

Skagit County

# Central Services Cost Allocation Plan

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, Drainage Utility, and the Skagit County Jail.

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 awards 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 2 CFR Part 200, *Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87 Revised)*, 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.

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### 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). 2 CFR Part 200, Subpart E – Cost Principles 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.

| <b>Central Services Cost Allocation Plan Feature</b>  | <b>Location Provided</b>   |
|---|--|
| <b>1 General</b>  |  |
| <b>a</b> 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   |
| <b>b</b> 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                 |
| <b>c</b> 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   |
| <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 benefit 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 |
| <b>a</b> A brief description of the service, an identification of the unit rendering the service and the operating agencies receiving the service.  | Page 5-9, Apdx B   |
| <b>b</b> The items of expense included in the cost of the service and the method used to distribute the cost of the service to the specific benefitted departments.   | Pages 12 to 14, Appendix B                                       |
| <b>c</b> A summary schedule showing the allocation of each service to the specific benefitted departments.  | Appendix B   |
| <b>3 Billed Service</b> - the information described below shall be provided for all billed central service funds, self insurance funds, and fringe benefits funds.  |  |
| <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:  |  |
| <b>a</b> A brief description of each service.   | Pages 9 to 11  |
| <b>b</b> A balance sheet for each fund based on individual accounts contained in the governmental unit's accounting system.   | Appendix C   |

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|  |  |                               |
|--|--|-------------------------------|
| <b>Internal Service Continued</b>  |  |                               |
| <b>c</b>   | A revenue/expenses statement, with revenues broken out by source, e.g., regular billings, interest earned, etc.  | Appendix C                    |
| <b>d</b>   | A listing of all non-operating transfers (as defined by Generally Accepted Accounting Principles (GAAP)) into and out of the fund.   | Appendix C                    |
| <b>e</b>   | A description of the procedures (methodology) used to charge the costs of each service to users, including how billing rates are determined.   | Page 12                       |
| <b>f</b>   | 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.  | Appendix D                    |
| <b>g</b>   | 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                    |
| <b>Self-Insurance Funds.</b> For each self-insurance fund, the plan shall include: |  |                               |
| <b>a</b>   | The fund balance sheet.  | Appendix C                    |
| <b>b</b>   | A statement of revenue and expenses including a summary of billings and claims paid by department.   | Appendix C                    |
| <b>c</b>   | A listing of all non-operating transfers into and out of the fund.   | Appendix C                    |
| <b>d</b>   | The type(s) of risk(s) covered by the fund (e.g., automobile liability, workers' compensation, etc.).  | Pages 9 to 11                 |
| <b>e</b>   | An explanation of how the levels of fund contributions are determined.   | Pages 9 to 11                 |
| <b>f</b>   | Included 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 |
| <b>g</b>   | A description of the procedures used to charge or allocate fund contributions to benefitted activities.  | Pages 9 to 11                 |
| <b>h</b>   | 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                    |
| <b>Fringe benefits.</b> For fringe benefit costs, the plan shall include:          |  | Page 11 and                   |
|  | 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. As such, the remainder of this requirement is not applicable.  | Appendix C                    |

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## 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, 2014 to establish cost allocations or billings for the year ended December 31, 2016 are allowable in accordance with the requirements of the 2 CFR Part 200, "Cost Principles for State, Local, and 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 the 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: \_\_\_\_\_

# Skagit County

## 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 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 awards 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, 2015. 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,

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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 functions as a percentage of total agenda time. For 2015, costs will be allocated to County Roads and Public Health.

The Calculation is:

|  |   |   |
|--|---|---|
| Commissioner’s Office Expenditures<br>less Board of County Commissioners’<br>Salaries & Benefits | X | <u>Applicable Fund’s Related Agenda Time</u><br>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 34% of the Commissioners agenda items relate to a specific function. As such, approximately 66% 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

The Assessor’s function 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:

|  |   |   |
|--|---|---|
| Assessor’s Expenditures less Elected<br>Official’s Salary & Benefits | X | <u>Respective Fund’s Tax Levy</u><br>Total Operating Taxes Levied |
|--|---|---|



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The Assessor’s Office provides services to other jurisdictions for which taxes are levied and collected by the County. Approximately 75% of operating taxes relate to these other jurisdictions. As such, approximately 75% 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 that real estate excise tax on the sale or transfer of ownership of real property. The Treasurer’s Office administers DOE Water Quality Loans; audits and recovers sales and use tax on 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 the Assessor’s costs. As such, approximately 75% 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:

|   |   |   |
|---|---|---|
| Treasurer’s Expenditures less<br>Elected Official’s Salary/Benefits | X | <u>Respective Fund’s Tax Levy</u><br>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

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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 employees (FTE’s) and the percentage of total accounts payable transactions.

The calculation is:

|     |  |   |  |
|-----|--|---|--|
| (1) | <u>Respective Fund FTE’s</u><br>Total County FTE’s | + | <u>Respective Fund AP Transactions</u><br>Total County AP Transactions |
| (2) | Percentage   | X | 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.

**Budget and Finance** – The Budget and 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 costs will be allocated based on a ratio of respective fund’s total actual expenses divided by total County actual expenses.

The calculation is:

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|  |   |   |
|--|---|---|
| Administrative Services<br>Expenditures Less Human Resources | X | <u>Respective Fund Actual Expenses</u><br>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’s) as it most closely tracks the effort of the human resources function in providing its 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:

|                                |   |  |
|--------------------------------|---|--|
| Human Resource<br>Expenditures | X | <u>Respective Fund FTE</u><br>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 contracts for services and supplies and payments of all utilities. Facility Management provides general repair and maintenance, custodial services, safety and health specialists/training, 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 costs will be allocated based on a ratio by the 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:

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|   |   |  |
|---|---|--|
| Facilities Management: Salaries and Wages, Personnel Benefits, Supplies, Utilities & associated operational expense | X | <u>Respective fund bldg. maintenance sq ft</u><br>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 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 Serviced 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 2015 was \$101 to \$930,503 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 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

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union contracts, to set accrual rates on an annual basis. The composite rate for 2015 was \$17,212 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 the 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 2015 was \$62.22 - \$2,033,976 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 \$38.54 to \$65.86 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 2015 was \$32,170 to \$410,722 semiannually.

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### **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. Billings are based on the history of claims and operating expenses. The current rate is 2% of the first \$60,000 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 into 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 \$107.71 to \$1,103.30 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 \$5.00 to \$99.50 per hour and \$20 to \$7,695 monthly. Vehicles are charged an hourly shop rate of \$79.00/hour designed to recover all of the costs of providing fleet maintenance and repair services. Parts and materials are charged at actual cost plus a management fee. Rock is charged actual cost plus a 37% 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.

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# Cost Allocation Methodology

## Introduction

The County provides support services to operating departments in nine (9) Central Services 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 service 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 service 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-fund 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 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.

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The accounting system provides for determining the allocation basis 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 the 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 use 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.

#### **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 costs 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
- Non-Departmental

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.



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- 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).

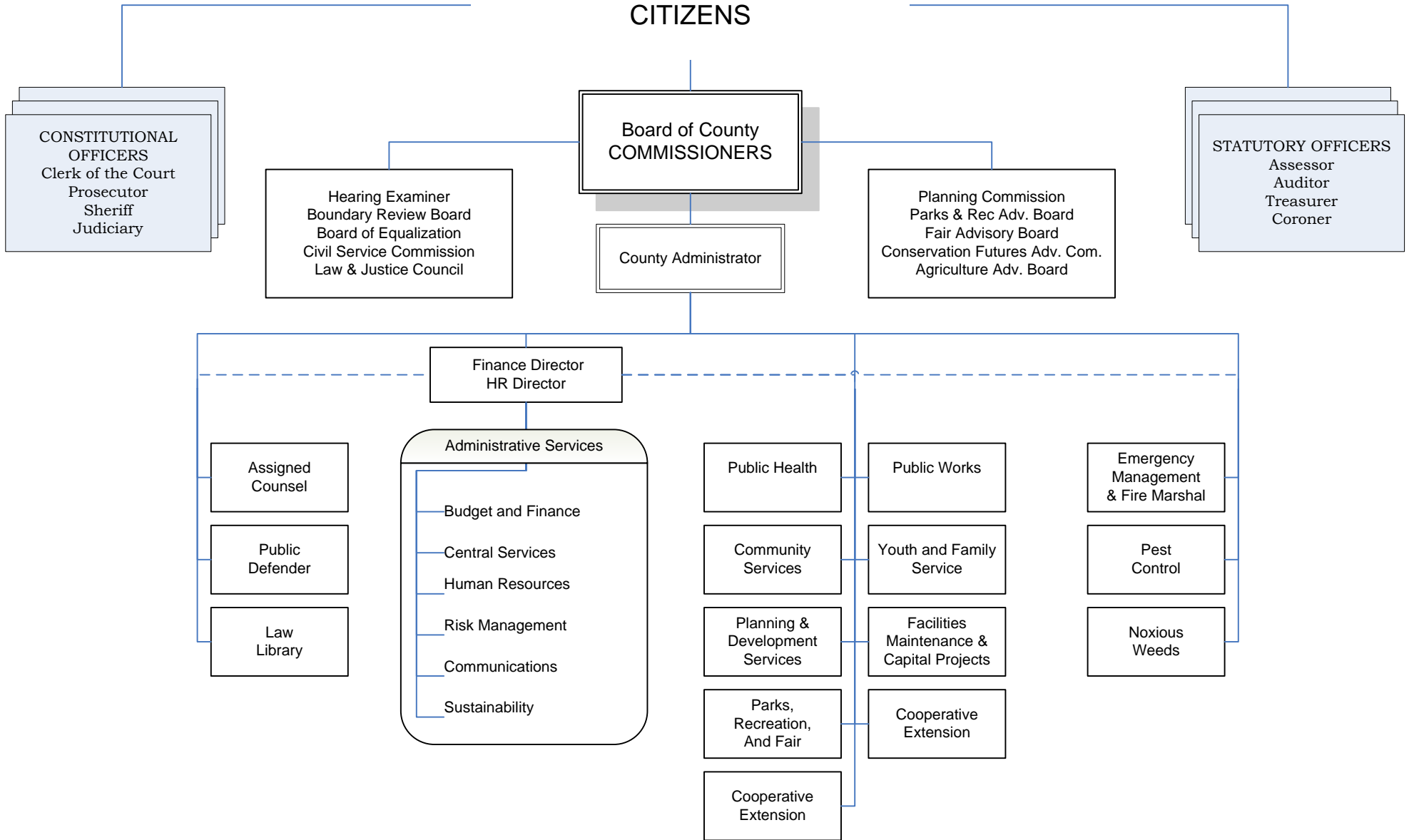
Certain internal service funds also gather costs in certain cost centers using project numbers in the financial system to “bill” its users. This is used mainly for services in which underlying billing basis remains relatively constant during the year, such as the number of email accounts or direct labor 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**

# SKAGIT COUNTY

## CITIZENS



## **Appendix B: Summary and Detail Cost Allocation Plan Components**

| Fund No.                     | Fund Name                              | Total Allocated Costs | MTDC       | General            | Internal                   | Total              | Cayenta actuals less BARS 594 and 560 | Allocated Costs | Pass Thru Grants | Pmts to IS Funds and Special Revenue Funds |
|------------------------------|--|-----------------------|------------|--------------------|----------------------------|--------------------|---------------------------------------|-----------------|------------------|--|
|                              |  |                       |            | Indirect Cost Rate | Service Indirect Cost Rate | Indirect Cost Rate |                                       |                 |                  |  |
| <b>Operating Departments</b> |  |                       |            |                    |                            |                    |                                       |                 |                  |  |
| 001                          | General Fund                           | \$ 3,831,528          | 32,169,543 | 11.91%             | 11.72%                     | 23.63%             | 48,788,862                            | 6,226,851       | 661,671          | 9,730,797                                  |
| 101                          | Health Department                      | 179,606               | 3,048,322  | 5.89%              | 11.72%                     | 17.61%             | 3,932,132                             | -               | 883,810          | -  |
| 102                          | Special Paths                          | 1,052                 | 173,937    | 0.60%              | 11.72%                     | 12.32%             | 173,937                               | -               | -                | -  |
| 105                          | Emergency Management                   | 19,477                | 406,945    | 4.79%              | 11.72%                     | 16.50%             | 469,513                               | -               | 62,568           | -  |
| 106                          | Fairgrounds                            | 8,776                 | 336,658    | 2.61%              | 11.72%                     | 14.32%             | 336,658                               | -               | -                | -  |
| 107                          | Veterans Relief                        | 2,821                 | 97,246     | 2.90%              | 11.72%                     | 14.62%             | 97,246                                | -               | -                | -  |
| 108                          | Law Library                            | 13,918                | 127,885    | 10.88%             | 11.72%                     | 22.60%             | 127,885                               | -               | -                | -  |
| 110                          | River Improvement                      | 1,474                 | 69,604     | 2.12%              |                            | 2.12%              | 217,181                               | -               | 147,577          | -  |
| 112                          | Centennial Document Preservation       | 448                   | 77,711     | 0.58%              | 11.72%                     | 12.29%             | 77,711                                | -               | -                | -  |
| 113                          | Elections Services                     | 21,580                | 539,794    | 4.00%              | 11.72%                     | 15.72%             | 541,147                               | -               | 1,353            | -  |
| 114                          | Parks & Recreation                     | 111,458               | 1,278,505  | 8.72%              | 11.72%                     | 20.44%             | 1,278,505                             | -               | -                | -  |
| 115                          | Substance Abuse Services               | 9,793                 | 692,542    | 1.41%              |                            | 1.41%              | 956,926                               | -               | 264,384          | -  |
| 116                          | Mental Health-Developmental Disability | 58,117                | 3,963,967  | 1.47%              |                            | 1.47%              | 4,153,593                             | -               | 189,626          | -  |
| 117                          | County Roads                           | 731,375               | 16,008,150 | 4.57%              |                            | 4.57%              | 16,569,102                            | -               | 560,952          | -  |
| 118                          | Community Services                     | 58,219                | 1,378,214  | 4.22%              | 11.72%                     | 15.94%             | 1,720,540                             | -               | 342,326          | -  |
| 119                          | Convention Center                      | 2,072                 | 277,496    | 0.75%              |                            | 0.75%              | 277,496                               | -               | -                | -  |
| 120                          | Clean Water Program                    | 45,517                | 2,250,354  | 2.02%              |                            | 2.02%              | 2,639,000                             | -               | 388,646          | -  |
| 122                          | Conservation Futures                   | 12,264                | 174,062    | 7.05%              | 11.72%                     | 18.76%             | 174,062                               | -               | -                | -  |
| 123                          | Medic I Services                       | 116,066               | 5,265,256  | 2.20%              |                            | 2.20%              | 5,268,756                             | -               | 3,500            | -  |
| 124                          | Crime Victims Services                 | 529                   | 78,056     | 0.68%              | 11.72%                     | 12.39%             | 78,056                                | -               | -                | -  |
| 125                          | Communication System                   | 20,400                | 3,863,534  | 0.53%              |                            | 0.53%              | 3,863,534                             | -               | -                | -  |
| 127                          | Water Quality                          | 1,726                 | 217,348    | 0.79%              |                            | 0.79%              | 217,348                               | -               | -                | -  |
| 128                          | Planning and Development               | 131,995               | 2,560,496  | 5.16%              | 11.72%                     | 16.87%             | 2,636,592                             | -               | 76,096           | -  |
| 141                          | LAKE MANAGEMENT DISTRICT NO. 1         | 955                   | 43,039     | 2.22%              |                            | 2.22%              | 43,039                                | -               | -                | -  |
| 142                          | LAKE MANAGEMENT DISTRICT NO. 2         | 234                   | 9,204      | 2.55%              |                            | 2.55%              | 9,204                                 | -               | -                | -  |
| 143                          | LAKE MANAGEMENT DISTRICT NO. 3         | 473                   | 20,329     | 2.32%              |                            | 2.32%              | 20,329                                | -               | -                | -  |
| 144                          | LAKE MANAGEMENT DISTRICT NO. 4         | 331                   | 14,874     | 2.23%              |                            | 2.23%              | 14,874                                | -               | -                | -  |
| 150                          | Edison Clean Water District            | 1,247                 | 92,101     | 1.35%              |                            | 1.35%              | 92,101                                | -               | -                | -  |
| 160                          | Drug Enforcement Reserves              | 222                   | 19,681     | 1.13%              | 11.72%                     | 12.85%             | 39,681                                | -               | 20,000           | -  |
| 161                          | Boating Safety                         | 1,136                 | 67,184     | 1.69%              | 11.72%                     | 13.41%             | 92,290                                | -               | 25,106           | -  |
| 162                          | Low-Income Housing                     | 872                   | 118,794    | 0.73%              |                            | 0.73%              | 118,794                               | -               | -                | -  |
| 163                          | TITLE III PROJECTS FUND                | 270                   | 42,005     | 0.64%              |                            | 0.64%              | 42,005                                | -               | -                | -  |
| 165                          | Homeless Housing and Assistance        | 4,503                 | 659,364    | 0.68%              |                            | 0.68%              | 659,364                               | -               | -                | -  |
| 170                          | Interlocal Investigation Reserves      | 3,078                 | 85,631     | 3.59%              | 11.72%                     | 15.31%             | 231,662                               | -               | 146,031          | -  |
| 201                          | Debt Service                           | 11,392                | 2,151,204  | 0.53%              |                            | 0.53%              | 2,151,204                             | -               | -                | -  |
| 340                          | FACILITY IMPROVEMENT FUND              | 754                   | -          | -                  |                            | -                  | -                                     | -               | -                | -  |
| 341                          | CAPITAL IMPROVEMENTS                   | 8,337                 | 1,588,163  | 0.52%              | 11.72%                     | 12.24%             | 1,588,163                             | -               | -                | -  |
| 342                          | DISTRESSED COUNTY PUBLIC FACIL         | 4,063                 | 741,825    | 0.55%              |                            | 0.55%              | 741,825                               | -               | -                | -  |
| 352                          | PARK IMPROVEMENT FUND                  | 1,269                 | 0          | #DIV/0!            |                            | #DIV/0!            | -                                     | -               | -                | -  |
| 401                          | Solid Waste Utility                    | 101,044               | 8,816,818  | 1.15%              |                            | 1.15%              | 8,816,818                             | -               | -                | -  |
| 402                          | Drainage Utility                       | 37,292                | 2,227,432  | 1.67%              |                            | 1.67%              | 2,227,432                             | -               | -                | -  |
| 403                          | Jail Fund                              | 132,687               | 7,351,101  | 1.80%              |                            | 1.80%              | 7,351,101                             | -               | -                | -  |
|                              |  | 5,557,681             | 91,753,273 |                    |                            |                    | 111,484,567                           | 6,226,851       | 3,773,646        | 0  |

**INTERNAL USE ONLY**

| Not Used for Federal 2 CFR 225 Compliant Plan |                           |         |            | IS    | GIS   | Insurance | Records | Total |        |
|---|---------------------------|---------|------------|-------|-------|-----------|---------|-------|--------|
| 501   | Equipment Rental Fund     | 74,225  | 5,928,867  | 1.25% | 7.78% | 1.59%     | 0.84%   | 0.09% | 13.03% |
| 503   | Insurance Service         | 92,170  | 15,822,694 | 0.58% | 7.78% | 1.59%     | 0.84%   | 0.09% | 12.43% |
| 504   | Information Services      | 128,203 | 4,561,450  | 2.81% |       | 1.59%     | 0.84%   | 0.09% | 9.24%  |
| 504   | GIS / Mapping Services    | 50,536  | 1,260,976  | 4.01% | 7.78% |           | 0.84%   | 0.09% | 15.60% |
| 504   | Records Management        | 63,792  | 789,556    | 8.08% | 7.78% | 1.59%     | 0.84%   |       | 15.45% |
|   | Fund 504 Combined         | -       | -          |       |       |           |         |       |        |
| 505   | Unemployment Compensation | 1,464   | 269,486    | 0.54% | 7.78% | 1.59%     | 0.84%   | 0.09% | 12.34% |

**Central Service Departments**

**Administrative Services**

| Fund No.                     | Fund Name                              | Administrative Services |                 |                  |                |                     |                 |                        |             |                  | Total Allocated Costs |
|------------------------------|--|-------------------------|-----------------|------------------|----------------|---------------------|-----------------|------------------------|-------------|------------------|-----------------------|
|                              |  | County Commissioners    | County Assessor | County Treasurer | County Auditor | Financial & General | Human Resources | Facilities Maintenance | Legal-Civil | Non Departmental |                       |
| <b>Operating Departments</b> |  |                         |                 |                  |                |                     |                 |                        |             |                  |                       |
| 001                          | General Fund                           | \$ 94,094               | \$ 1,351,570    | \$ 754,862       | \$ 240,360     | \$ 128,954          | \$ 206,790      | \$ 889,796             | \$ 125,182  | \$ 39,919        | \$ 3,831,528          |
| 101                          | Health Department                      | 5,817                   | -               | -                | 27,371         | 12,219              | 24,782          | 105,634                | -           | 3,783            | 179,606               |
| 102                          | Special Paths                          | -                       | -               | -                | 139            | 697                 | -               | -                      | -           | 216              | 1,052                 |
| 105                          | Emergency Management                   | -                       | -               | -                | 2,731          | 1,631               | 2,128           | 12,482                 | -           | 505              | 19,477                |
| 106                          | Fairgrounds                            | -                       | -               | -                | 6,322          | 1,350               | 686             | -                      | -           | 418              | 8,776                 |
| 107                          | Veterans Relief                        | -                       | 1,343           | 750              | 218            | 390                 | -               | -                      | -           | 121              | 2,821                 |
| 108                          | Law Library                            | -                       | -               | -                | 1,313          | 513                 | 686             | 11,247                 | -           | 159              | 13,918                |
| 110                          | River Improvement                      | -                       | -               | -                | 766            | 279                 | 343             | -                      | -           | 86               | 1,474                 |
| 112                          | Centennial Document Preservation       | -                       | -               | -                | 40             | 312                 | -               | -                      | -           | 96               | 448                   |
| 113                          | Elections Services                     | -                       | -               | -                | 1,957          | 2,164               | 2,059           | 14,730                 | -           | 670              | 21,580                |
| 114                          | Parks & Recreation                     | -                       | -               | -                | 36,957         | 5,125               | 6,865           | 60,925                 | -           | 1,586            | 111,458               |
| 115                          | Substance Abuse Services               | 929                     | -               | -                | 1,541          | 2,776               | 549             | 3,139                  | -           | 859              | 9,793                 |
| 116                          | Mental Health-Developmental Disability | 929                     | 2,648           | 1,479            | 9,503          | 15,890              | 4,943           | 15,761                 | 2,046       | 4,919            | 58,117                |
| 117                          | County Roads                           | 13,442                  | 105,251         | 58,783           | 78,417         | 64,170              | 62,402          | 217,322                | 111,723     | 19,864           | 731,375               |
| 118                          | Senior Services                        | 929                     | -               | -                | 25,910         | 5,525               | 10,297          | 13,847                 | -           | 1,710            | 58,219                |
| 119                          | Convention Center                      | -                       | -               | -                | 615            | 1,112               | -               | -                      | -           | 344              | 2,072                 |
| 120                          | Clean Water Program                    | 2,444                   | 10,657          | 5,952            | 9,159          | 9,021               | 5,492           | -                      | -           | 2,792            | 45,517                |
| 122                          | Conservation Futures                   | -                       | 6,724           | 3,755            | 528            | 698                 | 343             | -                      | -           | 216              | 12,264                |
| 123                          | Medic I Services                       | 9,776                   | 44,708          | 24,970           | 6,295          | 21,106              | 2,677           | -                      | -           | 6,534            | 116,066               |
| 124                          | Crime Victims Services                 | -                       | -               | -                | 119            | 313                 | -               | -                      | -           | 97               | 529                   |
| 125                          | Communication System                   | -                       | -               | -                | 119            | 15,487              | -               | -                      | -           | 4,794            | 20,400                |
| 127                          | Water Quality                          | -                       | -               | -                | 585            | 871                 | -               | -                      | -           | 270              | 1,726                 |
| 128                          | Planning and Development               | 9,776                   | -               | -                | 14,413         | 10,264              | 16,064          | 78,301                 | -           | 3,177            | 131,995               |
| 141                          | LAKE MANAGEMENT DISTRICT NO. 1         | -                       | 468             | 261              | -              | 173                 | -               | -                      | -           | 53               | 955                   |
| 142                          | LAKE MANAGEMENT DISTRICT NO. 2         | -                       | 119             | 67               | -              | 37                  | -               | -                      | -           | 11               | 234                   |
| 143                          | LAKE MANAGEMENT DISTRICT NO. 3         | -                       | 235             | 131              | -              | 81                  | -               | -                      | -           | 25               | 473                   |
| 144                          | LAKE MANAGEMENT DISTRICT NO. 4         | -                       | 162             | 91               | -              | 60                  | -               | -                      | -           | 18               | 331                   |
| 150                          | Edison Clean Water District            | -                       | -               | -                | 764            | 369                 | -               | -                      | -           | 114              | 1,247                 |
| 160                          | Drug Enforcement Reserves              | -                       | -               | -                | 119            | 79                  | -               | -                      | -           | 24               | 222                   |
| 161                          | Boating Safety                         | -                       | -               | -                | 783            | 269                 | -               | -                      | -           | 83               | 1,136                 |
| 162                          | Low-Income Housing                     | -                       | -               | -                | 248            | 476                 | -               | -                      | -           | 147              | 872                   |
| 163                          | TITLE III PROJECTS FUND                | -                       | -               | -                | 50             | 168                 | -               | -                      | -           | 52               | 270                   |
| 165                          | Homeless Housing and Assistance        | -                       | -               | -                | 1,041          | 2,643               | -               | -                      | -           | 818              | 4,503                 |
| 170                          | Interlocal Investigation Reserves      | -                       | -               | -                | 2,628          | 343                 | -               | -                      | -           | 106              | 3,078                 |
| 201                          | Debt Service                           | -                       | -               | -                | 99             | 8,623               | -               | -                      | -           | 2,669            | 11,392                |
| 340                          | FACILITY IMPROVEMENT FUND              | -                       | -               | -                | 754            | -                   | -               | -                      | -           | -                | 754                   |
| 341                          | CAPITAL IMPROVEMENTS                   | -                       | -               | -                | -              | 6,366               | -               | -                      | -           | 1,971            | 8,337                 |
| 342                          | DISTRESSED COUNTY PUBLIC FACIL         | -                       | -               | -                | 169            | 2,974               | -               | -                      | -           | 921              | 4,063                 |
| 352                          | PARK IMPROVEMENT FUND                  | -                       | -               | -                | 1,269          | -                   | -               | -                      | -           | -                | 1,269                 |
| 401                          | Solid Waste Utility                    | -                       | -               | -                | 21,426         | 35,343              | 14,759          | 18,575                 | -           | 10,941           | 101,044               |
| 402                          | Drainage Utility                       | -                       | 12,980          | -                | 7,402          | 8,929               | 5,217           | -                      | -           | 2,764            | 37,292                |
| 403                          | Jail Fund                              | 3,666                   | -               | -                | 47,534         | 29,467              | 34,187          | -                      | 8,711       | 9,122            | 132,687               |

**Central Service Departments**

**Administrative Services**

| Fund No. | Fund Name  | Administrative Services |                 |            |                |                     |                 |                        |             |                  | Total Allocated Costs |
|----------|--|-------------------------|-----------------|------------|----------------|---------------------|-----------------|------------------------|-------------|------------------|-----------------------|
|          |  | County Commissioners    | County Assessor | Treasurer  | County Auditor | Financial & General | Human Resources | Facilities Maintenance | Legal-Civil | Non Departmental |                       |
|          | Total Operating Dept Base Item Count                                   | 141,801                 | 1,536,865       | 851,101    | 549,664        | 397,268             | 401,272         | 1,441,758              | 247,662     | 122,977          | 5,690,368             |
|          | <b>Internal Service Funds:</b>   |                         |                 |            |                |                     |                 |                        |             |                  |                       |
| 501      | Equipment Rental Fund  | -                       | -               | -          | 36,992         | 23,766              | 6,110           | -                      | -           | 7,357            | 74,225                |
| 503      | Insurance Service  | -                       | -               | -          | 6,158          | 63,427              | 2,952           | -                      | -           | 19,634           | 92,170                |
| 504      | Information Services   | -                       | -               | -          | 21,553         | 18,285              | 11,258          | 71,447                 | -           | 5,660            | 128,203               |
| 504      | GIS / Mapping Services   | -                       | -               | -          | 5,419          | 5,055               | 6,865           | 31,632                 | -           | 1,565            | 50,536                |
| 504      | Records Management   | -                       | -               | -          | 9,592          | 3,165               | 3,432           | 46,622                 | -           | 980              | 63,792                |
|          | Fund 504 Combined  | -                       | -               | -          | -              | -                   | -               | -                      | -           | -                | -                     |
| 505      | Unemployment Compensation  | -                       | -               | -          | 50             | 1,080               | -               | -                      | -           | 334              | 1,464                 |
|          |  | -                       | -               | -          | -              | -                   | -               | -                      | -           | -                | -                     |
|          | Add Svcs provided to External Orgs:                                    | 54,990                  | -               | -          | 79,763         | 114,778             | 30,617          | 149,702                | -           | 158,507          | 588,356               |
|          | Total Count to use in Allocating Central Services Costs based on Items | \$ 196,791              | \$ 1,536,865    | \$ 851,101 | \$ 629,427     | \$ 512,045          | \$ 431,890      | \$ 1,591,460           | \$ 247,662  | \$ 281,483       | \$ 6,278,724          |

**County Commissioners Fund-Department included in this Central**

| <b>Allocation Base</b>                             | <b>Agenda Hours</b>      |
|--|--------------------------|
| Salaries   | \$ 404,584               |
| Benefits   | 158,934                  |
| Supplies   | 2,156                    |
| Services   | 29,312                   |
| Other  | -                        |
| Intergovernmental                                  |                          |
| Capital  |                          |
| Total Direct Costs                                 | <u>594,986</u>           |
| Adjustments:                                       |                          |
| Less: Unallowable costs- Elected Official Salaries | (398,195)                |
| Add: Use Allowance                                 | -                        |
| Subtotal Adjustments                               | <u>(398,195)</u>         |
| Total Allowable, Allocable Costs                   | <u><u>\$ 196,791</u></u> |

| <b>Fund No.</b>              | <b>Fund Name</b>                       | <b>Agenda Hours</b> | <b>Allocation</b> |
|------------------------------|--|---------------------|-------------------|
| <b>Operating Departments</b> |  |                     |                   |
| 001                          | General Fund                           | 19.25               | \$ 94,094.24      |
| 101                          | Health Department                      | 1.19                | 5,817             |
| 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               | 0.19                | 929               |
| 116                          | Mental Health-Developmental Disability | 0.19                | 929               |
| 117                          | County Roads                           | 2.75                | 13,442            |
| 118                          | Senior Services                        | 0.19                | 929               |
| 119                          | Convention Center                      |                     | -                 |
| 120                          | Clean Water Program                    | 0.50                | 2,444             |
| 122                          | Conservation Futures                   | -                   | -                 |
| 123                          | Medic I Services                       | 2.00                | 9,776             |
| 124                          | Crime Victims Services                 |                     | -                 |
| 125                          | Communication System                   |                     | -                 |
| 127                          | Water Quality                          |                     | -                 |
| 128                          | Planning and Development               | 2.00                | 9,776             |



|   |             |            |
|---|-------------|------------|
| 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 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 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  |             | -          |
| 403 Jail fund   | 0.75        | 3,666      |
|   | <hr/>       |            |
| Total Operating Department Base Item Count                                | 29.01       | 104,662    |
| <br><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:                          | 11.25       | 54,990     |
|   | <hr/>       |            |
| Total Count to use in Allocating Central Services<br>Costs based on Items | 40.26       | \$ 159,652 |
|   | <hr/> <hr/> |            |

**Assessor Fund-Department included in this Central Service Cost**

| <b>Allocation Base</b>                             | <b>Tax Levy</b> |
|--|-----------------|
| Salaries   | 1,046,404       |
| Benefits   | 563,475         |
| Supplies   | 6,851           |
| Services   | 30,827          |
| Other  |                 |
| Intergovernmental                                  | 13,380          |
| Capital  |                 |
| Total Direct Costs                                 | 1,660,937       |
| Adjustments:                                       |                 |
| Less: Unallowable costs- Elected Official Salaries | (124,072)       |
| Add: Use Allowance                                 | -               |
| Subtotal Adjustments                               | (124,072)       |
| Total Allowable, Allocable Costs                   | \$ 1,536,865    |

| <b>Fund No.</b>              | <b>Fund Name</b>                       | <b>Tax Levy</b> | <b>Allocation</b> |
|------------------------------|--|-----------------|-------------------|
| <b>Operating Departments</b> |  |                 |                   |
| 001                          | General Fund                           | 166,143,553     | \$ 1,351,570.06   |
| 101                          | Health Department                      |                 | -                 |
| 102                          | Special Paths                          |                 | -                 |
| 105                          | Emergency Management                   |                 | -                 |
| 106                          | Fairgrounds                            |                 | -                 |
| 107                          | Veterans Relief                        | 165,045         | 1,343             |
| 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 | 325,510         | 2,648             |
| 117                          | County Roads                           | 12,938,111      | 105,251           |
| 118                          | Senior Services                        |                 | -                 |
| 119                          | Convention Center                      |                 | -                 |
| 120                          | Clean Water Program                    | 1,310,035       | 10,657            |
| 122                          | Conservation Futures                   | 826,528         | 6,724             |
| 123                          | Medic I Services                       | 5,495,783       | 44,708            |
| 124                          | Crime Victims Services                 |                 | -                 |
| 125                          | Communication System                   |                 | -                 |
| 127                          | Water Quality                          |                 | -                 |
| 128                          | Planning and Development               |                 | -                 |

|   |                |              |
|---|----------------|--------------|
| 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  | 57,502         | 468          |
| 142 LAKE MANAGEMENT DISTRICT NO. 2  | 14,670         | 119          |
| 143 LAKE MANAGEMENT DISTRICT NO. 3  | 28,860         | 235          |
| 144 LAKE MANAGEMENT DISTRICT NO. 4  | 19,965         | 162          |
| 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  | 1,595,585      | 12,980       |
| 403 Jail Fund   |                | -            |
|   | <hr/>          |              |
| Total Operating Department Base Item Count                                | 188,921,147    | 1,536,865    |
| <br><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:                          |                | -            |
|   | <hr/>          |              |
| Total Count to use in Allocating Central Services<br>Costs based on Items | \$ 188,921,147 | \$ 1,536,865 |
|   | <hr/> <hr/>    | <hr/> <hr/>  |

**Treasurer Fund-Department included in this Central Service Cost**

| <b>Allocation Base</b>                             | <b>Tax Levy</b>          |
|--|--------------------------|
| Salaries   | 558,414                  |
| Benefits   | 282,351                  |
| Supplies   | 6,106                    |
| Services   | 110,788                  |
| Other - Treasurer O&M                              | 8,557                    |
| Intergovernmental                                  |                          |
| Capital  |                          |
| Total Direct Costs                                 | 966,216                  |
| Adjustments:                                       |                          |
| Less: Unallowable costs- Elected Official Salaries | (107,866)                |
| Add: Use Allowance                                 | -                        |
| Subtotal Adjustments                               | <u>(107,866)</u>         |
| Total Allowable, Allocable Costs                   | <u><u>\$ 858,350</u></u> |

| <b>Fund No.</b>              | <b>Fund Name</b>                       | <b>Tax Levy</b> | <b>Allocation</b> |
|------------------------------|--|-----------------|-------------------|
| <b>Operating Departments</b> |  |                 |                   |
| 001                          | General Fund                           | 166,143,553     | 754,862           |
| 101                          | Health Department                      | -               | -                 |
| 102                          | Special Paths                          | -               | -                 |
| 105                          | Emergency Management                   | -               | -                 |
| 106                          | Fairgrounds                            | -               | -                 |
| 107                          | Veterans Relief                        | 165,045         | 750               |
| 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 | 325,510         | 1,479             |
| 117                          | County Roads                           | 12,938,111      | 58,783            |
| 118                          | Senior Services                        | -               | -                 |
| 119                          | Convention Center                      | -               | -                 |
| 120                          | Clean Water Program                    | 1,310,035       | 5,952             |
| 122                          | Conservation Futures                   | 826,528         | 3,755             |
| 123                          | Medic I Services                       | 5,495,783       | 24,970            |
| 124                          | Crime Victims Services                 | -               | -                 |
| 125                          | Communication System                   | -               | -                 |
| 127                          | Water Quality                          | -               | -                 |
| 128                          | Planning and Development               | -               | -                 |

|   |                       |                   |
|---|-----------------------|-------------------|
| 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  | 57,502                | 261               |
| 142 LAKE MANAGEMENT DISTRICT NO. 2  | 14,670                | 67                |
| 143 LAKE MANAGEMENT DISTRICT NO. 3  | 28,860                | 131               |
| 144 LAKE MANAGEMENT DISTRICT NO. 4  | 19,965                | 91                |
| 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  | 1,595,585             | 7,249             |
| 403 Jail Fund   | -                     | -                 |
|   |                       | -                 |
| Total Operating Department Base Item Count                                | 188,921,147           | 858,350           |
|   |                       | -                 |
| <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<br>Costs based on Items | <u>\$ 188,921,147</u> | <u>\$ 858,350</u> |

County Auditor Fund-Department-Division included in this

Allocation Base Average FTE & Accounts Payable

|   |                   |
|---|-------------------|
| Salaries  | 807,204           |
| Benefits  | 395,925           |
| Supplies  | 8,806             |
| Services  | 13,809            |
| Other   | -                 |
| Intergovernmental   |                   |
| Capital   |                   |
| Total Direct Costs  | <u>1,225,744</u>  |
| Adjustments:  |                   |
| Less: Direct Service Costs for Administration,<br>Licensing and Recording Divisions | (595,532)         |
| Add: Use Allowance  | -                 |
| Subtotal Adjustments  | <u>(595,532)</u>  |
| Total Allowable, Allocable Costs  | <u>\$ 630,212</u> |

| Fund No.                     | Fund Name                              | FTEs   | FTE %    | Accounts Payable Count | Accounts Payable % | Average  | Allocation |
|------------------------------|--|--------|----------|------------------------|--------------------|----------|------------|
| <b>Operating Departments</b> |  |        |          |                        |                    |          |            |
| 001                          | General Fund                           | 301.23 | 47.8804% | 9,042                  | 28.4940%           | 38.1872% | \$ 240,360 |
| 101                          | Health Department                      | 36.10  | 5.7381%  | 939                    | 2.9591%            | 4.3486%  | 27,371     |
| 102                          | Special Paths                          | -      | 0.0000%  | 14                     | 0.0441%            | 0.0221%  | 139        |
| 105                          | Emergency Management                   | 3.10   | 0.4927%  | 119                    | 0.3750%            | 0.4339%  | 2,731      |
| 106                          | Fairgrounds                            | 1.00   | 0.1589%  | 587                    | 1.8498%            | 1.0044%  | 6,322      |
| 107                          | Veterans Relief                        | -      | 0.0000%  | 22                     | 0.0693%            | 0.0347%  | 218        |
| 108                          | Law Library                            | 1.00   | 0.1589%  | 82                     | 0.2584%            | 0.2087%  | 1,313      |
| 110                          | River Improvement                      | 0.50   | 0.0795%  | 52                     | 0.1639%            | 0.1217%  | 766        |
| 112                          | Centennial Document Preservation       | -      | 0.0000%  | 4                      | 0.0126%            | 0.0063%  | 40         |
| 113                          | Elections Services                     | 3.00   | 0.4768%  | 46                     | 0.1450%            | 0.3109%  | 1,957      |
| 114                          | Parks & Recreation                     | 10.00  | 1.5895%  | 3,222                  | 10.1535%           | 5.8715%  | 36,957     |
| 115                          | Substance Abuse Services               | 0.80   | 0.1272%  | 115                    | 0.3624%            | 0.2448%  | 1,541      |
| 116                          | Mental Health-Developmental Disability | 7.20   | 1.1444%  | 595                    | 1.8750%            | 1.5097%  | 9,503      |
| 117                          | County Roads                           | 90.90  | 14.4485% | 3,322                  | 10.4686%           | 12.4586% | 78,417     |
| 118                          | Senior Services                        | 15.00  | 2.3842%  | 1,856                  | 5.8488%            | 4.1165%  | 25,910     |
| 119                          | Convention Center                      | -      | 0.0000%  | 62                     | 0.1954%            | 0.0977%  | 615        |
| 120                          | Clean Water Program                    | 8.00   | 1.2716%  | 520                    | 1.6387%            | 1.4551%  | 9,159      |
| 122                          | Conservation Futures                   | 0.50   | 0.0795%  | 28                     | 0.0882%            | 0.0839%  | 528        |
| 123                          | Medic I Services                       | 3.90   | 0.6199%  | 438                    | 1.3803%            | 1.0001%  | 6,295      |
| 124                          | Crime Victims Services                 | -      | 0.0000%  | 12                     | 0.0378%            | 0.0189%  | 119        |
| 125                          | Communication System                   | -      | 0.0000%  | 12                     | 0.0378%            | 0.0189%  | 119        |
| 127                          | Water Quality                          | -      | 0.0000%  | 59                     | 0.1859%            | 0.0930%  | 585        |
| 128                          | Planning and Development               | 23.40  | 3.7194%  | 273                    | 0.8603%            | 2.2899%  | 14,413     |
| 130                          | BRYSON RD SUB-FLOOD CNTRL ZONE         | -      | 0.0000%  | -                      | 0.0000%            | 0.0000%  | -          |
| 131                          | SEDRO WOOLLEY FLD CONTROL MAIN         | -      | 0.0000%  | -                      | 0.0000%            | 0.0000%  | -          |
| 132                          | BRITT SLOUGH FLOOD CONTROL             | -      | 0.0000%  | -                      | 0.0000%            | 0.0000%  | -          |
| 133                          | Sedro-Woolley SUB-FLOOD CNTRL ZONE     | -      | 0.0000%  | -                      | 0.0000%            | 0.0000%  | -          |
| 134                          | MT VERNON SO SFCZ MAINTENANCE          | -      | 0.0000%  | -                      | 0.0000%            | 0.0000%  | -          |
| 135                          | DUNBAR SFCZ MAINTENANCE                | -      | 0.0000%  | -                      | 0.0000%            | 0.0000%  | -          |
| 137                          | BLANCHARD SUB FLOOD CONTROL MT         | -      | 0.0000%  | -                      | 0.0000%            | 0.0000%  | -          |
| 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%  | -                      | 0.0000%            | 0.0000%  | -          |
| 142                          | LAKE MANAGEMENT DISTRICT NO. 2         | -      | 0.0000%  | -                      | 0.0000%            | 0.0000%  | -          |
| 143                          | LAKE MANAGEMENT DISTRICT NO. 3         | -      | 0.0000%  | -                      | 0.0000%            | 0.0000%  | -          |
| 144                          | LAKE MANAGEMENT DISTRICT NO. 4         | -      | 0.0000%  | -                      | 0.0000%            | 0.0000%  | -          |
| 150                          | Edison Clean Water District            | -      | 0.0000%  | 77                     | 0.2426%            | 0.1213%  | 764        |

|  |        |           |        |           |           |         |
|--|--------|-----------|--------|-----------|-----------|---------|
| 160 Drug Enforcement Reserves  | -      | 0.0000%   | 12     | 0.0378%   | 0.0189%   | 119     |
| 161 Boating Safety   | -      | 0.0000%   | 79     | 0.2490%   | 0.1245%   | 783     |
| 162 Low-Income Housing   | -      | 0.0000%   | 25     | 0.0788%   | 0.0394%   | 248     |
| 163 TITLE III PROJECTS FUND  | -      | 0.0000%   | 5      | 0.0158%   | 0.0079%   | 50      |
| 165 Homeless Housing and Assistance                                    | -      | 0.0000%   | 105    | 0.3309%   | 0.1654%   | 1,041   |
| 170 Interlocal Investigation Reserves                                  | -      | 0.0000%   | 265    | 0.8351%   | 0.4175%   | 2,628   |
| 201 Debt Service   | -      | 0.0000%   | 10     | 0.0315%   | 0.0158%   | 99      |
| 340 FACILITY IMPROVEMENT FUND  | -      | 0.0000%   | 76     | 0.2395%   | 0.1197%   | 754     |
| 341 REET Fund  | -      | 0.0000%   | -      | 0.0000%   | 0.0000%   | -       |
| 342 DISTRESSED COUNTY PUBLIC FACIL                                     | -      | 0.0000%   | 17     | 0.0536%   | 0.0268%   | 169     |
| 352 PARK IMPROVEMENT FUND  | -      | 0.0000%   | 128    | 0.4034%   | 0.2017%   | 1,269   |
| 401 Solid Waste Utility  | 21.50  | 3.4174%   | 1,076  | 3.3908%   | 3.4041%   | 21,426  |
| 402 Drainage Utility   | 7.60   | 1.2080%   | 363    | 1.1439%   | 1.1760%   | 7,402   |
| 403 Jail Fund  | 49.80  | 7.9157%   | 2,281  | 7.1881%   | 7.5519%   | 47,534  |
| Total Operating Department Base Item Count                             | 584.53 | 92.9108%  | 25,940 | 81.9941%  | 87.4525%  | 550,449 |
|  |        |           |        |           |           | -       |
| <b>Internal Service Funds:</b>   |        |           |        |           |           |         |
| 501 Equipment Rental Fund  | 8.90   | 0.0141    | 3,281  | 10.3394%  | 5.8770%   | 36,992  |
| 503 Insurance Service  | 4.30   | 0.0068    | 404    | 1.2731%   | 0.9783%   | 6,158   |
| 504 Information Services   | 16.40  | 0.0261    | 1346   | 4.2416%   | 3.4242%   | 21,553  |
| 504 GIS / Mapping Services   | 10.00  | 0.0159    | 42     | 0.1324%   | 0.8609%   | 5,419   |
| 504 Records Management   | 5.00   | 0.0079    | 715    | 2.2532%   | 1.5240%   | 9,592   |
| Fund 504 Combined  |        |           |        |           |           | -       |
| 505 Unemployment Compensation  |        | -         | 5      | 0.0158%   | 0.0079%   | 50      |
| Add Services provided to External Organizations:                       | 45     |           |        |           |           |         |
| Total Count to use in Allocating Central Services Costs based on Items | 629.13 | 100.0000% | 31,733 | 100.2496% | 100.1248% | 630,212 |

**Financial-General Administrative Services Fund-Department-**

**Allocation Base**

|                                  | <b>MTDC</b>              |
|----------------------------------|--------------------------|
| Salaries                         | 327,425                  |
| Benefits                         | 117,227                  |
| Supplies                         | 1,062                    |
| Services                         | 36,864                   |
| Other                            | -                        |
| Intergovernmental                |                          |
| Capital                          |                          |
| Total Direct Costs               | <u>482,578</u>           |
| Adjustments:                     |                          |
| Less: Unallowable costs          |                          |
| Add: Use Allowance               | -                        |
| Subtotal Adjustments             | <u>-</u>                 |
| Total Allowable, Allocable Costs | <u><u>\$ 482,578</u></u> |

| <b>Fund No.</b>              | <b>Fund Name</b>                       | <b>MTDC</b> | <b>Allocation</b> |
|------------------------------|--|-------------|-------------------|
| <b>Operating Departments</b> |  |             |                   |
| 001                          | General Fund                           | 32,169,543  | \$ 128,954.15     |
| 101                          | Health Department                      | 3,048,322   | 12,219            |
| 102                          | Special Paths                          | 173,937     | 697               |
| 105                          | Emergency Management                   | 406,945     | 1,631             |
| 106                          | Fairgrounds                            | 336,658     | 1,350             |
| 107                          | Veterans Relief                        | 97,246      | 390               |
| 108                          | Law Library                            | 127,885     | 513               |
| 110                          | River Improvement                      | 69,604      | 279               |
| 112                          | Centennial Document Preservation       | 77,711      | 312               |
| 113                          | Elections Services                     | 539,794     | 2,164             |
| 114                          | Parks & Recreation                     | 1,278,505   | 5,125             |
| 115                          | Substance Abuse Services               | 692,542     | 2,776             |
| 116                          | Mental Health-Developmental Disability | 3,963,967   | 15,890            |
| 117                          | County Roads                           | 16,008,150  | 64,170            |
| 118                          | Senior Services                        | 1,378,214   | 5,525             |
| 119                          | Convention Center                      | 277,496     | 1,112             |
| 120                          | Clean Water Program                    | 2,250,354   | 9,021             |
| 122                          | Conservation Futures                   | 174,062     | 698               |
| 123                          | Medic I Services                       | 5,265,256   | 21,106            |
| 124                          | Crime Victims Services                 | 78,056      | 313               |
| 125                          | Communication System                   | 3,863,534   | 15,487            |
| 127                          | Water Quality                          | 217,348     | 871               |
| 128                          | Planning and Development               | 2,560,496   | 10,264            |



|  |            |         |
|--|------------|---------|
| 130 BRYSON RD SUB-FLOOD CNTRL ZONE         | 0          | -       |
| 131 SEDRO WOOLLEY FLD CONTROL MAIN         | 0          | -       |
| 132 BRITT SLOUGH FLOOD CONTROL             | 0          | -       |
| 133 Sedro-Woolley SUB-FLOOD CNTRL ZONE     | 0          | -       |
| 134 MT VERNON SO SFCZ MAINTENANCE          | 0          | -       |
| 135 DUNBAR SFCZ MAINTENANCE                | 0          | -       |
| 137 BLANCHARD SUB FLOOD CONTROL MT         | 0          | -       |
| 139 HANSEN CREEK SUB FLOOD CONTROL         | 0          | -       |
| 140 WARNER PRAIRIE SUB-FLOOD               | 0          | -       |
| 141 LAKE MANAGEMENT DISTRICT NO. 1         | 43,039     | 173     |
| 142 LAKE MANAGEMENT DISTRICT NO. 2         | 9,204      | 37      |
| 143 LAKE MANAGEMENT DISTRICT NO. 3         | 20,329     | 81      |
| 144 LAKE MANAGEMENT DISTRICT NO. 4         | 14,874     | 60      |
| 150 Edison Clean Water District            | 92,101     | 369     |
| 160 Drug Enforcement Reserves              | 19,681     | 79      |
| 161 Boating Safety                         | 67,184     | 269     |
| 162 Low-Income Housing                     | 118,794    | 476     |
| 163 TITLE III PROJECTS FUND                | 42,005     | 168     |
| 165 Homeless Housing and Assistance        | 659,364    | 2,643   |
| 170 Interlocal Investigation Reserves      | 85,631     | 343     |
| 201 Debt Service                           | 2,151,204  | 8,623   |
| 340 FACILITY IMPROVEMENT FUND              | 0          | -       |
| 341 Add Svcs provided to External Orgs:    | 1,588,163  | 6,366   |
| 342 DISTRESSED COUNTY PUBLIC FACIL         | 741,825    | 2,974   |
| 352 PARK IMPROVEMENT FUND                  | 0          | -       |
| 401 Solid Waste Utility                    | 8,816,818  | 35,343  |
| 402 Drainage Utility                       | 2,227,432  | 8,929   |
| 403 Jail Fund                              | 7,351,101  | 29,467  |
| Total Operating Department Base Item Count | 91,753,273 | 367,800 |

**Internal Service Funds:**

|                               |            |        |
|-------------------------------|------------|--------|
| 501 Equipment Rental Fund     | 5,928,867  | 23,766 |
| 503 Insurance Service         | 15,822,694 | 63,427 |
| 504 Information Services      | 4,561,450  | 18,285 |
| 504 GIS / Mapping Services    | 1,260,976  | 5,055  |
| 504 Records Management        | 789,556    | 3,165  |
| Fund 504 Combined             | 0          | -      |
| 505 Unemployment Compensation | 269,486    | 1,080  |

Add Services provided to External Organizations:

Total Count to use in Allocating Central Services  
Costs based on Items

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\$ 120,386,301    \$ 482,578

**Human Resources Fund-Department-Division included in**

| <b>Allocation Base</b>           | <b>FTE</b>               |
|----------------------------------|--------------------------|
| Salaries                         | 214,686                  |
| Benefits                         | 104,700                  |
| Supplies                         | 3,292                    |
| Services                         | 111,975                  |
| Other                            | -                        |
| Intergovernmental                |                          |
| Capital                          |                          |
| Total Direct Costs               | <u>434,653</u>           |
| Adjustments:                     |                          |
| Less: Recovered costs            | (450)                    |
| Add: Use Allowance               | -                        |
| Subtotal Adjustments             | <u>(450)</u>             |
| Total Allowable, Allocable Costs | <u><u>\$ 434,203</u></u> |

| <b>Fund No.</b>              | <b>Fund Name</b>                       | <b>FTEs</b> | <b>Allocation</b> |
|------------------------------|--|-------------|-------------------|
| <b>Operating Departments</b> |  |             |                   |
| 001                          | General Fund                           | 301.23      | \$ 206,790        |
| 101                          | Health Department                      | 36.10       | 24,782            |
| 102                          | Special Paths                          | -           | -                 |
| 105                          | Emergency Management                   | 3.10        | 2,128             |
| 106                          | Fairgrounds                            | 1.00        | 686               |
| 107                          | Veterans Relief                        | -           | -                 |
| 108                          | Law Library                            | 1.00        | 686               |
| 110                          | River Improvement                      | 0.50        | 343               |
| 112                          | Centennial Document Preservation       | -           | -                 |
| 113                          | Elections Services                     | 3.00        | 2,059             |
| 114                          | Parks & Recreation                     | 10.00       | 6,865             |
| 115                          | Substance Abuse Services               | 0.80        | 549               |
| 116                          | Mental Health-Developmental Disability | 7.20        | 4,943             |
| 117                          | County Roads                           | 90.90       | 62,402            |
| 118                          | Senior Services                        | 15.00       | 10,297            |
| 119                          | Convention Center                      | -           | -                 |
| 120                          | Clean Water Program                    | 8.00        | 5,492             |
| 122                          | Conservation Futures                   | 0.50        | 343               |
| 123                          | Medic I Services                       | 3.90        | 2,677             |
| 124                          | Crime Victims Services                 | -           | -                 |
| 125                          | Communication System                   | -           | -                 |
| 127                          | Water Quality                          | -           | -                 |
| 128                          | Planning and Development               | 23.40       | 16,064            |

|   |               |                   |
|---|---------------|-------------------|
| 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 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 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   | 21.50         | 14,759            |
| 402 Drainage Utility  | 7.60          | 5,217             |
| 403 Jail Fund   | 49.80         | <u>34,187</u>     |
| <br>  |               |                   |
| Total Operating Department Base Item Count                                | 584.53        | 398,045           |
| <br>  |               |                   |
| <b>Internal Service Funds:</b>  |               |                   |
| 501 Equipment Rental Fund   | 8.90          | 6,110             |
| 503 Insurance Service   | 4.30          | 2,952             |
| 504 Information Services  | 16.40         | 11,258            |
| 504 GIS / Mapping Services  | 10.00         | 6,865             |
| 504 Records Management  | 5.00          | 3,432             |
| Fund 504 Combined   |               | -                 |
| 505 Unemployment Compensation   |               | -                 |
| <br>  |               |                   |
| Add Services provided to External Organizations:                          | <u>629</u>    | <u>428,663</u>    |
| <br>  |               |                   |
| Total Count to use in Allocating Central Services<br>Costs based on Items | <u>632.50</u> | <u>\$ 426,718</u> |

**General Maintenance Fund-Department included in this Central**

| <b>Allocation Base</b>                    | <b>Square Footage</b>      |
|---|----------------------------|
| Salaries                                  | 557,822                    |
| Benefits                                  | 338,981                    |
| Supplies                                  | 136,235                    |
| Services                                  | 698,861                    |
| Other                                     | 27,561                     |
| Intergovernmental                         | -                          |
| Capital                                   | -                          |
| Total Direct Costs                        | 1,759,460                  |
| Adjustments:                              |                            |
| Less: Unallowable costs                   |                            |
| Capital                                   | -                          |
| Cost Recovery from External Organizations | (39,919)                   |
| Interest                                  | -                          |
| Add: Use Allowance                        | -                          |
| Subtotal Adjustments                      | <u>(39,919)</u>            |
| Total Allowable, Allocable Costs          | <u><u>\$ 1,719,541</u></u> |

| <b>Fund No.</b>              | <b>Fund Name</b>                       | <b>Square Footage</b> | <b>Allocation</b> |
|------------------------------|--|-----------------------|-------------------|
| <b>Operating Departments</b> |  |                       |                   |
| 001                          | General Fund                           | 95,808                | \$ 889,796        |
| 101                          | Health Department                      | 11,374                | 105,634           |
| 102                          | Special Paths                          |                       | -                 |
| 105                          | Emergency Management                   | 1,344                 | 12,482            |
| 106                          | Fairgrounds                            |                       | -                 |
| 107                          | Veterans Relief                        |                       | -                 |
| 108                          | Law Library                            | 1,211                 | 11,247            |
| 110                          | River Improvement                      |                       | -                 |
| 112                          | Centennial Document Preservation       |                       | -                 |
| 113                          | Elections Services                     | 1,586                 | 14,730            |
| 114                          | Parks & Recreation                     | 6,560                 | 60,925            |
| 115                          | Substance Abuse Services               | 338                   | 3,139             |
| 116                          | Mental Health-Developmental Disability | 1,697                 | 15,761            |
| 117                          | County Roads                           | 23,400                | 217,322           |
| 118                          | Senior Services                        | 1,491                 | 13,847            |
| 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  | 8,431   | 78,301       |
| 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   | 2,000   | 18,575       |
| 402 Drainage Utility  |         | -            |
| 403 Jail Fund   |         | -            |
|   |         | <hr/>        |
| Total Operating Department Base Item Count                                | 155,240 | 1,441,758    |
| <br><b>Internal Service Funds:</b>  |         |              |
| 501 Equipment Rental Fund   |         | -            |
| 503 Insurance Service   |         | -            |
| 504 Information Services  | 7,693   | 71,447       |
| 504 GIS / Mapping Services  | 3,406   | 31,632       |
| 504 Records Management  | 5,020   | 46,622       |
| Fund 504 Combined   |         | -            |
| 505 Unemployment Compensation   |         | -            |
|   |         | <hr/>        |
| Add Services provided to External Organizations:                          | 171,359 | 1,591,460    |
|   |         | <hr/>        |
| Total Count to use in Allocating Central Services<br>Costs based on Items | 185,150 | \$ 1,555,088 |
|   |         | <hr/> <hr/>  |

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

| <b>Allocation Base</b>           | <b>Direct Charge</b> |
|----------------------------------|----------------------|
| Salaries                         | 178,734              |
| Benefits                         | 68,928               |
| Supplies                         |                      |
| Services                         |                      |
| Other                            |                      |
| Intergovernmental                |                      |
| Capital                          |                      |
| Total Direct Costs               | 247,662              |
| Adjustments:                     |                      |
| Less: Unallowable costs          | -                    |
| Add: Use Allowance               | -                    |
| Subtotal Adjustments             | -                    |
| Total Allowable, Allocable Costs | \$ 247,662           |

| <b>Fund No.</b>              | <b>Fund Name</b>                       | <b>Direct Charge</b> | <b>Allocation</b> |
|------------------------------|--|----------------------|-------------------|
| <b>Operating Departments</b> |  |                      |                   |
| 001                          | General Fund                           | 51%                  | 125,182           |
| 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 | 1%                   | 2,046             |
| 117                          | County Roads                           | 45%                  | 111,723           |
| 118                          | Senior Services                        |                      | -                 |
| 119                          | Convention Center                      |                      | -                 |
| 120                          | Clean Water Program                    | 0%                   | -                 |
| 122                          | Conservation Futures                   |                      | -                 |
| 123                          | Medic I Services                       |                      | -                 |
| 124                          | Crime Victims Services                 |                      | -                 |
| 125                          | Communication System                   |                      | -                 |
| 127                          | Water Quality                          |                      | -                 |
| 128                          | Planning and Development               |                      | -                 |

|   |    |       |
|---|----|-------|
| 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 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 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                    | -  |       |
| 403 Jail Fund                           | 4% | 8,711 |

|  |      |         |
|--|------|---------|
| Total Operating Department Base Item Count | 100% | 247,662 |
|--|------|---------|

**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<br>Costs based on Items | 1 | \$ 247,662 |
|---|---|------------|

**Non-Departmental Fund-Department-Division included in this Central**

**Allocation Base**

|   | <u>MTDC</u>        |
|---|--------------------|
| Salaries  | -                  |
| Benefits  | 149,144            |
| Supplies  | 165                |
| Services  | 734,210            |
| Other   | -                  |
| Intergovernmental                                   | 191,371            |
| Capital   |                    |
| Debt Service: Principal                             | -                  |
| Interfund Payments for Service                      | 5,240,485          |
| Total Direct Costs                                  | <u>6,315,375</u>   |
| Adjustments:  |                    |
| Less: Unallowable costs                             |                    |
| Project 93 - Pass Thru EPA Grant                    |                    |
| Leoff 1 Medical                                     | (144,813)          |
| Port of Skagit Grant                                | (297,540)          |
| Lobbying - Weidner                                  |                    |
| CVAA Director                                       | -                  |
| River Oaks - Franchise Fee                          |                    |
| Food Dist Ctr - Paul Schissler                      |                    |
| USDA - Starling Control                             | (12,452)           |
| SCCAA - Pass Thru & Direct Service                  | (247,085)          |
| Lourdes Young - Interpretation/Jail                 |                    |
| Advertis, Dependency Hrngs, Farmworker housing, etc |                    |
| Miscellaneous Direct Service                        |                    |
| Transfers   | -                  |
| Year End Adjustments                                | -                  |
| NW Regional Council, NW Learn                       | (65,387)           |
| NWCAA NW Clean Air Agency                           | (16,944)           |
| SCOG Local Matching Funds                           | (12,279)           |
| Cities Contracts - Library Services                 | (56,914)           |
| Intergov/Interfund Taxes                            | (39,847)           |
| Debt Service Principal Pmts                         | -                  |
| Central Services Billings, Insur Cost Allocation    | (5,140,632)        |
| Add: Use Allowance                                  | -                  |
| Subtotal Adjustments                                | <u>(6,033,892)</u> |
| Total Allowable, Allocable Costs                    | <u>\$ 281,483</u>  |



| <b>Fund No.</b>              | <b>Fund Name</b>                     | <b>MTDC</b> | <b>Allocation</b> |
|------------------------------|--------------------------------------|-------------|-------------------|
| <b>Operating Departments</b> |                                      |             |                   |
| 001                          | General Fund                         | 32,169,543  | \$ 39,919         |
| 101                          | Health Department                    | 3,048,322   | 3,783             |
| 102                          | Special Paths                        | 173,937     | 216               |
| 105                          | Emergency Management                 | 406,945     | 505               |
| 106                          | Fairgrounds                          | 336,658     | 418               |
| 107                          | Veterans Relief                      | 97,246      | 121               |
| 108                          | Law Library                          | 127,885     | 159               |
| 110                          | River Improvement                    | 69,604      | 86                |
| 112                          | Centennial Document Preservation     | 77,711      | 96                |
| 113                          | Elections Services                   | 539,794     | 670               |
| 114                          | Parks & Recreation                   | 1,278,505   | 1,586             |
| 115                          | Substance Abuse Services             | 692,542     | 859               |
| 116                          | Total Operating Dept Base Item Count | 3,963,967   | 4,919             |
| 117                          | County Roads                         | 16,008,150  | 19,864            |
| 118                          | Senior Services                      | 1,378,214   | 1,710             |
| 119                          | Convention Center                    | 277,496     | 344               |
| 120                          | Clean Water Program                  | 2,250,354   | 2,792             |
| 122                          | Conservation Futures                 | 174,062     | 216               |
| 123                          | Medic I Services                     | 5,265,256   | 6,534             |
| 124                          | Crime Victims Services               | 78,056      | 97                |
| 125                          | Communication System                 | 3,863,534   | 4,794             |
| 127                          | Water Quality                        | 217,348     | 270               |
| 128                          | Planning and Development             | 2,560,496   | 3,177             |
| 130                          | Add Svcs provided to External Orgs:  | 0           | -                 |
| 131                          | SEDRO WOOLLEY FLD CONTROL MAIN       | 0           | -                 |
| 132                          | BRITT SLOUGH FLOOD CONTROL           | 0           | -                 |
| 133                          | Sedro-Woolley SUB-FLOOD CNTRL ZONE   | 0           | -                 |
| 134                          | MT VERNON SO SFCZ MAINTENANCE        | 0           | -                 |
| 135                          | DUNBAR SFCZ MAINTENANCE              | 0           | -                 |
| 137                          | BLANCHARD SUB FLOOD CONTROL MT       | 0           | -                 |
| 139                          | HANSEN CREEK SUB FLOOD CONTROL       | 0           | -                 |
| 140                          | WARNER PRAIRIE SUB-FLOOD             | 0           | -                 |
| 141                          | LAKE MANAGEMENT DISTRICT NO. 1       | 43,039      | 53                |
| 142                          | LAKE MANAGEMENT DISTRICT NO. 2       | 9,204       | 11                |
| 143                          | LAKE MANAGEMENT DISTRICT NO. 3       | 20,329      | 25                |
| 144                          | LAKE MANAGEMENT DISTRICT NO. 4       | 14,874      | 18                |
| 150                          | Edison Clean Water District          | 92,101      | 114               |
| 160                          | Drug Enforcement Reserves            | 19,681      | 24                |
| 161                          | Boating Safety                       | 67,184      | 83                |
| 162                          | Low-Income Housing                   | 118,794     | 147               |
| 163                          | TITLE III PROJECTS FUND              | 42,005      | 52                |
| 165                          | Homeless Housing and Assistance      | 659,364     | 818               |
| 170                          | Interlocal Investigation Reserves    | 85,631      | 106               |
| 201                          | Debt Service                         | 2,151,204   | 2,669             |
| 340                          | FACILITY IMPROVEMENT FUND            | 0           | -                 |

|  |            |         |
|--|------------|---------|
| 341 CAPITAL IMPROVEMENTS                   | 1,588,163  | 1,971   |
| 342 DISTRESSED COUNTY PUBLIC FACIL         | 741,825    | 921     |
| 352 PARK IMPROVEMENT FUND                  | 0          | -       |
| 401 Solid Waste Utility                    | 8,816,818  | 10,941  |
| 402 Drainage Utility                       | 2,227,432  | 2,764   |
| 403 Jail Fund                              | 7,351,101  | 9,122   |
| Total Operating Department Base Item Count | 99,104,374 | 252,944 |

**Internal Service Funds:**

|                               |            |        |
|-------------------------------|------------|--------|
| 501 Equipment Rental Fund     | 5,928,867  | 7,357  |
| 503 Insurance Service         | 15,822,694 | 19,634 |
| 504 Information Services      | 4,561,450  | 5,660  |
| 504 GIS / Mapping Services    | 1,260,976  | 1,565  |
| 504 Records Management        | 789,556    | 980    |
| Fund 504 Combined             | 0          | -      |
| 505 Unemployment Compensation | 269,486    | 334    |

|  |                    |                |
|--|--------------------|----------------|
| Add Services provided to External Organizations: | <u>127,737,402</u> | <u>158,507</u> |
|--|--------------------|----------------|

|  |                       |                   |
|--|-----------------------|-------------------|
| Total Count to use in Allocating Central Services Costs based on Items | <u>\$ 226,841,776</u> | <u>\$ 281,483</u> |
|--|-----------------------|-------------------|

## **Appendix C: Financial Information for Internal Service Funds**

SKAGIT COUNTY, WASHINGTON  
Statement of Net Position  
Internal Service Funds  
December 31, 2015

|                                    | Business-Type Activities-Enterprise Funds |                           |                         |                      | Governmental<br>Activities |
|------------------------------------|---|---------------------------|-------------------------|----------------------|----------------------------|
|                                    | 501 Equip Rent<br>& Revolve               | 503 Insurance<br>Services | 504 Central<br>Services | 505 Unemploy<br>Comp | Internal<br>Services       |
| <b>ASSETS</b>                      |   |                           |                         |                      |                            |
| <u>Current Assets</u>              |   |                           |                         |                      |                            |
| Cash and Cash Equivalents          | \$5,266,035                               | \$3,081,278               | \$1,273,206             | \$550,589            | \$10,171,108               |
| Investments                        | 781,321                                   | 7,472,212                 | -                       | -                    | 8,253,533                  |
| Accounts Receivable                | 1,140                                     | -                         | 439                     | -                    | 1,579                      |
| Due from Other Funds               | 1,494,156                                 | 1,552,935                 | 1,526,518               | -                    | 4,573,609                  |
| Due from Other Governments         | -   | -                         | 19,699                  | -                    | 19,699                     |
| Inventories and Prepayments        | 4,920,342                                 | -                         | -                       | -                    | 4,920,342                  |
| Total Current Assets               | <u>\$12,462,994</u>                       | <u>\$12,106,425</u>       | <u>\$2,819,862</u>      | <u>\$550,589</u>     | <u>\$27,939,870</u>        |
| <u>Non-Current Assets</u>          |   |                           |                         |                      |                            |
| Capital Assets                     |   |                           |                         |                      |                            |
| Land                               | \$ -                                      | \$ -                      | \$ -                    | \$ -                 | \$ -                       |
| Buildings                          | 180,888                                   | -                         | -                       | -                    | 180,888                    |
| Improvements                       | -   | -                         | -                       | -                    | -                          |
| Machinery and Equipment            | 17,360,860                                | -                         | 1,798,855               | -                    | 19,159,715                 |
| Less Accumulated Depreciation      | (8,534,945)                               | -                         | (1,327,218)             | -                    | (9,862,163)                |
| Construction in Progress           | -   | -                         | -                       | -                    | -                          |
| Unamortized Issuance Costs         | -   | -                         | -                       | -                    | -                          |
| Total Non-Current Assets           | <u>\$9,006,803</u>                        | <u>\$0</u>                | <u>\$471,637</u>        | <u>\$0</u>           | <u>\$9,478,440</u>         |
| Total Assets                       | <u>\$21,469,797</u>                       | <u>\$12,106,425</u>       | <u>\$3,291,499</u>      | <u>\$550,589</u>     | <u>\$37,418,310</u>        |
| Deferred Outflows of Resources     | <u>\$49,254</u>                           | <u>\$28,925</u>           | <u>\$224,750</u>        | <u>-</u>             | <u>\$302,929</u>           |
| <b>LIABILITIES AND FUND EQUITY</b> |   |                           |                         |                      |                            |
| <u>Current Liabilities</u>         |   |                           |                         |                      |                            |
| Accounts/Vouchers Payable          | \$128,811                                 | \$2,721,219               | \$160,392               | \$12,099             | \$3,022,521                |
| Due to Other Funds                 | 1,567,353                                 | 60,893                    | -                       | -                    | 1,628,246                  |
| Interest Payable                   | -   | -                         | -                       | -                    | -                          |
| Interfund Loans Payable            | -   | -                         | -                       | -                    | -                          |
| Accrued Wages Payable              | 23,856                                    | 12,658                    | 98,155                  | 32,840               | 167,509                    |
| Accrued Employee Benefits          | 5,446                                     | 2,612                     | 20,468                  | -                    | 28,526                     |
| Accrued Taxes Payable              | -   | -                         | -                       | -                    | -                          |
| Other Accrued Liabilities          | 26,997                                    | -                         | 27                      | -                    | 27,024                     |
| Bonds Payable                      | -   | -                         | -                       | -                    | -                          |
| Total Current Liabilities          | <u>\$1,752,463</u>                        | <u>\$2,797,382</u>        | <u>\$279,042</u>        | <u>\$44,939</u>      | <u>\$4,873,826</u>         |
| Non-Current Liabilities            |   |                           |                         |                      |                            |
| Compensated Absences               | \$44,354                                  | \$17,144                  | \$183,857               | \$0                  | \$245,355                  |
| Post Landfill Closure Costs        | -   | -                         | -                       | -                    | -                          |
| Environmental Liability            | 113,533                                   | -                         | -                       | -                    | 113,533                    |
| Net Pension Liability              | 453,842                                   | 266,517                   | 2,070,896               | -                    | 2,791,255                  |
| Total Non-Current Liabilities      | <u>611,729</u>                            | <u>283,661</u>            | <u>2,254,753</u>        | <u>-</u>             | <u>3,150,143</u>           |
| Total Liabilities                  | <u>\$2,364,192</u>                        | <u>\$3,081,043</u>        | <u>\$2,533,795</u>      | <u>\$44,939</u>      | <u>\$8,023,969</u>         |
| Deferred Inflows of Resources      | <u>\$68,378</u>                           | <u>\$40,155</u>           | <u>\$312,013</u>        | <u>-</u>             | <u>\$420,546</u>           |
| <u>Net Position</u>                |   |                           |                         |                      |                            |
| Net Invested in Capital Assets     | \$9,006,803                               | \$0                       | \$471,637               | \$0                  | \$9,478,440                |
| Restricted for Debt Service        | -   | -                         | -                       | -                    | -                          |
| Unrestricted                       | 10,079,678                                | 9,014,152                 | 198,804                 | 505,650              | 19,798,284                 |
| Total Net Position                 | <u>\$19,086,481</u>                       | <u>\$9,014,152</u>        | <u>\$670,441</u>        | <u>\$505,650</u>     | <u>\$29,276,724</u>        |

SKAGIT COUNTY, WASHINGTON  
Statement of Revenue, Expenses and Changes in Fund Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2015

|  | Business-Type Activities-Enterprise Funds |                           |                         |                         | Governmental<br>Activities |
|--|---|---------------------------|-------------------------|-------------------------|----------------------------|
|  | 501 Equip Rent<br>& Revolving             | 503 Insurance<br>Services | 504 Central<br>Services | 505<br>Unemploy<br>Comp | Internal Services          |
| <u>Operating Revenues</u>                        |   |                           |                         |                         |                            |
| Charges for Service                              | \$ 5,792,536                              | \$ 1,554,116              | \$ 6,458,471            | \$ 650,317              | \$ 14,455,440              |
| Other Operating Revenue                          | 56,485                                    | 13,124,884                | -                       | -                       | 13,181,369                 |
| Total Operating Revenue                          | <u>\$ 5,849,021</u>                       | <u>\$ 14,679,000</u>      | <u>\$ 6,458,471</u>     | <u>\$ 650,317</u>       | <u>\$ 27,636,809</u>       |
| <u>Operating Expenditures</u>                    |   |                           |                         |                         |                            |
| Personal Services                                | \$884,597                                 | \$454,589                 | \$3,492,860             | \$206,328               | \$ 5,038,374               |
| Contractual Services                             | -   | 2,162,573                 | -                       | -                       | 2,162,573                  |
| Supplies and Expenses                            | 4,028,273                                 | 106,514                   | 2,942,141               | -                       | 7,076,928                  |
| Depreciation                                     | 1,015,997                                 | -                         | 176,980                 | -                       | 1,192,977                  |
| Payment to Claimants                             | -   | 13,099,018                | -                       | 63,158                  | 13,162,176                 |
| Total Operating Expenditures                     | <u>\$5,928,867</u>                        | <u>\$15,822,694</u>       | <u>\$6,611,980</u>      | <u>\$269,486</u>        | <u>\$28,633,028</u>        |
| Operating Income (Loss)                          | <u>(\$79,845)</u>                         | <u>(\$1,143,694)</u>      | <u>(\$153,509)</u>      | <u>\$380,831</u>        | <u>(\$996,219)</u>         |
| <u>Non-Operating Revenue (Expenses)</u>          |   |                           |                         |                         |                            |
| Intergovernmental Revenue                        | \$ -                                      | \$ -                      | \$ -                    | \$ -                    | \$ -                       |
| Interest Revenue                                 | 5,833                                     | 6,233                     | -                       | -                       | 12,066                     |
| Miscellaneous Revenue                            | -   | -                         | -                       | -                       | -                          |
| Gain (Loss) on Disposition of Capital Assets     | (101,811)                                 | -                         | (12,364)                | -                       | (114,175)                  |
| Interest Expense                                 | -   | -                         | -                       | -                       | -                          |
| Miscellaneous Expense                            | 4,818                                     | -                         | 3,586                   | -                       | -                          |
| Total Non-Operating Revenue (Expense)            | <u>\$ (91,160)</u>                        | <u>\$ 6,233</u>           | <u>\$ (8,778)</u>       | <u>\$ -</u>             | <u>\$ (102,109)</u>        |
| Income (Loss) before Contributions and Transfers | \$ (171,005)                              | \$ (1,137,461)            | \$ (162,287)            | \$ 380,831              | \$ (1,089,922)             |
| Transfers In                                     | 34,500                                    | -                         | -                       | -                       | 34,500                     |
| Transfers Out                                    | -   | -                         | -                       | -                       | -                          |
| Change in Net Assets                             | <u>\$ (136,505)</u>                       | <u>\$ (1,137,461)</u>     | <u>\$ (162,287)</u>     | <u>\$ 380,831</u>       | <u>\$ (1,055,422)</u>      |
| Net Position, January 1                          | \$ 19,691,734                             | \$ 10,396,260             | \$ 2,829,394            | \$ 124,819              | \$ 33,042,207              |
| Prior Period Adjustment                          | (468,749)                                 | (244,647)                 | (1,996,666)             | -                       | (2,710,062)                |
| Net Position, January 1 - restated               | <u>19,222,985</u>                         | <u>10,151,613</u>         | <u>832,728</u>          | <u>124,819</u>          | <u>30,332,145</u>          |
| Net Position, December 31                        | <u>\$ 19,086,481</u>                      | <u>\$ 9,014,152</u>       | <u>\$ 670,441</u>       | <u>\$ 505,650</u>       | <u>\$ 29,276,723</u>       |

## **Appendix D: Reconciliation of Internal Service Funds' Net Position**

**Skagit County**  
**Central Service Cost Allocation Plan -Appendix D**  
**For the Year Ended December 31, 2015**

|   | <u>Equipment<br/>Rental Fund<br/>(501)</u> | <u>Insurance<br/>Services Fund<br/>(503)</u> | <u>Central<br/>Services Fund<br/>(504)</u> | <u>Unemployment<br/>Compensation<br/>Fund (505)</u> | <u>Total Internal<br/>Service Funds</u> |
|---|--|--|--|---|---|
| All Internal Service Funds  |  |  |  |   |   |
| RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES<br>FOR YEAR ENDING December 31, 2015            |  |  |  |   |   |
| <b>Appendix V to 2 CFR Part 200</b>   |  |  |  |   |   |
| NET POSITION BALANCE JANUARY 1, 2015  | 19,691,734                                 | 10,396,260                                   | 2,829,394                                  | 124,819   | 33,042,207                              |
| Prior Period Adjustments  | <u>(468,749)</u>                           | <u>(244,647)</u>                             | <u>(1,996,666)</u>                         | -   | <u>(2,710,062)</u>                      |
| Beginning Balance as restated   | 19,222,985                                 | 10,151,613                                   | 832,728                                    | 124,819   | 30,332,145                              |
| Less Invested in Capital Assets, net of related debt  | 9,006,803                                  | -  | 471,637                                    | -   | 9,478,440                               |
| Less contributions for replacement of Capital Assets<br>Appendix V to 2 CFR Part 200 BALANCE JANUARY 1, 2014      | <b>NOTE</b><br><u>10,216,182</u>           | <u>10,151,613</u>                            | <u>361,091</u>                             | <u>124,819</u>                                      | <u>-</u><br><u>20,853,705</u>           |
| FY 2013 RETAINED EARNINGS INCREASE (DECREASE) Per Annual Financial Report (AFR)                                   |  |  |  |   |   |
| TOTAL OPERATING REVENUES  | 5,853,839                                  | 14,679,000                                   | 6,462,057                                  | 650,317   | 27,645,213                              |
| Interest revenue  | 5,833                                      | 6,233  | -  | -   | 12,066                                  |
| Other   | <u>-</u>                                   | <u>-</u>                                     | <u>-</u>                                   | <u>-</u>  | <u>-</u>                                |
| Total Revenues  | 5,859,672                                  | 14,685,233                                   | 6,462,057                                  | 650,317   | 27,657,279                              |
| TOTAL OPERATING EXPENSES  | 5,928,867                                  | 15,822,694                                   | 6,611,980                                  | 269,486   | 28,633,027                              |
| Loss on disposition of capital asset  | 101,811                                    | -  | 12,364                                     | -   | 114,175                                 |
| Interest expense and fiscal charges   | <u>-</u>                                   | <u>-</u>                                     | <u>-</u>                                   | <u>-</u>  | <u>-</u>                                |
| Total Expenses  | 6,030,678                                  | 15,822,694                                   | 6,624,344                                  | 269,486   | 28,747,202                              |
| Less Appendix V Unallowable Costs (None)  |  |  |  |   |   |
| Plus Appendix V Allowable Costs (None)  |  |  |  |   |   |
| 2 CFR 200 Allowable Expenditures  | <u>6,030,678</u>                           | <u>15,822,694</u>                            | <u>6,624,344</u>                           | <u>269,486</u>                                      | <u>28,747,202</u>                       |
| 2 CFR 200 R.E. BALANCE December 31, 2015(A)   | 10,045,176                                 | 9,014,152                                    | 198,804                                    | 505,650   | 19,763,782                              |
| Allowable Reserve (B)   | 1,005,113                                  | 2,637,116                                    | 1,104,057                                  | 44,914  | 4,791,200                               |
| Excess Balance (A)-(B)  | <b>NOTE</b><br><u>9,040,063</u>            | <u>6,377,036</u>                             | <u>(905,253)</u>                           | <u>460,736</u>                                      | <u>14,972,582</u>                       |
| <b>2 CFR PART 200 CONTRIBUTED CAPITAL BALANCE</b>   |  |  |  |   |   |
| Appendix V CONTRIBUTED CAPITAL BALANCE JANUARY 1, 2015  | 9,006,803                                  | -  | 471,637                                    | -   | 9,478,440                               |
| Plus: Transfers in (e.g., Contrib. Capital)   | 34,500                                     | -  | -  | -   | 34,500                                  |
| Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Users of Fund R.E.)                                 | -  | -  | -  | -   | -                                       |
| Net Transfers   | <u>34,500</u>                              | <u>-</u>                                     | <u>-</u>                                   | <u>-</u>  | <u>34,500</u>                           |
| Appendix V CONTRIBUTED CAPITAL BALANCE DECEMBER 31, 2015 ©  | <u>9,041,303</u>                           | <u>-</u>                                     | <u>471,637</u>                             | <u>-</u>  | <u>9,512,940</u>                        |
| <b>2 CFR Part 200 ADJUSTMENTS BALANCE</b>   |  |  |  |   |   |
| 2 CFR Part 200 ADJUSTMENTS BALANCE JANUARY 1, 2015  | \$ -                                       | \$ -   | \$ -                                       | \$ -  | \$ -                                    |
| Less: Unallowable Costs (None)  |  |  |  |   |   |
| Plus: Allowable Costs (None)  |  |  |  |   |   |
| 2 CFR Part 200 ADJUSTMENTS BALANCE DECEMBER 31, 2015(D)   | \$ -                                       | \$ -   | \$ -                                       | \$ -  | \$ -                                    |
| <b>PART IV RECONCILIATION OF 2 CFR Part 200 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO AFR BALANCE</b> |  |  |  |   |   |
| RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO AFR(A)+(C)+(D)                        | <u>19,086,480</u>                          | <u>9,014,152</u>                             | <u>670,441</u>                             | <u>505,650</u>                                      | <u>29,276,722</u>                       |

**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.