



proud past, promising future

CLARK COUNTY
WASHINGTON

AUDITOR
GREG KIMSEY

TO: Honorable Eileen Quiring, Chair
Clark County Board of Councilors

CC: Greg Kimsey, Auditor
Kathleen Otto, County Manager
Ahmad Qayoumi, Public Works Director

FROM: Mark Gassaway, Finance Director

SUBJECT: Annual Impact Fee Report For 2018

DATE: August 5, 2020

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, 2018.

In addition, we also report fee revenues, expenditures, and interest earned on Schedules 2, 3, 3A, 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 9/1/17 – 8/31/18. 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 are asked to 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 Dave DeGroot (ext. 5136).

CLARK COUNTY WASHINGTON
Impact Fee Districts
Schedule of Revenues, Expenditures and Fund Balance
For the Year Ended 12/31/2018

Schedule 1

Fund	Transportation Impact Fee Districts	Balance 12/31/2017	Fees Collected	Interest Earnings	Transfers In City of Vancouver	Expenditures	Transfers Out City of Vancouver	Balance 12/31/2018
3059	Rural 1	4,843	19,492	688	-	9,675	-	15,348
3060	Lakeshore	644	-	13	-	-	-	657
3061	Mt. Vista	54,462	1,064,619	8,306	-	1,018,416	-	108,972
3062	Hazel Dell/Felida	(13,415)	768,293	5,884	-	373,928	-	386,835
3063	Orchards	(93)	-	140	-	47	-	0
3064	Evergreen (1)	251,252	533,332	10,970	-	-	340,888	454,666
3065	Cascade Park (1)	8,695	-	170	-	-	-	8,866
3066	Rural 2	422	846	13	-	854	-	426
3067	North Orchards	35,035	820,538	14,923	-	323,625	-	546,871
3068	South Orchards	(5)	41,136	233	-	24,304	-	17,060
3069	119th St Transition	(694)	-	1,046	-	352	-	1
3163	Sifton Overlay	(754)	53,102	1,280	-	53,629	-	0
3166	Hazel Dell 2 TIF	51,813	443,960	5,240	-	201,272	-	299,740
3167	Mt. Vista 2 TIF	47,548	550,070	3,860	-	495,090	-	106,388
3168	Orchards 2 TIF	105,878	1,038,781	7,053	-	986,824	-	164,888
3169	Rural Combined TIF	38,376	539,840	5,069	-	222,501	-	360,783
	Transportation Totals	584,008	5,874,010	64,889	-	3,710,517	340,888	2,471,502

Fund	Park Acquisition Impact Fee Districts	Balance 12/31/2017	Fees Collected	Interest Earnings	Transfers In City of Vancouver	Expenditures	Transfers Out City of Vancouver	Balance 12/31/2018
3071	District 1	5,759	1,888	122	-	340	-	7,429
3075	District 5	903,412	-	17,491	-	51,916	-	868,987
3076	District 6	636,586	-	12,432	-	14,355	-	634,662
3077	District 7	1,264,414	-	24,833	1,132	61,508	-	1,228,871
3078	District 8	491,962	-	9,629	-	635	-	500,957
3079	District 9	877,140	-	17,073	-	41,576	-	852,637
3080	District 10	772,156	-	15,899	-	74,838	-	713,218
	Park Acquist Totals	4,951,430	1,888	97,479	1,132	245,168	-	4,806,760

Fund	Park Development Impact Fee Districts	Balance 12/31/2017	Fees Collected	Interest Earnings	Transfers In City of Vancouver	Expenditures	Transfers Out City of Vancouver	Balance 12/31/2018
3171	District 1	15,031	635	299	-	-	-	15,964
3175	District 5	-	-	-	-	-	-	-
3176	District 6	398,317	-	7,693	-	32,746	-	373,265
3177	District 7	-	-	-	-	-	-	-
3178	District 8	-	-	-	-	-	-	-
3179	District 9	-	-	-	-	-	-	-
3180	District 10	-	-	-	-	-	-	-
	Park Devel Totals	413,348	635	7,992	-	32,746	-	389,229

Fund	Park Combined Devel & Acquist Districts	Balance 12/31/2017	Fees Collected	Interest Earnings	Transfers In City of Vancouver	Expenditures	Transfers Out City of Vancouver	Balance 12/31/2018
3275	District 5	1,775,921	1,093,045	37,366	-	1,316,098	-	1,590,234
3276	District 6	3,081,102	972,751	69,788	-	-	-	4,123,641
3277	District 7	94,786	176,711	4,187	-	2,558	-	273,127
3278	District 8	1,467,660	1,088,837	39,168	-	5,672	-	2,589,993
3279	District 9	699,299	428,520	18,222	-	2,030	-	1,144,011
3280	District 10	124,725	516,876	6,816	-	11,417	-	637,000
	Park Combined Totals	7,243,494	4,276,740	175,547	-	1,337,774	-	10,358,007

	Total All Districts	13,192,280	10,153,272	345,907	1,132	5,326,204	340,888	18,025,498
--	----------------------------	-------------------	-------------------	----------------	--------------	------------------	----------------	-------------------

(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 12/31/2018

Schedule 2

Fund	Transportation Impact Fee Districts	Fees Collected 1990-2012	Fees Collected 2013	Fees Collected 2014	Fees Collected 2015	Fees Collected 2016	Fees Collected 2017	Fees Collected 2018	Total Fees Collected
3059	Rural 1	218,397	76,017	138,416	140,004	207,851	73,472	19,492	873,649
3060	Lakeshore	136,216	-	-	-	-	-	-	136,216
3061	Mt. Vista	10,700,979	339,193	257,451	1,139,454	507,337	967,599	1,064,619	14,976,631
3062	Hazel Dell/Felida	12,557,277	496,314	609,201	811,826	973,641	503,510	768,293	16,720,063
3063	Orchards	15,045,625	4,649	2,798	-	-	-	-	15,053,073
3064	Evergreen	6,900,854	51,907	34,329	21,410	75,586	335,890	533,332	7,953,308
3065	Cascade Park	2,462,719	-	-	-	-	-	-	2,462,719
3066	Rural 2	125,065	63,123	45,838	48,066	51,027	17,343	846	351,308
3067	North Orchards	1,514,405	147,224	324,744	1,717,936	2,523,380	1,933,677	820,538	8,981,904
3068	South Orchards	795,248	540,564	214,967	178,901	263,940	143,322	41,136	2,178,079
3069	119th St Transition	63,917	151,932	47,126	76,147	20,507	-	-	359,630
3163	Sifton Overlay	2,120,069	40,607	361,238	191,325	171,801	278,465	53,102	3,216,608
3166	Hazel Dell 2 TIF	-	-	-	-	-	516,198	443,960	960,157
3167	Mt. Vista 2 TIF	-	-	-	-	-	340,087	550,070	890,157
3168	Orchards 2 TIF	-	-	-	-	-	692,813	1,038,781	1,731,594
3169	Rural Combined TIF	-	-	-	-	-	270,586	539,840	810,426
Transportation Totals		52,640,772	1,911,530	2,036,110	4,325,070	4,795,070	6,072,960	5,874,010	77,655,522
Fund	Park Acquisition Impact Fee Districts	Fees Collected 1990-2012	Fees Collected 2013	Fees Collected 2014	Fees Collected 2015	Fees Collected 2016	Fees Collected 2017	Fees Collected 2018	Total Fees Collected
3071	District 1	90,637	29,768	15,858	10,158	-	-	1,888	148,308
3075	District 5	6,948,411	138,303	12,231	-	-	-	-	7,098,945
3076	District 6	3,173,322	126,079	3,309	-	-	-	-	3,302,710
3077	District 7	3,920,763	321,242	4,335	-	-	-	-	4,246,340
3078	District 8	3,277,603	113,300	1,360	-	-	-	-	3,392,263
3079	District 9	2,955,134	417,461	24,366	-	-	-	-	3,396,961
3080	District 10	3,058,179	124,729	12,034	-	-	-	-	3,194,942
Park Acquist Totals		23,424,048	1,270,882	73,493	10,158	-	-	1,888	24,780,469
Fund	Park Development Impact Fee Districts	Fees Collected 1990-2012	Fees Collected 2013	Fees Collected 2014	Fees Collected 2015	Fees Collected 2016	Fees Collected 2017	Fees Collected 2018	Total Fees Collected
3171	District 1	40,063	8,552	4,156	2,640	-	-	635	56,046
3175	District 5	1,502,228	44,772	3,960	-	-	-	-	1,550,960
3176	District 6	1,084,776	50,262	1,320	-	-	-	-	1,136,358
3177	District 7	1,137,466	98,033	1,320	-	-	-	-	1,236,819
3178	District 8	1,056,931	36,210	440	-	-	-	-	1,093,581
3179	District 9	877,166	116,931	6,802	-	-	-	-	1,000,899
3180	District 10	1,026,061	50,143	4,840	-	-	-	-	1,081,044
Park Devel Totals		6,724,691	404,903	22,838	2,640	-	-	635	7,155,707
Fund	Park Combined Devel & Acquist Districts*	Fees Collected 1990-2012	Fees Collected 2013	Fees Collected 2014	Fees Collected 2015	Fees Collected 2016	Fees Collected 2017	Fees Collected 2018	Total Fees Collected
3275	District 5	-	-	304,031	582,876	712,883	741,949	1,093,045	3,434,784
3276	District 6	-	-	118,327	586,939	614,929	1,739,373	972,751	4,032,319
3277	District 7	-	-	174,851	97,071	197,337	266,248	176,711	912,218
3278	District 8	-	-	120,460	332,765	487,124	976,878	1,088,837	3,006,064
3279	District 9	-	-	398,952	240,692	283,776	429,224	428,520	1,781,164
3280	District 10	-	-	90,506	233,622	56,514	275,934	516,876	1,173,452
Park Combined Totals		-	-	1,207,127	2,073,965	2,352,563	4,429,606	4,276,740	14,340,001
Total All Districts		82,789,511	3,587,315	3,339,568	6,411,833	7,147,633	10,502,566	10,153,272	123,931,698

CLARK COUNTY WASHINGTON
Impact Fees Expended*
For the Periods Ended 12/31/1990 through 12/31/2018

Schedule 3

Fund	Transportation Impact Fee Districts	Fees Expended 1990-2012	Fees Expended 2013	Fees Expended 2014	Fees Expended 2015	Fees Expended 2016	Fees Expended 2017	Fees Expended 2018	Total Fees Expended
3059	Rural 1	113,137	-	83,000	126,039	86,004	450,434	9,675	868,289
3060	Lakeshore	174,529	-	-	-	-	-	-	174,529
3061	Mt. Vista	11,439,869	383,000	186,000	1,635,665	304,733	1,138,584	1,018,416	16,106,267
3062	Hazel Dell/Felida	12,301,011	1,114,000	880,000	503,006	839,095	1,063,522	373,928	17,074,562
3063	Orchards	16,430,988	-	-	-	-	99,555	47	16,530,590
3064	Evergreen (1)	1,353,387	-	-	-	-	-	-	1,353,387
3065	Cascade Park (1)	1,556,920	-	-	-	-	-	-	1,556,920
3066	Rural 2	-	586	233,304	50,802	33,198	37,195	854	355,939
3067	North Orchards	1,067,475	603,347	316,271	1,400,000	-	4,784,655	323,625	8,495,372
3068	South Orchards	436,417	398,000	209,700	672,149	127,851	310,410	24,304	2,178,832
3069	119th St Transition	-	-	-	-	-	369,203	352	369,554
3163	Sifton Overlay	2,471,633	-	-	596,684	53,316	400,994	53,629	3,576,255
3166	Hazel Dell 2 TIF	-	-	-	-	-	465,065	201,272	666,338
3167	Mt. Vista 2 TIF	-	-	-	-	-	293,265	495,090	788,355
3168	Orchards 2 TIF	-	-	-	-	-	588,176	986,824	1,575,000
3169	Rural Combined TIF	-	-	-	-	-	232,499	222,501	455,000
	Transportation Totals	47,345,366	2,498,933	1,908,275	4,984,345	1,444,197	10,233,557	3,710,517	72,125,190

Fund	Park Acquisition Impact Fee Districts	Fees Expended 1990-2012	Fees Expended 2013	Fees Expended 2014	Fees Expended 2015	Fees Expended 2016	Fees Expended 2017	Fees Expended 2018	Total Fees Expended
3071	District 1	1,461	29,810	-	-	-	51,191	340	82,802
3075	District 5	2,120,177	160,144	-	27	20,436	1,159,172	51,916	3,511,873
3076	District 6	2,169,411	(68,527)	-	1,384	818,494	154,197	14,355	3,089,314
3077	District 7	536,720	347,598	40	-	42,066	67,011	61,508	1,054,943
3078	District 8	2,023,820	28,201	-	324	962,007	60,495	635	3,075,481
3079	District 9	2,320,416	92,756	1,862	216,688	122,698	50,646	41,576	2,846,642
3080	District 10	1,937,510	19,298	-	12,214	494,862	742,855	74,838	3,281,576
	Park Acquist Totals	11,109,515	609,280	1,902	230,637	2,460,563	2,285,565	245,168	16,942,631

Fund	Park Development Impact Fee Districts	Fees Expended 1990-2012	Fees Expended 2013	Fees Expended 2014	Fees Expended 2015	Fees Expended 2016	Fees Expended 2017	Fees Expended 2018	Total Fees Expended
3171	District 1	156	8,564	-	656	-	-	-	9,376
3175	District 5	3,537	51,843	164,047	-	24	-	-	219,451
3176	District 6	705,831	(26,320)	-	4,972	-	-	32,746	717,229
3177	District 7	2,167	108,321	-	23,874	159,726	5,040	-	299,128
3178	District 8	772,889	(2,893)	100,236	-	340	1	-	870,573
3179	District 9	649,670	23,811	-	55,771	179,229	4,530	-	913,012
3180	District 10	938,692	11,202	85,747	12,709	24	-	-	1,048,374
	Park Devel Totals	3,072,942	174,530	350,030	97,982	339,342	9,571	32,746	4,077,143

Fund	Park Combined Devel & Acquist Districts (2)	Fees Expended 1990-2012	Fees Expended 2013	Fees Expended 2014	Fees Expended 2015	Fees Expended 2016	Fees Expended 2017	Fees Expended 2018	Total Fees Expended
3275	District 5	-	-	293,707	181,886	15,058	91,644	1,316,098	1,898,393
3276	District 6	-	-	-	-	-	-	-	-
3277	District 7	-	-	-	-	305,600	340,777	2,558	648,934
3278	District 8	-	-	118,829	254,000	112,382	2,038	5,672	492,920
3279	District 9	-	-	-	-	648,611	16,326	2,030	666,966
3280	District 10	-	-	90,623	229,562	61,420	151,605	11,417	544,626
	Park Combined Totals	-	-	503,159	665,448	1,143,070	602,390	1,337,774	4,251,841

	Total All Districts	61,527,824	3,282,742	2,763,366	5,978,412	5,387,172	13,131,084	5,326,204	97,396,804
--	----------------------------	-------------------	------------------	------------------	------------------	------------------	-------------------	------------------	-------------------

(1) The Cascade Park and Evergreen Transportation Impact Fee Fund expenditures are managed by the City of Vancouver through an inter-local agreement.

(2) The City of Vancouver was responsible for expenditures of Park Impact Fee Funds from 1997-2013 thru an inter-local agreement.

CLARK COUNTY WASHINGTON
Impact Fees Transfers Out To (Transfers In From) City of Vancouver
For the Periods Ended 12/31/1990 through 12/31/2018
Schedule 3A

Fund	Transportation Impact Fee Districts	Transfers Out (In)-Net 1990-2012	Transfers Out (In)-Net 2013	Transfers Out (In)-Net 2014	Transfers Out (In)-Net 2015	Transfers Out (In)-Net 2016	Transfers Out (In)-Net 2017	Transfers Out (In)-Net 2018	Transfers Out (In)-Net Total
3059	Rural 1	-	-	-	-	-	-	-	-
3060	Lakeshore	-	-	-	-	-	-	-	-
3061	Mt. Vista	-	-	-	-	-	-	-	-
3062	Hazel Dell/Felida	-	-	-	-	-	-	-	-
3063	Orchards	-	-	-	-	-	-	-	-
3064	Evergreen (1)	5,916,816	36,965	21,137	39,284	20,812	214,131	340,888	6,590,033
3065	Cascade Park (1)	1,100,767	16	35	-	-	-	-	1,100,818
3066	Rural 2	-	-	-	-	-	-	-	-
3067	North Orchards	-	-	-	-	-	-	-	-
3068	South Orchards	-	-	-	-	-	-	-	-
3069	119th St Transition	-	-	-	-	-	-	-	-
3163	Sifton Overlay	(172,544)	-	-	-	-	-	-	(172,544)
3166	Hazel Dell 2 TIF	-	-	-	-	-	-	-	-
3167	Mt. Vista 2 TIF	-	-	-	-	-	-	-	-
3168	Orchards 2 TIF	-	-	-	-	-	-	-	-
3169	Rural Combined TIF	-	-	-	-	-	-	-	-
	Transportation Totals	6,845,039	36,981	21,172	39,284	20,812	214,131	340,888	7,518,307

Fund	Park Acquisition Impact Fee Districts	Transfers Out (In)-Net 1990-2011	Transfers Out (In)-Net 2013	Transfers Out (In)-Net 2014	Transfers Out (In)-Net 2015	Transfers Out (In)-Net 2016	Transfers Out (In)-Net 2017	Transfers Out (In)-Net 2018	Transfers Out (In)-Net Total
3071	District 1	91,826	-	(29,801)	-	-	-	-	62,025
3075	District 5	5,127,565	-	(2,029,459)	-	-	-	-	3,098,106
3076	District 6	(264,301)	-	-	-	-	-	-	(264,301)
3077	District 7	3,500,197	-	(1,339,020)	-	-	-	(1,132)	2,160,045
3078	District 8	(219,206)	251,076	-	-	-	-	-	31,870
3079	District 9	(249,756)	262,197	-	-	-	-	-	12,441
3080	District 10	(552,557)	-	-	-	-	-	-	(552,557)
	Park Acquist Totals	7,433,768	513,273	(3,398,280)	-	-	-	(1,132)	4,547,629

Fund	Park Development Impact Fee Districts	Transfers Out (In)-Net 1990-2011	Transfers Out (In)-Net 2013	Transfers Out (In)-Net 2014	Transfers Out (In)-Net 2015	Transfers Out (In)-Net 2016	Transfers Out (In)-Net 2017	Transfers Out (In)-Net 2018	Transfers Out (In)-Net Total
3171	District 1	41,697	-	(8,562)	-	-	-	-	33,135
3175	District 5	1,542,673	-	(159,477)	-	-	-	-	1,383,196
3176	District 6	90,494	-	-	-	-	-	-	90,494
3177	District 7	1,147,227	-	(184,637)	-	-	-	-	962,590
3178	District 8	250,208	-	-	-	-	-	-	250,208
3179	District 9	144,500	-	-	-	-	-	-	144,500
3180	District 10	75,830	-	-	-	-	-	-	75,830
	Park Devel Totals	3,292,629	-	(352,676)	-	-	-	-	2,939,953

Fund	Park Combined Devel & Acquist Districts (2)	Transfers Out (In)-Net 1990-2011	Transfers Out (In)-Net 2013	Transfers Out (In)-Net 2014	Transfers Out (In)-Net 2015	Transfers Out (In)-Net 2016	Transfers Out (In)-Net 2017	Transfers Out (In)-Net 2018	Transfers Out (In)-Net Total
3275	District 5	-	-	-	-	-	-	-	-
3276	District 6	-	-	-	-	-	-	-	-
3277	District 7	-	-	-	-	-	-	-	-
3278	District 8	-	-	-	-	(29,600)	-	-	(29,600)
3279	District 9	-	-	-	-	-	-	-	-
3280	District 10	-	-	-	-	-	-	-	-
	Park Combined Totals	-	-	-	-	(29,600)	-	-	(29,600)

	Total All Districts	17,571,436	550,254	(3,729,784)	39,284	(8,788)	214,131	339,756	14,976,289
--	----------------------------	-------------------	----------------	--------------------	---------------	----------------	----------------	----------------	-------------------

- (1) The Cascade Park and Evergreen Transportation Impact Fee Fund expenditures are managed by the City of Vancouver through an inter-local agreement.
- (2) The City of Vancouver was responsible for expenditures of Park Impact Fee Funds from 1997-2013 thru an inter-local agreement.

CLARK COUNTY WASHINGTON
Interest Earned
For the Periods Ended 12/31/1990 through 12/31/2018
Schedule 4

Fund	Transportation Impact Fee Districts	Interest Earned 1990-2012	Interest Earned 2013	Interest Earned 2014	Interest Earned 2015	Interest Earned 2016	Interest Earned 2017	Interest Earned 2018	Total Interest Earnings
3059	Rural 1	1,758	411	809	592	2,966	2,764	688	9,988
3060	Lakeshore	38,942	2	2	2	5	5	13	38,970
3061	Mt. Vista	1,215,676	1,782	1,759	1,571	6,212	3,301	8,306	1,238,607
3062	Hazel Dell/Felida	717,717	3,450	1,898	457	6,415	5,512	5,884	741,334
3063	Orchards	1,474,979	318	317	242	814	708	140	1,477,517
3064	Evergreen	430,617	283	306	236	772	1,592	10,970	444,776
3065	Cascade Park	203,502	21	29	21	71	72	170	203,885
3066	Rural 2	3,366	411	708	109	261	190	13	5,058
3067	North Orchards	8,353	1,227	204	(167)	9,810	25,989	14,923	60,340
3068	South Orchards	8,353	1,796	1,950	1,362	2,802	1,318	233	17,813
3069	119th St Transition	1,041	402	798	660	2,920	3,057	1,046	9,925
3163	Sifton Overlay	179,120	37	869	1,108	2,283	2,407	1,280	187,104
3166	Hazel Dell 2 TIF	-	-	-	-	-	680	5,240	5,921
3167	Mt. Vista 2 TIF	-	-	-	-	-	727	3,860	4,587
3168	Orchards 2 TIF	-	-	-	-	-	1,241	7,053	8,294
3169	Rural Combined TIF	-	-	-	-	-	288	5,069	5,357
	Transportation Totals	4,283,424	10,140	9,649	6,192	35,331	49,852	64,889	4,459,476

Fund	Park Acquisition Impact Fee Districts	Interest Earned 1990-2012	Interest Earned 2013	Interest Earned 2014	Interest Earned 2015	Interest Earned 2016	Interest Earned 2017	Interest Earned 2018	Total Interest Earnings
3071	District 1	2,651	52	150	106	466	400	122	3,947
3075	District 5	321,106	72	7,499	4,646	17,056	12,151	17,491	380,022
3076	District 6	101,238	43	21,201	3,601	12,198	6,252	12,432	156,964
3077	District 7	142,328	222	4,924	2,966	11,241	11,006	24,833	197,519
3078	District 8	129,003	82	58,464	3,390	11,071	4,407	9,629	216,046
3079	District 9	157,984	292	120,551	2,994	8,388	7,477	17,073	314,760
3080	District 10	161,756	47	36,584	4,517	15,695	12,797	15,899	247,295
	Park Acquist Totals	1,016,066	811	249,372	22,220	76,115	54,491	97,479	1,516,553

Fund	Park Development Impact Fee Districts	Interest Earned 1990-2012	Interest Earned 2013	Interest Earned 2014	Interest Earned 2015	Interest Earned 2016	Interest Earned 2017	Interest Earned 2018	Total Interest Earnings
3171	District 1	1,790	16	46	30	125	124	299	2,430
3175	District 5	51,032	23	600	32	-	-	-	51,687
3176	District 6	21,831	17	7,640	898	3,271	3,280	7,693	44,630
3177	District 7	22,163	64	673	425	1,518	57	-	24,899
3178	District 8	22,863	12	4,304	21	-	-	-	27,200
3179	District 9	23,372	74	30,809	547	1,794	18	-	56,613
3180	District 10	27,822	18	15,235	50	35	-	-	43,160
	Park Devel Totals	170,873	223	59,306	2,002	6,744	3,479	7,992	250,619

Fund	Park Combined Devel & Acquist Districts	Interest Earned 1990-2012	Interest Earned 2013	Interest Earned 2014	Interest Earned 2015	Interest Earned 2016	Interest Earned 2017	Interest Earned 2018	Total Interest Earnings
3275	District 5	-	-	437	(19)	5,014	11,045	37,366	53,844
3276	District 6	-	-	163	256	6,660	14,455	69,788	91,322
3277	District 7	-	-	266	421	2,647	2,322	4,187	9,843
3278	District 8	-	-	156	(102)	1,889	6,140	39,168	47,250
3279	District 9	-	-	656	956	5,996	3,984	18,222	29,814
3280	District 10	-	-	107	82	764	406	6,816	8,175
	Park Combined Totals	-	-	1,785	1,593	22,970	38,352	175,547	240,247

	Total All Districts	5,470,363	11,174	320,112	32,007	141,159	146,173	345,907	6,466,896
--	----------------------------	------------------	---------------	----------------	---------------	----------------	----------------	----------------	------------------

CLARK COUNTY WASHINGTON
Impact Fee Concurrency Report
Required Expenditures, based on fees collected through 12/31/2018
Schedule 5

Fund	Transportation Impact Fee Districts	REQUIRED EXPENDITURES BY YEAR										
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
3059	Rural 1	-	-	-	-	-	-	-	-	-	5,360	5,360
3060	Lakeshore	-	-	-	-	-	-	-	-	-	-	-
3061	Mt. Vista	-	-	-	-	-	-	-	-	-	-	-
3062	Hazel Dell/Felida	-	-	-	-	-	-	-	-	-	-	-
3063	Orchards	-	-	-	-	-	-	-	-	-	-	-
3064	Evergreen (1)	-	-	-	-	-	-	-	-	-	9,890	9,890
3065	Cascade Park (1)	-	-	-	-	-	-	-	-	-	-	-
3066	Rural 2	-	-	-	-	-	-	-	-	-	-	-
3067	North Orchards	-	-	-	-	-	-	-	-	-	486,532	486,532
3068	South Orchards	-	-	-	-	-	-	-	-	-	-	-
3069	119th St Transition	-	-	-	-	-	-	-	-	-	-	-
3163	Sifton Overlay	-	-	-	-	-	-	-	-	-	-	-
3166	Hazel Dell 2 TIF	-	-	-	-	-	-	-	-	51,132	242,687	293,820
3167	Mt. Vista 2 TIF	-	-	-	-	-	-	-	-	46,822	54,980	101,801
3168	Orchards 2 TIF	-	-	-	-	-	-	-	-	104,637	51,957	156,594
3169	Rural Combined TIF	-	-	-	-	-	-	-	-	38,088	317,338	355,426
	Transportation Totals	-	-	-	-	-	-	-	-	240,679	1,168,744	1,409,423
	Park Impact Fee Districts (2)	REQUIRED EXPENDITURES BY YEAR										
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
	District 1	-	-	-	-	-	14,833	-	-	-	2,182	17,016
	District 5	-	-	-	-	-	437,278	-	-	-	-	437,278
	District 6	806,333	-	-	-	-	-	-	-	-	-	806,333
	District 7	-	-	-	-	-	1,006,452	-	-	-	-	1,006,452
	District 8	257,711	-	-	-	-	-	-	-	-	-	257,711
	District 9	481,264	-	-	-	-	-	-	-	-	-	481,264
	District 10	422,762	-	-	-	-	-	-	-	-	-	422,762
	Park Districts Totals	1,968,070	-	-	-	-	1,458,564	-	-	-	2,182	3,428,816
Fund	Park Combined Development and Acquisition Districts (3)	REQUIRED EXPENDITURES BY YEAR										
		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	Total
3275	District 5	-	-	-	-	-	10,324	400,990	697,825	427,252	-	1,536,391
3276	District 6	-	-	-	-	-	118,327	586,939	614,929	1,739,373	972,751	4,032,319
3277	District 7	-	-	-	-	-	89,130	-	-	-	174,153	263,284
3278	District 8	-	-	-	-	-	1,631	78,765	404,342	974,840	1,083,165	2,542,744
3279	District 9	-	-	-	-	-	274,809	-	-	412,898	426,490	1,114,198
3280	District 10	-	-	-	-	-	-	-	-	123,366	505,459	628,825
	Park Combined Totals	-	-	-	-	-	494,222	1,066,694	1,717,096	3,677,729	3,162,019	10,117,760
	Total All Districts	1,968,070	-	-	-	-	1,952,786	1,066,694	1,717,096	3,918,408	4,332,945	14,955,999

Notes:

- (1) Concurrency information for the Evergreen Transportation and Cascade Park districts is provided by the City of Vancouver.
- (2) District monies for acquisition and development are combined for concurrency purposes.
- (3) 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 12/31/2019
Schedule 6

Fund: Project Description	CRP #	1992-2012	2013	2014	2015	2016	2017	2018	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
Blair Rd.	322212	-	-	-	-	-	384,815	-	384,815
NE 119th St (50th Ave-72nd Ave) - REGIONAL	333122	-	-	-	-	-	65,619	9,675	75,294
Total Rural 1		113,138	-	83,000	126,039	86,004	450,434	9,675	868,289
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	180,000	212,167	186,000	440,761	-	116,207	273,364	1,408,498
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
NE139th St/ NE 20th Ave / NE 29th Ave	900040	-	-	-	-	-	-	-	-
NE 10th Ave/ NE 141st St. / NE 149th Ave	900041	-	-	-	-	-	-	-	-
NE 29th Ave / NE 134th St. / NE 179th St	900046	-	-	-	-	-	-	-	-
NE 154th St (1-5 Overcrossing)	900097	-	-	-	-	-	-	-	-
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	2 & 390722	-	170,833	-	1,194,904	-	-	-	1,365,737
NE 119th ST (72nd-87th) - REGIONAL	390722	-	-	-	-	304,733	-	-	304,733
NE 10th Ave (NE 149th St-NE 154th St)	323322	-	-	-	-	-	192,749	209,000	401,749
NE 119th St (50th Ave-72nd Ave) - REGIONAL	333122	-	-	-	-	-	829,628	-	829,628
NE 119th St (NE 87th-NE 112th) - REGIONAL	342422	-	-	-	-	-	-	-	-
NE 10th Ave (NE 154th St-NE 164th St)- REGIONAL	370922	-	-	-	-	-	-	536,052	536,052
Total Mt. Vista		11,439,876	383,000	186,000	1,635,665	304,733	1,138,584	1,018,416	16,106,273
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
NW11th/16th Avenue	311622	-	-	-	-	-	-	-	-
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	14,802	23,665	216,199
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

CLARK COUNTY WASHINGTON
TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES*
For the Periods Ended 12/31/1992 through 12/31/2019
Schedule 6

Fund: Project Description	CRP #	1992-2012	2013	2014	2015	2016	2017	2018	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 117th/NE 119th St (Hwy 99-NE 26thAve)	331622	-	-	-	-	-	-	-	-
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	2 & 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
Hwy 99 Ped/ Bicycle Improvements	351322	-	-	-	-	-	232,594	-	232,594
NE 119th St (50th Ave-72nd Ave) - REGIONAL	333122	-	-	-	-	-	816,126	-	816,126
NE 119th St (NE 87th-NE 112th) - REGIONAL	342422	-	-	-	-	-	-	-	-
NE 10th Ave (NE 154th St-NE 164th St)- REGIONAL	370922	-	-	-	-	-	-	350,262	350,262
Total Hazel Dell		12,301,012	1,114,000	880,000	503,006	839,095	1,063,522	373,927	17,074,562

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	1,016,019	-	-	-	-	-	-	1,016,019
Padden Parkway	392722	-	-	-	-	-	-	-	-
NE 76th St/NE 107th Ave/NE 117th Ave	393622	-	-	-	-	-	-	-	-
NE Padden Parkway @ Sr-503	900031	-	-	-	-	-	-	-	-
78th St Reconstruction & B20 Widening	11253	10,638	-	-	-	-	-	-	10,638
NE 99th St East Extension	11253	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 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
NE 119th St (72nd-87th)	390722	-	-	-	-	-	99,555	47	99,602
Total Orchards		16,430,988	-	-	-	-	99,555	47	16,530,590

3066: Rural 2									
NE 182nd Ave @ SR 500	390622								-
NE 119th ST	313622 & 390722	-	586	233,304	50,802	33,198	-	-	317,890

CLARK COUNTY WASHINGTON
TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES*
For the Periods Ended 12/31/1992 through 12/31/2019
Schedule 6

Fund: Project Description	CRP #	1992-2012	2013	2014	2015	2016	2017	2018	Total
NE 119th St (50th Ave-72nd Ave) - REGIONAL	333122	-	-	-	-	-	37,195	-	37,195
NE 10th Ave (NE 154th St-NE 164th St)- REGIONAL	370922	-	-	-	-	-	-	854	854
Total Rural 2		-	586	233,304	50,802	33,198	37,195	854	355,939

3067 : North Orchards									
NE 88th Street	321022	492,475	-	-	-	-	-	-	492,475
St Johns Road	301422	245,000	-	-	-	-	-	-	245,000
Orchards TSO	332822	-	-	26,422	44,000	-	429,578	-	500,000
NE 119th ST	2 & 390722	330,000	542,942	191,538	821,602	-	-	-	1,886,082
NE 94th Ave (Padden-119th)	350822	-	60,405	98,311	534,398	-	1,484,223	-	2,177,337
NE 99th Street (NE 94th Ave - NE 117th Ave)- REGIONAL	350722	-	-	-	-	-	1,110,000	-	1,110,000
NE 179th Street - REGIONAL	390222	-	-	-	-	-	430,000	-	430,000
NE 119th St (50th Ave-72nd Ave) - REGIONAL	333122	-	-	-	-	-	347,634	-	347,634
NE 119th St (NE 87th-NE 112th) - REGIONAL	342422	-	-	-	-	-	983,219	-	983,219
NE 10th Ave (NE 154th St-NE 164th St)- REGIONAL	370922	-	-	-	-	-	-	323,625	323,625
Total North Orchards		1,067,475	603,347	316,271	1,400,000	-	4,784,654	323,625	8,495,373

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	46,416	-	93,000
NE 119th ST	2 & 390722	-	398,000	162,398	370,357	99,267	-	-	1,030,022
VAST: NE Padden/Andresen TSO	390312	54,000	-	-	-	-	-	-	54,000
NE 119th St (50th Ave-72nd Ave) - REGIONAL	333122	-	-	-	-	-	42,862	-	42,862
NE 119th St (NE 87th-NE 112th) - REGIONAL	342422	-	-	-	-	-	221,132	-	221,132
NE 10th Ave (NE 154th St-NE 164th St)- REGIONAL	370922	-	-	-	-	-	-	24,304	24,304
Total South Orchards		436,417	398,000	209,700	672,149	127,851	310,410	24,304	2,178,832

3069: 119th St Transition Traffic Impact Fee Fund									
NE 119th St (72nd-87th)	390722	-	-	-	-	-	369,203	352	369,555
Total 119th St Transition Traffic Impact Fee Fund		-	-	-	-	-	369,203	352	369,555

3163 : N. Orchards UH									
NE 119th Street	340722	1,003,536	-	-	-	-	-	-	1,003,536
NE 119th St (72nd-87th)	390722	918,224	-	-	596,684	53,316	400,994	53,629	2,022,847
Total N. Orchards UH		1,921,761	-	-	596,684	53,316	400,994	53,629	3,026,383

3163: Sifton (Orchards Overlay)									
NE 119th St (NE 87th-NE 112th)	342422	-	-	-	-	-	-	-	-
NE 76th St at 130th Ave	371622	377,328	-	-	-	-	-	-	377,328
NE 78th St & 13th Ave Signal	380422	172,544	-	-	-	-	-	-	172,544
Total Sifton		549,872	-	-	-	-	-	-	549,872

3166: Hazel Dell 2									
NE 99th Street at SR-503 Intersection	390822	-	-	-	-	-	235,251	-	235,251
NE 119th St (NE 87th-NE 112th) - REGIONAL	342422	-	-	-	-	-	229,814	-	229,814
NE 10th Ave (NE 154th St-NE 164th St)- REGIONAL	370922	-	-	-	-	-	-	201,272	201,272

CLARK COUNTY WASHINGTON
TRAFFIC IMPACT FEE EXPENDITURES AND ENCUMBRANCES*
For the Periods Ended 12/31/1992 through 12/31/2019
Schedule 6

Fund: Project Description	CRP #	1992-2012	2013	2014	2015	2016	2017	2018	Total
Total Hazel Dell 2		-	-	-	-	-	465,065	201,272	666,338
3167: Mt. Vista 2									
NE 10th Ave (NE 149th St-NE 154th St)	323322	-	-	-	-	-	62,973	117,000	179,973
NE 10th Ave (NE 154th St-NE 164th St)	370922	-	-	-	-	-	59,314	128,841	188,155
NE 15th Ave (179-10th)	372222	-	-	-	-	-	-	-	-
NE 179th Street	390222	-	-	-	-	-	-	40,000	40,000
NE 119th St (50th Ave-72nd Ave) - REGIONAL	333122	-	-	-	-	-	-	-	-
NE 119th St (NE 87th-NE 112th) - REGIONAL	342422	-	-	-	-	-	170,978	-	170,978
NE 10th Ave (NE 154th St-NE 164th St)- REGIONAL	370922	-	-	-	-	-	-	171,249	171,249
NE 179th Street - REGIONAL	390222	-	-	-	-	-	-	38,000	38,000
Total Mt. Vista 2		-	-	-	-	-	293,265	495,090	788,355
3168: Orchards 2									
NE 119th St (NE 87th-NE 112th)	342422	-	-	-	-	-	78,915	169,000	247,915
NE 99th Street (NE 94th Ave - NE 117th Ave)	350722	-	-	-	-	-	-	269,731	269,731
NE 119th St (NE 72nd-NE 87th)	390722	-	-	-	-	-	151,558	-	151,558
NE 119th St (NE 87th-NE 112th) - REGIONAL	342422	-	-	-	-	-	287,384	-	287,384
NE 10th Ave (NE 154th St-NE 164th St)- REGIONAL	370922	-	-	-	-	-	-	504,926	504,926
NE 179th Street - REGIONAL	390222	-	-	-	-	-	-	43,167	43,167
NE 119th St (72nd-87th) - REGIONAL	390722	-	-	-	-	-	14,817	-	14,817
NE 99th Street at SR-503 Intersection - REGIONAL	390822	-	-	-	-	-	55,503	-	55,503
Total Orchards 2		-	-	-	-	-	588,176	986,824	1,575,000
3169: Rural Combined									
NE 119th St (NE 87th-NE 112th)	342422	-	-	-	-	-	47,593	176,343	223,936
NE 119th St (NE 72nd-NE 87th)	390722	-	-	-	-	-	7,001	-	7,001
NE 119th St (50th Ave-72nd Ave) - REGIONAL	333122	-	-	-	-	-	33,936	29,325	63,261
NE 119th St (NE 87th-NE 112th) - REGIONAL	342422	-	-	-	-	-	18,471	-	18,471
NE 10th Ave (NE 154th St-NE 164th St)- REGIONAL	370922	-	-	-	-	-	-	-	-
NE 15th Ave (179-10th)	372222	-	-	-	-	-	-	-	-
NE 179th Street - REGIONAL	390222	-	-	-	-	-	-	16,833	16,833
NE 182nd Ave @ SR 500 - REGIONAL	390622	-	-	-	-	-	-	-	-
NE 99th Street at SR-503 Intersection - REGIONAL	390822	-	-	-	-	-	125,497	-	125,497
Total Rural Combined		-	-	-	-	-	232,499	222,501	455,000
3064: Evergreen-City of Vancouver Managed (1997 on)		1,353,387	-	-	-	-	-	-	1,353,387
3065: Cascade Park-City of Vancouver Managed (1997 on)		1,556,920	-	-	-	-	-	-	1,556,920
Total TIF Expenditures		47,345,375	2,498,932	1,908,275	4,984,345	1,444,197	10,233,557	3,710,517	72,125,198

* This schedule does not include detail for overlay district funds that are no longer active.

Total column amount may vary slightly from Schedule 3 due to rounding.

CLARK COUNTY WASHINGTON
Impact Fee Districts
Schedule of Credits Issued, Credits Used and Credits Transferred
For the Year Ended 12/31/2018
Schedule 7

Fund #	Transportation Impact Fee Districts	Balance 12/31/2017	Credits Issued	Credits Used	Transfers/ Adjustments	Balance 12/31/2018
3061	Mt. Vista	3,954,059	-	183,539	-	3,770,520
3062	Hazel Dell/Felida	257,581	-	72,166	-	185,415
3063	Orchards	13,782	40,000	40,000	-	13,782
3064	Evergreen	163,206	-	-	-	163,206
3067	North Orchards	1,996,752	-	-	-	1,996,752
3068	South Orchards	203	-	-	-	203
	Transportation Totals	6,385,584	40,000	295,705	-	6,129,878

Fund #	Park Acquisition Impact Fee Districts*	Balance 12/31/2017	Credits Issued	Credits Used	Transfers/ Adjustments	Balance 12/31/2018
3073	District 3	4,113	-	-	-	4,113
3074	District 4	254	-	-	-	254
3075	District 5	999	-	-	-	999
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	6,448,065	40,000	295,705	-	6,192,359
--	----------------------------	------------------	---------------	----------------	----------	------------------

* The County no longer issues Parks Impact Fee Credits.

CLARK COUNTY WASHINGTON
School District Impact Fees
Schedule of Revenues, Expenditures and Fund Balance
September 1, 2017 - August 31, 2018

Schedule 8

School District	Balance 8/31/2017	Fees Collected	Interest	Admin Fee	Expenditures*	Balance 8/31/2018
Battle Ground (SD 119)	2,855,954	5,367,984	51,331	1,467	2,925,478	5,348,324
Camas (SD 117)	2,450,378	780,675	33,923	1,038	388,072	2,875,866
Evergreen (SD 114)	14,669,938	4,875,429	137,691	4,204	9,588,979	10,089,875
Green Mountain (SD 103)	13,432	14,272	211	6	877	27,032
Hockinson (SD 98)	1,449,287	800,875	21,077	649	655,584	1,615,006
La Center (SD 101)	260,503	258,561	3,880	119	271,655	251,169
Ridgefield (SD 122)	2,209,878	4,781,134	35,941	1,097	3,487,206	3,538,649
Vancouver (SD 37)	2,797,800	2,983,371	62,682	1,914	106,939	5,734,999
Washougal (SD 112)	1,177,632	556,733	20,191	617	504	1,753,434
Totals	\$ 27,884,802	\$ 20,419,034	\$ 366,925	\$ 11,111	\$ 17,425,295	\$ 31,234,354

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

School District Impact Fees	Facilities & Capital Assets on which fees were expended in the 2017/18 Fiscal Period
Battle Ground	Modular Classrooms at Various Schools and Various other projects
Camas	Additional Classrooms
Evergreen	Modular Classrooms and Property Acquisitions
Green Mountain	No Material Expenditures for Fiscal Year
Hockinson	Portable Classrooms and Related Items For Student enrollment growth.
<i>Washougal</i>	No Report Received
La Center	No Report Received
Ridgefield	Capital Construction of New Classrooms
Vancouver	No Report Received