

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
<b>1. General</b>	
<ul style="list-style-type: none"> <li>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.</li> </ul>	Appendix A
<ul style="list-style-type: none"> <li>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</li> </ul>	The audited annual financial report is available
<ul style="list-style-type: none"> <li>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.</li> </ul>	Page 4
<p><b>2. Allocated Central Services-</b> 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.)</p>	Self Insurance funds are included in the Billed Service Category
<ul style="list-style-type: none"> <li>A brief description of the service, an identification of the unit rendering the service and the operating agencies receiving the service.</li> </ul>	Pages 5 to 9 and Appendix B
<ul style="list-style-type: none"> <li>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.</li> </ul>	Pages 12 to 14 and Appendix B
<ul style="list-style-type: none"> <li>A summary schedule showing the allocation of each service to the specific benefitted departments.</li> </ul>	Appendix B
<p><b>3. Billed Services-</b> The information described below shall be provided for all billed central services, including internal service funds, self-insurance funds, and fringe benefit funds.</p>	
<p>➤ <b>Internal service funds.</b> For each internal service fund or similar activity with an operating budget of \$5 million or more, the plan shall include:</p>	
<ul style="list-style-type: none"> <li>A brief description of each service.</li> </ul>	Pages 9 to 11
<ul style="list-style-type: none"> <li>A balance sheet for each fund based on individual accounts contained in the governmental unit's accounting system.</li> <li>A revenue/expenses statement, with revenues broken out by source, e.g., regular billings, interest earned, etc.</li> <li>A listing of all non-operating transfers (as defined by Generally Accepted Accounting Principles (GAAP)) into and out of the fund.</li> </ul>	Appendix C

**Skagit County  
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Central Services Cost Allocation Plan Feature	Location provided
<ul style="list-style-type: none"> <li>• A description of the procedures (methodology) used to charge the costs of each service to users, including how billing rates are determined.</li> <li>• A schedule of current rates.</li> </ul>	Page 12
<ul style="list-style-type: none"> <li>• 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.</li> <li>• 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.).</li> </ul>	Appendix D
<p>➤ <b>Self-insurance funds.</b> For each self-insurance fund, the plan shall include:</p>	
<ul style="list-style-type: none"> <li>• The fund balance sheet;</li> <li>• A statement of revenue and expenses including a summary of billings and claims paid by department;</li> <li>• A listing of all non-operating transfers into and out of the fund;</li> </ul>	Appendix C
<ul style="list-style-type: none"> <li>• The type(s) of risk(s) covered by the fund (e.g., automobile liability, workers' compensation, etc.);</li> <li>• An explanation of how the levels of fund contributions are determined.</li> </ul>	Pages 9 to 11
<ul style="list-style-type: none"> <li>• Include a copy of the current actuarial report (with the actuarial assumptions used) if the contributions are determined on an actuarial basis</li> </ul>	Actuarial Report is available
<ul style="list-style-type: none"> <li>• A description of the procedures used to charge or allocate fund contributions to benefitted activities</li> </ul>	Pages 9 to 11
<ul style="list-style-type: none"> <li>• 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.</li> </ul>	Appendix C
<p>➤ <b>Fringe benefits.</b> 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</u>, the remainder of this requirement is not applicable.</p>	Page 11 and Appendix C

## Certificate of Cost Allocation Plan

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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, 2009 to establish cost allocations or billings for the year ended December 31, 2011 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

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## 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, 2009. 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 2011, costs will be allocated to County Roads, Solid Waste, Drainage Utility and Equipment Rental and Revolving Funds.

The calculation is:

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

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:

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

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:

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

### **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:

$$(1) \quad \frac{\text{Respective Fund FTE's}}{\text{Total County FTE's}} \quad + \quad \frac{\text{Respective Fund AP Transactions}}{\text{Total County AP Transactions}}$$

$$(2) \quad \% \quad \times \quad \text{Accounting Dept Expenditures}$$

### **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.

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**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.

The budget and finance function costs are allocated to benefitting departments based on actual expenses as it most closely tracks the effort of the budget and finance function in providing its financial services.

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.

The calculation is:

$$\begin{array}{l} \text{Administrative Services Expenditures} \\ \text{Less Human Resources} \end{array} \quad \times \quad \frac{\text{Respective Fund Actual Expenses}}{\text{Total County Actual Expense}}$$

**Human Resources** - Human Resources ensures the best qualified personnel are recruited and employed to staff Skagit County. Staff continues to strengthen administrative rules and regulations and develop harmonious relationships among all employee groups. They are responsible for monitoring all employee benefits as well as classification and/or salary studies in order to maintain the integrity of the County. Human Resources engages in the process of recruiting, screening, departmental personnel services, benefits management, record keeping, salary and compensation assessment, union negotiations and a host of other personnel related services for all County Funds and Departments.

The human resources function costs are allocated to benefitting departments based on the count of full time equivalents (FTE) as it most closely tracks the effort of the human resources function in providing its human resources services.

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

The calculation is:

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

### **General Maintenance**

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

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## 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:

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**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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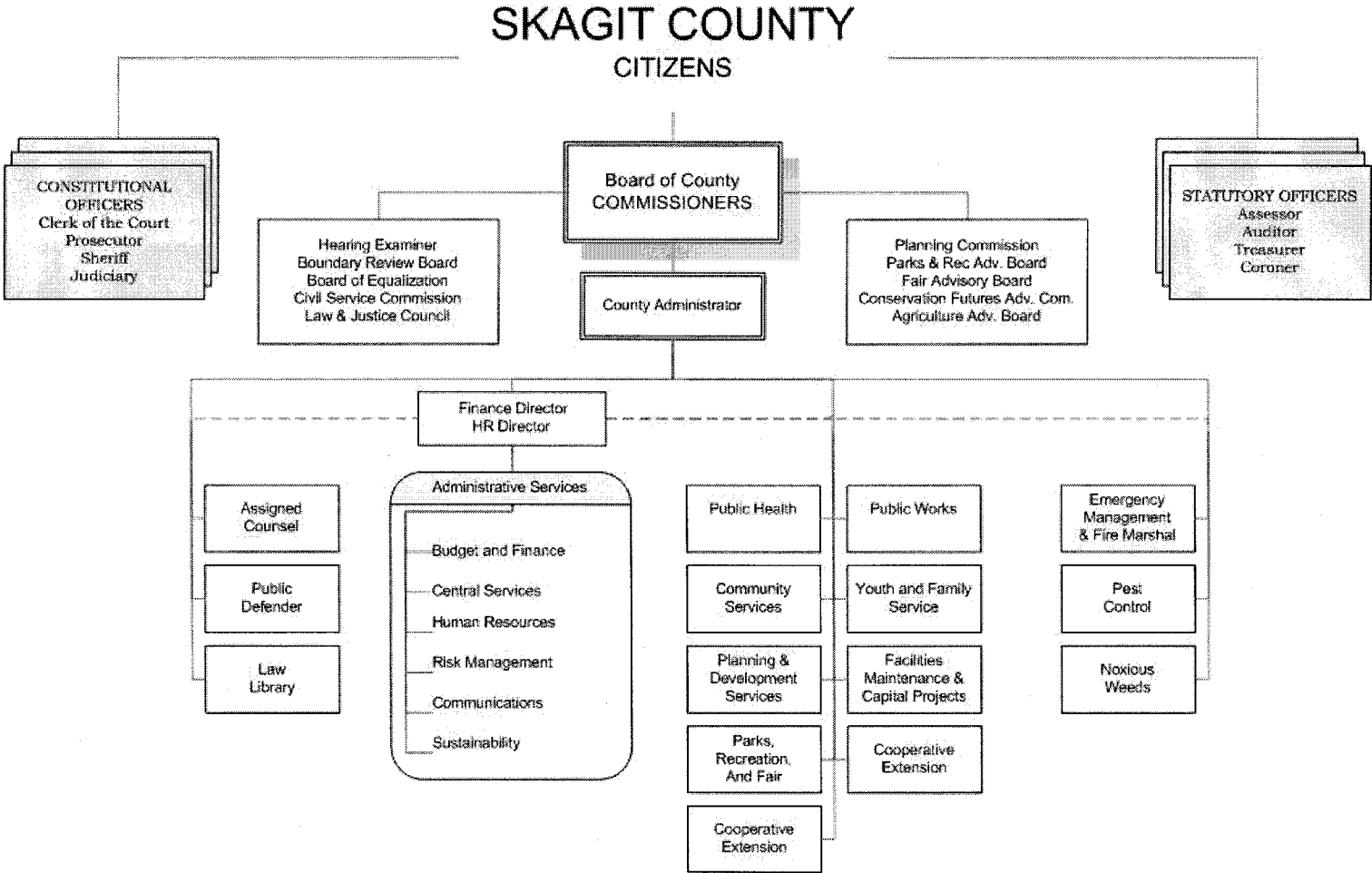
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which the underlying billing basis remains relatively constant during the year, such as the number of email accounts or direct labor hours. Other internal services use a direct charge basis whereby costs are transferred using a journal entry based 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

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**Skagit County**  
**Central Services Cost Allocation Plan**  
**Summary of Allocated Central Services Costs**  
**For the Year Ended December 31, 2009**

<b>Fund No.</b>	<b>Fund Name</b>	<b>Total Allocated Costs</b>	<b>MTDC</b>	<b>General Fund Indirect Cost Rate</b>	<b>Internal Service Indirect Cost Rate</b>	<b>Total Indirect Cost Rate</b>
<b>Operating Departments</b>						
001	General Fund	\$ 2,035,705	33,901,604	6.00%	8.74%	14.74%
101	Health Department	253,681	3,316,910	7.65%	8.74%	16.39%
102	Special Paths	534	68,279	0.78%	8.74%	9.52%
105	Emergency Management	53,013	528,552	10.03%	8.74%	18.77%
106	Fairgrounds	10,621	495,023	2.15%	8.74%	10.89%
107	Veterans Relief	3,864	165,411	2.34%	8.74%	11.08%
108	Law Library	15,904	149,244	10.66%	8.74%	19.40%
110	River Improvement	7,384	722,725	1.02%		1.02%
112	Centennial Document Preservation	1,691	213,716	0.79%	8.74%	9.53%
113	Elections Services	6,035	345,792	1.75%	8.74%	10.48%
114	Parks & Recreation	165,627	1,402,655	11.81%	8.74%	20.55%
115	Substance Abuse Services	16,773	2,114,637	0.79%		0.79%
116	Mental Health-Developmental Disability	46,647	3,782,492	1.23%		1.23%
117	County Roads	738,474	18,276,725	4.04%		4.04%
118	Senior Services	54,749	1,082,373	5.06%	8.74%	13.80%
119	Convention Center	2,021	245,099	0.82%		0.82%
120	Clean Water Program	16,439	1,318,111	1.25%		1.25%
122	Conservation Futures	12,599	217,193	5.80%	8.74%	14.54%
123	Medic I Services	84,307	4,626,637	1.82%		1.82%
124	Crime Victims Services	740	90,436	0.82%	8.74%	9.56%
125	Communication System	18,711	2,921,614	0.64%		0.64%
127	Water Quality	3,716	439,424	0.85%		0.85%
128	Planning and Development	203,571	2,701,168	7.54%	8.74%	16.28%
130	BRYSON RD SUB-FLOOD CNTRL ZONE	72	11,285	0.64%		0.64%
131	SEDRO WOOLLEY FLD CONTROL MAIN	535	49,568	1.08%		1.08%
132	BRITT SLOUGH FLOOD CONTROL	296	22,282	1.33%		1.33%
133	Sedro-Woolley SUB-FLOOD CNTRL ZON	14	2,203			
134	MT VERNON SO SFCZ MAINTENANCE	406	63,452			
135	DUNBAR SFCZ MAINTENANCE	230	22,008	1.04%		1.04%
137	BLANCHARD SUB FLOOD CONTROL M	52	6,918	0.76%		0.76%
139	HANSEN CREEK SUB FLOOD CONTRO	45	6,974	0.64%		0.64%
140	WARNER PRAIRIE SUB-FLOOD	-	0	#DIV/0!		#DIV/0!
141	LAKE MANAGEMENT DISTRICT NO. 1	264	38,780	0.68%		0.68%
142	LAKE MANAGEMENT DISTRICT NO. 2	4,934	8,473	58.23%		58.23%
143	LAKE MANAGEMENT DISTRICT NO. 3	304	42,438	0.72%		0.72%
144	LAKE MANAGEMENT DISTRICT NO. 4	134	12,073	1.11%		1.11%
150	Edison Clean Water District	877	50,221	1.75%		1.75%
160	Drug Enforcement Reserves	978	125,029	0.78%	8.74%	9.52%
161	Boating Safety	1,206	83,987	1.44%	8.74%	10.18%
162	Low-Income Housing	504	69,834	0.72%		0.72%
163	TITLE III PROJECTS FUND	528	68,544	0.77%		0.77%
165	Homeless Housing and Assistance	3,175	403,986	0.79%		0.79%
170	Interlocal Investigation Reserves	4,487	216,521	2.07%	8.74%	10.81%
201	Debt Service	10,228	1,586,972	0.64%		0.64%
340	FACILITY IMPROVEMENT FUND	2,554	0			
341	CAPITAL IMPROVEMENTS	5,994	935,885	0.64%	8.74%	9.38%
342	DISTRESSED COUNTY PUBLIC FACIL	23,494	3,614,499	0.65%		0.65%
352	PARK IMPROVEMENT FUND	5,717				
401	Solid Waste Utility	94,950	7,887,950	1.20%		1.20%
402	Drainage Utility	42,217	1,641,052	2.57%		2.57%
		3,957,000	96,096,754			

Skagit County  
 Central Services Cost Allocation Plan  
 Summary of Allocated Central Service Costs  
 For the Year Ended December 31, 2009

Central Service Departments

Adminstrative Services

Fund No.	Fund Name	Central Service Departments									Total Allocated Costs
		County Commissioners	County Assessor	Treasurer	County Auditor	Financial & General	Human Resources	Facilities Maintenance	Legal-Civil	Non Departmental	
<b>Operating Departments</b>											
001	General Fund	\$ -	\$ 201,023	\$ 89,889	\$ 248,241	\$ 140,362	\$ 241,911	\$ 927,344	\$ 110,182	\$ 76,751	\$ 2,035,705
101	Health Department	9,696	-	-	30,890	13,733	31,962	159,891	-	7,509	253,681
102	Special Paths	-	-	-	97	283	-	-	-	155	534
105	Emergency Management	24,239	-	-	4,906	2,188	4,387	16,096	-	1,197	53,013
106	Fairgrounds	-	-	-	6,198	2,050	1,253	-	-	1,121	10,621
107	Veterans Relief	-	1,871	837	97	685	-	-	-	374	3,864
108	Law Library	-	-	-	1,444	618	627	12,877	-	338	15,904
110	River Improvement	-	-	-	1,816	2,992	940	-	-	1,636	7,384
112	Centennial Document Preservation	-	-	-	322	885	-	-	-	484	1,691
113	Elections Services	-	-	-	1,940	1,432	1,880	-	-	783	6,035
114	Parks & Recreation	4,848	-	-	29,395	5,807	8,461	113,941	-	3,176	165,627
115	Substance Abuse Services	-	-	-	2,604	8,755	627	-	-	4,787	16,773
116	Mental Health-Developmental Disability	-	2,782	1,244	11,503	15,661	6,894	-	-	8,563	46,647
117	County Roads	33,934	114,329	51,123	73,878	75,671	66,432	182,426	99,305	41,378	738,474
118	Senior Services	-	-	-	18,937	4,481	11,281	17,599	-	2,450	54,749
119	Convention Center	-	-	-	451	1,015	-	-	-	555	2,021
120	Clean Water Program	-	-	-	3,486	5,457	4,512	-	-	2,984	16,439
122	Conservation Futures	-	7,055	3,155	999	899	-	-	-	492	12,599
123	Medic I Services	-	37,593	16,810	274	19,156	-	-	-	10,474	84,307
124	Crime Victims Services	-	-	-	161	374	-	-	-	205	740
125	Communication System	-	-	-	-	12,096	-	-	-	6,614	18,711
127	Water Quality	-	-	-	902	1,819	-	-	-	995	3,716
128	Planning and Development	38,782	-	-	14,941	11,184	18,801	113,748	-	6,115	203,571
130	BRYSON RD SUB-FLOOD CNTRL ZONE	-	-	-	-	47	-	-	-	26	72
131	SEDRO WOOLLEY FLD CONTROL MAIN	-	-	-	217	205	-	-	-	112	535
132	BRITT SLOUGH FLOOD CONTROL	-	-	-	153	92	-	-	-	50	296
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	-	-	-	9	-	-	-	5	14
134	MT VERNON SO SFCZ MAINTENANCE	-	-	-	-	263	-	-	-	144	406
135	DUNBAR SFCZ MAINTENANCE	-	-	-	89	91	-	-	-	50	230
137	BLANCHARD SUB FLOOD CONTROL MT	-	-	-	8	29	-	-	-	16	52
139	HANSEN CREEK SUB FLOOD CONTROL	-	-	-	-	29	-	-	-	16	45
140	WARNER PRAIRIE SUB-FLOOD	-	-	-	-	-	-	-	-	-	-
141	LAKE MANAGEMENT DISTRICT NO. 1	-	-	-	16	161	-	-	-	88	264

Skagit County  
 Central Services Cost Allocation Plan  
 Summary of Allocated Central Service Costs  
 For the Year Ended December 31, 2009

**Central Service Departments**

Adminstrative Services

Fund No.	Fund Name	Adminstrative Services								Total Allocated Costs	
		County Commissioners	County Assessor	Treasurer	County Auditor	Financial & General	Human Resources	Facilities Maintenance	Legal-Civil		Non Departmental
142	LAKE MANAGEMENT DISTRICT NO. 2	4,848	-	-	32	35	-	-	-	19	4,934
143	LAKE MANAGEMENT DISTRICT NO. 3	-	-	-	32	176	-	-	-	96	304
144	LAKE MANAGEMENT DISTRICT NO. 4	-	-	-	56	50	-	-	-	27	134
150	Edison Clean Water District	-	-	-	556	208	-	-	-	114	877
160	Drug Enforcement Reserves	-	-	-	177	518	-	-	-	283	978
161	Boating Safety	-	-	-	668	348	-	-	-	190	1,206
162	Low-Income Housing	-	-	-	56	289	-	-	-	158	504
163	TITLE III PROJECTS FUND	-	-	-	89	284	-	-	-	155	528
165	Homeless Housing and Assistance	-	-	-	588	1,673	-	-	-	915	3,175
170	Interlocal Investigation Reserves	-	-	-	3,100	896	-	-	-	490	4,487
201	Debt Service	-	-	-	64	6,571	-	-	-	3,593	10,228
340	FACILITY IMPROVEMENT FUND	-	-	-	1,927	-	627	-	-	-	2,554
341	CAPITAL IMPROVEMENTS	-	-	-	-	3,875	-	-	-	2,119	5,994
342	DISTRESSED COUNTY PUBLIC FACIL	-	-	-	346	14,965	-	-	-	8,183	23,494
352	PARK IMPROVEMENT FUND	4,848	-	-	870	-	-	-	-	-	5,717
401	Solid Waste Utility	4,848	-	-	17,785	32,658	14,289	7,512	-	17,858	94,950
402	Drainage Utility	-	16,887	7,551	3,823	6,794	3,447	-	-	3,715	42,217
<b>Total Operating Dept Base Item Count</b>		<b>126,042</b>	<b>381,540</b>	<b>170,609</b>	<b>484,133</b>	<b>397,868</b>	<b>418,331</b>	<b>1,551,433</b>	<b>209,487</b>	<b>217,558</b>	<b>3,957,000</b>
<b>Internal Service Funds:</b>											
501	Equipment Rental Fund	-	-	-	30,808	21,402	5,327	-	-	11,703	69,240
503	Insurance Service	-	-	-	4,896	42,971	-	-	-	23,497	71,364
504	Information Services	-	-	-	18,170	16,183	10,654	13,414	-	8,849	67,269
504	GIS / Mapping Services	-	-	-	4,382	3,864	6,267	20,389	-	2,113	37,014
504	Records Management	-	-	-	7,677	2,789	2,507	21,462	-	1,525	35,959
	Fund 504 Combined	-	-	-	-	-	-	-	-	-	-
505	Unemployment Compensation	-	-	-	40	2,844	-	-	-	1,555	4,440
<b>Add Svcs provided to External Orgs:</b>		<b>28,602</b>	<b>1,197,358</b>	<b>535,410</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,761,370</b>
<b>Total Count to use in Allocating Central Services Costs based on Items</b>		<b>\$ 154,644</b>	<b>\$ 1,578,898</b>	<b>\$ 706,019</b>	<b>\$ 550,106</b>	<b>\$ 487,921</b>	<b>\$ 443,086</b>	<b>\$ 1,606,697</b>	<b>\$ 209,487</b>	<b>\$ 266,799</b>	<b>\$ 6,003,657</b>

**Skagit County**  
**Central Services Cost Allocation Plan**  
**Allocation of Costs, County Commissioners**  
**For the Year Ended December 31, 2009**

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

Allocation Base	Agenda Hours
Salaries	\$ 377,093
Benefits	119,118
Supplies	2,068
Services	19,300
Other	-
Intergovernmental	
Capital	
Total Direct Costs	517,579
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(362,935)
Add: Use Allowance	-
Subtotal Adjustments	(362,935)
Total Allowable, Allocable Costs	\$ 154,644

Fund No.	Fund Name	Agenda Hours	Allocation
<b>Operating Departments</b>			
001	General Fund		\$ -
101	Health Department	1.00	9,696
102	Special Paths		-
105	Emergency Management	2.50	24,239
106	Fairgrounds		-
107	Veterans Relief		-
108	Law Library		-
110	River Improvement		-
112	Centennial Document Preservation		-
113	Elections Services		-
114	Parks & Recreation	0.50	4,848
115	Substance Abuse Services		-
116	Mental Health-Developmental Disability		-
117	County Roads	3.50	33,934
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	4.00	38,782

Skagit County  
 Central Services Cost Allocation Plan  
 Allocation of Costs, County Commissioners  
 For the Year Ended December 31, 2009

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	0.50	4,848
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	0.50	4,848
401	Solid Waste Utility	0.50	4,848
402	Drainage Utility		-
Total Operating Department Base Item Count		13.00	126,042
<b>Internal Service Funds:</b>			
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:		2.95	28,602
Total Count to use in Allocating Central Services Costs based on Items		15.95	\$ 154,644

**Skagit County**  
**Central Services Cost Allocation Plan**  
**Allocation of Costs, Assessor**  
**For the Year Ended December 31, 2009**

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

<b>Allocation Base</b>	<b>Tax Levy</b>
Salaries	1,131,536
Benefits	489,767
Supplies	9,173
Services	15,730
Other	
Intergovernmental	19,248
Capital	
Total Direct Costs	1,665,454
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(86,556)
Add: Use Allowance	-
Subtotal Adjustments	(86,556)
Total Allowable, Allocable Costs	\$ 1,578,898

<b>Fund No.</b>	<b>Fund Name</b>	<b>Tax Levy</b>	<b>Allocation</b>
<b>Operating Departments</b>			
001	General Fund	20,476,308	\$ 201,023
101	Health Department		-
102	Special Paths		-
105	Emergency Management		-
106	Fairgrounds		-
107	Veterans Relief	190,611	1,871
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	283,386	2,782
117	County Roads	11,645,571	114,329
118	Senior Services		-
119	Convention Center		-
120	Clean Water Program		-
122	Conservation Futures	718,585	7,055
123	Medic I Services	3,829,216	37,593
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, 2009**

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	1,720,099	16,887
Total Operating Department Base Item Count		38,863,776	381,540
<b>Internal Service Funds:</b>			
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:		121,963,401	1,197,358
Total Count to use in Allocating Central Services			
Costs based on Items		\$ 160,827,177	\$ 1,578,898

**Skagit County**  
**Central Services Cost Allocation Plan**  
**Allocation of Costs, Treasurer**  
**For the Year Ended December 31, 2009**

**Treasurer Fund-Department included in this Central Service Cost Pools-001-0023**

<b>Allocation Base</b>	<b>Tax Levy</b>
Salaries	483,584
Benefits	189,891
Supplies	19,077
Services	106,174
Other - Treasurer O&M	4,459
Intergovernmental	
Capital	
Total Direct Costs	803,185
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(97,166)
Add: Use Allowance	-
Subtotal Adjustments	<u>(97,166)</u>
Total Allowable, Allocable Costs	<u>\$ 706,019</u>

<b>Fund No.</b>	<b>Fund Name</b>	<b>Tax Levy</b>	<b>Allocation</b>
<b>Operating Departments</b>			
001	General Fund	20,476,308	\$ 89,889
101	Health Department	-	-
102	Special Paths	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	190,611	837
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	283,386	1,244
117	County Roads	11,645,571	51,123
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	-	-
122	Conservation Futures	718,585	3,155
123	Medic I Services	3,829,216	16,810
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, 2009**

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	1,720,099	<u>7,551</u>
	Total Operating Department Base Item Count	38,863,776	170,609
<b>Internal Service Funds:</b>			
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:	<u>121,963,401</u>	<u>535,410</u>
	Total Count to use in Allocating Central Services		
	Costs based on Items	<u>\$ 160,827,177</u>	<u>\$ 706,019</u>

**Skagit County**  
**Central Services Cost Allocation Plan**  
**Allocation of Costs, County Auditor**  
**For the Year Ended December 31, 2009**

**County Auditor Fund-Department-Division included in this**

**Central Service Cost Pool- 001-0002-003**

**Allocation Base**

**Average FTE & Accounts Payable**

Salaries	667,167
Benefits	279,237
Supplies	20,012
Services	79,808
Other	-
Intergovernmental	
Capital	
Total Direct Costs	1,046,224

**Adjustments:**

Less: Direct Service Costs for Administration, Licensing and Recording Divisions	(496,118)
Add: Use Allowance	-
Subtotal Adjustments	(496,118)

Total Allowable, Allocable Costs \$ 550,106

Fund No.	Fund Name	FTEs	FTE %	Accounts Payable Count	Accounts Payable %	Average	Allocation
<b>Operating Departments</b>							
001	General Fund	386.00	54.5969%	12,178	35.6551%	45.1260%	\$ 248,241
101	Health Department	51.00	7.2136%	1,372	4.0170%	5.6153%	30,890
102	Special Paths	-	0.0000%	12	0.0351%	0.0176%	97
105	Emergency Management	7.00	0.9901%	271	0.7934%	0.8918%	4,906
106	Fairgrounds	2.00	0.2829%	673	1.9704%	1.1267%	6,198
107	Veterans Relief	-	0.0000%	12	0.0351%	0.0176%	97
108	Law Library	1.00	0.1414%	131	0.3835%	0.2625%	1,444
110	River Improvement	1.50	0.2122%	153	0.4480%	0.3301%	1,816
112	Centennial Document Preservation	-	0.0000%	40	0.1171%	0.0586%	322
113	Elections Services	3.00	0.4243%	96	0.2811%	0.3527%	1,940
114	Parks & Recreation	13.50	1.9095%	2,998	8.7776%	5.3436%	29,395
115	Substance Abuse Services	1.00	0.1414%	275	0.8052%	0.4733%	2,604
116	Mental Health-Developmental Disability	11.00	1.5559%	897	2.6263%	2.0911%	11,503
117	County Roads	106.00	14.9929%	4,053	11.8665%	13.4297%	73,878
118	Senior Services	18.00	2.5460%	1,482	4.3390%	3.4425%	18,937
119	Convention Center	-	0.0000%	56	0.1640%	0.0820%	451
120	Clean Water Program	7.20	1.0184%	85	0.2489%	0.6336%	3,486
122	Conservation Futures	-	0.0000%	124	0.3631%	0.1815%	999
123	Medic I Services	-	0.0000%	34	0.0995%	0.0498%	274
124	Crime Victims Services	-	0.0000%	20	0.0586%	0.0293%	161
125	Communication System	-	0.0000%	-	0.0000%	0.0000%	-
127	Water Quality	-	0.0000%	112	0.3279%	0.1640%	902
128	Planning and Development	30.00	4.2433%	406	1.1887%	2.7160%	14,941
130	BRYSON RD SUB-FLOOD CNTRL ZONE	-	0.0000%	-	0.0000%	0.0000%	-
131	SEDRO WOOLLEY FLD CONTROL MAIN	-	0.0000%	27	0.0791%	0.0395%	217
132	BRITT SLOUGH FLOOD CONTROL	-	0.0000%	19	0.0556%	0.0278%	153
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, 2009

Fund No.	Fund Name	FTEs	FTE %	Accounts	Accounts	Average	Allocation
				Payable	Payable		
				Count	%		
134	MT VERNON SO SFCZ MAINTENANCE	-	0.0000%	-	0.0000%	0.0000%	-
135	DUNBAR SFCZ MAINTENANCE	-	0.0000%	11	0.0322%	0.0161%	89
137	BLANCHARD SUB FLOOD CONTROL MT	-	0.0000%	1	0.0029%	0.0015%	8
139	HANSEN CREEK SUB FLOOD CONTROL	-	0.0000%	-	0.0000%	0.0000%	-
140	WARNER PRAIRIE SUB-FLOOD	-	0.0000%	-	0.0000%	0.0000%	-
141	LAKE MANAGEMENT DISTRICT NO. 1	-	0.0000%	2	0.0059%	0.0029%	16
142	LAKE MANAGEMENT DISTRICT NO. 2	-	0.0000%	4	0.0117%	0.0059%	32
143	Total Operating Dept Base Item Count	-	0.0000%	4	0.0117%	0.0059%	32
144	LAKE MANAGEMENT DISTRICT NO. 4	-	0.0000%	7	0.0205%	0.0102%	56
150	Edison Clean Water District	-	0.0000%	69	0.2020%	0.1010%	556
160	Drug Enforcement Reserves	-	0.0000%	22	0.0644%	0.0322%	177
161	Boating Safety	-	0.0000%	83	0.2430%	0.1215%	668
162	Low-Income Housing	-	0.0000%	7	0.0205%	0.0102%	56
163	TITLE III PROJECTS FUND	-	0.0000%	11	0.0322%	0.0161%	89
165	Homeless Housing and Assistance	-	0.0000%	73	0.2137%	0.1069%	588
170	Interlocal Investigation Reserves	-	0.0000%	385	1.1272%	0.5636%	3,100
201	Debt Service	-	0.0000%	8	0.0234%	0.0117%	64
340	FACILITY IMPROVEMENT FUND	1.00	0.1414%	191	0.5592%	0.3503%	1,927
341	REET Fund	-	0.0000%	-	0.0000%	0.0000%	-
342	DISTRESSED COUNTY PUBLIC FACIL	-	0.0000%	43	0.1259%	0.0629%	346
352	PARK IMPROVEMENT FUND	-	0.0000%	108	0.3162%	0.1581%	870
401	Solid Waste Utility	22.80	3.2249%	1,107	3.2411%	3.2330%	17,785
402	Drainage Utility	5.50	0.7779%	209	0.6119%	0.6949%	3,823
	<b>Total Operating Department Base Item Count</b>	<b>667.50</b>	<b>94.4130%</b>	<b>27,871</b>	<b>81.6015%</b>	<b>88.0073%</b>	<b>484,133</b>
	<b>Internal Service Funds:</b>						
501	Equipment Rental Fund	8.50	0.0120	3,415	9.9985%	5.6004%	30,808
503	Insurance Service	-	-	608	1.7801%	0.8901%	4,896
504	Information Services	17.00	0.0240	1435	4.2014%	3.3030%	18,170
504	GIS / Mapping Services	10.00	0.0141	61	0.1786%	0.7965%	4,382
504	Records Management	4.00	0.0057	760	2.2252%	1.3955%	7,677
	Fund 504 Combined						
505	Unemployment Compensation	-	-	5	0.0146%	0.0073%	40
	Add Services provided to External Organizations:						
	<b>Total Count to use in Allocating Central Services</b>						
	Costs based on Items	<b>707.00</b>	<b>100.0000%</b>	<b>34,155</b>	<b>100.0000%</b>	<b>100.0000%</b>	<b>550,106</b>

**Skagit County**  
**Central Services Cost Allocation Plan**  
**Allocation of Costs, Financial and General Administrative Services**  
**For the Year Ended December 31, 2009**

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

	<b>MTDC</b>
Salaries	319,936
Benefits	155,242
Supplies	1,762
Services	10,981
Other	-
Intergovernmental	
Capital	
Total Direct Costs	487,921
Adjustments:	
Less: Unallowable costs	
Add: Use Allowance	-
Subtotal Adjustments	-
Total Allowable, Allocable Costs	\$ 487,921

<b>Fund No.</b>	<b>Fund Name</b>	<b>MTDC</b>	<b>Allocation</b>
<b>Operating Departments</b>			
001	General Fund	33,901,604	\$ 140,362
101	Health Department	3,316,910	13,733
102	Special Paths	68,279	283
105	Emergency Management	528,552	2,188
106	Fairgrounds	495,023	2,050
107	Veterans Relief	165,411	685
108	Law Library	149,244	618
110	River Improvement	722,725	2,992
112	Centennial Document Preservation	213,716	885
113	Elections Services	345,792	1,432
114	Parks & Recreation	1,402,655	5,807
115	Substance Abuse Services	2,114,637	8,755
116	Mental Health-Developmental Disability	3,782,492	15,661
117	County Roads	18,276,725	75,671
118	Senior Services	1,082,373	4,481
119	Convention Center	245,099	1,015
120	Clean Water Program	1,318,111	5,457
122	Conservation Futures	217,193	899
123	Medic I Services	4,626,637	19,156
124	Crime Victims Services	90,436	374
125	Communication System	2,921,614	12,096
127	Water Quality	439,424	1,819

**Skagit County**  
**Central Services Cost Allocation Plan**  
**Allocation of Costs, Financial and General Administrative Services**  
**For the Year Ended December 31, 2009**

<b>Fund No.</b>	<b>Fund Name</b>	<b>MTDC</b>	<b>Allocation</b>
128	Planning and Development	2,701,168	11,184
130	BRYSON RD SUB-FLOOD CNTRL ZONE	11,285	47
131	SEDRO WOOLLEY FLD CONTROL MAIN	49,568	205
132	BRITT SLOUGH FLOOD CONTROL	22,282	92
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	2,203	9
134	MT VERNON SO SFCZ MAINTENANCE	63,452	263
135	DUNBAR SFCZ MAINTENANCE	22,008	91
137	BLANCHARD SUB FLOOD CONTROL MT	6,918	29
139	HANSEN CREEK SUB FLOOD CONTROL	6,974	29
140	WARNER PRAIRIE SUB-FLOOD	0	-
141	LAKE MANAGEMENT DISTRICT NO. 1	38,780	161
142	LAKE MANAGEMENT DISTRICT NO. 2	8,473	35
143	Total Operating Dept Base Item Count	42,438	176
144	LAKE MANAGEMENT DISTRICT NO. 4	12,073	50
150	Edison Clean Water District	50,221	208
160	Drug Enforcement Reserves	125,029	518
161	Boating Safety	83,987	348
162	Low-Income Housing	69,834	289
163	TITLE III PROJECTS FUND	68,544	284
165	Homeless Housing and Assistance	403,986	1,673
170	Interlocal Investigation Reserves	216,521	896
201	Debt Service	1,586,972	6,571
340	FACILITY IMPROVEMENT FUND	0	-
341	Add Svcs provided to External Orgs:	935,885	3,875
342	DISTRESSED COUNTY PUBLIC FACIL	3,614,499	14,965
352	PARK IMPROVEMENT FUND	0	-
401	Solid Waste Utility	7,887,950	32,658
402	Drainage Utility	1,641,052	6,794
	<b>Total Operating Department Base Item Count</b>	<b>96,096,754</b>	<b>397,868</b>
	<b>Internal Service Funds:</b>		
501	Equipment Rental Fund	5,169,195	21,402
503	Insurance Service	10,378,747	42,971
504	Information Services	3,908,632	16,183
504	GIS / Mapping Services	933,221	3,864
504	Records Management	673,562	2,789
	Fund 504 Combined	0	-
505	Unemployment Compensation	686,954	2,844
	Add Services provided to External Organizations:		
	Total Count to use in Allocating Central Services		
	Costs based on Items	<u>\$ 117,847,065</u>	<u>\$ 487,921</u>

Skagit County  
 Central Services Cost Allocation Plan  
 Allocation of Costs, Human Resources  
 For the Year Ended December 31, 2009

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

Allocation Base	FTE
Salaries	212,523
Benefits	82,665
Supplies	4,494
Services	145,682
Other	-
Intergovernmental	
Capital	
Total Direct Costs	445,364
Adjustments:	
Less: Recovered costs	(2,278)
Add: Use Allowance	-
Subtotal Adjustments	(2,278)
Total Allowable, Allocable Costs	\$ 443,086

Fund No.	Fund Name	FTEs	Allocation
<b>Operating Departments</b>			
001	General Fund	386.00	\$ 241,911
101	Health Department	51.00	31,962
102	Special Paths	-	-
105	Emergency Management	7.00	4,387
106	Fairgrounds	2.00	1,253
107	Veterans Relief	-	-
108	Law Library	1.00	627
110	River Improvement	1.50	940
112	Centennial Document Preservation	-	-
113	Elections Services	3.00	1,880
114	Parks & Recreation	13.50	8,461
115	Substance Abuse Services	1.00	627
116	Mental Health-Developmental Disability	11.00	6,894
117	County Roads	106.00	66,432
118	Senior Services	18.00	11,281
119	Convention Center	-	-
120	Clean Water Program	7.20	4,512
122	Conservation Futures	-	-
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, 2009

Fund No.	Fund Name	FTEs	Allocation
128	Planning and Development	30.00	18,801
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	1.00	627
341	Add Svcs provided to External Orgs:	-	-
342	DISTRESSED COUNTY PUBLIC FACIL	-	-
352	PARK IMPROVEMENT FUND	-	-
401	Solid Waste Utility	22.80	14,289
402	Drainage Utility	5.50	3,447
	<b>Total Operating Department Base Item Count</b>	<b>667.50</b>	<b>418,331</b>
	<b>Internal Service Funds:</b>		
501	Equipment Rental Fund	8.50	5,327
503	Insurance Service	-	-
504	Information Services	17.00	10,654
504	GIS / Mapping Services	10.00	6,267
504	Records Management	4.00	2,507
	Fund 504 Combined	-	-
505	Unemployment Compensation	-	-
	Add Services provided to External Organizations:	_____	_____
	Total Count to use in Allocating Central Services		
	Costs based on Items	<u>707.00</u>	<u>\$ 443,086</u>

**Skagit County  
Central Services Cost Allocation Plan  
Allocation of Costs, General Maintenance  
For the Year Ended December 31, 2009**

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

Allocation Base	Square Footage
Salaries	443,623
Benefits	220,603
Supplies	97,606
Services	899,983
Other	122,053
Intergovernmental	-
Capital	9,614
Total Direct Costs	1,793,482
Adjustments:	
Less: Unallowable costs	
Capital	(9,614)
Cost Recovery from External Organizations	(176,365)
Interest	(806)
Add: Use Allowance	-
Subtotal Adjustments	<u>(186,785)</u>
Total Allowable, Allocable Costs	<u>\$ 1,606,697</u>

Fund No.	Fund Name	Square Footage	Allocation
<b>Operating Departments</b>			
001	General Fund	86,418	\$ 927,344
101	Health Department	14,900	159,891
102	Special Paths		-
105	Emergency Management	1,500	16,096
106	Fairgrounds		-
107	Veterans Relief		-
108	Law Library	1,200	12,877
110	River Improvement		-
112	Centennial Document Preservation		-
113	Elections Services		-
114	Parks & Recreation	10,618	113,941
115	Substance Abuse Services		-
116	Mental Health-Developmental Disability		-
117	County Roads	17,000	182,426
118	Senior Services	1,640	17,599
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, 2009

Fund No.	Fund Name	Square Footage	Allocation
125	Communication System		-
127	Water Quality		-
128	Planning and Development	10,600	113,748
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	7,512
402	Drainage Utility		-
Total Operating Department Base Item Count		144,576	1,551,433
<b>Internal Service Funds:</b>			
501	Equipment Rental Fund		-
503	Insurance Service		-
504	Information Services	1,250	13,414
504	GIS / Mapping Services	1,900	20,389
504	Records Management	2,000	21,462
	Fund 504 Combined		-
505	Unemployment Compensation		-
Add Services provided to External Organizations:			
Total Count to use in Allocating Central Services			
Costs based on Items			
		149,726	\$ 1,606,697

**Skagit County**  
**Central Services Cost Allocation Plan**  
**Allocation of Costs, Legal**  
**For the Year Ended December 31, 2009**

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

Allocation Base	Direct Charge
Salaries	159,502
Benefits	49,985
Supplies	
Services	
Other	
Intergovernmental	
Capital	
Total Direct Costs	209,487
Adjustments:	
Less: Unallowable costs	-
Add: Use Allowance	-
Subtotal Adjustments	-
Total Allowable, Allocable Costs	\$ 209,487

Fund No.	Fund Name	Direct Charge	Allocation
<b>Operating Departments</b>			
001	General Fund	2,188	\$ 110,182
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	1,972	99,305
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, 2009**

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	-	-
402	Drainage Utility	-	-
Total Operating Department Base Item Count		4,160	209,487
<b>Internal Service Funds:</b>			
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 \$	209,487

Skagit County  
 Central Services Cost Allocation Plan  
 Allocation of Costs, Non-Departmental  
 For the Year Ended December 31, 2009

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

	MTDC
Salaries	-
Benefits	186,238
Supplies	344
Services	1,493,779
Other	-
Intergovernmental	217,231
Capital	
Debt Service: Principal	56,667
Interfund Payments for Service	4,025,650
Total Direct Costs	5,979,909
 Adjustments:	
Less: Unallowable costs	
Project 93 - Pass Thru EPA Grant	(25,401)
Leoff 1 Medical Reimbursement	(182,537)
Ruckelshaus - Ryan Walters	(4,700)
Lobbying - Weidner	(7,500)
Farm Power Rexville Grant - Pass Thru	(500,000)
River Oaks - Franchise Fee	(17,427)
Food Dist Ctr - Paul Schissler	(6,300)
USDA - Starling Control	(19,781)
SCCAA - Pass Thru & Direct Service	(626,448)
Lourdes Young - Interpretation/Jail	(135)
Advertis, Dependency Hrngs, Farmworker housing, etc	(263)
Miscellaneous Direct Service	(1,947)
Education/ Training	(222)
Year End Adjustments	(70,254)
NW Regional Council, NW Learn	(58,783)
SCOG Local Matching Funds	(9,340)
Cities Contracts - Library Services	(48,000)
Intergov/Interfund Taxes	(101,108)
Debt Service Principal Pmts	(56,667)
Central Services Billings, Insur Cost Allocation	(3,976,297)
Add: Use Allowance	-
Subtotal Adjustments	(5,713,110)
 Total Allowable, Allocable Costs	 \$ 266,799

Fund No.	Fund Name	MTDC	Allocation
<b>Operating Departments</b>			
001	General Fund	33,901,604	\$ 76,751

**Skagit County**  
**Central Services Cost Allocation Plan**  
**Allocation of Costs, Non-Departmental**  
**For the Year Ended December 31, 2009**

<b>Fund No.</b>	<b>Fund Name</b>	<b>MTDC</b>	<b>Allocation</b>
101	Health Department	3,316,910	7,509
102	Special Paths	68,279	155
105	Emergency Management	528,552	1,197
106	Fairgrounds	495,023	1,121
107	Veterans Relief	165,411	374
108	Law Library	149,244	338
110	River Improvement	722,725	1,636
112	Centennial Document Preservation	213,716	484
113	Elections Services	345,792	783
114	Parks & Recreation	1,402,655	3,176
115	Substance Abuse Services	2,114,637	4,787
116	Total Operating Dept Base Item Count	3,782,492	8,563
117	County Roads	18,276,725	41,378
118	Senior Services	1,082,373	2,450
119	Convention Center	245,099	555
120	Clean Water Program	1,318,111	2,984
122	Conservation Futures	217,193	492
123	Medic I Services	4,626,637	10,474
124	Crime Victims Services	90,436	205
125	Communication System	2,921,614	6,614
127	Water Quality	439,424	995
128	Planning and Development	2,701,168	6,115
130	Add Svcs provided to External Orgs:	11,285	26
131	SEDRO WOOLLEY FLD CONTROL MAIN	49,568	112
132	BRITT SLOUGH FLOOD CONTROL	22,282	50
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	2,203	5
134	MT VERNON SO SFCZ MAINTENANCE	63,452	144
135	DUNBAR SFCZ MAINTENANCE	22,008	50
137	BLANCHARD SUB FLOOD CONTROL MT	6,918	16
139	HANSEN CREEK SUB FLOOD CONTROL	6,974	16
140	WARNER PRAIRIE SUB-FLOOD	0	-
141	LAKE MANAGEMENT DISTRICT NO. 1	38,780	88
142	LAKE MANAGEMENT DISTRICT NO. 2	8,473	19
143	LAKE MANAGEMENT DISTRICT NO. 3	42,438	96
144	LAKE MANAGEMENT DISTRICT NO. 4	12,073	27
150	Edison Clean Water District	50,221	114
160	Drug Enforcement Reserves	125,029	283
161	Boating Safety	83,987	190
162	Low-Income Housing	69,834	158
163	TITLE III PROJECTS FUND	68,544	155
165	Homeless Housing and Assistance	403,986	915
170	Interlocal Investigation Reserves	216,521	490
201	Debt Service	1,586,972	3,593
340	FACILITY IMPROVEMENT FUND	0	-
341	CAPITAL IMPROVEMENTS	935,885	2,119

**Skagit County**  
**Central Services Cost Allocation Plan**  
**Allocation of Costs, Non-Departmental**  
**For the Year Ended December 31, 2009**

<b>Fund No.</b>	<b>Fund Name</b>	<b>MTDC</b>	<b>Allocation</b>
342	DISTRESSED COUNTY PUBLIC FACIL	3,614,499	8,183
352	PARK IMPROVEMENT FUND	0	-
401	Solid Waste Utility	7,887,950	17,858
402	Drainage Utility	1,641,052	3,715
	<b>Total Operating Department Base Item Count</b>	<b>96,096,754</b>	<b>217,558</b>
	<b>Internal Service Funds:</b>		
501	Equipment Rental Fund	5,169,195	11,703
503	Insurance Service	10,378,747	23,497
504	Information Services	3,908,632	8,849
504	GIS / Mapping Services	933,221	2,113
504	Records Management	673,562	1,525
	Fund 504 Combined	0	-
505	Unemployment Compensation	686,954	1,555
	<b>Add Services provided to External Organizations:</b>		
	<b>Total Count to use in Allocating Central Services</b>		
	<b>Costs based on Items</b>	<b>\$ 117,847,065</b>	<b>\$ 266,799</b>



# Appendix C: Financial Information for Internal Service Funds

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**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, 2009

	Business-Type Activities-Enterprise Funds				Governmental Activities
	501 Equip Rent & Revolve	503 Insurance Services	504 Central Services	505 Unemploy Comp	Internal Services
<b>ASSETS</b>					
<u>Current Assets</u>					
Cash and Cash Equivalents	\$2,973,225	\$5,816,993	\$1,642,966	\$929	\$10,434,113
Investments	0	0	0	0	0
Accounts Receivable	7,485	0	0	0	7,485
Due from Other Funds	981,751	0	101,854	28,392	1,111,997
Due from Other Governments	0	0	32,614	0	32,614
Inventories and Prepayments	4,940,286	3,658	36,433	0	4,980,377
Total Current Assets	<u>\$8,902,747</u>	<u>\$5,820,651</u>	<u>\$1,813,867</u>	<u>\$29,321</u>	<u>\$16,566,586</u>
<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	15,008,571	0	1,643,119	0	16,651,690
Less Accumulated Depreciation	(7,252,028)	0	(929,916)	0	(8,181,944)
Construction in Progress	0	0	0	0	0
Unamortized Issuance Costs	0	0	0	0	0
Total Non-Current Assets	<u>\$7,937,431</u>	<u>\$0</u>	<u>\$713,203</u>	<u>\$0</u>	<u>\$8,650,634</u>
Total Assets	<u>\$16,840,178</u>	<u>\$5,820,651</u>	<u>\$2,527,070</u>	<u>\$29,321</u>	<u>\$25,217,220</u>
<b>LIABILITIES AND FUND EQUITY</b>					
<u>Current Liabilities</u>					
Accounts/Vouchers Payable	\$86,133	\$3,174,412	\$57,386	\$126,557	\$3,444,488
Due to Other Funds	986,122	0	0	0	986,122
Interest Payable	0	0	0	0	0
Interfund Loans Payable	0	0	0	19,000	19,000
Accrued Wages Payable	23,045	13,444	83,317	0	119,806
Accrued Employee Benefits	10,390	3,377	30,208	0	43,975
Accrued Taxes Payable	0	0	0	0	0
Other Accrued Liabilities	50,000	0	0	0	50,000
Bonds Payable	0	0	0	0	0
Total Current Liabilities	<u>\$1,155,690</u>	<u>\$3,191,233</u>	<u>\$170,911</u>	<u>\$145,557</u>	<u>\$4,663,391</u>
<u>Non-Current Liabilities</u>					
Compensated Absences	50,406	26,938	145,592	0	\$222,936
Post Landfill Closure Costs	0	0	0	0	0
Environmental Liability	67,295	0	0	0	67,295
Bonds Payable	0	0	0	0	0
Total Non-Current Liabilities	<u>\$117,701</u>	<u>\$26,938</u>	<u>\$145,592</u>	<u>\$0</u>	<u>\$290,231</u>
Total Liabilities	<u>\$1,273,391</u>	<u>\$3,218,171</u>	<u>\$316,503</u>	<u>\$145,557</u>	<u>\$4,953,622</u>
<u>Net Assets</u>					
Invested in Capital Assets, Net of Related Debt	\$7,937,431	\$0	\$713,203	\$0	\$8,650,634
Restricted for Debt Service	0	0	0	0	0
Unrestricted	7,629,356	2,602,480	1,497,364	(116,236)	11,612,964
Total Net Assets	<u>\$15,566,787</u>	<u>\$2,602,480</u>	<u>\$2,210,567</u>	<u>(\$116,236)</u>	<u>\$20,263,598</u>
Total Liabilities + Total Net Assets	16,840,178	5,820,651.00	2,527,070.00	29,321.00	25,217,220
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, 2009

	Business-Type Activities-Enterprise Funds				Governmental Activities
	501 Equip Rent & Revolving	503 Insurance Services	504 Central Services	505 Unemploy Comp	Internal Services
<u>Operating Revenues</u>					
Charges for Service	\$5,244,903	\$1,171,654	\$4,811,901	\$0	\$11,228,458
Other Operating Revenue	132,754	9,765,095	0	136,167	10,034,016
Total Operating Revenue	<u>\$5,377,657</u>	<u>\$10,936,749</u>	<u>\$4,811,901</u>	<u>\$136,167</u>	<u>\$21,262,474</u>
<u>Operating Expenditures</u>					
Personal Services	\$698,397	\$457,501	\$2,721,098	\$686,954	\$4,563,950
Contractual Services	0	1,750,828	0	0	1,750,828
Supplies and Expenses	3,529,302	32,602	2,584,575	0	6,146,479
Depreciation	941,496	0	209,742	0	1,151,238
Payment to Claimants	0	8,137,816	0	0	8,137,816
Total Operating Expenditures	<u>\$5,169,195</u>	<u>\$10,378,747</u>	<u>\$5,515,415</u>	<u>\$686,954</u>	<u>\$21,750,311</u>
Operating Income (Loss)	<u>\$208,462</u>	<u>\$558,002</u>	<u>(\$703,514)</u>	<u>(\$550,787)</u>	<u>(\$487,837)</u>
<u>Non-Operating Revenue (Expenses)</u>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Revenue	13,016	8,376	5,015	829	27,236
Miscellaneous Revenue	0	11,013	3,053	0	14,066
Gain (Loss) on Disposition of Capital Assets	(95,390)	0	(7,860)	0	(103,250)
Interest Expense	0	0	0	0	0
Miscellaneous Expense	0	0	0	0	0
Total Non-Operating Revenue (Expense)	<u>(\$82,374)</u>	<u>\$19,389</u>	<u>\$208</u>	<u>\$829</u>	<u>(\$61,948)</u>
Income (Loss) before Contributions and Transfers	\$126,088	\$577,391	(\$703,306)	(\$549,958)	(\$549,785)
Transfers In	190,389	0	0	0	190,389
Transfers Out	(19,212)	0	0	0	(19,212)
Change in Net Assets	<u>\$297,265</u>	<u>\$577,391</u>	<u>(\$703,306)</u>	<u>(\$549,958)</u>	<u>(\$378,608)</u>
Net Assets, January 1	\$14,618,471	\$2,025,089	\$2,913,873	\$433,722	\$19,991,155
Prior Period Adjustment	651,051	0	0	0	651,051
Net Assets, January 1 - restated	<u>15,269,522</u>	<u>2,025,089</u>	<u>2,913,873</u>	<u>433,722</u>	<u>20,642,206</u>
Net Assets, December 31	<u>\$15,566,787</u>	<u>\$2,602,480</u>	<u>\$2,210,567</u>	<u>(\$116,236)</u>	<u>\$20,263,598</u>

# Appendix D: Reconciliation of Internal Service Funds' Net Assets

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Skagit County  
Central Service Cost Allocation Plan -Appendix D  
For the Year Ended December 31, 2009

All Internal Service Funds	Equipment Rental Fund (501)	Insurance Services Fund (503)	Central Services Fund (504)	Unemployment Compensation Fund (505)	Total Internal Service Funds
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES FOR YEAR ENDING December 31, 2009					
<b>PART I A-87 R.E. BALANCE</b>					
NET ASSET BALANCE JANUARY 1, 2009	14,618,471	2,025,089	2,913,873	433,722	19,991,155
Prior Period Adjustments	651,051	-	-	-	651,051
Beginning Balance as restated	15,269,522	2,025,089	2,913,873	433,722	20,642,206
Less Invested in Capital Assets, net of related debt	7,937,413	-	713,203	-	8,650,616
Less contributions for replacement of Capital Assets	-	-	-	-	-
A-87 R.E. BALANCE JANUARY 1, 2008	7,332,109	2,025,089	2,200,670	433,722	11,991,590
FY 2008 RETAINED EARNINGS INCREASE (DECREASE) Per Annual Financial Report (AFR)					
TOTAL OPERATING REVENUES	5,377,657	10,936,749	4,811,901	136,167	21,262,474
Interest revenue	13,016	8,376	5,015	829	27,236
Other	-	11,013	3,053	-	14,066
Total Revenues	5,390,673	10,956,138	4,819,969	136,996	21,303,776
TOTAL OPERATING EXPENSES	5,169,195	10,378,747	5,515,415	686,954	21,750,311
Loss on disposition of capital asset	95,390	-	7,860	-	103,250
Interest expense and fiscal charges	-	-	-	-	-
Total Expenses	5,264,585	10,378,747	5,523,275	686,954	21,853,561
Less A-87 Unallowable Costs (None)	-	-	-	-	-
Plus A-87 Allowable Costs (None)	-	-	-	-	-
OMB A-87 Allowable Expenditures	5,264,585	10,378,747	5,523,275	686,954	21,853,561
A-87 R.E. BALANCE December 31, 2009 (A)	7,458,197	2,602,480	1,497,364	(116,236)	11,441,805
Allowable Reserve (B)	877,431	1,729,791	920,546	114,492	3,642,260
Excess Balance (A)-(B)	6,580,766	872,689	576,818	(230,728)	7,799,545
<b>PART II A-87 CONTRIBUTED CAPITAL BALANCE</b>					
A-87 CONTRIBUTED CAPITAL BALANCE JANUARY 1, 2009	7,937,413	-	713,203	-	8,650,616
Plus: Transfers in (e.g., Contrib. Capital)	190,389	-	-	-	190,389
Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Users of Fund R.E.)	(19,212)	-	-	-	(19,212)
Net Transfers	171,177	-	-	-	171,177
A-87 CONTRIBUTED CAPITAL BALANCE DECEMBER 31, 2009 ©	8,108,590	-	713,203	-	8,821,793
<b>PART III A-87 ADJUSTMENTS BALANCE</b>					
A-87 ADJUSTMENTS BALANCE JANUARY 1, 2009	\$ -	\$ -	\$ -	\$ -	\$ -
Less: A-87 Unallowable Costs (None)	-	-	-	-	-
Plus: A-87 Allowable Costs (None)	-	-	-	-	-
A-87 ADJUSTMENTS BALANCE DECEMBER 31, 2009 (D)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO AFR BALANCE</b>					
RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO AFR(A)+(C)+(D)	15,566,787	2,602,480	2,210,567	(116,236)	20,263,598

**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.