

SKAGIT COUNTY

Central Services Cost Allocation Plan

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The Skagit County

Central Services Cost Allocation Plan

Introduction

Skagit County (the county) provides a wide variety of services to the citizens of Skagit County. Skagit County is a municipal corporation incorporated November 28, 1883. The County operates under a Commission form of government, and has all powers granted by the constitution and laws of the state. The county provides the full range of services contemplated by statute or charter. The governmental activities of Skagit County include a full range of local government services provided to the public, such as law enforcement and public safety; the superior, juvenile, and district court systems; legal prosecution and indigent defense; jails and corrections; road construction and maintenance; planning and community development; parks and open space preservation; and care and welfare of the disadvantaged and mentally ill. In addition, other general government services are provided, such as elections, property assessment, tax collection, and the issuance of licenses. The business-type activities of Skagit County include a Solid Waste Utility and Drainage Utility.

The county is a local government, established as a subdivision of the State of Washington. It is funded mostly from local taxing sources, but is funded from some federal award and pass-through awards from the State of Washington.

The county administers various federal and state funded programs. While the federal portion of the county's total funding is important, it is not a major source of funding for the county.

The county is submitting this Central Services Cost Allocation Plan (CSCAP) prepared in accordance with principles and procedures of the U.S. Office of Management and Budget Circular A-87 (OMB A-87) *Cost Principles for State, Local and Indian Tribal Governments*, Attachment C. The county is not considered a "major local government", so its cost allocation plan does not need to be approved by a federal cognizant agency.

The county has substantial historical data, upon which to build the CSCAP. However, the county assigns volumes of transaction data or staff assigned to specific programs based on actual data from the preceding year and those assignments are quantified and described in this CSCAP.

Submission and Documentation Requirements

The county has used the guidance for preparing this CSCAP provided by *Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government- Implementation Guide for Office of Management and Budget Circular A-87* (document ASMB C-10). Section 4.5 of this publication discusses submission and documentation requirements. The table below lists the features of the CSCAP, whether the feature is not applicable and where the information is provided in this CSCAP.

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Central Services Cost Allocation Plan Feature	Location provided
1. General	
<ul style="list-style-type: none"> An organization chart sufficiently detailed to show operations including the central service activities of the State/local government whether or not they are shown as benefiting from central service functions. 	Appendix A
<ul style="list-style-type: none"> A copy of the Annual Financial Report (or a copy of the Executive Budget if budgeted costs are being proposed) to support the allowable costs of each central service activity included in the plan 	The audited annual financial report is available
<ul style="list-style-type: none"> A certification that the plan was prepared in accordance with this Circular, contains only allowable costs, and was prepared in a manner that treated similar costs consistently among the various Federal awards and between Federal and non-Federal awards/activities. 	Page 4
2. Allocated Central Services- For each allocated central service, the plan must also include the following: (If any self-insurance funds or fringe benefits costs are treated as allocated (rather than billed) central services, documentation discussed in Billed Services sections below shall also be included.)	Self Insurance funds are included in the Billed Service Category
<ul style="list-style-type: none"> A brief description of the service, an identification of the unit rendering the service and the operating agencies receiving the service. 	Pages 5 to 9 and Appendix B
<ul style="list-style-type: none"> The items of expense included in the cost of the service and the method used to distribute the cost of the service to benefitted departments. 	Pages 12 to 14 and Appendix B
<ul style="list-style-type: none"> A summary schedule showing the allocation of each service to the specific benefitted departments. 	Appendix B
3. Billed Services- The information described below shall be provided for all billed central services, including internal service funds, self-insurance funds, and fringe benefit funds.	
➤ Internal service funds. For each internal service fund or similar activity with an operating budget of \$5 million or more, the plan shall include:	
<ul style="list-style-type: none"> A brief description of each service. 	Pages 9 to 11
<ul style="list-style-type: none"> A balance sheet for each fund based on individual accounts contained in the governmental unit's accounting system. A revenue/expenses statement, with revenues broken out by source, e.g., regular billings, interest earned, etc. A listing of all non-operating transfers (as defined by Generally Accepted Accounting Principles (GAAP)) into and out of the fund. 	Appendix C

**Skagit County
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Central Services Cost Allocation Plan Feature	Location provided
<ul style="list-style-type: none"> • A description of the procedures (methodology) used to charge the costs of each service to users, including how billing rates are determined. • A schedule of current rates. 	Page 12
<ul style="list-style-type: none"> • A schedule comparing total revenues (including imputed revenues) generated by the service to the allowable costs of the service, as determined under this Circular, with an explanation of how variances will be handled. • Revenues shall consist of all revenues generated by the service, including unbilled and uncollected revenues. If some users were not billed for the services (or were not billed at the full rate for that class of users), a schedule showing the full imputed revenues associated with these users shall be provided. Expenses shall be broken out by object cost categories (e.g., salaries, supplies, etc.). 	Appendix D
<p>➤ Self-insurance funds. For each self-insurance fund, the plan shall include:</p>	
<ul style="list-style-type: none"> • The fund balance sheet; • A statement of revenue and expenses including a summary of billings and claims paid by department; • A listing of all non-operating transfers into and out of the fund; 	Appendix C
<ul style="list-style-type: none"> • The type(s) of risk(s) covered by the fund (e.g., automobile liability, workers' compensation, etc.); • An explanation of how the levels of fund contributions are determined. 	Pages 9 to 11
<ul style="list-style-type: none"> • Include a copy of the current actuarial report (with the actuarial assumptions used) if the contributions are determined on an actuarial basis 	Actuarial Report is available
<ul style="list-style-type: none"> • A description of the procedures used to charge or allocate fund contributions to benefitted activities 	Pages 9 to 11
<ul style="list-style-type: none"> • Reserve levels in excess of claims (1) submitted and adjudicated but not paid, (2) submitted but not adjudicated, and (3) incurred but not submitted must be identified and explained. 	Appendix C
<p>➤ Fringe benefits. For fringe benefit costs, the plan shall include:</p>	
<p>The county participates in the State of Washington's pension systems and its employee benefits are included in the self-insurance funds, with the information provided above. <u>As such, the remainder of this requirement is not applicable.</u></p>	Page 11 and Appendix C

Certificate of Cost Allocation Plan

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal as of December 31, 2008 to establish cost allocations or billings for the year ended December 31, 2010 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Skagit County

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

Description of Central Services

Introduction

The county provides support services to operating departments in nine (9) Central Service Departments. In addition support services are provided in six (6) Internal Services funds or sub-funds that include self-insurance and fringe benefit programs.

Operating departments may charge one another for actual services provided. This is typically based on actual time charges captured in a time reporting system or a job cost system. This CSCAP does not quantify or present amounts of these interdepartmental charges as these charges are outside of the central service allocation or direct billed services plan.

The county uses the Cayenta software system for its accounting and financial reporting processes. Costs are captured at various levels of detail. In descending order, costs are captured at the fund, sub-fund, department, division, activity/project and job cost levels. Direct federal award programs and Federal awards passed through from the State of Washington are typically assigned a discrete project number or job cost number.

Certain central service departments use division or activity designations to separately account for services which are allocable to benefitting functions using a different allocation base and methodology. As a result, certain departments show more than one pool and how it is allocated to benefitting functions in the summary schedules of cost allocation in Appendix B.

Central Service Functions

The following provides a description of the central services and the benefitting functions presented in Appendix B. The costs presented in Appendix B are actual costs for the year ended December 31, 2008. The costs have been summarized, for presentation purposes into six direct categories; Salaries, Benefits, Supplies, Services, Intergovernmental and Capital.

Commissioners

The Board of County Commissioners serves as the county's legislative body and as chief policy makers for many important county operations and functions. The Commissioners are responsible for the adoption of a balanced budget for each calendar year, for adopting, amending and repealing ordinances and laws of the county, such as those governing traffic, zoning, and general health, safety and welfare of the public. The Commissioners are responsible for the operation of budget and administration of programs under the control of all departments without a separately elected official.

The Commissioner's Office provides overall guidance to all County functions through the budgeting and regulatory process. Costs are directly related to the amount of Commissioners' session time available. Therefore, the Commissioner's Office costs will be allocated to those funds that have standard agenda time with the Commissioners on the basis of regular agenda time scheduled for the respective

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functions as a percentage of total agenda time. For 2010, costs will be allocated to County Roads, Solid Waste, Drainage Utility and Equipment Rental and Revolving Funds.

The calculation is:

$$\begin{array}{l} \text{Commissioner's Office Expenditures} \\ \text{less Board of County Commissioners'} \\ \text{salaries and benefits} \end{array} \times \frac{\text{Applicable Fund's} \\ \text{Related Agenda Time}}{\text{Total Agenda Time}}$$

The County Board of Commissioners costs are allocated to benefitting departments based on the agenda time that is specifically designated for that purpose. Agenda matters that do not benefit a specific function are tracked separately and are not allocated to specific departments. Approximately 30% of the Commissioners agenda items relate to a specific function. As such, approximately 70% of the Commissioner's Office Expenditures (less the Board of County Commissioners' salaries and benefits) are retained in this cost pool and are not distributed to county departments.

Assessor's Office

The Assessor's functions of valuation, notification of assessed value, and computation of tax are directly related to the dollar value of tax levy. Therefore, the Assessor's Office costs will be allocated to all Funds that levy taxes on the basis of the applicable fund's tax levy as a percentage of the total operating taxes levied by the Assessor. The Drainage Utility Fund will not be allocated a portion of the cost of the Assessor's Office as the assessment for the Drainage Utility Fund is formula driven not value based.

The calculation is:

$$\begin{array}{l} \text{Assessor's Expenditures less} \\ \text{Elected Official's Salary/Benefits} \end{array} \times \frac{\text{Respective Fund's Tax Levy}}{\text{Total Operating Taxes Levied}}$$

The Assessor's Office provides services to other jurisdictions for which taxes are levied and collected by the county. Approximately 76% of operating taxes relate to these other jurisdictions. As such, approximately 76% of the Assessor's Office Expenditures (less the Assessor's salaries and benefits) are retained in this cost pool and are not distributed to county departments.

Treasurer

The County Treasurer holds a key position of public trust in the financial affairs of local government. Acting as the "bank" for the county, schools, ports, hospitals, and fire districts, along with other units of local government, the Treasurer's Office receipts, disburses, invests and accounts for the funds of each local jurisdiction. In addition, the Treasurer is charged with the collection of various taxes and assessments that are distributed on a regular basis to each of these governmental units. The Treasurer is required to conduct bond sales, which are authorized by the county or other local jurisdictions. A detailed record is kept of each bond for the allotted period of time. The Treasurer administers and collects the real estate excise tax on the sale or transfer of ownership on real property. The Treasurer's Office administers DOE Water Quality Loans; audits and recovers sales and use tax on

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businesses and erroneously coded vehicles licensing fees; implements the yearly tax foreclosure sale and conducts additional sales needed on county owned or tax title property; and administers the BUCKS program, which is a required course for all county employees handling cash. With responsibilities extending beyond the scope of county operations, the County Treasurer plays a key fiduciary role in the operation of local government.

The Treasurer's Office workload is most directly and logically related to tax levies. As a result, the Treasurer's Office costs will be allocated to all applicable Funds including the Drainage Utility Fund on the basis of the respective tax levy as a percentage of the total operating taxes levied by the Assessor. This is the same basis used to allocate Assessor's costs. As such, approximately 76% of the Treasurer's Office Expenditures (less the Treasurer's salaries and benefits) are retained in this cost pool and are not distributed to county departments.

The calculation is:

$$\frac{\text{Treasurer's Expenditures less Elected Official's Salary/Benefits}}{\text{Respective Funds Tax Levy}} \times \text{Total Operating Taxes Levied}$$

County Auditor

The County Auditor independently oversees all County offices to ensure fiscal compliance with State law and County policy. The County Auditor aggressively administers a program of internal auditing to provide the County with a very high level of confidence that County assets are safeguarded to the highest reasonable degree. The County Auditor, as the official keeper of accounts for the County, designs and administers the accounting system for the County and maintains the highest standard of care to ensure the integrity of all accounting records and reports.

The main function of the Auditor's Office, which is significantly related to all County Funds' activities, is the accounting function. The accounting function costs will be allocated to all applicable funds based on the average of the percentage of full time equivalents (FTE's) and the percentage of total accounts payable transactions.

The calculation is:

$$\begin{aligned} (1) & \frac{\text{Respective Fund FTE's}}{\text{Total County FTE's}} + \frac{\text{Respective Fund AP Transactions}}{\text{Total County AP Transactions}} \\ (2) & \% \times \text{Accounting Dept Expenditures} \end{aligned}$$

Administrative Services

The County Administrator oversees the Budget and Finance Director, the Director of Human Resource Management, Communications, Upriver Services, and serves as an aide to the Skagit County Board of Commissioners. The Administrator is also responsible for oversight of the day-to-day management responsibilities in the board directed departments.

Budget and Finance - The Budget/Finance division manages budget and financial management matters for the County. Duties include: Coordinating the annual budget process, financial analysis, budget preparation, budget management, revenue forecasting, project management, contract management, and management of the County's financial system.

Administrative Services provided include the coordination of efforts and administration of services aimed at improving employee productivity and management of County government. The specific functions presently serving all applicable Funds are: general administrative services and budget/financial management. The cost will be allocated based on a ratio of respective fund's total actual expenses divided by total County actual expenses.

Administrative Services Expenditures		<u>Respective Fund</u>	<u>Actual Expenses</u>
Less Human Resources	x	Total County	Actual Expense

The cost will be allocated based on a ratio of FTE's by Fund divided by total FTE's for the County.

$$\text{Human Resource Expenditures} \times \frac{\text{Respective Fund FTE}}{\text{Total County FTE}}$$

General Maintenance provides building maintenance and custodial services for County Facilities. This includes but is not limited to the following: mechanical and electrical equipment services, building maintenance and upkeep, custodial services, land maintenance, leases for additional space and establishing contract for service and supplies and payment of all utilities. Facility Management provides general repair and maintenance, custodial services, safety and health specialists/training.

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and mechanical, plumbing, electrical, telephone system and security systems services.

The general maintenance function costs are allocated to benefitting departments based on the square feet of occupied space for each department as it most closely tracks the effort of the general maintenance function in providing its facilities maintenance services. The cost will be allocated based on a ratio by fund of building square footage for County maintained buildings divided by the total square footage for County maintained buildings. Bond payments from this department will not be included.

The Calculation is:

Facilities Management: Salaries and Wages, Personnel Benefits, Supplies, Utilities & associated operational expense $\times \frac{\text{Respective fund bldg maintenance sq ft}}{\text{Total County bldg maintenance sq ft}}$

Prosecuting Attorney / Civil Division

The Prosecutor, through the Civil Division, provides legal advice to all departments of the County. Upon request of the Commissioners, this office litigates civil cases, advises all departments regarding legal matters, and enforces the Skagit County Code. The costs will be directly charged to respective funds on an actual or estimated basis.

Non-Departmental

The Non-Departmental Department is used to record those expenditures that are not directly associated with any particular department within the County. These costs are allocated to benefitting departments based on Modified Total Direct Cost. Only those costs that are incurred and benefit all departments are included in the allocation.

Internal Service Funds

The county accounts for services provided to operating departments in six (6) internal service funds or sub-funds. The services and methods of calculating the assessments from these internal service funds are briefly described below.

Insurance Services

The Insurance Services Department recognizes and evaluates potential liability, monitors insurance coverage and trends, property liability and casualty losses, and investigates claims. Billings are based on the history of claims and operating expenses and are billed out annually at year end. The rate varies per year based on the amount of claims, property values, and actual expenses incurred. The rate for 2009 was \$657 to \$589,587 annually.

The Insurance Services Fund is also used as a holding account for employee benefits. Premiums are transferred into the Insurance Services Fund and payments are made

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to the claims processor as service provider invoices are submitted. The county is self-insured for medical, dental, and unemployment claims. Medical and Dental accrual rates are determined by an actuary on an annual basis. Those actuarial numbers are used, in conjunction with negotiated union contracts, to set accrual rates on an annual basis. The composite rate for 2009 was \$12,863 per year for a full time employee. (This includes medical, dental, life, vision and EAP.)

Information Services

The Information Services (IS) Department is the County's central technology provider. This department provides the computer and business information system support required by County departments. These services include network services, systems support, application development and maintenance and general PC support.

Billings are based on the amount of expenditure per cost center divided by the metric used to allocate costs for that cost center. Differing metrics are used based on the type of expense. The rate for each cost center changes from quarter to quarter based on the expenses incurred by each cost center. The rate for 2009 was \$241 - \$13,095 per quarter.

Geographic Information Services

The Geographic Information Services (GIS) office is a centralized service center that provides mapping and GIS services to meet the business needs of our partners, customers, and clients within Skagit County and the communities we serve. This includes providing support and maintenance in the areas of data conversion, cartography, remote sensing, computer graphics and visualization, Global Positioning Systems (GPS), database design, software development, address system maintenance, and 911-database maintenance.

Billings are based on the actual number of hours spent on a project. The current rate is \$30.90 to \$57.89 per straight time hour of work.

Records Management

The Records Management Department is responsible for management of all County records, including property records, court records and any other records that pertain to the County. They also convert County records from paper files to either microfilm or optical images to reduce the bulk of records. The Records Management Department is also responsible for the purchase of all copiers and supplies for all county departments as well as interoffice and USPS mail.

Billings are based on the estimated number of time spent on records management and mail services for billed departments and the number of copiers used by a department as a percentage of total copiers. Billed amounts vary by billing period. The rate for 2009 was \$24,356 - \$300,000 semiannually.

Unemployment Compensation

The Unemployment Compensation Insurance Fund receives payments from operating funds and departments. The monies received are used for payment of actual claims paid by the state. The county is self-insured for unemployment claims.

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Billings are based on the history of claims and operating expenses. The current rate is 1% of the first \$30,000 of salary.

Equipment Rental Fund

The Equipment Rental and Revolving Fund (ER&R) is responsible for managing the acquisition, assignment, and disposition of fleet equipment; maintaining and repairing fleet equipment; maintaining fleet equipment records; providing short-term motor pool service; and administering a capital fleet equipment replacement plan all in support of the Sheriff's Department, General Government, and Public Works Divisions such as the Solid Waste Utility and Road Maintenance and Construction. The charges for services are designed to recover costs at or near breakeven while ensuring a positive cash balance in the Fund. Customers pay a monthly or hourly replacement fee to the Fund for each specific vehicle set at an amount designed to recover adequate funds to replace the vehicle at a future date mutually agreed upon by ER&R and the customer at the time the vehicle goes in service. ER&R also collects a fixed annual administrative overhead fee included in the lease rates for each vehicle to support wages and benefits, allocated costs, rent, and all other costs assessed to ER&R. The rate is \$65.29 - \$1,756.94 depending on the estimated amount of time a piece of equipment spends in the shop and whether or not it has a county-installed radio. Equipment is charged out at either hourly or monthly rates, depending on the type of equipment. Current rates are \$4 - \$101.50 per hour and \$76 - \$2,054 monthly. Vehicles are charged an hourly shop rate of \$65.50/hour designed to recover all of the costs of providing fleet maintenance and repair services. Parts and materials are charged at actual cost plus an 18% parts management fee. Fuel is charged actual cost plus a \$0.36/gallon fuel management fee. Rock is charged actual cost plus a 27% management fee. Pool vehicle rental fees are intended to support the cost of fuel, maintenance, replacement costs, and administration. Pool vehicle rental fees are assessed a monthly rental fee for the use of a pool vehicle. All assessments and charges are reviewed annually and updated as needed.

Fringe Benefit Plans and Related Costs

Health and benefit costs are accounted for in the Insurance Services Fund described above. Unemployment compensation benefits are accounted for in the Unemployment Compensation Internal Service Fund. The county also provides pension benefits through its participation in the State of Washington's Public Employee Retirement System (PERS). Each of the PERS plans is a cost-sharing multiple-employer plan with employer and employee contribution rates established by the Washington State Legislature.

Cost Allocation Methodology

Introduction

The county provides support services to operating departments in nine (9) Central Service Departments. In addition support services are provided by six (6) Internal Service funds or sub-funds that include self-insurance and fringe benefit programs.

Operating departments may charge one another for actual services provided. This is typically based on actual time charges captured in a time reporting system or a job cost system. This CSCAP does not quantify or present amounts of these interdepartmental charges as these charges are outside of the central service allocation or direct billed services plan.

The county uses the Cayenta software system for its accounting and financial reporting processes. Costs are captured at various levels of detail. In descending order, costs are captured at the fund, sub-fund, department, division, activity/project and job cost levels. Direct federal award programs and Federal awards passed through from the State of Washington are typically assigned a discrete project number or job cost number.

Certain central service departments use division or activity designations to separately account for services which are allocable to benefitting functions using a different allocation base and methodology. As a result, certain departments show more than one pool and how it is allocated to benefitting functions in the summary schedules of cost allocation in Appendix B.

Accounting, Financial Reporting and Cost Allocation Systems

The county uses the Cayenta accounting software to accumulate costs in division, activity/project or job cost numbers that are linked to each department within a fund. The accounting system is able to produce cost reports by fund and sub-fund. The sub-funds and/or division designations for each central service function are combined into individual central service cost pools as is reflected in Appendix B.

Each central service cost center grouping uses a unique method to allocate its costs to the benefitting departments. However, several central services use the same base, upon which, to allocate its costs. Other cost center groupings may use different methods for certain segments of its cost pool for allocation based on data it accumulates during the preceding year.

The accounting system provides for determining the allocation bases prior to the fiscal year to be used in the allocation of central service costs to funds/departments for budget control and management purposes.

Specific Cost Allocation Methodologies Used in this CSCAP

As provided in the Description of Central Services Section of this CSCAP, each central service cost center grouping uses a unique base, upon which to allocate its costs. The central service functions allocated in this CSCAP are grouped by the allocation base used as follows:

Central services that use authorized Full Time Equivalents (FTE):

- Administrative Services Human Resources uses FTE as the only allocation base.
- The County Auditor uses FTEs for one-half of its allocation base with the remainder using accounts payable transaction counts.

The efforts in these central services are directly related to the size of the county's staffing.

Central services that use operating tax levies:

- Assessor's Office
- Treasurer's Office

The efforts in these central services are directly related to the dollar value of the levies assessed and collected by the county. These central service functions provide services to other jurisdictions for which taxes are levied and collected by the county. Since approximately 76% of operating taxes relate to these other jurisdictions, approximately 76% of the cost of these central service functions are retained in this cost pool and are not distributed to county departments.

Central services that use actual expense data:

- Administrative Services Budget and Finance

The effort in this central service includes compiling and monitoring the annual budget as well as the overall administration of the County. The effort is most closely related to the dollar value of the expenses tracked through the financial system.

Central services that use specific data tracking systems to provide for an indication of effort and related benefit:

- The County Commissioners use an agenda tracking system to determine its efforts for the prior year.
- The legal-civil function provides an estimate of its actual effort by department, (e.g. direct labor hours) to provide for an allocation of its effort.
- The general maintenance function tracks the square feet of county facilities occupied by each county department.

Cost Accounting Procedure:

Costs are accumulated in funds, departments, divisions, activity/project and job cost numbers as previously described. The cost allocation plan is used to calculate an indirect cost rate for each operating fund/department to use in the ensuing year. At the end of each fiscal year, county accounting staff applies the allocation factors to the actual costs incurred and generates a journal entry to transfer costs out of central service cost centers (senders) and into the operating department (receivers).

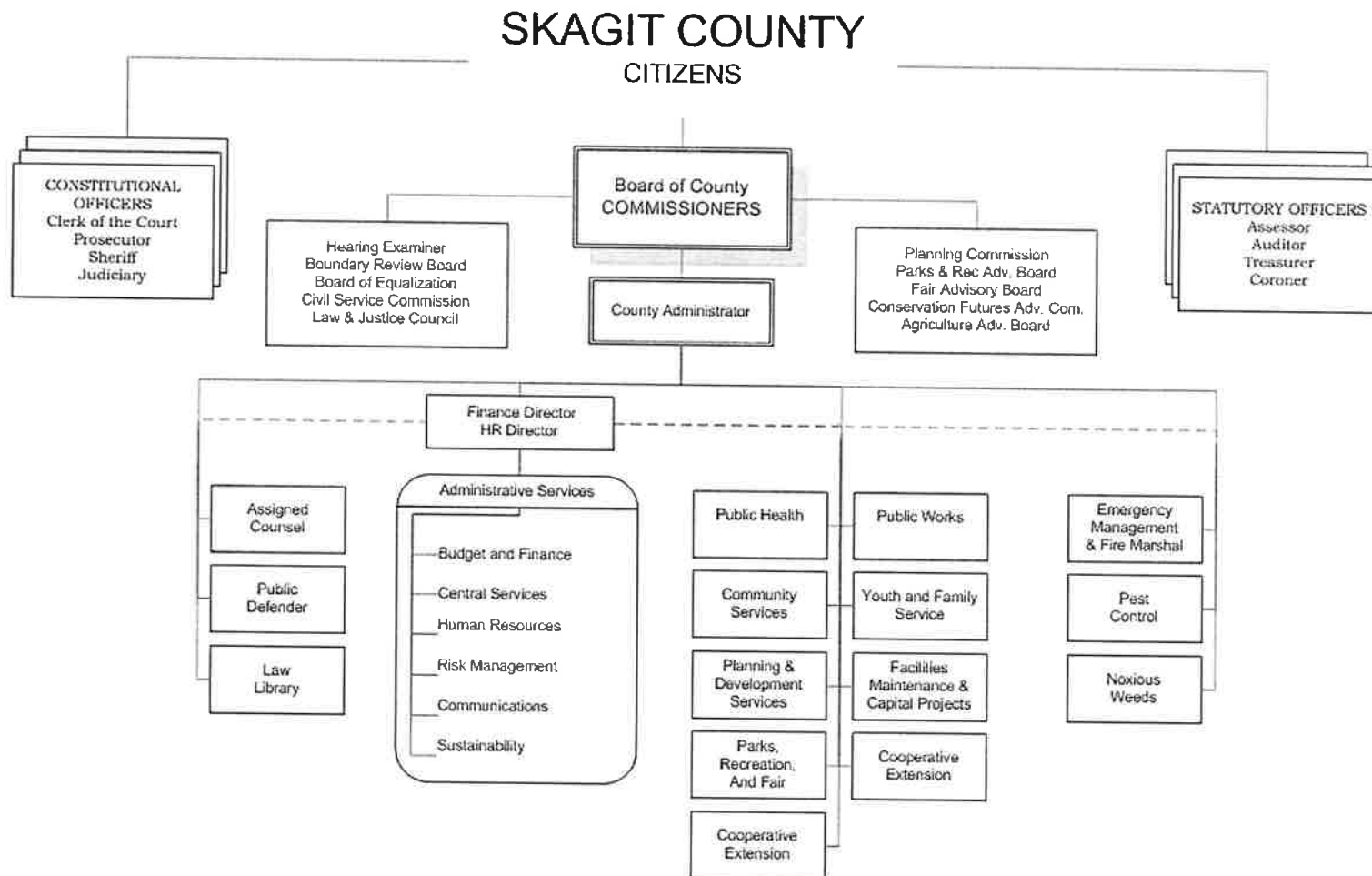
Certain internal service funds also gather costs in certain cost centers using project numbers in the financial system to "bill" its users. This is used mainly for services in

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which the underlying billing basis remains relatively constant during the year, such as the number of email accounts or direct labor hours. Other internal services use a direct charge basis whereby costs are transferred using a journal entry based on the actual transactions for the prior month. The Cayenta system is able to process internal service fund “assessments” prior to calculating the amount of the central service assessments.

Since the County uses a single-tier allocation methodology, whereby central service departments only charge operating departments and not one another, the county does not need to run two assessment proceeding steps.

Appendix A: Organization Chart



Appendix B: Summary and Detail Cost Allocation Plan Components

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Services Costs
For the Year Ended December 31, 2008

Fund No.	Fund Name	Total Allocated Costs	MTDC	General Fund Indirect Cost Rate	Internal Service Indirect Cost Rate	Total Indirect Cost Rate
Operating Departments						
001	General Fund	\$ 2,124,537	26,139,921	8.13%	10.94%	19.07%
101	Health Department	277,743	4,270,075	6.50%	10.94%	17.44%
102	Special Paths	646	39,364	1.64%	10.94%	12.58%
105	Emergency Management	31,261	550,770	5.68%	10.94%	16.61%
106	Fairgrounds	10,029	526,049	1.91%	10.94%	12.85%
107	Veterans Relief	3,874	120,885	3.20%	10.94%	14.14%
108	Law Library	16,315	132,898	12.28%	10.94%	23.22%
110	River Improvement	11,280	990,484	1.14%		1.14%
112	Centennial Document Preservation	1,413	161,549	0.87%	10.94%	11.81%
113	Elections Services	6,991	489,400	1.43%	10.94%	12.37%
114	Parks & Recreation	177,642	1,823,803	9.74%	10.94%	20.68%
115	Substance Abuse Services	34,644	3,322,274	1.04%		1.04%
116	Mental Health-Developmental Disability	43,929	3,224,682	1.36%		1.36%
117	County Roads	773,883	16,228,991	4.77%		4.77%
118	Senior Services	61,496	1,234,803	4.98%	10.94%	15.92%
119	Convention Center	1,642	172,672	0.95%		0.95%
120	Clean Water Program	23,222	1,599,768	1.45%		1.45%
122	Conservation Futures	13,618	155,599	8.75%	10.94%	19.69%
123	Medic I Services	86,506	3,857,625	2.24%		2.24%
124	Crime Victims Services	775	82,760	0.94%	10.94%	11.88%
125	Communication System	25,234	3,261,390	0.77%		0.77%
127	Water Quality	7,730	801,539	0.96%		0.96%
128	Planning and Development	236,290	3,000,424	7.88%	10.94%	18.81%
130	BRYSON RD SUB-FLOOD CNTRL ZONE	35	3,629	0.97%		0.97%
131	SEDRO WOOLLEY FLD CONTROL MAIN	255	17,398	1.47%		1.47%
132	BRITT SLOUGH FLOOD CONTROL	607	54,594	1.11%		1.11%
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	0			
134	MT VERNON SO SFCZ MAINTENANCE	-	0			
135	DUNBAR SFCZ MAINTENANCE	126	3,472	3.64%		3.64%
137	BLANCHARD SUB FLOOD CONTROL MT	65	7,494	0.87%		0.87%
139	HANSEN CREEK SUB FLOOD CONTROL	74	7,730	0.96%		0.96%
140	WARNER PRAIRIE SUB-FLOOD	8	1,098	0.77%		0.77%
141	LAKE MANAGEMENT DISTRICT NO. 1	322	38,835	0.83%		0.83%
142	LAKE MANAGEMENT DISTRICT NO. 2	29	2,812	1.03%		1.03%
143	LAKE MANAGEMENT DISTRICT NO. 3	114	9,168	1.24%		1.24%
144	LAKE MANAGEMENT DISTRICT NO. 4	75	6,954	1.08%		1.08%
150	Edison Clean Water District	558	30,735	1.81%		1.81%
160	Drug Enforcement Reserves	133	7,140	1.87%	10.94%	12.81%
161	Boating Safety	1,111	82,947	1.34%	10.94%	12.28%
162	Low-Income Housing	2,811	333,037	0.84%		0.84%
163	TITLE III PROJECTS FUND	951	115,529	0.82%		0.82%
165	Homeless Housing and Assistance	2,904	336,766	0.86%		0.86%
170	Interlocal Investigation Reserves	4,509	274,155	1.64%	10.94%	12.58%
201	Debt Service	22,752	2,930,477	0.78%		0.78%
340	FACILITY IMPROVEMENT FUND	3,203	0			
341	CAPITAL IMPROVEMENTS	10,791	1,391,955	0.78%	10.94%	11.71%
342	DISTRESSED COUNTY PUBLIC FACIL	28,281	3,621,110	0.78%		0.78%
352	PARK IMPROVEMENT FUND	1,585				
401	Solid Waste Utility	123,945	8,241,195	1.50%		1.50%
402	Drainage Utility	36,739	1,035,286	3.55%		3.55%
			90,741,241			

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2008

		Central Service Departments										
		Adminstrative Services										
Fund No.	Fund Name	County Commissioners	County Assessor	Treasurer	County Auditor	Financial & General	Human Resources	Facilities Maintenance	Legal-Civil	Non Departmental	Total Allocated Costs	
Operating Departments												
001	General Fund	\$ -	\$ 209,073	\$ 82,235	\$ 266,643	\$ 149,589	\$ 272,126	\$ 982,934	\$ 109,273	\$ 52,665	\$ 2,124,537	
101	Health Department	-	-	-	36,639	24,436	38,590	169,475	-	\$ 8,603	277,743	
102	Special Paths	-	-	-	341	225	-	-	-	\$ 79	646	
105	Emergency Management	-	-	-	5,115	3,152	4,824	17,061	-	\$ 1,110	31,261	
106	Fairgrounds	-	-	-	4,925	3,010	1,034	-	-	\$ 1,060	10,029	
107	Veterans Relief	-	1,992	784	163	692	-	-	-	\$ 244	3,874	
108	Law Library	-	-	-	1,293	761	345	13,649	-	\$ 268	16,315	
110	River Improvement	-	-	-	2,238	5,668	1,378	-	-	\$ 1,996	11,280	
112	Centennial Document Preservation	-	-	-	163	924	-	-	-	\$ 325	1,413	
113	Elections Services	-	-	-	1,826	2,801	1,378	-	-	\$ 986	6,991	
114	Parks & Recreation	-	-	-	31,045	10,437	11,715	120,771	-	\$ 3,674	177,642	
115	Substance Abuse Services	-	-	-	6,182	19,012	2,756	-	-	\$ 6,693	34,644	
116	Mental Health-Developmenal Disability	-	1,873	737	10,857	18,454	5,513	-	-	\$ 6,497	43,929	
117	County Roads	64,659	118,856	46,750	73,030	92,872	74,423	193,361	\$ 77,235	\$ 32,697	773,883	
118	Senior Services	-	-	-	19,850	7,066	13,437	18,654	-	\$ 2,488	61,496	
119	Convention Center	-	-	-	306	988	-	-	-	\$ 348	1,642	
120	Clean Water Program	-	-	-	5,676	9,155	5,168	-	-	\$ 3,223	23,222	
122	Conservation Futures	-	7,599	2,989	1,137	890	689	-	-	\$ 313	13,618	
123	Medic I Services	-	40,475	15,920	263	22,076	-	-	-	\$ 7,772	86,506	
124	Crime Victims Services	-	-	-	135	474	-	-	-	\$ 167	775	
125	Communication System	-	-	-	-	18,664	-	-	-	\$ 6,571	25,234	
127	Water Quality	-	-	-	1,528	4,587	-	-	-	\$ 1,615	7,730	
128	Planning and Development	49,345	-	-	18,700	17,170	24,463	120,566	-	\$ 6,045	236,290	
130	BRYSON RD SUB-FLOOD CNTRL ZONE	-	-	-	7	21	-	-	-	\$ 7	35	
131	SEDRO WOOLLEY FLD CONTROL MAIN	-	-	-	121	100	-	-	-	\$ 35	255	
132	BRITT SLOUGH FLOOD CONTROL	-	-	-	185	312	-	-	-	\$ 110	607	
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	-	-	-	-	-	-	-	\$ -	-	
134	MT VERNON SO SFCZ MAINTENANCE	-	-	-	-	-	-	-	-	\$ -	-	
135	DUNBAR SFCZ MAINTENANCE	-	-	-	99	20	-	-	-	\$ 7	126	
137	BLANCHARD SUB FLOOD CONTROL MT	-	-	-	7	43	-	-	-	\$ 15	65	
139	HANSEN CREEK SUB FLOOD CONTROL	-	-	-	14	44	-	-	-	\$ 16	74	
140	WARNER PRAIRIE SUB-FLOOD	-	-	-	-	6	-	-	-	\$ 2	8	
141	LAKE MANAGEMENT DISTRICT NO. 1	-	-	-	21	222	-	-	-	\$ 78	322	

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2008

		Central Service Departments									
		Adminstrative Services									
Fund No.	Fund Name	County Commissioners	County Assessor	Treasurer	County Auditor	Financial & General	Human Resources	Facilities Maintenance	Legal-Civil	Non Departmental	Total Allocated Costs
142	LAKE MANAGEMENT DISTRICT NO. 2	-	-	-	7	16	-	-	\$ -	\$ 6	29
143	LAKE MANAGEMENT DISTRICT NO. 3	-	-	-	43	52	-	-	\$ -	\$ 18	114
144	LAKE MANAGEMENT DISTRICT NO. 4	-	-	-	21	40	-	-	\$ -	\$ 14	75
150	Edison Clean Water District	-	-	-	320	176	-	-	\$ -	\$ 62	558
160	Drug Enforcement Reserves	-	-	-	78	41	-	-	\$ -	\$ 14	133
161	Boating Safety	-	-	-	469	475	-	-	\$ -	\$ 167	1,111
162	Low-Income Housing	-	-	-	235	1,906	-	-	\$ -	\$ 671	2,811
163	TITLE III PROJECTS FUND	-	-	-	57	661	-	-	\$ -	\$ 233	951
165	Homeless Housing and Assistance	-	-	-	298	1,927	-	-	\$ -	\$ 678	2,904
170	Interlocal Investigation Reserves	-	-	-	2,388	1,569	-	-	\$ -	\$ 552	4,509
201	Debt Service	-	-	-	78	16,770	-	-	\$ -	\$ 5,904	22,752
340	FACILITY IMPROVEMENT FUND	-	-	-	2,100	-	1,103	-	\$ -	\$ -	3,203
341	CAPITAL IMPROVEMENTS	-	-	-	21	7,966	-	-	\$ -	\$ 2,804	10,791
342	DISTRESSED COUNTY PUBLIC FACIL	-	-	-	263	20,722	-	-	\$ -	\$ 7,296	28,281
352	PARK IMPROVEMENT FUND	-	-	-	1,585	-	-	-	\$ -	\$ -	1,585
401	Solid Waste Utility	4,254	-	-	16,175	47,161	14,816	7,962	\$ 16,973	\$ 16,604	123,945
402	Drainage Utility	-	14,582	5,736	4,276	5,925	4,135	-	\$ -	\$ 2,086	36,739
Total Operating Dept Base Item Count		118,258	394,450	155,151	516,924	519,277	477,891	1,644,434	203,481	182,818	4,212,685
Internal Service Funds:											
501	Equipment Rental Fund	1,702	-	-	30,216	32,368	5,857	-	-	11,396	81,538
503	Insurance Service	-	-	-	4,526	59,673	1,723	-	-	21,009	86,931
504	Information Services	-	-	-	19,923	-	11,026	11,374	-	-	42,322
504	GIS / Mapping Services	-	-	-	4,360	-	6,546	-	-	-	10,907
504	Records Management	-	-	-	7,767	-	2,756	-	-	-	10,523
	Fund 504 Combined	-	-	-	-	34,832	-	-	-	12,263	47,095
505	Unemployment Compensation	-	-	-	28	388	-	-	-	137	553
Add Svcs provided to External Orgs:		50,196	1,277,117	502,333	-	-	-	-	-	-	1,829,646
Total Count to use in Allocating Central Services Costs based on Items											
		\$ 170,156	\$ 1,671,567	\$ 657,484	\$ 583,745	\$ 646,538	\$ 505,800	\$ 1,655,808	\$ 203,481	\$ 227,622	\$ 6,322,201

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, County Commissioners
For the Year Ended December 31, 2008

County Commissioners Fund-Department included in this Central Service Cost Pool- 001-0007

Allocation Base	Agenda Hours
Salaries	\$ 379,621
Benefits	113,656
Supplies	3,519
Services	32,334
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>529,130</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(358,974)
Add: Use Allowance	-
Subtotal Adjustments	<u>(358,974)</u>
Total Allowable, Allocable Costs	<u>\$ 170,156</u>

Fund No.	Fund Name	Agenda Hours	Allocation
Operating Departments			
001	General Fund	\$	-
101	Health Department		-
102	Special Paths		-
105	Emergency Management		-
106	Fairgrounds		-
107	Veterans Relief		-
108	Law Library		-
110	River Improvement		-
112	Centennial Document Preservation		-
113	Elections Services		-
114	Parks & Recreation		-
115	Substance Abuse Services		-
116	Mental Health-Developmental Disability		-
117	County Roads	3.80	64,659
118	Senior Services		-
119	Convention Center		-
120	Clean Water Program		-
122	Conservation Futures		-
123	Medic I Services		-
124	Crime Victims Services		-
125	Communication System		-
127	Water Quality		-
128	Planning and Development	2.90	49,345

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, County Commissioners
For the Year Ended December 31, 2008

Fund No.	Fund Name	Agenda Hours	Allocation
130	BRYSON RD SUB-FLOOD CNTRL ZONE		-
131	SEDRO WOOLLEY FLD CONTROL MAIN		-
132	BRITT SLOUGH FLOOD CONTROL		-
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE		-
134	MT VERNON SO SFCZ MAINTENANCE		-
135	DUNBAR SFCZ MAINTENANCE		-
137	BLANCHARD SUB FLOOD CONTROL MT		-
139	HANSEN CREEK SUB FLOOD CONTROL		-
140	WARNER PRAIRIE SUB-FLOOD		-
141	LAKE MANAGEMENT DISTRICT NO. 1		-
142	LAKE MANAGEMENT DISTRICT NO. 2		-
143	Total Operating Dept Base Item Count		-
144	LAKE MANAGEMENT DISTRICT NO. 4		-
150	Edison Clean Water District		-
160	Drug Enforcement Reserves		-
161	Boating Safety		-
162	Low-Income Housing		-
163	TITLE III PROJECTS FUND		-
165	Homeless Housing and Assistance		-
170	Interlocal Investigation Reserves		-
201	Debt Service		-
340	FACILITY IMPROVEMENT FUND		-
341	Add Svcs provided to External Orgs:		-
342	DISTRESSED COUNTY PUBLIC FACIL		-
352	PARK IMPROVEMENT FUND		-
401	Solid Waste Utility	0.25	4,254
402	Drainage Utility		-
Total Operating Department Base Item Count		6.95	118,258
Internal Service Funds:			
501	Equipment Rental Fund	0.10	1,702
503	Insurance Service		-
504	Information Services		-
504	GIS / Mapping Services		-
504	Records Management		-
	Fund 504 Combined		-
505	Unemployment Compensation		-
Add Services provided to External Organizations:		2.95	50,196
Total Count to use in Allocating Central Services			
Costs based on Items		10.00	\$ 170,156

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Assessor
For the Year Ended December 31, 2008

Assessor Fund-Department included in this Central Service Cost
Pool-001-0001

Allocation Base	Tax Levy
Salaries	1,216,885
Benefits	488,628
Supplies	16,064
Services	21,382
Other	
Intergovernmental	24,651
Capital	
Total Direct Costs	<u>1,767,610</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(96,043)
Add: Use Allowance	-
Subtotal Adjustments	<u>(96,043)</u>
Total Allowable, Allocable Costs	<u>\$ 1,671,567</u>

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	19,102,347	\$ 209,073
101	Health Department		-
102	Special Paths		-
105	Emergency Management		-
106	Fairgrounds		-
107	Veterans Relief	182,000	1,992
108	Law Library		-
110	River Improvement		-
112	Centennial Document Preservation		-
113	Elections Services		-
114	Parks & Recreation		-
115	Substance Abuse Services		-
116	Mental Health-Developmental Disability	171,100	1,873
117	County Roads	10,859,500	118,856
118	Senior Services		-
119	Convention Center		-
120	Clean Water Program		-
122	Conservation Futures	694,340	7,599
123	Medic I Services	3,698,118	40,475
124	Crime Victims Services		-
125	Communication System		-
127	Water Quality		-
128	Planning and Development		-
130	BRYSON RD SUB-FLOOD CNTRL ZONE		-

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Assessor
For the Year Ended December 31, 2008

Fund No.	Fund Name	Tax Levy	Allocation
131	SEDRO WOOLLEY FLD CONTROL MAIN	-	-
132	BRITT SLOUGH FLOOD CONTROL	-	-
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	-
134	MT VERNON SO SFCZ MAINTENANCE	-	-
135	DUNBAR SFCZ MAINTENANCE	-	-
137	BLANCHARD SUB FLOOD CONTROL MT	-	-
139	HANSEN CREEK SUB FLOOD CONTROL	-	-
140	WARNER PRAIRIE SUB-FLOOD	-	-
141	LAKE MANAGEMENT DISTRICT NO. 1	-	-
142	LAKE MANAGEMENT DISTRICT NO. 2	-	-
143	Total Operating Dept Base Item Count	-	-
144	LAKE MANAGEMENT DISTRICT NO. 4	-	-
150	Edison Clean Water District	-	-
160	Drug Enforcement Reserves	-	-
161	Boating Safety	-	-
162	Low-Income Housing	-	-
163	TITLE III PROJECTS FUND	-	-
165	Homeless Housing and Assistance	-	-
170	Interlocal Investigation Reserves	-	-
201	Debt Service	-	-
340	FACILITY IMPROVEMENT FUND	-	-
341	Add Svcs provided to External Orgs:	-	-
342	DISTRESSED COUNTY PUBLIC FACIL	-	-
352	PARK IMPROVEMENT FUND	-	-
401	Solid Waste Utility	-	-
402	Drainage Utility	1,332,336	14,582
Total Operating Department Base Item Count		36,039,741	394,450
Internal Service Funds:			
501	Equipment Rental Fund		
503	Insurance Service		
504	Information Services		
504	GIS / Mapping Services		
504	Records Management		
	Fund 504 Combined		
505	Unemployment Compensation		
Add Services provided to External Organizations:		116,686,315	1,277,117
Total Count to use in Allocating Central Services			
Costs based on Items		\$ 152,726,056	\$ 1,671,567

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Treasurer
For the Year Ended December 31, 2008

Treasurer Fund-Department included in this Central Service Cost

Pools-001-0023

Allocation Base

Tax Levy

Salaries	502,136
Benefits	195,451
Supplies	13,387
Services	38,869
Other - Treasurer O&M	3,681
Intergovernmental	
Capital	
Total Direct Costs	753,525
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(96,040)
Add: Use Allowance	-
Subtotal Adjustments	(96,040)
Total Allowable, Allocable Costs	<u>\$ 657,484</u>

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	19,102,347	\$ 82,235
101	Health Department	-	-
102	Special Paths	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	182,000	784
108	Law Library	-	-
110	River Improvement	-	-
112	Centennial Document Preservation	-	-
113	Elections Services	-	-
114	Parks & Recreation	-	-
115	Substance Abuse Services	-	-
116	Mental Health-Developmental Disability	171,100	737
117	County Roads	10,859,500	46,750
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	-	-
122	Conservation Futures	694,340	2,989
123	Medic I Services	3,698,118	15,920
124	Crime Victims Services	-	-
125	Communication System	-	-
127	Water Quality	-	-
128	Planning and Development	-	-

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Treasurer
For the Year Ended December 31, 2008

Fund No.	Fund Name	Tax Levy	Allocation
130	BRYSON RD SUB-FLOOD CNTRL ZONE	-	-
131	SEDRO WOOLLEY FLD CONTROL MAIN	-	-
132	BRITT SLOUGH FLOOD CONTROL	-	-
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	-
134	MT VERNON SO SFCZ MAINTENANCE	-	-
135	DUNBAR SFCZ MAINTENANCE	-	-
137	BLANCHARD SUB FLOOD CONTROL MT	-	-
139	HANSEN CREEK SUB FLOOD CONTROL	-	-
140	WARNER PRAIRIE SUB-FLOOD	-	-
141	LAKE MANAGEMENT DISTRICT NO. 1	-	-
142	LAKE MANAGEMENT DISTRICT NO. 2	-	-
143	Total Operating Dept Base Item Count	-	-
144	LAKE MANAGEMENT DISTRICT NO. 4	-	-
150	Edison Clean Water District	-	-
160	Drug Enforcement Reserves	-	-
161	Boating Safety	-	-
162	Low-Income Housing	-	-
163	TITLE III PROJECTS FUND	-	-
165	Homeless Housing and Assistance	-	-
170	Interlocal Investigation Reserves	-	-
201	Debt Service	-	-
340	FACILITY IMPROVEMENT FUND	-	-
341	Add Svcs provided to External Orgs:	-	-
342	DISTRESSED COUNTY PUBLIC FACIL	-	-
352	PARK IMPROVEMENT FUND	-	-
401	Solid Waste Utility	-	-
402	Drainage Utility	1,332,336	5,736
Total Operating Department Base Item Count		36,039,741	155,151
Internal Service Funds:			
501	Equipment Rental Fund		
503	Insurance Service		
504	Information Services		
504	GIS / Mapping Services		
504	Records Management		
	Fund 504 Combined		
505	Unemployment Compensation		
Add Services provided to External Organizations:		116,686,315	502,333
Total Count to use in Allocating Central Services			
Costs based on Items		\$ 152,726,056	\$ 657,484

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, County Auditor
For the Year Ended December 31, 2008

County Auditor Fund-Department-Division included in this

Central Service Cost Pool- 001-0002-003

Allocation Base

Average FTE & Accounts Payable

Salaries	788,488
Benefits	333,217
Supplies	11,511
Services	11,875
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>1,145,092</u>

Adjustments:

Less: Direct Service Costs for Administration,

Licensing and Recording Divisions

(561,347)

Add: Use Allowance

-

Subtotal Adjustments

(561,347)

Total Allowable, Allocable Costs

\$ 583,745

Fund No.	Fund Name	FTEs	FTE %	Accounts Payable Count	Accounts Payable %	Average	Allocation
Operating Departments							
001	General Fund	394.90	53.8011%	15,423	37.5548%	45.6779%	\$ 266,643
101	Health Department	56.00	7.6294%	2,022	4.9235%	6.2765%	36,639
102	Special Paths	-	0.0000%	48	0.1169%	0.0584%	341
105	Emergency Management	7.00	0.9537%	328	0.7987%	0.8762%	5,115
106	Fairgrounds	1.50	0.2044%	609	1.4829%	0.8436%	4,925
107	Veterans Relief	-	0.0000%	23	0.0560%	0.0280%	163
108	Law Library	0.50	0.0681%	154	0.3750%	0.2216%	1,293
110	River Improvement	2.00	0.2725%	203	0.4943%	0.3834%	2,238
112	Centennial Document Preservation	-	0.0000%	23	0.0560%	0.0280%	163
113	Elections Services	2.00	0.2725%	145	0.3531%	0.3128%	1,826
114	Parks & Recreation	17.00	2.3161%	3,417	8.3203%	5.3182%	31,045
115	Substance Abuse Services	4.00	0.5450%	646	1.5730%	1.0590%	6,182
116	Mental Health-Developmental Disability	8.00	1.0899%	1,080	2.6298%	1.8599%	10,857
117	County Roads	108.00	14.7139%	4,233	10.3073%	12.5106%	73,030
118	Senior Services	19.50	2.6567%	1,702	4.1443%	3.4005%	19,850
119	Convention Center	-	0.0000%	43	0.1047%	0.0524%	306
120	Clean Water Program	7.50	1.0218%	379	0.9229%	0.9723%	5,676
122	Conservation Futures	1.00	0.1362%	104	0.2532%	0.1947%	1,137
123	Medic I Services	-	0.0000%	37	0.0901%	0.0450%	263
124	Crime Victims Services	-	0.0000%	19	0.0463%	0.0231%	135
125	Communication System	-	0.0000%		0.0000%	0.0000%	-
127	Water Quality	-	0.0000%	215	0.5235%	0.2618%	1,528
128	Planning and Development	35.50	4.8365%	645	1.5706%	3.2035%	18,700
130	BRYSON RD SUB-FLOOD CNTRL ZONE	-	0.0000%	1	0.0024%	0.0012%	7
131	SEDRO WOOLLEY FLD CONTROL MAIN	-	0.0000%	17	0.0414%	0.0207%	121
132	BRITT SLOUGH FLOOD CONTROL	-	0.0000%	26	0.0633%	0.0317%	185
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	0.0000%	-	0.0000%	0.0000%	-

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, County Auditor
For the Year Ended December 31, 2008

Fund No.	Fund Name	FTEs	FTE %	Accounts Payable Count	Accounts Payable %	Average	Allocation
134	MT VERNON SO SFCZ MAINTENANCE	-	0.0000%	-	0.0000%	0.0000%	-
135	DUNBAR SFCZ MAINTENANCE	-	0.0000%	14	0.0341%	0.0170%	99
137	BLANCHARD SUB FLOOD CONTROL MT	-	0.0000%	1	0.0024%	0.0012%	7
139	HANSEN CREEK SUB FLOOD CONTROL	-	0.0000%	2	0.0049%	0.0024%	14
140	WARNER PRAIRIE SUB-FLOOD	-	0.0000%	-	0.0000%	0.0000%	-
141	LAKE MANAGEMENT DISTRICT NO. 1	-	0.0000%	3	0.0073%	0.0037%	21
142	LAKE MANAGEMENT DISTRICT NO. 2	-	0.0000%	1	0.0024%	0.0012%	7
143	Total Operating Dept Base Item Count	-	0.0000%	6	0.0146%	0.0073%	43
144	LAKE MANAGEMENT DISTRICT NO. 4	-	0.0000%	3	0.0073%	0.0037%	21
150	Edison Clean Water District	-	0.0000%	45	0.1096%	0.0548%	320
160	Drug Enforcement Reserves	-	0.0000%	11	0.0268%	0.0134%	78
161	Boating Safety	-	0.0000%	66	0.1607%	0.0804%	469
162	Low-Income Housing	-	0.0000%	33	0.0804%	0.0402%	235
163	TITLE III PROJECTS FUND	-	0.0000%	8	0.0195%	0.0097%	57
165	Homeless Housing and Assistance	-	0.0000%	42	0.1023%	0.0511%	298
170	Interlocal Investigation Reserves	-	0.0000%	336	0.8182%	0.4091%	2,388
201	Debt Service	-	0.0000%	11	0.0268%	0.0134%	78
340	FACILITY IMPROVEMENT FUND	1.60	0.2180%	206	0.5016%	0.3598%	2,100
341	Add Svcs provided to External Orgs:	-	0.0000%	3	0.0073%	0.0037%	21
342	DISTRESSED COUNTY PUBLIC FACIL	-	0.0000%	37	0.0901%	0.0450%	263
352	PARK IMPROVEMENT FUND	-	0.0000%	223	0.5430%	0.2715%	1,585
401	Solid Waste Utility	21.50	2.9292%	1,073	2.6127%	2.7709%	16,175
402	Drainage Utility	6.00	0.8174%	266	0.6477%	0.7326%	4,276
Total Operating Department Base Item Count		693.50	94.4823%	33,932	82.6239%	88.5531%	516,924
Internal Service Funds:							
501	Equipment Rental Fund	8.50	0.0116	3,776	9.1945%	5.1763%	30,216
503	Insurance Service	2.50	0.0034	497	1.2102%	0.7754%	4,526
504	Information Services	16.00	0.0218	1908	4.6460%	3.4129%	19,923
504	GIS / Mapping Services	9.50	0.0129	82	0.1997%	0.7470%	4,360
504	Records Management	4.00	0.0054	869	2.1160%	1.3305%	7,767
Fund 504 Combined							
505	Unemployment Compensation		-	4	0.0097%	0.0049%	28
Add Services provided to External Organizations:							
Total Count to use in Allocating Central Services							
Costs based on Items		734.00	100.0000%	41,068	100.0000%	100.0000%	583,745

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Financial and General Administrative Services
For the Year Ended December 31, 2008

**Financial-General Administrative Services Fund-Department-
Division included in this Central Service Cost Pool-001-0010-001
Allocation Base**

	MTDC
Salaries	470,710
Benefits	138,163
Supplies	3,338
Services	34,327
Other	-
Intergovernmental	
Capital	
Total Direct Costs	646,538
Adjustments:	
Less: Unallowable costs	
Add: Use Allowance	-
Subtotal Adjustments	-
Total Allowable, Allocable Costs	\$ 646,538

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	26,139,921	\$ 149,589
101	Health Department	4,270,075	24,436
102	Special Paths	39,364	225
105	Emergency Management	550,770	3,152
106	Fairgrounds	526,049	3,010
107	Veterans Relief	120,885	692
108	Law Library	132,898	761
110	River Improvement	990,484	5,668
112	Centennial Document Preservation	161,549	924
113	Elections Services	489,400	2,801
114	Parks & Recreation	1,823,803	10,437
115	Substance Abuse Services	3,322,274	19,012
116	Mental Health-Developmental Disability	3,224,682	18,454
117	County Roads	16,228,991	92,872
118	Senior Services	1,234,803	7,066
119	Convention Center	172,672	988
120	Clean Water Program	1,599,768	9,155
122	Conservation Futures	155,599	890
123	Medic I Services	3,857,625	22,076
124	Crime Victims Services	82,760	474
125	Communication System	3,261,390	18,664
127	Water Quality	801,539	4,587

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Financial and General Administrative Services
For the Year Ended December 31, 2008

Fund No.	Fund Name	MTDC	Allocation
128	Planning and Development	3,000,424	17,170
130	BRYSON RD SUB-FLOOD CNTRL ZONE	3,629	21
131	SEDRO WOOLLEY FLD CONTROL MAIN	17,398	100
132	BRITT SLOUGH FLOOD CONTROL	54,594	312
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	0	-
134	MT VERNON SO SFCZ MAINTENANCE	0	-
135	DUNBAR SFCZ MAINTENANCE	3,472	20
137	BLANCHARD SUB FLOOD CONTROL MT	7,494	43
139	HANSEN CREEK SUB FLOOD CONTROL	7,730	44
140	WARNER PRAIRIE SUB-FLOOD	1,098	6
141	LAKE MANAGEMENT DISTRICT NO. 1	38,835	222
142	LAKE MANAGEMENT DISTRICT NO. 2	2,812	16
143	Total Operating Dept Base Item Count	9,168	52
144	LAKE MANAGEMENT DISTRICT NO. 4	6,954	40
150	Edison Clean Water District	30,735	176
160	Drug Enforcement Reserves	7,140	41
161	Boating Safety	82,947	475
162	Low-Income Housing	333,037	1,906
163	TITLE III PROJECTS FUND	115,529	661
165	Homeless Housing and Assistance	336,766	1,927
170	Interlocal Investigation Reserves	274,155	1,569
201	Debt Service	2,930,477	16,770
340	FACILITY IMPROVEMENT FUND	0	-
341	Add Svcs provided to External Orgs:	1,391,955	7,966
342	DISTRESSED COUNTY PUBLIC FACIL	3,621,110	20,722
352	PARK IMPROVEMENT FUND	0	-
401	Solid Waste Utility	8,241,195	47,161
402	Drainage Utility	1,035,286	5,925
Total Operating Department Base Item Count		90,741,241	519,277
Internal Service Funds:			
501	Equipment Rental Fund	5,656,122	32,368
503	Insurance Service	10,427,625	59,673
504	Information Services		-
504	GIS / Mapping Services		-
504	Records Management		-
	Fund 504 Combined	6,086,697	34,832
505	Unemployment Compensation	67,831	388
Add Services provided to External Organizations: _____			
Total Count to use in Allocating Central Services			
Costs based on Items		<u>\$ 112,979,516</u>	<u>\$ 646,538</u>

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Human Resources
For the Year Ended December 31, 2008

**Human Resources Fund-Department-Division included in this
Central Service Cost Pool-001-0010-005**

Allocation Base	FTE
Salaries	256,468
Benefits	93,429
Supplies	4,042
Services	153,018
Other	-
Intergovernmental	
Capital	
Total Direct Costs	506,958
Adjustments:	
Less: Recovered costs	(1,158)
Add: Use Allowance	-
Subtotal Adjustments	(1,158)
Total Allowable, Allocable Costs	\$ 505,800

Fund No.	Fund Name	FTEs	Allocation
Operating Departments			
001	General Fund	394.90	\$ 272,126
101	Health Department	56.00	38,590
102	Special Paths	-	-
105	Emergency Management	7.00	4,824
106	Fairgrounds	1.50	1,034
107	Veterans Relief	-	-
108	Law Library	0.50	345
110	River Improvement	2.00	1,378
112	Centennial Document Preservation	-	-
113	Elections Services	2.00	1,378
114	Parks & Recreation	17.00	11,715
115	Substance Abuse Services	4.00	2,756
116	Mental Health-Developmental Disability	8.00	5,513
117	County Roads	108.00	74,423
118	Senior Services	19.50	13,437
119	Convention Center	-	-
120	Clean Water Program	7.50	5,168
122	Conservation Futures	1.00	689
123	Medic I Services	-	-
124	Crime Victims Services	-	-
125	Communication System	-	-
127	Water Quality	-	-

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Human Resources
For the Year Ended December 31, 2008

Fund No.	Fund Name	FTEs	Allocation
128	Planning and Development	35.50	24,463
130	BRYSON RD SUB-FLOOD CNTRL ZONE	-	-
131	SEDRO WOOLLEY FLD CONTROL MAIN	-	-
132	BRITT SLOUGH FLOOD CONTROL	-	-
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	-
134	MT VERNON SO SFCZ MAINTENANCE	-	-
135	DUNBAR SFCZ MAINTENANCE	-	-
137	BLANCHARD SUB FLOOD CONTROL MT	-	-
139	HANSEN CREEK SUB FLOOD CONTROL	-	-
140	WARNER PRAIRIE SUB-FLOOD	-	-
141	LAKE MANAGEMENT DISTRICT NO. 1	-	-
142	LAKE MANAGEMENT DISTRICT NO. 2	-	-
143	Total Operating Dept Base Item Count	-	-
144	LAKE MANAGEMENT DISTRICT NO. 4	-	-
150	Edison Clean Water District	-	-
160	Drug Enforcement Reserves	-	-
161	Boating Safety	-	-
162	Low-Income Housing	-	-
163	TITLE III PROJECTS FUND	-	-
165	Homeless Housing and Assistance	-	-
170	Interlocal Investigation Reserves	-	-
201	Debt Service	-	-
340	FACILITY IMPROVEMENT FUND	1.60	1,103
341	Add Svcs provided to External Orgs:	-	-
342	DISTRESSED COUNTY PUBLIC FACIL	-	-
352	PARK IMPROVEMENT FUND	-	-
401	Solid Waste Utility	21.50	14,816
402	Drainage Utility	6.00	4,135
Total Operating Department Base Item Count		693.50	477,891
Internal Service Funds:			
501	Equipment Rental Fund	8.50	5,857
503	Insurance Service	2.50	1,723
504	Information Services	16.00	11,026
504	GIS / Mapping Services	9.50	6,546
504	Records Management	4.00	2,756
	Fund 504 Combined		-
505	Unemployment Compensation		-
Add Services provided to External Organizations: _____			
Total Count to use in Allocating Central Services			
Costs based on Items			
		734.00	\$ 505,800

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, General Maintenance
For the Year Ended December 31, 2008

**General Maintenance Fund-Department included in this
Central Service Cost Pool-001-0014**

Allocation Base	Square Footage
Salaries	485,138
Benefits	214,025
Supplies	120,530
Services	875,397
Other	114,481
Intergovernmental	-
Capital	20,799
Total Direct Costs	1,830,370
Adjustments:	
Less: Unallowable costs	
Capital	(20,799)
Cost Recovery from External Organizations	(153,455)
Interest	(308)
Add: Use Allowance	-
Subtotal Adjustments	(174,562)
Total Allowable, Allocable Costs	<u>\$ 1,655,808</u>

Fund No.	Fund Name	Square Footage	Allocation
Operating Departments			
001	General Fund	86,418	\$ 982,934
101	Health Department	14,900	169,475
102	Special Paths		-
105	Emergency Management	1,500	17,061
106	Fairgrounds		-
107	Veterans Relief		-
108	Law Library	1,200	13,649
110	River Improvement		-
112	Centennial Document Preservation		-
113	Elections Services		-
114	Parks & Recreation	10,618	120,771
115	Substance Abuse Services		-
116	Mental Health-Developmental Disability		-
117	County Roads	17,000	193,361
118	Senior Services	1,640	18,654
119	Convention Center		-
120	Clean Water Program		-
122	Conservation Futures		-
123	Medic I Services		-
124	Crime Victims Services		-

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, General Maintenance
For the Year Ended December 31, 2008

Fund No.	Fund Name	Square Footage	Allocation
125	Communication System		-
127	Water Quality		-
128	Planning and Development	10,600	120,566
130	BRYSON RD SUB-FLOOD CNTRL ZONE		-
131	SEDRO WOOLLEY FLD CONTROL MAIN		-
132	BRITT SLOUGH FLOOD CONTROL		-
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE		-
134	MT VERNON SO SFCZ MAINTENANCE		-
135	DUNBAR SFCZ MAINTENANCE		-
137	BLANCHARD SUB FLOOD CONTROL MT		-
139	HANSEN CREEK SUB FLOOD CONTROL		-
140	Total Operating Dept Base Item Count		-
141	LAKE MANAGEMENT DISTRICT NO. 1		-
142	LAKE MANAGEMENT DISTRICT NO. 2		-
143	LAKE MANAGEMENT DISTRICT NO. 3		-
144	LAKE MANAGEMENT DISTRICT NO. 4		-
150	Edison Clean Water District		-
160	Drug Enforcement Reserves		-
161	Boating Safety		-
162	Low-Income Housing		-
163	TITLE III PROJECTS FUND		-
165	Homeless Housing and Assistance		-
170	Add Svcs provided to External Orgs:		-
201	Debt Service		-
340	FACILITY IMPROVEMENT FUND		-
341	CAPITAL IMPROVEMENTS		-
342	DISTRESSED COUNTY PUBLIC FACIL		-
352	PARK IMPROVEMENT FUND		-
401	Solid Waste Utility	700	7,962
402	Drainage Utility		-
Total Operating Department Base Item Count		144,576	1,644,434
Internal Service Funds:			
501	Equipment Rental Fund		-
503	Insurance Service		-
504	Information Services	1,000	11,374
504	GIS / Mapping Services		-
504	Records Management		-
	Fund 504 Combined		-
505	Unemployment Compensation		-
Add Services provided to External Organizations:			
Total Count to use in Allocating Central Services			
Costs based on Items			
		145,576	\$ 1,655,808

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Legal
For the Year Ended December 31, 2008

Legal Fund-Department included in this Central Service Cost Pool-
001-0020-003

Allocation Base	Direct Charge
Salaries	156,007
Benefits	47,473
Supplies	
Services	
Other	
Intergovernmental	
Capital	
Total Direct Costs	203,481
Adjustments:	
Less: Unallowable costs	-
Add: Use Allowance	-
Subtotal Adjustments	-
Total Allowable, Allocable Costs	\$ 203,481

Fund No.	Fund Name	Direct Charge	Allocation
Operating Departments			
001	General Fund	2,234	\$ 109,273
101	Health Department		-
102	Special Paths		-
105	Emergency Management		-
106	Fairgrounds		-
107	Veterans Relief		-
108	Law Library		-
110	River Improvement		-
112	Centennial Document Preservation		-
113	Elections Services		-
114	Parks & Recreation		-
115	Substance Abuse Services		-
116	Mental Health-Developmental Disability		-
117	County Roads	1,579	77,235
118	Senior Services		-
119	Convention Center		-
120	Clean Water Program		-
122	Conservation Futures		-
123	Medic I Services		-
124	Crime Victims Services		-
125	Communication System		-
127	Water Quality		-
128	Planning and Development		-

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Legal
For the Year Ended December 31, 2008

Fund No.	Fund Name	Direct Charge	Allocation
130	BRYSON RD SUB-FLOOD CNTRL ZONE		-
131	SEDRO WOOLLEY FLD CONTROL MAIN		-
132	BRITT SLOUGH FLOOD CONTROL		-
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE		-
134	MT VERNON SO SFCZ MAINTENANCE		-
135	DUNBAR SFCZ MAINTENANCE		-
137	BLANCHARD SUB FLOOD CONTROL MT		-
139	HANSEN CREEK SUB FLOOD CONTROL		-
140	WARNER PRAIRIE SUB-FLOOD		-
141	LAKE MANAGEMENT DISTRICT NO. 1		-
142	LAKE MANAGEMENT DISTRICT NO. 2		-
143	Total Operating Dept Base Item Count		-
144	LAKE MANAGEMENT DISTRICT NO. 4		-
150	Edison Clean Water District		-
160	Drug Enforcement Reserves		-
161	Boating Safety		-
162	Low-Income Housing		-
163	TITLE III PROJECTS FUND		-
165	Homeless Housing and Assistance		-
170	Interlocal Investigation Reserves		-
201	Debt Service		-
340	FACILITY IMPROVEMENT FUND		-
341	Add Svcs provided to External Orgs:		-
342	DISTRESSED COUNTY PUBLIC FACIL		-
352	PARK IMPROVEMENT FUND		-
401	Solid Waste Utility	347	16,973
402	Drainage Utility		-
Total Operating Department Base Item Count		4,160	203,481
Internal Service Funds:			
501	Equipment Rental Fund		-
503	Insurance Service		-
504	Information Services		-
504	GIS / Mapping Services		-
504	Records Management		-
	Fund 504 Combined		-
505	Unemployment Compensation		-
Add Services provided to External Organizations:			-
Total Count to use in Allocating Central Services			
Costs based on Items		4,160 \$	203,481

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Non-Departmental
For the Year Ended December 31, 2008

Non-Departmental Fund-Department-Division included in this
Central Service Cost Pool-001-0025
Allocation Base

	<u>MTDC</u>
Salaries	76,356
Benefits	269,925
Supplies	1,467
Services	733,019
Other	-
Intergovernmental	249,766
Capital	
Debt Service: Principal	56,667
Interfund Payments for Service	4,673,496
Total Direct Costs	<u>6,060,696</u>
Adjustments:	
Less: Unallowable costs	
Project 93 - Pass Thru EPA Grant	(6,343)
Leoff 1 Medical Reimbursement	(204,257)
Ruckelshaus - Ryan Walters	(47,989)
Lobbying - NWW Group	(11,000)
Farm Worker Grant - Pass Thru	(6,000)
River Oaks - Franchise Fee	(43,514)
Food Dist Ctr - Paul Schissler	(5,820)
USDA - Starling Control	(30,338)
SCCAA - Pass Thru & Direct Service	(271,284)
EDASC - Direct Service	(47,000)
Advertis, Dependency Hrngs, Farmworker housing, etc	(43,174)
Miscellaneous Direct Service	(19,267)
Education/ Training	(2,636)
Year End Adjustments	(21)
NW Regional Council, NW Learn	(105,823)
SCOG Local Matching Funds	(8,856)
Cities Contracts - Library Services	(48,000)
Intergov/Interfund Taxes	(249,766)
Debt Service Principal Pmts	(56,667)
Central Services Billings, Insur Cost Allocation	(4,625,318)
Add: Use Allowance	-
Subtotal Adjustments	<u>(5,833,074)</u>
Total Allowable, Allocable Costs	<u>\$ 227,622</u>

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	26,139,921	\$ 52,665

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Non-Departmental
For the Year Ended December 31, 2008

Fund No.	Fund Name	MTDC	Allocation
101	Health Department	4,270,075	8,603
102	Special Paths	39,364	79
105	Emergency Management	550,770	1,110
106	Fairgrounds	526,049	1,060
107	Veterans Relief	120,885	244
108	Law Library	132,898	268
110	River Improvement	990,484	1,996
112	Centennial Document Preservation	161,549	325
113	Elections Services	489,400	986
114	Parks & Recreation	1,823,803	3,674
115	Substance Abuse Services	3,322,274	6,693
116	Total Operating Dept Base Item Count	3,224,682	6,497
117	County Roads	16,228,991	32,697
118	Senior Services	1,234,803	2,488
119	Convention Center	172,672	348
120	Clean Water Program	1,599,768	3,223
122	Conservation Futures	155,599	313
123	Medic I Services	3,857,625	7,772
124	Crime Victims Services	82,760	167
125	Communication System	3,261,390	6,571
127	Water Quality	801,539	1,615
128	Planning and Development	3,000,424	6,045
130	Add Svcs provided to External Orgs:	3,629	7
131	SEDRO WOOLLEY FLD CONTROL MAIN	17,398	35
132	BRITT SLOUGH FLOOD CONTROL	54,594	110
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	0	-
134	MT VERNON SO SFCZ MAINTENANCE	0	-
135	DUNBAR SFCZ MAINTENANCE	3,472	7
137	BLANCHARD SUB FLOOD CONTROL MT	7,494	15
139	HANSEN CREEK SUB FLOOD CONTROL	7,730	16
140	WARNER PRAIRIE SUB-FLOOD	1,098	2
141	LAKE MANAGEMENT DISTRICT NO. 1	38,835	78
142	LAKE MANAGEMENT DISTRICT NO. 2	2,812	6
143	LAKE MANAGEMENT DISTRICT NO. 3	9,168	18
144	LAKE MANAGEMENT DISTRICT NO. 4	6,954	14
150	Edison Clean Water District	30,735	62
160	Drug Enforcement Reserves	7,140	14
161	Boating Safety	82,947	167
162	Low-Income Housing	333,037	671
163	TITLE III PROJECTS FUND	115,529	233
165	Homeless Housing and Assistance	336,766	678
170	Interlocal Investigation Reserves	274,155	552
201	Debt Service	2,930,477	5,904
340	FACILITY IMPROVEMENT FUND	0	-
341	CAPITAL IMPROVEMENTS	1,391,955	2,804

Skagit County
Central Services Cost Allocation Plan
Allocation of Costs, Non-Departmental
For the Year Ended December 31, 2008

Fund No.	Fund Name	MTDC	Allocation
342	DISTRESSED COUNTY PUBLIC FACIL	3,621,110	7,296
352	PARK IMPROVEMENT FUND	0	-
401	Solid Waste Utility	8,241,195	16,604
402	Drainage Utility	1,035,286	2,086
Total Operating Department Base Item Count		90,741,241	182,818
Internal Service Funds:			
501	Equipment Rental Fund	5,656,122	11,396
503	Insurance Service	10,427,625	21,009
504	Information Services		-
504	GIS / Mapping Services		-
504	Records Management		-
	Fund 504 Combined	6,086,697	12,263
505	Unemployment Compensation	67,831	137
Add Services provided to External Organizations: _____			
Total Count to use in Allocating Central Services			
Costs based on Items		<u>\$ 112,979,516</u>	<u>\$ 227,622</u>

Appendix C: Financial Information for Internal Service Funds

Skagit County
Central Service Cost Allocation Plan -Appendix C
For the Year Ended December 31, 2008

SKAGIT COUNTY, WASHINGTON
Statement of Net Assets
Internal Service Funds
December 31, 2008

	Business-Type Activities-Enterprise Funds				Governmental Activities
	501 Equip Rent & Revolve	503 Insurance Services	504 Central Services	505 Unemploy Comp	Internal Services
ASSETS					
<u>Current Assets</u>					
Cash and Cash Equivalents	\$2,945,860	\$4,668,659	\$2,264,352	\$454,364	\$10,333,235
Investments	0	0	0	0	0
Accounts Receivable	15,336	67,891	0	0	83,227
Due from Other Funds	0	0	10,000	0	10,000
Due from Other Governments	0	0	65,805	0	65,805
Inventories and Prepayments	4,824,459	6,172	30,016	0	4,860,647
Total Current Assets	\$7,785,655	\$4,742,722	\$2,370,173	\$454,364	\$15,352,914
<u>Non-Current Assets</u>					
Capital Assets					
Land	\$0	\$0	\$0	\$0	\$0
Buildings	180,888	0	0	0	180,888
Improvements	0	0	0	0	0
Machinery and Equipment	15,785,277	0	1,699,617	0	17,484,894
Less Accumulated Depreciation	(8,666,792)	0	(865,156)	0	(9,531,948)
Construction in Progress	0	0	0	0	0
Unamortized Issuance Costs	0	0	0	0	0
Total Non-Current Assets	\$7,299,373	\$0	\$834,461	\$0	\$8,133,834
Total Assets	\$15,085,028	\$4,742,722	\$3,204,634	\$454,364	\$23,486,748
LIABILITIES AND FUND EQUITY					
<u>Current Liabilities</u>					
Accounts/Vouchers Payable	\$272,805	\$2,674,663	\$46,214	\$20,642	\$3,014,324
Due to Other Funds	0	0	0	0	0
Interest Payable	0	0	0	0	0
Interfund Loans Payable	0	0	0	0	0
Accrued Wages Payable	41,269	14,503	86,523	0	142,295
Accrued Employee Benefits	14,271	3,460	32,988	0	50,719
Accrued Taxes Payable	1,082	0	0	0	1,082
Other Accrued Liabilities	50,000	0	0	0	50,000
Bonds Payable	0	0	0	0	0
Total Current Liabilities	\$379,427	\$2,692,626	\$165,725	\$20,642	\$3,258,420
<u>Non-Current Liabilities</u>					
Compensated Absences	17,975	25,007	125,035	0	\$168,017
Post Landfill Closure Costs	0	0	0	0	0
Environmental Liability	69,800	0	0	0	69,800
Bonds Payable	0	0	0	0	0
Total Non-Current Liabilities	\$87,775	\$25,007	\$125,035	\$0	\$237,817
Total Liabilities	\$467,202	\$2,717,633	\$290,760	\$20,642	\$3,496,237
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	\$7,299,372	\$0	\$834,461	\$0	\$8,133,833
Restricted for Debt Service	0	0	0	0	0
Unrestricted	7,318,454	2,025,089	2,079,413	433,722	11,856,678
Total Net Assets	\$14,617,826	\$2,025,089	\$2,913,874	\$433,722	\$19,990,511

Total Liabilities + Total Net Assets	15,085,028	4,742,722.00	3,204,634.00	454,364.00	23,486,748
Statement in balance					

Skagit County
Central Service Cost Allocation Plan -Appendix C
For the Year Ended December 31, 2008

SKAGIT COUNTY, WASHINGTON
Statement of Revenue, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2008

	Business-Type Activities-Enterprise Funds				Governmental Activities
	501 Equip Rent & Revolving	503 Insurance Services	504 Central Services	505 Unemploy Comp	Internal Services
Operating Revenues					
Charges for Service	\$5,939,677	\$1,302,332	\$5,297,827	\$0	\$12,539,836
Other Operating Revenue	69,074	9,345,966	0	141,060	9,556,100
Total Operating Revenue	\$6,008,751	\$10,648,298	\$5,297,827	\$141,060	\$22,095,936
Operating Expenditures					
Personal Services	\$711,847	\$424,123	\$2,609,435	\$0	\$3,745,405
Contractual Services	0	1,391,965	0	0	1,391,965
Supplies and Expenses	3,943,080	103,806	3,228,975	67,831	7,343,692
Depreciation	1,001,195	0	193,262		1,194,457
Payment to Claimants	0	8,507,731	0	0	8,507,731
Total Operating Expenditures	\$5,656,122	\$10,427,625	\$6,031,672	\$67,831	\$22,183,250
Operating Income (Loss)	\$352,629	\$220,673	(\$733,845)	\$73,229	(\$87,314)
Non-Operating Revenue (Expenses)					
Intergovernmental Revenue	\$0	\$0	\$5,265	\$0	\$5,265
Interest Revenue	45,841	54,690	30,743	6,204	137,478
Miscellaneous Revenue	0	69,865	13,396	0	83,261
Gain (Loss) on Disposition of Capital Assets	(22,810)	0	0	0	(22,810)
Interest Expense	0	0	0	0	0
Miscellaneous Expense	0	0	0	0	0
Total Non-Operating Revenue (Expense)	\$23,031	\$124,555	\$49,404	\$6,204	\$203,194
Income (Loss) before Contributions and Transfers	\$375,660	\$345,228	(\$684,441)	\$79,433	\$115,880
Transfers In	213,278	0	0	0	213,278
Transfers Out	0	0	0	0	0
Change in Net Assets	\$588,938	\$345,228	(\$684,441)	\$79,433	\$329,158
Net Assets, January 1	\$14,148,688	\$1,679,861	\$3,365,109	\$377,316	\$19,570,974
Prior Period Adjustment	(119,800)	0	233,206	(23,027)	90,379
Net Assets, January 1 - restated	14,028,888	1,679,861	3,598,315	354,289	19,661,353
Net Assets, December 31	\$14,617,826	\$2,025,089	\$2,913,874	\$433,722	\$19,990,511

Appendix D: Reconciliation of Internal Service Funds' Net Assets

Skagit County
Central Service Cost Allocation Plan -Appendix D
For the Year Ended December 31, 2008

All Internal Service Funds	<u>Equipment Rental Fund (501)</u>	<u>Insurance Services Fund (503)</u>	<u>Central Services Fund (504)</u>	<u>Unemployment Compensation Fund (505)</u>	<u>Total Internal Service Funds</u>
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES FOR YEAR ENDING December 31, 2008					
PART I A-87 R.E. BALANCE					
NET ASSET BALANCE JANUARY 1, 2008	14,148,688	1,679,861	3,365,109	377,316	19,570,974
Prior Period Adjustments	(119,800)	-	233,206	(23,027)	90,379
Beginning Balance as restated	14,028,888	1,679,861	3,598,315	354,289	19,661,353
Less Invested in Capital Assets, net of related debt	6,952,819	-	354,635	-	7,307,454
Less contributions for replacement of Capital Assets					
A-87 R.E. BALANCE JANUARY 1, 2007	7,076,069	1,679,861	3,243,680	354,289	12,353,899
NOTE					
FY 2008 RETAINED EARNINGS INCREASE (DECREASE) Per Annual Financial Report (AFR)					
TOTAL OPERATING REVENUES	6,008,751	10,648,298	5,297,827	141,060	22,095,936
Interest revenue	45,841	54,690	30,743	6,204	137,478
Other	-	69,865	18,661	-	88,526
Total Revenues	6,054,592	10,772,853	5,347,231	147,264	22,321,940
TOTAL OPERATING EXPENSES	5,656,122	10,427,625	6,031,672	67,831	22,183,250
Loss on disposition of capital asset	22,810	-	-	-	22,810
Interest expense and fiscal charges	-	-	-	-	-
Total Expenses	5,678,932	10,427,625	6,031,672	67,831	22,206,060
Less A-87 Unallowable Costs (None)					
Plus A-87 Allowable Costs (None)					
OMB A-87 Allowable Expenditures	5,678,932	10,427,625	6,031,672	67,831	22,206,060
A-87 R.E. BALANCE December 31, 2008 (A)	7,451,729	2,025,089	2,559,239	433,722	12,469,779
Allowable Reserve (B)	946,489	1,737,938	1,005,279	11,305	3,701,010
Excess Balance (A)-(B)	6,505,240	287,152	1,553,960	422,417	8,768,769
NOTE					
PART II A-87 CONTRIBUTED CAPITAL BALANCE					
A-87 CONTRIBUTED CAPITAL BALANCE JANUARY 1, 2008	6,952,819	-	354,635	-	7,307,454
Plus: Transfers in (e.g., Contrib. Capital)	213,278	-	-	-	213,278
Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Users of Fund R.E.)	-	-	-	-	-
Net Transfers	213,278	-	-	-	213,278
A-87 CONTRIBUTED CAPITAL BALANCE DECEMBER 31, 2008 (C)	7,166,097	-	354,635	-	7,520,732
PART III A-87 ADJUSTMENTS BALANCE					
A-87 ADJUSTMENTS BALANCE JANUARY 1, 2008	\$ -	\$ -	\$ -	\$ -	\$ -
Less: A-87 Unallowable Costs (None)					
Plus: A-87 Allowable Costs (None)					
A-87 ADJUSTMENTS BALANCE DECEMBER 31, 2008 (D)	\$ -	\$ -	\$ -	\$ -	\$ -
PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO AFR BALANCE					
RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO AFR(A)+(C)+(D)	14,617,826	2,025,089	2,913,874	433,722	19,990,511

NOTE: A significant portion of the Equipment Rental and Revolving Fund Unrestricted Net Assets relates to charges for the replacement of equipment. The amount of accumulated collections for future equipment replacement is not currently available.