



proud past, promising future

**CLARK COUNTY**  
WASHINGTON

**AUDITOR**  
**GREG KIMSEY**

---

**TO:** Tom Mielke, Chair  
Marc Boldt, County Commissioner  
Steven J. Stuart, 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:** August 17, 2011

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, 2010.

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 six years or be refunded. This RCW has been amended to extend the required expenditure period to ten years, effective July 22, 2011. The Concurrency Report on Schedule 5 (page 5) identifies these amounts for the next six years starting with the end of 2011.

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 six 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 9/1/09 – 8/31/10. 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).

---

1300 Franklin Street • P.O. Box 5000 • Vancouver, WA 98666-5000

(360) 397-2310 • Fax (360) 397-6007 • [www.clark.wa.gov/auditor](http://www.clark.wa.gov/auditor)

**CLARK COUNTY WASHINGTON**  
**Impact Fee Districts**  
**Schedule of Revenues, Expenditures and Fund Balance**  
**For the Year Ended 12/31/10**  
**Schedule 1**

Fund	Transportation Impact Fee Districts	Balance 12/31/2009	Fees Collected	Interest Earnings*	Transferred to Vancouver	Expenditures	Balance 12/31/2010
3059	Rural 1	19,540	56,330	234	0	54,452	21,652
3060	Lakeshore	620	0	3	0	0	623
3061	Mt. Vista	11,444	283,298	1,222	0	193,152	102,812
3062	Hazel Dell/Felida	7,193	465,473	1,412	0	427,100	46,978
3063	Orchards	17,412	28,562	(992)	0	44,951	31
3064	Evergreen	5,222	8,045	(5)	8,070	0	5,192
3065	Cascade Park	7,853	0	22	28	0	7,847
3066	Rural 2	70,996	16,412	447	0	0	87,855
3067	North Orchards	81,534	261,283	1,337	0	324,757	19,397
3068	South Orchards	77,981	108,173	826	0	98,521	88,459
3069	119th St Transition	21,737	0	114	0	0	21,851
3161	Felida Overlay	0	0	0	0	0	0
3162	Sherwood Overlay	0	0	0	0	0	0
3163	Sifton Overlay	854,789	0	2,710	0	800,000	57,499
	<b>Totals</b>	<b>1,176,321</b>	<b>1,227,576</b>	<b>7,330</b>	<b>8,098</b>	<b>1,942,933</b>	<b>460,196</b>

Fund	Park Acquisition Impact Fee Districts	Balance 12/31/2009	Fees Collected	Interest Earnings*	Transferred to Vancouver	Expenditures	Balance 12/31/2010
3071	District 1	0	0	0	0	0	0
3072	District 2	0	0	0	0	0	0
3073	District 3	0	0	0	0	0	0
3074	District 4	0	0	0	0	0	0
3075	District 5	16,358	106,002	90	114,290	0	8,160
3076	District 6	19,230	60,665	45	79,937	0	3
3077	District 7	31,285	115,879	61	122,415	0	24,810
3078	District 8	15,019	50,320	19	59,915	0	5,443
3079	District 9	17,393	174,440	420	184,252	0	8,001
3080	District 10	3,287	32,820	32	32,854	0	3,285
	<b>Totals</b>	<b>102,572</b>	<b>540,126</b>	<b>667</b>	<b>593,663</b>	<b>0</b>	<b>49,702</b>

Fund	Park Development Impact Fee Districts	Balance 12/31/2009	Fees Collected	Interest Earnings*	Transferred to Vancouver	Expenditures	Balance 12/31/2010
3171	District 1	0	0	0	0	0	0
3172	District 2	0	0	0	0	0	0
3173	District 3	0	0	0	0	0	0
3174	District 4	0	0	0	0	0	0
3175	District 5	5,298	34,320	27	37,001	0	2,644
3176	District 6	7,670	23,760	16	31,441	0	5
3177	District 7	9,522	35,269	17	37,261	0	7,547
3178	District 8	4,859	16,280	5	19,381	0	1,763
3179	District 9	4,856	48,256	46	50,950	0	2,208
3180	District 10	1,322	13,200	11	13,212	0	1,321
	<b>Totals</b>	<b>33,527</b>	<b>171,085</b>	<b>122</b>	<b>189,246</b>	<b>0</b>	<b>15,488</b>

	<b>Total All Districts</b>	<b>1,312,420</b>	<b>1,938,787</b>	<b>8,119</b>	<b>791,007</b>	<b>1,942,933</b>	<b>525,386</b>
--	----------------------------	------------------	------------------	--------------	----------------	------------------	----------------

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 12/31/2010**

**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	Total Fees Collected
3059	Rural 1	0	0	0	38,037	39,204	56,330	133,571
3060	Lakeshore	136,216	0	0	0	0	0	136,216
3061	Mt. Vista	8,792,014	557,984	250,314	88,651	177,170	283,298	10,149,431
3062	Hazel Dell/Felida	9,132,000	781,776	728,989	223,933	302,382	465,473	11,634,553
3063	Orchards	12,519,391	734,350	1,098,667	365,048	137,505	28,562	14,883,523
3064	Evergreen	6,559,516	142,732	69,896	18,766	33,553	8,045	6,832,508
3065	Cascade Park	2,363,626	0	51,456	27,762	17,257	0	2,460,101
3066	Rural 2	0	0	586	50,186	18,201	16,412	85,385
3067	North Orchards	0	0	32,798	113,952	129,378	261,283	537,411
3068	South Orchards	0	0	3,286	231,952	121,042	108,173	464,453
3069	119th St Transition	0	0	0	10,559	10,558	0	21,117
3161	Felida Overlay	0	0	0	0	0	0	0
3162	Sherwood Overlay	64,912	0	0	0	0	0	64,912
3163	Sifton Overlay	455,401	0	1,042,243	598,179	181,172	0	2,276,995
	<b>Totals</b>	<b>40,023,076</b>	<b>2,216,842</b>	<b>3,278,235</b>	<b>1,767,025</b>	<b>1,167,422</b>	<b>1,227,576</b>	<b>49,680,176</b>

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	Total Fees Collected
3071	District 1	83,287	0	1,693	1,693	0	0	86,673
3072	District 2	350,013	0	0	0	0	0	350,013
3073	District 3	1,361,667	0	0	0	0	0	1,361,667
3074	District 4	1,106,895	0	1,558	0	0	0	1,108,453
3075	District 5	5,953,510	169,610	160,989	67,584	92,412	106,002	6,550,107
3076	District 6	2,092,109	191,497	360,161	70,047	79,840	60,665	2,854,319
3077	District 7	2,417,461	387,370	402,826	231,146	84,922	115,879	3,639,604
3078	District 8	2,411,614	294,446	226,920	78,360	67,268	50,320	3,128,928
3079	District 9	2,225,664	79,159	107,135	87,140	47,280	174,440	2,720,818
3080	District 10	2,572,508	201,628	76,580	16,410	15,316	32,820	2,915,262
	<b>Totals</b>	<b>20,574,728</b>	<b>1,323,710</b>	<b>1,337,862</b>	<b>552,380</b>	<b>387,038</b>	<b>540,126</b>	<b>24,715,844</b>

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	Total Fees Collected
3171	District 1	37,035	0	440	440	0	0	37,915
3172	District 2	2,241	0	0	0	0	0	2,241
3173	District 3	18,186	0	0	0	0	0	18,186
3174	District 4	204,717	0	440	0	0	0	205,157
3175	District 5	1,211,180	55,000	51,893	21,881	29,920	34,320	1,404,194
3176	District 6	645,604	75,693	143,295	30,122	31,846	23,760	950,320
3177	District 7	667,502	118,841	123,880	70,361	25,852	35,269	1,041,705
3178	District 8	764,687	95,010	73,975	25,340	21,762	16,280	997,054
3179	District 9	655,366	22,435	29,920	24,316	13,200	48,256	793,493
3180	District 10	819,157	81,090	30,800	6,600	6,160	13,200	957,007
	<b>Totals</b>	<b>5,025,675</b>	<b>448,069</b>	<b>454,643</b>	<b>179,060</b>	<b>128,740</b>	<b>171,085</b>	<b>6,407,272</b>

	<b>Total All Districts</b>	<b>65,623,479</b>	<b>3,988,621</b>	<b>5,070,740</b>	<b>2,498,465</b>	<b>1,683,200</b>	<b>1,938,787</b>	<b>80,803,292</b>
--	----------------------------	-------------------	------------------	------------------	------------------	------------------	------------------	-------------------

\* Park Development impact fees were first implemented in 1996

**CLARK COUNTY WASHINGTON**  
**Impact Fees Expended \***  
**For the Periods Ended 12/31/1990 through 12/31/2010**

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	Total Fees Expended	
3059	Rural 1	0	0	0	38,539	20,146	54,452	113,137	
3060	Lakeshore	174,529	0	0	0	0	0	174,529	
3061	Mt. Vista	9,414,401	891,000	499,443	94,182	167,697	193,152	11,259,875	
3062	Hazel Dell/Felida	9,507,818	745,000	1,070,761	249,898	300,436	427,100	12,301,013	
3063	Orchards	11,853,298	1,358,000	2,770,463	249,639	370,764	44,951	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	
3067	North Orchards	0	0	0	148,655	49,609	324,757	523,021	
3068	South Orchards	0	0	0	239,345	44,552	98,521	382,418	
3069	119th St Transition	0	0	0	0	0	0	0	
3161	Felida Overlay	0	0	0	0	0	0	0	
3162	Sherwood Overlay	50,339	0	0	0	0	0	50,339	
3163	Sifton Overlay	547,074	0	0	548,178	500,000	800,000	2,395,252	
	<b>Totals</b>	<b>34,457,766</b>	<b>2,994,000</b>	<b>4,340,667</b>	<b>1,568,436</b>	<b>1,453,204</b>	<b>1,942,933</b>	<b>46,757,006</b>	

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	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
	<b>Totals</b>	<b>6,687,942</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,687,942</b>	

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	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
	<b>Totals</b>	<b>22,664</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,664</b>	

	<b>Total All Districts</b>	<b>41,168,372</b>	<b>2,994,000</b>	<b>4,340,667</b>	<b>1,568,436</b>	<b>1,453,204</b>	<b>1,942,933</b>	<b>53,467,612</b>
--	----------------------------	-------------------	------------------	------------------	------------------	------------------	------------------	-------------------

\*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 12/31/2010

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	Total Interest Earnings
3059	Rural 1	0	0	0	907	77	234	1,218
3060	Lakeshore	38,907	0	0	20	6	3	38,936
3061	Mt. Vista	1,151,855	38,009	18,876	4,337	(1,050)	1,222	1,213,249
3062	Hazel Dell/Felida	637,467	29,388	41,110	3,141	919	1,412	713,437
3063	Orchards	1,228,829	109,496	129,847	6,396	1,376	(992)	1,474,952
3064	Evergreen	422,915	3,373	3,010	971	274	(5)	430,538
3065	Cascade Park	201,309	408	569	850	274	22	203,432
3066	Rural 2	0	0	0	1,346	677	447	2,470
3067	North Orchards	0	0	131	3,575	(36)	1,337	5,007
3068	South Orchards	0	0	15	6,980	(1,397)	826	6,424
3069	119th St Transition	0	0	0	358	262	114	734
3161	Felida Overlay	0	0	0	0	0	0	0
3162	Sherwood Overlay	16,008	0	0	0	0	0	16,008
3163	Sifton Overlay	94,470	0	5,964	67,014	8,395	2,710	178,553
	<b>Totals</b>	<b>3,791,760</b>	<b>180,674</b>	<b>199,522</b>	<b>95,895</b>	<b>9,777</b>	<b>7,330</b>	<b>4,284,958</b>

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	Total Interest Earnings
3071	District 1	2,061	263	321	5	0	0	2,650
3072	District 2	37,768	0	0	0	0	0	37,768
3073	District 3	118,669	0	0	0	0	0	118,669
3074	District 4	67,000	2,387	1,942	0	0	0	71,329
3075	District 5	300,763	10,683	8,994	373	48	90	320,951
3076	District 6	90,561	4,446	5,612	379	62	45	101,105
3077	District 7	128,306	6,419	6,246	1,176	(27)	61	142,181
3078	District 8	107,068	5,928	14,264	1,559	93	19	128,931
3079	District 9	147,572	4,516	4,948	437	32	420	157,925
3080	District 10	150,608	5,865	5,130	53	21	32	161,709
	<b>Totals</b>	<b>1,150,376</b>	<b>40,507</b>	<b>47,457</b>	<b>3,982</b>	<b>229</b>	<b>667</b>	<b>1,243,218</b>

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	Total Interest Earnings
3171	District 1	1,535	140	116	0	0	0	1,791
3172	District 2	38	0	0	0	0	0	38
3173	District 3	429	0	0	0	0	0	429
3174	District 4	5,957	929	523	0	0	0	7,409
3175	District 5	41,738	5,570	3,540	107	14	27	50,996
3176	District 6	17,089	2,430	2,078	147	21	16	21,781
3177	District 7	15,928	3,330	2,513	342	(9)	17	22,121
3178	District 8	17,899	2,728	2,057	128	22	5	22,839
3179	District 9	16,977	3,236	2,975	106	7	46	23,347
3180	District 10	21,996	3,480	2,297	17	2	11	27,803
	<b>Totals</b>	<b>139,586</b>	<b>21,843</b>	<b>16,099</b>	<b>847</b>	<b>57</b>	<b>122</b>	<b>178,554</b>

	<b>Total All Districts</b>	<b>5,081,722</b>	<b>243,024</b>	<b>263,078</b>	<b>100,724</b>	<b>10,063</b>	<b>8,119</b>	<b>5,706,730</b>
--	----------------------------	------------------	----------------	----------------	----------------	---------------	--------------	------------------

\* 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 12/31/10**

Schedule 5

Fund Number	Transportation Impact Fee Districts	Required 2011 Expenditures	Required 2012 Expenditures	Required 2013 Expenditures	Required 2014 Expenditures	Required 2015 Expenditures	Required 2016 Expenditures
3059	Rural 1	0	0	0	0	0	20,434
3060	Lakeshore	0	0	0	0	0	0
3061	Mt. Vista	0	0	0	0	0	90,146
3062	Hazel Dell/Felida	0	0	0	0	0	38,373
3063	Orchards	0	0	0	0	0	0
3064	Evergreen	743,378	450,236	551,191	213,196	86,060	55,841
3065	Cascade Park	0	0	70,132	405,917	107,143	229,825
3066	Rural 2	0	0	586	50,186	18,201	16,412
3067	North Orchards	0	0	0	0	0	14,390
3068	South Orchards	0	0	0	0	0	82,035
3069	119th St Transition	0	0	0	10,559	10,558	0
3161	Felida Overlay	0	0	0	0	0	0
3162	Sherwood Overlay	0	0	0	0	0	0
3163	Sifton Overlay	0	0	0	0	0	0
	<b>Totals</b>	<b>743,378</b>	<b>450,236</b>	<b>621,909</b>	<b>679,858</b>	<b>221,962</b>	<b>547,456</b>

Fund Number	Park Acquisition Impact Fee Districts	Required 2011 Expenditures	Required 2012 Expenditures	Required 2013 Expenditures	Required 2014 Expenditures	Required 2015 Expenditures	Required 2016 Expenditures
3071	District 1	0	49,630	21,098	22,603	9,091	64,440
3072	District 2	318,780	23,555	94,499	28,488	25,392	22,707
3073	District 3	60,468	34,131	50,823	19,250	28,000	22,750
3074	District 4	1,041,963	294,343	100,182	199,893	16,291	19,253
3075	District 5	188,459	532,520	534,909	249,358	161,310	154,311
3076	District 6	11,886	188,188	382,313	60,333	58,459	57,176
3077	District 7	0	59,990	697,286	288,000	118,081	128,888
3078	District 8	397,995	301,038	250,496	82,890	52,308	42,160
3079	District 9	0	0	0	0	13,542	69,344
3080	District 10	284,138	202,722	75,500	17,559	12,034	27,350
	<b>Totals</b>	<b>2,303,689</b>	<b>1,686,117</b>	<b>2,207,106</b>	<b>968,374</b>	<b>494,508</b>	<b>608,379</b>

Fund Number	Park Development Impact Fee Districts	Required 2011 Expenditures	Required 2012 Expenditures	Required 2013 Expenditures	Required 2014 Expenditures	Required 2015 Expenditures	Required 2016 Expenditures
3171	District 1	79,131	39,072	8,519	8,695	8,970	25,447
3172	District 2	0	0	0	0	0	0
3173	District 3	0	0	0	0	0	0
3174	District 4	0	0	0	0	0	0
3175	District 5	0	0	230,010	112,581	66,550	60,595
3176	District 6	0	0	43,869	24,056	23,320	22,440
3177	District 7	0	0	0	0	0	0
3178	District 8	0	0	0	0	0	0
3179	District 9	0	0	0	0	0	0
3180	District 10	0	0	0	0	0	0
	<b>Totals</b>	<b>79,131</b>	<b>39,072</b>	<b>282,398</b>	<b>145,332</b>	<b>98,840</b>	<b>108,482</b>

Concurrency information for all Park Districts, Cascade Park Traffic District, and Evergreen Traffic District was provided by the City of Vancouver. 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 12/31/2010**

Schedule 6

Park Acquisition		Fees	Fees	Fees	Fees	Fees	Fees	Total
Fund #	Impact Fee Districts	Expended 1992-2005	Expended 2006	Expended 2007	Expended 2008	Expended 2009	Expended 2010	Fees Expended
3071	District 1	413,610	9,849	2,791	4,110	5,933	0	436,293
3072	District 2	346,871	0	0	0	0	0	346,871
3073	District 3	792,274	0	0	4,675	0	0	796,949
3074	District 4	1,592,654	923,394	700	8,563	19,952	701	2,545,964
3075	District 5	6,558,284	92,181	19,841	51,357	28,653	11,361	6,761,677
3076	District 6	1,022,868	947,719	15,503	1,329	7,931	19,208	2,014,558
3077	District 7	1,606,575	26,704	1,098	9,643	39,098	2,985,563	4,668,681
3078	District 8	1,696,721	1,203	18,502	2,492	46,136	813,513	2,578,567
3079	District 9	1,750,450	281	0	0	1,032,993	51	2,783,775
3080	District 10	1,819,689	11,174	14,312	29,301	23,076	337,081	2,234,633
<b>Totals</b>		<b>17,599,996</b>	<b>2,012,505</b>	<b>72,747</b>	<b>111,470</b>	<b>1,203,772</b>	<b>4,167,478</b>	<b>25,167,968</b>

Park Development		Fees	Fees	Fees	Fees	Fees	Fees	Total
Fund #	Impact Fee Districts	Expended 1996-2005	Expended 2006	Expended 2007	Expended 2008	Expended 2009	Expended 2010	Fees Expended
3171	District 1	156	0	0	0	0	0	156
3172	District 2	0	0	0	0	0	0	0
3173	District 3	47	0	0	0	0	0	47
3174	District 4	605,631	244,263	6,025	19,882	0	0	875,801
3175	District 5	384,681	854,147	1,134,011	403,589	65,000	0	2,841,428
3176	District 6	266,745	443,131	24,141	171	14,649	40,618	789,455
3177	District 7	119,242	361,432	208,151	375,537	259,385	132,483	1,456,230
3178	District 8	165,075	172,492	617,767	57,385	39,689	75,311	1,127,719
3179	District 9	371,155	286,047	102,933	23,697	57,000	0	840,832
3180	District 10	438,724	522,786	81,817	23,698	2,000	0	1,069,025
<b>Totals</b>		<b>2,351,456</b>	<b>2,884,298</b>	<b>2,174,845</b>	<b>903,959</b>	<b>437,723</b>	<b>248,412</b>	<b>9,000,693</b>

<b>Total All Districts</b>	<b>19,951,452</b>	<b>4,896,803</b>	<b>2,247,592</b>	<b>1,015,429</b>	<b>1,641,495</b>	<b>4,415,890</b>	<b>34,168,661</b>
----------------------------	-------------------	------------------	------------------	------------------	------------------	------------------	-------------------

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 12/31/2010  
Schedule 7

<b>Fund: Project Description</b>	<b>CRP #</b>	<b>1992-2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Total</b>
<b>3060: Lakeshore:</b>								
NW Lakeshore Ave at BW 78th St	340222	739	0	0	0	0	0	739
Clarke Property Purchase		173,790	0	0	0	0	0	173,790
<b>Total Lakeshore</b>		<b>174,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>174,529</b>
<b>3061: Mt Vista:</b>								
VAST - NE 134th St	370722	0	0	0	0	58,694	193,152	251,846
NE 10th Avenue	370922	0	0	0	50,000	0	0	50,000
NW 179th St	320222	20,000	0	0	0	0	0	20,000
NE 139th St Overcrossing (NE 10-20th Ave)	330322	0	821,000	0	0	0	0	821,000
NE 179th Street	381122	254,040	0	499,443	44,182	109,003	0	906,668
NE 20th Ave-NE 134th-NE 154th	381322	1,946,621	0	0	0	0	0	1,946,621
NE 134th St	381422	586,695	0	0	0	0	0	586,695
NE 15th Ave	382822	886,991	70,000	0	0	0	0	956,991
NE Highway 99	392922	3,583,768	0	0	0	0	0	3,583,768
NE 29th Ave	900040	0	0	0	0	0	0	0
NE 149th Ave	900041	0	0	0	0	0	0	0
NE 179th St	900046	0	0	0	0	0	0	0
NE 154th St (1-5 Overcrossing)	900097	0	0	0	0	0	0	0
NE 134th St.(Rockwell Dr. to WSU)	342222	107,616	0	0	0	0	0	107,616
NE 134th St. (NE Hwy 99 to I-205)	340922	150,057	0	0	0	0	0	150,057
NE 134th St & NE 20th - Signal	391522	54	0	0	0	0	0	54
NE/NW 139th St-NW 11th-NE 3rd	380222	1,878,559	0	0	0	0	0	1,878,559
<b>Total Mt. Vista</b>		<b>9,414,401</b>	<b>891,000</b>	<b>499,443</b>	<b>94,182</b>	<b>167,697</b>	<b>193,152</b>	<b>11,259,875</b>
<b>3062: Hazel Dell:</b>								
NE 88th Street	330222	0	0	0	249,898	141,205	427,100	818,203
St. John's Road	301422	0	0	1,151,370	0	47,698	0	1,199,067
NW11th/16th Avenue	311622	0	0	0	0	0	0	0
NE Hazel Dell Avenue	312122	30,000	0	0	0	0	0	30,000
NE 119th St (NE Salmon Creek to NE 72nd Ave)	340622	0	130,000	(80,609)	0	111,534	0	160,924
NE 117th St/NE 119th St	341622	1,915,860	0	0	0	0	0	1,915,860
NW 117th /119th St	381022	1,853,707	615,000	0	0	0	0	2,468,707
NE 25th Ave	382722	1,689,262	0	0	0	0	0	1,689,262
NW 78th Street	393022	473,266	0	0	0	0	0	473,266
NW Lakeshore Drive	900032	0	0	0	0	0	0	0
NE 78th Street	320622	615,388	0	0	0	0	0	615,388
NE 99th Street	310722	1,434,422	0	0	0	0	0	1,434,422
NE 99th Street East Extension	11253	535	0	0	0	0	0	535
NE 78th St (30th to St Johns 26th Ave)	340822	329,813	0	0	0	0	0	329,813
NE 99th St (NE 50th-NE 72nd)	332022	2,494	0	0	0	0	0	2,494
NW Lakeshore Ave (NW 78th St)	331322	12,300	0	0	0	0	0	12,300
NE 99th St/I-5 Interchange	351722	151	0	0	0	0	0	151
NE/NW 78th St/NW Lakeshore Ave	352822	9,546	0	0	0	0	0	9,546
88th St./ NE 15th Ave/ NE Hwy 99	340222	521	0	0	0	0	0	521
NE 88th St/NE 15th Ave/NE Hwy 99	352622	299,162	0	0	0	0	0	299,162
NW 99th St Lakeshore to NW 21st St	370422	841,063	0	0	0	0	0	841,063
NE 88th St/NE 15th Ave/NE Hwy 99	352622	328	0	0	0	0	0	328
<b>Total Hazel Dell</b>		<b>9,507,818</b>	<b>745,000</b>	<b>1,070,761</b>	<b>249,898</b>	<b>300,436</b>	<b>427,100</b>	<b>12,301,013</b>



**CLARK COUNTY WASHINGTON**  
**TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES\***  
**For the Periods Ended 12/31/1992 through 12/31/2010**  
**Schedule 7**

<b>Fund: Project Description</b>	<b>CRP #</b>	<b>1992-2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>Total</b>
<b>3063: Orchards:</b>								
NE 99th St ( 503-137)	330522	0	0	0	124,819	0	0	124,819
St. John's Road	301422	389,605	422,000	(18,341)	124,820	0	44,951	963,035
NE Covington Rd	301022	579,471	0	0	0	0	0	579,471
NE 72nd Ave	310122	382,420	359,000	(233,684)	0	0	0	507,736
NE 76th St (SR 503-144th St)	311022	1,200,000	0	0	0	0	0	1,200,000
NE 76th St. (NE 94th -107th Ave)	320922	698,687	0	0	0	0	0	698,687
NE 88th St	321022	163,660	0	507,661	0	370,764	0	1,042,086
NE 137th Ave (NE 4th Plain to NE 76th St)	321122	0	319,000	0	0	0	0	319,000
NE 63rd St	330422	100,000	258,000	2,514,827	0	0	0	2,872,827
NE Padden Expressway	331922	1,921,417	0	0	0	0	0	1,921,417
NE Andreson - Phase I	340422	53,150	0	0	0	0	0	53,150
Covington Road	360822	1,215,019	0	0	0	0	0	1,215,019
NE Fourth Plain Blve/NE 102nd	311222/ 361922	1,273,947	0	0	0	0	0	1,273,947
Padden Parkway NE 94th Ave/NE 117th Ave	371822	1,383,605	0	0	0	0	0	1,383,605
NE 137th Ave Extension	380422	46,271	0	0	0	0	0	46,271
Padden Parkway	382922	932,146	0	0	0	0	0	932,146
Padden Parkway	392722	300,000	0	0	0	0	0	300,000
NE 76th St/NE 107th Ave-NE 117th Ave	393622	0	0	0	0	0	0	0
(Interchange)	900031	0	0	0	0	0	0	0
78th St Reconstruction &B20 Widening	11253	10,638	0	0	0	0	0	10,638
NE 99th St East Extension		1,038	0	0	0	0	0	1,038
NE 32nd/NE 33rd Ave	331322	4,734	0	0	0	0	0	4,734
Padden)	320522	256,477	0	0	0	0	0	256,477
NE Andresen Road (40th to 78th St)	310822	690,831	0	0	0	0	0	690,831
NE 99th St (NE 50th-NE 72nd)	332022	(18,318)	0	0	0	0	0	(18,318)
NE Fourth Plain Blve (102nd Improvements)	340122	107,812	0	0	0	0	0	107,812
NE 76th St. (NE 107th Ave)	330922	86,548	0	0	0	0	0	86,548
NE Andreson (NE 88th St South)	351222	6,405	0	0	0	0	0	6,405
NE 4th Plain Blvd @ 102nd Ave.	350522	40,164	0	0	0	0	0	40,164
NE Ward Rd - NE 152nd Ave/Ne 78th St	351522	27,571	0	0	0	0	0	27,571
<b>Total Orchards</b>		<b>11,853,298</b>	<b>1,358,000</b>	<b>2,770,463</b>	<b>249,639</b>	<b>370,764</b>	<b>44,951</b>	<b>16,647,115</b>
<b>3067 : North Orchards</b>								
NE 119th St (NE 72nd - NE 87th)	390722	0	0	0	0	0	150,000	150,000
<b>Total North Orchards</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>148,655</b>	<b>49,609</b>	<b>324,757</b>	<b>523,021</b>
<b>3068 : South Orchards</b>								
NE 63rd Street	330422	0	0	0	239,345	44,552	98,521	382,417
<b>Total South Orchards</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>239,345</b>	<b>44,552</b>	<b>98,521</b>	<b>382,417</b>

CLARK COUNTY WASHINGTON  
 TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES\*  
 For the Periods Ended 12/31/1992 through 12/31/2010  
 Schedule 7

Fund: Project Description	CRP #	1992-2005	2006	2007	2008	2009	2010	Total
<b>3163 : N. Orchards UH</b>								
NE 119th Street	340722	0	0	0	548,178	445,358	10,000	1,003,537
NE 119th St (72nd-87th)	390722	0	0	0	0	54,642	790,000	844,642
<b>Total N. Orchards UH</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>548,178</b>	<b>500,000</b>	<b>800,000</b>	<b>1,848,178</b>
<b>3059 : Rural 1</b>								
NE Ward Rd/ 172nd Intersection	350422	0	0	0	38,540	20,146	54,452	113,137
<b>Total Rural 1</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>38,540</b>	<b>20,146</b>	<b>54,452</b>	<b>113,137</b>
<b>3162: Sherwood (Hazel Dell Overlay)</b>								
NE 32nd/33rd Ave	393922	39,339	0	0	0	0	0	39,339
	340322	11,000	0	0	0	0	0	11,000
<b>Total Sherwood (Hazel Dell Overlay)</b>		<b>50,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,339</b>
<b>3163: Sifton (Orchards Overlay)</b>								
NE 76th St at 130th Ave	371622	374,530	0	0	0	0	0	374,530
NE 78th St & 13th Ave Signal	380422	172,544	0	0	0	0	0	172,544
<b>Total Sifton</b>		<b>547,074</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>547,074</b>
<b>Total TIF Expenditures</b>		<b>31,547,459</b>	<b>2,994,000</b>	<b>4,340,667</b>	<b>1,568,436</b>	<b>1,453,204</b>	<b>1,942,933</b>	<b>43,846,699</b>

\* 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 12/31/10**  
**Schedule 8**

Fund #	Transportation Impact Fee Districts	Balance 12/31/2009	Credits Issued	Credits Used	Transferred (to)/from City of Vancouver	Adjustments	Balance 12/31/2010
3059	Rural 1	0	0	0	0	0	0
3060	Lakeshore	0	0	0	0	0	0
3061	Mt. Vista	3,469,030	0	382,139	0	0	3,086,891
3062	Hazel Dell/Felida	741,079	8,395	23,205	0	0	726,269
3063	Orchards	271,311	37,786	265,790	0	0	43,307
3064	Evergreen	169,014	0	0	0	0	169,014
3065	Cascade Park	0	0	0	0	0	0
3066	Rural 2	0	0	0	0	0	0
3067	North Orchards	141,344	359,311	193,029	178,000	(56,226)	429,400
3068	South Orchards	0	0	0	0	0	0
3069	119th St Transition	0	0	0	0	0	0
3161	Felida Overlay	0	0	0	0	0	0
3162	Sherwood Overlay	0	0	0	0	0	0
3163	Sifton Overlay	0	0	0	0	0	0
	<b>Totals</b>	<b>4,791,778</b>	<b>405,492</b>	<b>864,163</b>	<b>178,000</b>	<b>(56,226)</b>	<b>4,454,881</b>

Fund #	Park Impact Fee Districts	Balance 12/31/2009	Credits Issued	Credits Used	Transferred (to)/from City of Vancouver	Adjustments	Balance 12/31/2010
3071	District 1	0					0
3072	District 2	0					0
3073	District 3	0					0
3074	District 4	0					0
3075	District 5	0					0
3076	District 6	0					0
3077	District 7	0					0
3078	District 8	0					0
3079	District 9	0					0
3080	District 10	0					0
	<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>

Fund #	Park Development Impact Fee Districts	Balance 12/31/2009	Credits Issued	Credits Used	Transferred (to)/from City of Vancouver	Adjustments	Balance 12/31/2010
3171	District 1	0					0
3172	District 2	0					0
3173	District 3	0					0
3174	District 4	0					0
3175	District 5	0					0
3176	District 6	0					0
3177	District 7	0					0
3178	District 8	0					0
3179	District 9	0					0
3180	District 10	0					0
	<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	<b>Total All Districts</b>	<b>4,791,778</b>	<b>405,492</b>	<b>864,163</b>	<b>178,000</b>	<b>(56,226)</b>	<b>4,454,881</b>
--	----------------------------	------------------	----------------	----------------	----------------	-----------------	------------------

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  
9/1/2009-8/31/2010**

**Schedule 9**

<b>School District</b>	<b>Balance 8/31/2009</b>	<b>Fees Collected (1)</b>	<b>Interest (2)</b>	<b>Admin Fee</b>	<b>Expenditures (3)</b>	<b>Balance 8/31/2010 (4)</b>
Battle Ground	2,283,971	1,039,324	35,996	1,020	1,087,045	2,271,226
Camas	2,369,475	523,311	24,419	656	1,009,994	1,906,555
Evergreen	3,209,851	1,192,050	81,502	2,331	1,770,149	2,710,923
Green Mountain	21,103	5,957	321	9	3,092	24,280
Hockinson	69,424	41,410	1,129	22	43,928	68,013
La Center	49,595	61,111	641	16	75,842	35,489
Ridgefield	1,489,687	102,873	34,334	991	38,017	1,587,886
Vancouver	696,328	302,223	18,366	546	1,741	1,014,630
Washougal	503,966	121,522	7,691	206	384,456	248,517
<b>Totals</b>	<b>10,693,400</b>	<b>3,389,781</b>	<b>204,399</b>	<b>5,797</b>	<b>4,414,264</b>	<b>9,867,519</b>

- (1) Based on the County's records of fees collected, minus fee refunds.  
This includes impact fees deposited in capital fund accounts
- (2) Does not include the booked fair market value adjustments
- (3) Expenditures are based on School District records, and may differ from the County's disbursement records due to timing
- (4) 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.

<b>School District Impact Fees</b>	<b>Facilities on which fees were expended in the 2009/10 Fiscal Period</b>
Battle Ground	Portables at Laurin, Maple Grove & Captain Strong Schools, Construction costs at Daybreak School, upgrades and repairs at Amboy & Yacolt Schools, and Construction Management costs
Camas	Furnishings and Equipment for new classrooms
Evergreen	New Portables and construction of Union High School, including equipment
Green Mountain	No expenditures
Hockinson	Site Analysis and Land Feasibility Studies (Property Research)
Washougal	Field Improvements, New Portables, Facilities Planning and Property Purchase
La Center	Portable Classrooms and debt payments for loan to acquire future school sites
Ridgefield	Land, architect services, design & engineering for new High School. Purchase of one Classroom Portable
Vancouver	New Construction at Eisenhower School and space expansion at Vancouver School of Arts and Academics