	\$ 11,877,455	\$ 126,334	\$ 9,734	\$ 5,593,665	\$ 20,220,624

* Schedule is based on County records, and may differ from the individual School District's records due to timing

***Beginning balance adjusted

School District Impact Fees	Facilities & Capital Assets on which fees were expended in the 2015/16 Fiscal Period
Battle Ground	Modular Classrooms at Various Schools and Various other projects
Camas	Modular Classrooms at Various Schools and Building Renovations
Evergreen	Modular Classrooms at Various Schools
Green Mountain	Project at Middle School
Hockinson	Modular Classrooms at Various Schools
Washougal	No Expenditures for Fiscal Year
La Center	Modular Classrooms at Various Schools
Ridgefield	No report submitted
Vancouver	Additions to Anderson School & Modular Classrooms