

Skagit County

Central Services Cost Allocation Plan

Skagit County
Central Services Cost Allocation Plan

Table of Contents

Table of Contents.....	1
Introduction.....	1
Submission and Documentation Requirements.....	3
Certificate of Cost Allocation Plan.....	5
Description of Central Services.....	6
Introduction.....	6
Central Service Functions.....	6
Commissioners.....	6
Assessor’s Office.....	7
Treasurer.....	8
County Auditor.....	8
Administrative Services.....	9
General Maintenance.....	10
Prosecuting Attorney / Civil Division.....	11
Non-Departmental.....	11
Internal Service Funds.....	11
Insurance Services.....	11
Information Services.....	11
Geographic Information Services.....	12
Records Management.....	12
Unemployment Compensation.....	12
Equipment Rental Fund.....	13
Fringe Benefit Plans and Related Costs.....	13
Cost Allocation Methodology.....	14
Introduction.....	14
Accounting, Financial Reporting and Cost Allocation Systems.....	14
Specific Cost Allocation Methodologies Used in this CSCAP.....	15
Cost Accounting Procedure.....	16
Appendix A: Organization Chart.....	17
Appendix B: Summary and Detail Cost Allocation Plan Components.....	18
Appendix C: Financial Information for Internal Service Funds.....	42
Appendix D: Reconciliation of Internal Service Funds’ Net Position.....	45

Skagit County
Central Services Cost Allocation Plan

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.

Skagit County

Central Services Cost Allocation Plan

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.

Central Services Cost Allocation Plan Feature	Location Provided
1 General	
a 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 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 on-line
c A certification that the plan was prepared in accordance with this Circular, contains only allowable costs, and was prepared in a manner that treated similar costs consistently among the various Federal awards and between Federal and non-Federal awards/activities.	Page 4
2 Allocated Central Services - For each allocated central service, the plan must also include the following: (If any self-insurance funds or fringe 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
a 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 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
c A summary schedule showing the allocation of each service to the specific benefitted departments.	Appendix B
3 Billed Service - the information described below shall be provided for all billed central service funds, self insurance funds, and fringe benefits funds.	
Internal Service Funds. For each internal service fund or similar activity with an operating budget of \$5 million or more, the plan shall include:	
a A brief description of each service.	Pages 9 to 11
b A balance sheet for each fund based on individual accounts contained in the governmental unit's accounting system.	Appendix C

Skagit County

Central Services Cost Allocation Plan

Internal Service Continued

- c** A revenue/expenses statement, with revenues broken out by source, e.g., regular billings, interest earned, etc. Appendix C
- d** A listing of all non-operating transfers (as defined by Generally Accepted Accounting Principles (GAAP)) into and out of the fund. Appendix C
- e** A description of the procedures (methodology) used to charge the costs of each service to users, including how billing rates are determined. Page 12
- f** 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
- g** 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

Self-Insurance Funds. For each self-insurance fund, the plan shall include:

- a** The fund balance sheet. Appendix C
- b** A statement of revenue and expenses including a summary of billings and claims paid by department. Appendix C
- c** A listing of all non-operating transfers into and out of the fund. Appendix C
- d** The type(s) of risk(s) covered by the fund (e.g., automobile liability, workers' compensation, etc.). Pages 9 to 11
- e** An explanation of how the levels of fund contributions are determined. Pages 9 to 11
- f** 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
- g** A description of the procedures used to charge or allocate fund contributions to benefitted activities. Pages 9 to 11
- h** 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

Fringe benefits. For fringe benefit costs, the plan shall include:

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. Page 11 and Appendix C

Skagit County
Central Services Cost Allocation Plan

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, 2019 to establish cost allocations or billings for the year ended December 31, 2021 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: Sandra Perkins

Name of Official: Sandy Perkins

Title: Skagit County Auditor

Date of Execution: 1/7/21

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, 2019. The costs have been summarized, for presentation purposes into six direct categories; Salaries, Benefits, Supplies, Services, Intergovernmental and Capital.

Commissioners

The Board of County Commissioners serves as the County's legislative body and as chief policy makers for many important County operations and functions. The commissioners are responsible for the adoption of a balanced budget for each calendar year; for adopting, amending and repealing ordinances and laws of the County, such as those governing traffic,

Skagit County Central Services Cost Allocation Plan

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 2021, costs will be allocated to General Fund, Public Health, County Road, Senior Services, Clean Water, Medic I Services, Planning and Development, and Public Facilities.

The Calculation is:

Commissioner's Office Expenditures less Board of County Commissioners' Salaries & Benefits	X	<u>Applicable Fund's Related Agenda Time</u> Total Agenda Time
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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 60% of the Commissioners agenda items relate to a specific function. As such, approximately 40% 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 Official's Salary & Benefits	X	<u>Respective Fund's Tax Levy</u> Total Operating Taxes Levied
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Skagit County

Central Services Cost Allocation Plan

The Assessor's Office provides services to other jurisdictions for which taxes are levied and collected by the County. Approximately 78% of operating taxes relate to these other jurisdictions. As such, approximately 78% 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 74% 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 Elected Official's Salary/Benefits	X	<u>Respective Fund's Tax Levy</u> Total Operating Taxes Levied
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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

Skagit County Central Services Cost Allocation Plan

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> Total County FTE's	+	<u>Respective Fund AP Transactions</u> 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.

Skagit County Central Services Cost Allocation Plan

The calculation is:

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

Skagit County Central Services Cost Allocation Plan

buildings divided by the total square footage for County maintained buildings. Bond payments from this department will not be included.

The calculation is:

Facilities Management: Salaries and Wages, Personnel Benefits, Supplies, Utilities & associated operational expense	X	<u>Respective fund bldg. maintenance sq ft</u> Total County bldg. maintenance sq ft
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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 Services Department recognizes and evaluates potential liability, monitors insurance coverage and trends, property liability and casualty losses, and investigates claims. Billings are based on the history of claims and operating expenses and are billed out annually at year end. The rate varies per year based on the amount of claims, property values, and actual expenses incurred. The rate for 2019 was \$46 to \$1,282,160 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,

Skagit County Central Services Cost Allocation Plan

dental, vision, and unemployment claims. Medical and Dental accrual rates are determined by an actuary on an annual basis. Those actuarial numbers are used, in conjunction with negotiated union contracts, to set accrual rates on an annual basis. The composite rate for 2019 was \$18,072 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 2019 was \$0 - \$730,872 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 \$36.11 to \$74.12 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

Skagit County Central Services Cost Allocation Plan

percentage of total copiers. Billed amounts vary by billing period. The rate for 2019 was \$5,246 to \$403,658 semiannually.

Unemployment Compensation

The Unemployment Compensation Insurance Fund receives payments from operating funds and departments. The monies received are used for payment of actual claims paid by the state. The County is self-insured for unemployment claims. Billings are based on the history of claims and operating expenses. The rate for 2019 was 1.5% 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 \$79 to \$5,720 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 \$2.66 to \$175.27 per hour and \$50.00 to \$13,228 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

Skagit County

Central Services Cost Allocation Plan

cost-sharing multiple-employer plan with employer and employee contribution rates established by the Washington State Legislature.

Cost Allocation Methodology

Introduction

The County provides support services to operating departments in nine (9) Central 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.

Skagit County Central Services Cost Allocation Plan

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 74% of operating taxes relate to these other jurisdictions, approximately 74% 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.

Skagit County

Central Services Cost Allocation Plan

- 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).

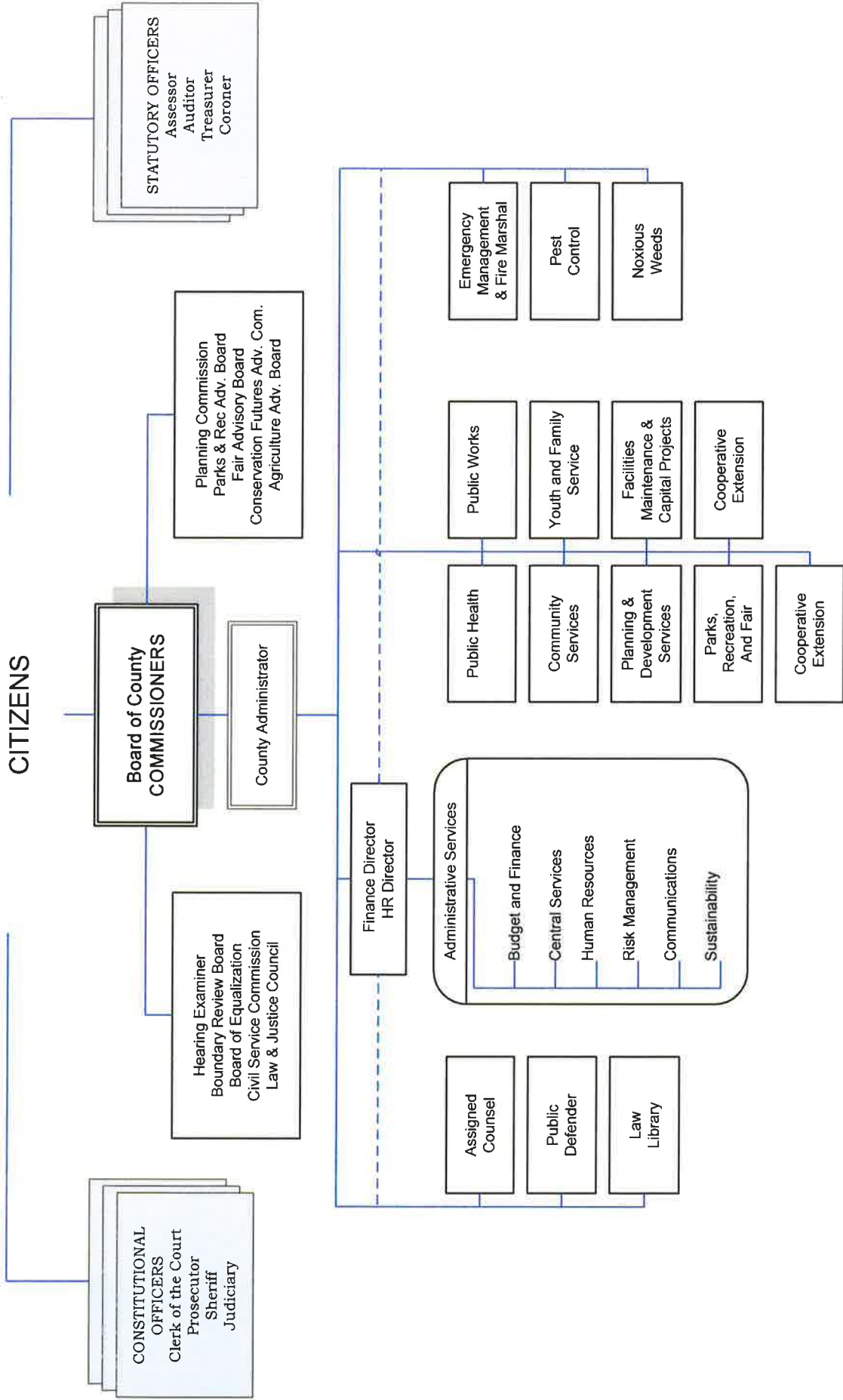
Certain internal service funds also gather costs in certain cost centers using project numbers in the financial system to “bill” its users. This is used mainly for services in which underlying billing basis remains relatively constant during the year, such as the number of email accounts or direct labor 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	From FS plus transfers out less capital outlay			Pmts to IS
				Fund Indirect Cost Rate	Service Indirect Cost Rate			Indirect Cost Rate	Allocated Costs	Pass Thru Grants
Operating Departments										
001	General Fund	\$ 2,285,537	36,668,015	6.23%	11.73%	17.97%	56,387,330	8,289,521	571,869	10,857,925
101	Health Department	256,714	2,954,399	8.69%	11.73%	20.42%	3,544,973		590,574	
102	Special Paths	5,246	210,925	2.49%	0.00%	2.49%	210,925		-	
105	Emergency Management	26,428	612,146	4.32%	11.73%	16.05%	612,146		-	
106	Fairgrounds	260,231	577,093	45.09%	0.00%	45.09%	577,093		-	
107	Veterans Relief	6,645	284,923	2.33%	0.00%	2.33%	284,923		-	
108	Law Library	12,247	137,457	8.91%	0.00%	8.91%	137,457		-	
110	River Improvement	1,393	66,549	2.09%	0.00%	2.09%	144,096		77,547	
112	Centennial Document Preservation	2,381	117,101	2.03%	0.00%	2.03%	117,101		-	
113	Elections Services	37,438	792,005	4.73%	11.73%	16.46%	792,005		-	
114	Parks & Recreation	87,941	1,624,648	5.41%	0.00%	5.41%	1,624,648		-	
115	Substance Abuse Services	11,059	322,963	3.42%	0.00%	3.42%	1,003,171		680,208	
116	Mental Health-Developmental Disability	134,303	5,723,158	2.35%	0.00%	2.35%	5,765,297		42,139	
117	County Roads	810,069	20,489,873	3.95%	11.73%	15.69%	22,597,638		2,107,765	
118	Community Services	107,504	1,660,761	6.47%	0.00%	6.47%	2,299,904		639,143	
119	Convention Center	3,415	409,976	0.83%	0.00%	0.83%	409,976		-	
120	Clean Water Program	63,812	1,627,558	3.92%	11.73%	15.66%	1,834,503		206,945	
122	Conservation Futures	27,822	135,136	20.59%	0.00%	20.59%	135,136		-	
123	Medic I Services	232,037	9,340,563	2.48%	0.00%	2.48%	9,340,563		-	
124	Crime Victims Services	2,203	125,031	1.76%	0.00%	1.76%	125,031		-	
125	Communication System	32,817	4,737,793	0.69%	0.00%	0.69%	4,737,793		-	
127	Water Quality	3,210	351,980	0.91%	0.00%	0.91%	351,980		-	
128	Planning and Development	327,532	3,390,969	9.66%	0.00%	9.66%	3,390,969		-	
141	LAKE MANAGEMENT DISTRICT NO. 1	1,252	60,839	2.06%	0.00%	2.06%	60,839		-	
142	LAKE MANAGEMENT DISTRICT NO. 2	435	10,188	4.27%	0.00%	4.27%	10,188		-	
143	LAKE MANAGEMENT DISTRICT NO. 3	693	40,031	1.73%	0.00%	1.73%	40,031		-	
144	LAKE MANAGEMENT DISTRICT NO. 4	459	23,812	1.93%	0.00%	1.93%	23,812		-	
150	Edison Clean Water District	18,621	68,034	27.37%	0.00%	27.37%	68,034		-	
160	Drug Enforcement Reserves	43	4,782	0.90%	0.00%	0.90%	4,782		-	
161	Boating Safety	1,465	56,141	2.61%	0.00%	2.61%	69,703		13,562	
162	Low-Income Housing	2,634	122,241	2.15%	0.00%	2.15%	272,241		150,000	
163	TITLE III PROJECTS FUND	449	47,235	0.95%	0.00%	0.95%	47,235		-	
165	Homeless Housing and Assistance	24,268	2,088,761	1.16%	0.00%	1.16%	2,088,761		-	
166	Housing Revolving Loan	640	3,278	19.53%	0.00%	19.53%	3,278		-	
170	Interlocal Investigation Reserves	4,030	176,397	2.28%	0.00%	2.28%	176,397		-	
201	Debt Service	11,576	1,654,633	0.70%	0.00%	0.70%	1,654,633		-	
340	FACILITY IMPROVEMENT FUND	8,758			0.00%		1,315,134		-	
341	CAPITAL IMPROVEMENTS	23,277	3,360,152	0.69%	11.73%	12.43%	3,360,152		-	
342	DISTRESSED COUNTY PUBLIC FACIL	20,245	1,584,419	1.28%	0.00%	1.28%	1,584,419		-	
352	PARK IMPROVEMENT FUND	7,750	917,546	0.84%	0.00%	0.84%	917,546		-	
401	Solid Waste Utility	582,514	11,085,900	5.25%	11.73%	16.99%	11,085,900		-	
402	Drainage Utility	40,540	1,440,770	2.81%	11.73%	14.55%	1,469,713		28,943	
403	Jail Fund	222,614	16,991,310	1.31%	11.73%	13.04%	16,991,310		-	
		5,710,249	132,097,491				157,668,766	8,289,521	5,108,695	

INTERNAL USE ONLY

Not Used for Federal 2 CFR 225 Compliant Plan									
				IS	GIS	Insurance	Records	Total	
501	Equipment Rental Fund	173,726	6,377,642	2.72%	8.09%	1.30%	0.90%	0.07%	13.03%
503	Insurance Service	126,971	16,976,525	0.75%	8.09%	1.30%	0.90%	0.07%	12.43%
504	Information Services	153,483	6,989,190	2.20%		1.30%	0.90%	0.07%	9.24%
504	GIS / Mapping Services	58,442	1,234,614	4.73%	8.09%		0.90%	0.07%	15.60%
504	Records Management	42,777	681,091	6.28%	8.09%	1.30%	0.90%		15.45%
505	Unemployment Compensation	3,136	442,416	0.71%	8.09%	1.30%	0.90%	0.07%	12.34%

Central Service Departments

Administrative Services

Fund No.	Fund Name	County Commissioners	County Assessor	County Treasurer	County Auditor	Financial & General	Human Resources	Facilities Maintenance	Legal-Civil	Non Departmental	Total Allocated Costs
Operating Departments											
001	General Fund	\$ 21,048	\$ 225,680	\$ 120,757	\$ 261,335	\$ 130,970	\$ 239,484	\$ 1,002,946	\$ 161,174	\$ 122,143	\$ 2,285,537
101	Health Department	24,055	-	-	20,737	10,552	21,829	95,176	74,524	9,841	256,714
102	Special Paths	-	-	-	2,679	753	1,111	-	-	703	5,246
105	Emergency Management	-	-	-	2,293	2,186	2,778	10,368	6,764	2,039	26,428
106	Fairgrounds	-	-	-	5,889	2,061	1,349	249,009	-	1,922	260,231
107	Veterans Relief	-	2,947	1,577	154	1,018	-	-	-	949	6,645
108	Law Library	-	-	-	1,162	491	794	9,342	-	458	12,247
110	River Improvement	-	-	-	696	238	238	-	-	222	1,393
112	Centennial Document Preservation	-	-	-	700	418	873	-	-	390	2,381
113	Elections Services	-	-	-	2,324	2,829	2,699	17,441	9,506	2,638	37,438
114	Parks & Recreation	-	-	-	37,053	5,803	6,668	19,478	13,528	5,412	87,941
115	Substance Abuse Services	-	-	-	2,874	1,154	1,111	4,844	-	1,076	11,059
116	Mental Health-Developmental Disability	-	3,220	1,723	12,255	20,442	7,541	70,059	-	19,064	134,303
117	County Roads	21,048	137,113	73,367	79,880	73,185	69,456	233,596	54,171	68,253	810,069
118	Senior Services	3,007	-	-	25,807	5,932	12,542	54,685	-	5,532	107,504
119	Convention Center	-	-	-	585	1,464	-	-	-	1,366	3,415
120	Clean Water Program	6,014	12,765	6,830	7,963	5,813	5,477	-	13,528	5,421	63,812
122	Conservation Futures	-	8,185	4,380	479	483	318	-	13,528	450	27,822
123	Medic I Services	6,014	75,825	40,573	5,902	33,362	2,143	14,070	23,034	31,114	232,037
124	Crime Victims Services	-	-	-	547	447	794	-	-	416	2,203
125	Communication System	-	-	-	113	16,922	-	-	-	15,782	32,817
127	Water Quality	-	-	-	780	1,257	-	-	-	1,172	3,210
128	Planning and Development	7,517	-	-	17,286	12,112	23,099	86,945	169,278	11,295	327,532
141	LAKE MANAGEMENT DISTRICT NO. 1	-	535	286	10	217	-	-	-	203	1,252
142	LAKE MANAGEMENT DISTRICT NO. 2	-	133	71	81	36	79	-	-	34	435
143	LAKE MANAGEMENT DISTRICT NO. 3	-	258	138	21	143	-	-	-	133	693
144	LAKE MANAGEMENT DISTRICT NO. 4	-	186	99	10	85	-	-	-	79	459
150	Edison Clean Water District	-	764	409	770	243	-	-	16,209	227	18,621
160	Drug Enforcement Reserves	-	-	-	10	17	-	-	-	16	43
161	Boating Safety	-	-	-	839	201	238	-	-	187	1,465
162	Low-Income Housing	-	-	-	511	437	238	1,041	-	407	2,634
163	TITLE III PROJECTS FUND	-	-	-	123	169	-	-	-	157	449
165	Homeless Housing and Assistance	-	-	-	2,615	7,461	1,349	5,886	-	6,958	24,268
166	Housing Revolving loan	-	-	-	41	12	-	-	-	588	640
170	Interlocal Investigation Reserves	-	-	-	2,813	630	-	-	-	588	4,030
201	Debt Service	-	-	-	154	5,910	-	-	-	5,512	11,576
340	FACILITY IMPROVEMENT FUND	-	-	-	1,359	-	635	-	6,764	-	8,758
341	CAPITAL IMPROVEMENTS	-	-	-	82	12,002	-	-	-	11,193	23,277
342	DISTRESSED COUNTY PUBLIC FACIL	9,021	-	-	287	5,659	-	-	-	5,278	20,245
352	PARK IMPROVEMENT FUND	-	-	-	1,417	3,277	-	-	-	3,056	7,750
401	Solid Waste Utility	-	-	-	21,756	39,596	17,384	453,322	13,528	36,928	582,514
402	Drainage Utility	-	-	8,131	4,888	5,146	4,048	-	13,528	4,799	40,540

Central Service Departments

Administrative Services

Fund No.	Fund Name	County Commissioners	County Assessor	Treasurer	County Auditor	Financial & General	Human Resources	Facilities Maintenance	Legal-Civil	Non Departmental	Total Allocated Costs
403	Jail Fund	-	-	-	52,222	60,689	53,104	-	-	56,599	222,614
	Total Operating Dept Base Item Count	97,724	467,611	258,341	579,503	471,822	477,381	2,328,207	589,061	440,600	5,710,249
	Internal Service Funds:										
501	Equipment Rental Fund	-	-	-	34,222	22,779	7,541	87,940	-	21,244	173,726
503	Insurance Service	-	-	-	6,372	60,636	3,413	-	-	56,550	126,971
504	Information Services	-	-	-	24,527	24,964	18,363	58,997	3,351	23,281	153,483
504	GIS / Mapping Services	-	-	-	11,571	4,410	8,663	26,274	3,412	4,113	58,442
504	Records Management	-	-	-	1,964	2,433	1,470	21,113	13,528	2,269	42,777
505	Unemployment Compensation	-	-	-	82	1,580	-	-	-	1,474	3,136
	Add Svcs provided to External Orgs:	126,289	1,322,804	707,808	-	-	-	-	20,291	-	2,177,193
	Total Count to use in Allocating Central Services Costs based on Items	\$ 224,013	\$ 1,790,415	\$ 966,150	\$ 658,240	\$ 588,624	\$ 516,832	\$ 2,522,531	\$ 629,643	\$ 549,530	\$ 8,445,978

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

Agenda Hours

Salaries	\$ 493,019
Benefits	190,880
Supplies	1,367
Services	30,589
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>715,855</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(491,842)
Add: Use Allowance	-
Subtotal Adjustments	<u>(491,842)</u>
Total Allowable, Allocable Costs	<u>\$ 224,013</u>

Fund No.	Fund Name	Agenda Hours	Allocation
Operating Departments			
001	General Fund	3.50	\$ 21,048
101	Health Department	4.00	24,055
102	Special Paths	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	-	-
108	Law Library	-	-
110	River Improvement	-	-
112	Centennial Document Preservation	-	-
113	Elections Services	-	-
114	Parks & Recreation	-	-
115	Substance Abuse Services	-	-
116	Mental Health-Developmental Disability	-	-
117	County Roads	3.50	21,048
118	Senior Services	0.50	3,007
119	Convention Center	-	-
120	Clean Water Program	1.00	6,014
122	Conservation Futures	-	-
123	Medic I Services	1.00	6,014
124	Crime Victims Services	-	-
125	Communication System	-	-
127	Water Quality	-	-
128	Planning and Development	1.25	7,517
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	-	-
166 Housing Revolving Loans	-	-
170 Interlocal Investigation Reserves	-	-
201 Debt Service	-	-
340 FACILITY IMPROVEMENT FUND	-	-
341 Add Svcs provided to External Orgs:	-	-
342 DISTRESSED COUNTY PUBLIC FACIL	1.50	9,021
352 PARK IMPROVEMENT FUND	-	-
401 Solid Waste Utility	-	-
402 Drainage Utility	-	-
403 Jail Fund	-	-
	<hr/>	
Total Operating Department Base Item Count	16.25	97,724
Internal Service Funds:		
501 Equipment Rental Fund	-	-
503 Insurance Service	-	-
504 Information Services	-	-
504 GIS / Mapping Services	-	-
504 Records Management	-	-
505 Unemployment Compensation	-	-
	<hr/>	
Add Services provided to External Organizations:	21.00	126,289
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Total Count to use in Allocating Central Services		
Costs based on Items	37.25	\$ 224,013
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**Assessor Fund-Department included in this Central Service Cost
Allocation Base**

Tax Levy

Salaries	\$ 1,206,417
Benefits	667,043
Supplies	3,951
Services	53,142
Other	
Intergovernmental	-
Capital	
Total Direct Costs	<u>1,930,553</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(140,138)
Add: Use Allowance	-
Subtotal Adjustments	<u>(140,138)</u>
Total Allowable, Allocable Costs	<u>\$ 1,790,415</u>

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	\$ 25,613,605	\$ 225,680
101	Health Department	-	-
102	Special Paths	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	334,524	2,947
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	365,482	3,220
117	County Roads	15,561,637	137,113
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	1,448,758	12,765
122	Conservation Futures	928,963	8,185
123	Medic I Services	8,605,824	75,825
124	Crime Victims Services	-	-
125	Communication System	-	-
127	Water Quality	-	-
128	Planning and Development	-	-
141	LAKE MANAGEMENT DISTRICT NO. 1	60,736	535

142 LAKE MANAGEMENT DISTRICT NO. 2	15,080	133
143 LAKE MANAGEMENT DISTRICT NO. 3	29,280	258
144 LAKE MANAGEMENT DISTRICT NO. 4	21,061	186
150 Edison Clean Water District	86,677	764
160 Drug Enforcement Reserves	-	-
161 Boating Safety	-	-
162 Low-Income Housing	-	-
163 TITLE III PROJECTS FUND	-	-
165 Homeless Housing and Assistance	-	-
166 Housing Revolving Loans	-	-
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	-	-

Total Operating Department Base Item Count	53,071,627	467,611
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Internal Service Funds:

501 Equipment Rental Fund	-	-
503 Insurance Service	-	-
504 Information Services	-	-
504 GIS / Mapping Services	-	-
504 Records Management	-	-
505 Unemployment Compensation	-	-

Add Services provided to External Organizations:	150,131,915	1,322,804
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Total Count to use in Allocating Central Services Costs based on Items	<u>\$ 203,203,542</u>	<u>\$ 1,790,415</u>
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**Treasurer Fund-Department included in this Central Service Cost
Allocation Base**

	Tax Levy
Salaries	\$ 679,538
Benefits	317,315
Supplies	11,638
Services	92,909
Other - Treasurer O&M	15,648
Intergovernmental	-
Capital	-
Total Direct Costs	<u>1,117,048</u>
Adjustments:	
	(150,898)
Add: Use Allowance	-
Subtotal Adjustments	<u>Less: Unallowabl (150,898)</u>
Total Allowable, Allocable Costs	<u>\$ 966,150</u>

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	\$ 25,613,605	\$ 120,757
101	Health Department	-	-
102	Special Paths	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	334,524	1,577
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	365,482	1,723
117	County Roads	15,561,637	73,367
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	1,448,758	6,830
122	Conservation Futures	928,963	4,380
123	Medic I Services	8,605,824	40,573
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	60,736	286
142 LAKE MANAGEMENT DISTRICT NO. 2	15,080	71
143 LAKE MANAGEMENT DISTRICT NO. 3	29,280	138
144 LAKE MANAGEMENT DISTRICT NO. 4	21,061	99
150 Edison Clean Water District	86,677	409
160 Drug Enforcement Reserves	-	-
161 Boating Safety	-	-
162 Low-Income Housing	-	-
163 TITLE III PROJECTS FUND	-	-
165 Homeless Housing and Assistance	-	-
166 Housing Revolving Loans	-	-
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	1,724,700	8,131
403 Jail Fund	-	-
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Total Operating Department Base Item Count	54,796,327	258,341
 Internal Service Funds:		
501 Equipment Rental Fund	-	-
503 Insurance Service	-	-
504 Information Services	-	-
504 GIS / Mapping Services	-	-
504 Records Management	-	-
505 Unemployment Compensation	-	-
Add Services provided to External Organizations:	150,131,915	707,808
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Total Count to use in Allocating Central Services		
Costs based on Items	\$ 204,928,242	\$ 966,150
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**County Auditor Fund-Department-Division included in this
Allocation Base**

Average FTE & Accounts Payable

Salaries	\$ 794,522
Benefits	403,802
Supplies	15,110
Services	12,372
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>1,225,806</u>

Adjustments:

Less: Direct Service Costs for Administration of

Licensing and Recording Divisions

567,566

Subtotal Adjustments

567,566

Total Allowable, Allocable Costs

\$ 658,240

Fund No.	Fund Name	FTEs	FTE %	Accounts Payable Count	Accounts Payable %	Average	Allocation
Operating Departments							
001	General Fund	301.70	46.3370%	10,602	33.0672%	39.7021%	\$ 261,335
101	Health Department	27.50	4.2236%	666	2.0772%	3.1504%	20,737
102	Special Paths	1.40	0.2150%	192	0.5988%	0.4069%	2,679
105	Emergency Management	3.50	0.5376%	51	0.1591%	0.3483%	2,293
106	Fairgrounds	1.70	0.2611%	490	1.5283%	0.8947%	5,889
107	Veterans Relief	-	0.0000%	15	0.0468%	0.0234%	154
108	Law Library	1.00	0.1536%	64	0.1996%	0.1766%	1,162
110	River Improvement	0.30	0.0461%	53	0.1653%	0.1057%	696
112	Centennial Document Preservation	1.10	0.1689%	14	0.0437%	0.1063%	700
113	Elections Services	3.40	0.5222%	59	0.1840%	0.3531%	2,324
114	Parks & Recreation	8.40	1.2901%	3,196	9.9682%	5.6292%	37,053
115	Substance Abuse Services	1.40	0.2150%	211	0.6581%	0.4366%	2,874
116	Mental Health-Developmental Disability	9.50	1.4591%	726	2.2644%	1.8617%	12,255
117	County Roads	87.50	13.4388%	3,473	10.8321%	12.1355%	79,880
118	Senior Services	15.80	2.4267%	1,736	5.4145%	3.9206%	25,807
119	Convention Center	-	0.0000%	57	0.1778%	0.0889%	585
120	Clean Water Program	6.90	1.0597%	436	1.3599%	1.2098%	7,963
122	Conservation Futures	0.40	0.0614%	27	0.0842%	0.0728%	479
123	Medic I Services	2.70	0.4147%	442	1.3786%	0.8966%	5,902
124	Crime Victims Services	1.00	0.1536%	4	0.0125%	0.0830%	547
125	Communication System	-	0.0000%	11	0.0343%	0.0172%	113
127	Water Quality	-	0.0000%	76	0.2370%	0.1185%	780
128	Planning and Development	29.10	4.4694%	251	0.7829%	2.6261%	17,286
141	LAKE MANAGEMENT DISTRICT NO. 1	-	0.0000%	1	0.0031%	0.0016%	10
142	LAKE MANAGEMENT DISTRICT NO. 2	0.10	0.0154%	3	0.0094%	0.0124%	81
143	LAKE MANAGEMENT DISTRICT NO. 3	-	0.0000%	2	0.0062%	0.0031%	21
144	LAKE MANAGEMENT DISTRICT NO. 4	-	0.0000%	1	0.0031%	0.0016%	10
150	Edison Clean Water District	-	0.0000%	75	0.2339%	0.1170%	770
160	Drug Enforcement Reserves	-	0.0000%	1	0.0031%	0.0016%	10
161	Boating Safety	0.30	0.0461%	67	0.2090%	0.1275%	839
162	Low-Income Housing	0.30	0.0461%	35	0.1092%	0.0776%	511
163	TITLE III PROJECTS FUND	-	0.0000%	12	0.0374%	0.0187%	123
165	Homeless Housing and Assistance	1.70	0.2611%	171	0.5333%	0.3972%	2,615
166	Housing Revolving loans	-	0.0000%	4	0.0125%	0.0062%	41
170	Interlocal Investigation Reserves	-	0.0000%	274	0.8546%	0.4273%	2,813
201	Debt Service	-	0.0000%	15	0.0468%	0.0234%	154
340	FACILITY IMPROVEMENT FUND	0.80	0.1229%	93	0.2901%	0.2065%	1,359
341	REET Fund	-	0.0000%	8	0.0250%	0.0125%	82
342	DISTRESSED COUNTY PUBLIC FACIL	-	0.0000%	28	0.0873%	0.0437%	287

352 PARK IMPROVEMENT FUND	-	0.0000%	138	0.4304%	0.2152%	1,417
401 Solid Waste Utility	21.90	3.3635%	1,041	3.2468%	3.3052%	21,756
402 Drainage Utility	5.10	0.7833%	225	0.7018%	0.7425%	4,888
403 Jail Fund	66.90	10.2749%	1,793	5.5923%	7.9336%	52,222
						-
Total Operating Department Base Item Count	601.40	92.3668%	26,839	83.7097%	88.0382%	579,503
						-
Internal Service Funds:						
501 Equipment Rental Fund	9.50	0.0146	2,866	8.9389%	5.1990%	34,222
503 Insurance Service	4.30	0.0066	409	1.2757%	0.9680%	6,372
504 Information Services	23.13	0.0355	1,250	3.8991%	3.7261%	24,527
504 GIS / Mapping Services	10.91	0.0168	590	1.8394%	1.7578%	11,571
504 Records Management	1.85	0.0028	100	0.3122%	0.2984%	1,964
505 Unemployment Compensation	-	-	8	0.0250%	0.0125%	82
						-
Add Services provided to External Organizations:	-	-				
Total Count to use in Allocating Central Services Costs based on Items	651.10	100.0000%	32,062	100.0000%	100.0000%	\$ 658,240

**Financial-General Administrative Services Fund-Department-Division
Allocation Base**

	MTDC
Salaries	\$ 393,269
Benefits	151,695
Supplies	783
Services	42,877
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>588,624</u>
Adjustments:	
Less: Unallowable costs	-
Add: Use Allowance	-
Subtotal Adjustments	<u>-</u>
Total Allowable, Allocable Costs	<u><u>\$ 588,624</u></u>

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	\$ 36,668,015	\$ 130,970
101	Health Department	2,954,399	10,552
102	Special Paths	210,925	753
105	Emergency Management	612,146	2,186
106	Fairgrounds	577,093	2,061
107	Veterans Relief	284,923	1,018
108	Law Library	137,457	491
110	River Improvement	66,549	238
112	Centennial Document Preservation	117,101	418
113	Elections Services	792,005	2,829
114	Parks & Recreation	1,624,648	5,803
115	Substance Abuse Services	322,963	1,154
116	Mental Health-Developmental Disability	5,723,158	20,442
117	County Roads	20,489,873	73,185
118	Senior Services	1,660,761	5,932
119	Convention Center	409,976	1,464
120	Clean Water Program	1,627,558	5,813
122	Conservation Futures	135,136	483
123	Medic I Services	9,340,563	33,362
124	Crime Victims Services	125,031	447
125	Communication System	4,737,793	16,922
127	Water Quality	351,980	1,257
128	Planning and Development	3,390,969	12,112
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	60,839	217
142 LAKE MANAGEMENT DISTRICT NO. 2	10,188	36
143 LAKE MANAGEMENT DISTRICT NO. 3	40,031	143
144 LAKE MANAGEMENT DISTRICT NO. 4	23,812	85
150 Edison Clean Water District	68,034	243
160 Drug Enforcement Reserves	4,782	17
161 Boating Safety	56,141	201
162 Low-Income Housing	122,241	437
163 TITLE III PROJECTS FUND	47,235	169
165 Homeless Housing and Assistance	2,088,761	7,461
166 Housing Revolving Loan	3,278	12
170 Interlocal Investigation Reserves	176,397	630
201 Debt Service	1,654,633	5,910
340 FACILITY IMPROVEMENT FUND	-	-
341 Add Svcs provided to External Orgs:	3,360,152	12,002
342 DISTRESSED COUNTY PUBLIC FACIL	1,584,419	5,659
352 PARK IMPROVEMENT FUND	917,546	3,277
401 Solid Waste Utility	11,085,900	39,596
402 Drainage Utility	1,440,770	5,146
403 Jail Fund	16,991,310	60,689

Total Operating Department Base Item Count	132,097,491	471,822
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Internal Service Funds:

501 Equipment Rental Fund	6,377,642	22,779
503 Insurance Service	16,976,525	60,636
504 Information Services	6,989,190	24,964
504 GIS / Mapping Services	1,234,614	4,410
504 Records Management	681,091	2,433
505 Unemployment Compensation	442,416	1,580

Add Services provided to External Organizations:

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

\$ 164,798,969	\$ 588,624
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**Human Resources Fund-Department-Division included in this
Allocation Base**

	FTE
Salaries	\$ 255,709
Benefits	129,142
Supplies	4,496
Services	127,816
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	517,163
Adjustments:	
Less: Recovered costs	(331)
Add: Use Allowance	-
Subtotal Adjustments	(331)
Total Allowable, Allocable Costs	\$ 516,832

Fund No.	Fund Name	FTEs	Allocation
Operating Departments			
001	General Fund	301.70	\$ 239,484
101	Health Department	27.50	21,829
102	Special Paths	1.40	1,111
105	Emergency Management	3.50	2,778
106	Fairgrounds	1.70	1,349
107	Veterans Relief	-	-
108	Law Library	1.00	794
110	River Improvement	0.30	238
112	Centennial Document Preservation	1.10	873
113	Elections Services	3.40	2,699
114	Parks & Recreation	8.40	6,668
115	Substance Abuse Services	1.40	1,111
116	Mental Health-Developmental Disability	9.50	7,541
117	County Roads	87.50	69,456
118	Senior Services	15.80	12,542
119	Convention Center	-	-
120	Clean Water Program	6.90	5,477
122	Conservation Futures	0.40	318
123	Medic I Services	2.70	2,143
124	Crime Victims Services	1.00	794
125	Communication System	-	-
127	Water Quality	-	-
128	Planning and Development	29.10	23,099
130	BRYSON RD SUB-FLOOD CNTRL ZONE	-	-

131 SEDRO WOOLLEY FLD CONTROL MAIN	-	-
132 BRITT SLOUGH FLOOD CONTROL	-	-
133 Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	-
134 MT VERNON SO SFCZ MAINTENANCE	-	-
135 DUNBAR SFCZ MAINTENANCE	-	-
137 BLANCHARD SUB FLOOD CONTROL MT	-	-
139 HANSEN CREEK SUB FLOOD CONTROL	-	-
140 WARNER PRAIRIE SUB-FLOOD	-	-
141 LAKE MANAGEMENT DISTRICT NO. 1	-	-
142 LAKE MANAGEMENT DISTRICT NO. 2	0.10	79
143 LAKE MANAGEMENT DISTRICT NO. 3	-	-
144 LAKE MANAGEMENT DISTRICT NO. 4	-	-
150 Edison Clean Water District	-	-
160 Drug Enforcement Reserves	-	-
161 Boating Safety	0.30	238
162 Low-Income Housing	0.30	238
163 TITLE III PROJECTS FUND	-	-
165 Homeless Housing and Assistance	1.70	1,349
166 Housing Revolving Loan	-	-
170 Interlocal Investigation Reserves	-	-
201 Debt Service	-	-
340 FACILITY IMPROVEMENT FUND	0.80	635
341 Add Svcs provided to External Orgs:	-	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	-
352 PARK IMPROVEMENT FUND	-	-
401 Solid Waste Utility	21.90	17,384
402 Drainage Utility	5.10	4,048
403 Jail Fund	66.90	53,104
	<hr/>	
Total Operating Department Base Item Count	601.40	477,381
 Internal Service Funds:		
501 Equipment Rental Fund	9.50	7,541
503 Insurance Service	4.30	3,413
504 Information Services	23.13	18,363
504 GIS / Mapping Services	10.91	8,663
504 Records Management	1.85	1,470
505 Unemployment Compensation	-	-
 Add Services provided to External Organizations:		
	<hr/>	
Total Count to use in Allocating Central Services Costs based on Items	651.10	\$ 516,832
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General Maintenance Fund-Department included in this Central Service

Allocation Base	Square Footage
Salaries	\$ 822,026
Benefits	487,832
Supplies	178,547
Services	1,034,126
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>2,522,531</u>
Adjustments:	
Less: Unallowable costs	-
Capital	-
Cost Recovery from External Organizations	-
Interest	-
Add: Use Allowance	-
Subtotal Adjustments	<u>-</u>
Total Allowable, Allocable Costs	<u>\$ 2,522,531</u>

Fund No.	Fund Name	Square Footage	Allocation
Operating Departments			
001	General Fund	130,016	\$ 1,002,946
101	Health Department	12,338	95,176
102	Special Paths	-	-
105	Emergency Management	1,344	10,368
106	Fairgrounds	32,280	249,009
107	Veterans Relief	-	-
108	Law Library	1,211	9,342
110	River Improvement	-	-
112	Centennial Document Preservation	-	-
113	Elections Services	2,261	17,441
114	Parks & Recreation	2,525	19,478
115	Substance Abuse Services	628	4,844
116	Mental Health-Developmental Disability	9,082	70,059
117	County Roads	30,282	233,596
118	Senior Services	7,089	54,685
119	Convention Center	-	-
120	Clean Water Program	-	-
122	Conservation Futures	-	-
123	Medic I Services	1,824	14,070

124 Crime Victims Services	-	-
125 Communication System	-	-
127 Water Quality	-	-
128 Planning and Development	11,271	86,945
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	135	1,041
163 TITLE III PROJECTS FUND	-	-
165 Homeless Housing and Assistance	763	5,886
166 Housing Revolving Loans	-	-
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	58,766	453,322
402 Drainage Utility	-	-
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Total Operating Department Base Item Count	301,815	2,328,207
 Internal Service Funds:		
501 Equipment Rental Fund	11,400	87,940
503 Insurance Service	-	-
504 Information Services	7,648	58,997
504 GIS / Mapping Services	3,406	26,274
504 Records Management	2,737	21,113
505 Unemployment Compensation	-	-
 Add Services provided to External Organizations:		
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Total Count to use in Allocating Central Services Costs based on Items	327,006	\$ 2,522,531
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**Legal Fund-Department included in this Central Service Cost Pool-
Allocation Base**

	Direct Charge
Salaries	\$ 437,906
Benefits	171,446
Supplies	-
Services	-
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>609,352</u>
Adjustments:	
Less: Unallowable costs	-
Add: Use Allowance	-
Subtotal Adjustments	<u>-</u>
Total Allowable, Allocable Costs	<u><u>\$ 609,352</u></u>

Fund No.	Fund Name	Direct Charge	Allocation
Operating Departments			
001	General Fund	26.45%	\$ 161,174
101	Health Department	12.23%	\$ 74,524
102	Special Paths	0.00%	\$ -
105	Emergency Management	1.11%	\$ 6,764
106	Fairgrounds	0.00%	\$ -
107	Veterans Relief	0.00%	\$ -
108	Law Library	0.00%	\$ -
110	River Improvement	0.00%	\$ -
112	Centennial Document Preservation	0.00%	\$ -
113	Elections Services	1.56%	\$ 9,506
114	Parks & Recreation	2.22%	\$ 13,528
115	Substance Abuse Services	0.00%	\$ -
116	Mental Health-Developmental Disability	0.00%	\$ -
117	County Roads	8.89%	\$ 54,171
118	Senior Services	0.00%	\$ -
119	Convention Center	0.00%	\$ -
120	Clean Water Program	2.22%	\$ 13,528
122	Conservation Futures	2.22%	\$ 13,528
123	Medic I Services	3.78%	\$ 23,034
124	Crime Victims Services	0.00%	\$ -
125	Communication System	0.00%	\$ -
127	Water Quality	0.00%	\$ -
128	Planning and Development	27.78%	\$ 169,278

130 BRYSON RD SUB-FLOOD CNTRL ZONE	0.00%	\$	-
131 SEDRO WOOLLEY FLD CONTROL MAIN	0.00%	\$	-
132 BRITT SLOUGH FLOOD CONTROL	0.00%	\$	-
133 Sedro-Woolley SUB-FLOOD CNTRL ZONE	0.00%	\$	-
134 MT VERNON SO SFCZ MAINTENANCE	0.00%	\$	-
135 DUNBAR SFCZ MAINTENANCE	0.00%	\$	-
137 BLANCHARD SUB FLOOD CONTROL MT	0.00%	\$	-
139 HANSEN CREEK SUB FLOOD CONTROL	0.00%	\$	-
140 WARNER PRAIRIE SUB-FLOOD	0.00%	\$	-
141 LAKE MANAGEMENT DISTRICT NO. 1	0.00%	\$	-
142 LAKE MANAGEMENT DISTRICT NO. 2	0.00%	\$	-
143 LAKE MANAGEMENT DISTRICT NO. 3	0.00%	\$	-
144 LAKE MANAGEMENT DISTRICT NO. 4	0.00%	\$	-
150 Edison Clean Water District	2.66%	\$	16,209
160 Drug Enforcement Reserves	0.00%	\$	-
161 Boating Safety	0.00%	\$	-
162 Low-Income Housing	0.00%	\$	-
163 TITLE III PROJECTS FUND	0.00%	\$	-
165 Homeless Housing and Assistance	0.00%		
166 Housing Revolving Loans	0.00%	\$	-
170 Interlocal Investigation Reserves	0.00%	\$	-
201 Debt Service	0.00%	\$	-
340 FACILITY IMPROVEMENT FUND	1.11%	\$	6,764
341 Add Svcs provided to External Orgs:	0.00%	\$	-
342 DISTRESSED COUNTY PUBLIC FACIL	0.00%	\$	-
352 PARK IMPROVEMENT FUND	0.00%	\$	-
401 Solid Waste Utility	2.22%	\$	13,528
402 Drainage Utility	2.22%	\$	13,528
403 Jail Fund	0.00%	\$	-

Total Operating Department Base Item Count	96.67%		589,061
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Internal Service Funds:

501 Equipment Rental Fund	0.00%	\$	-
503 Insurance Service	0.00%	\$	-
504 Information Services	0.55%	\$	3,351
504 GIS / Mapping Services	0.56%	\$	3,412
504 Records Management	2.22%	\$	13,528
Fund 504 Combined		\$	-
505 Unemployment Compensation	0.00%	\$	-

Add Services provided to External Organizations:			-
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Total Count to use in Allocating Central Services
Costs based on Items

100%	\$	609,352
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Non-Departmental Fund-Department-Division included in this Central Allocation Base

	MTDC
Salaries	\$ -
Benefits	71,901
Supplies	-
Services	1,194,921
Other	-
Intergovernmental	-
Capital	-
Debt Service: Principal	-
Interfund Payments for Service	5,952,741
Total Direct Costs	7,219,563
 Adjustments:	
Less: Unallowable costs	-
Project 93 - Pass Thru EPA Grant	-
Leoff 1 Medical	(68,410)
Ruckelshaus - Ryan Walters	-
Port of Skagit Grant	(71,000)
CVAA Director	-
River Oaks - Franchise Fee	-
Food Dist Ctr - Paul Schissler	-
USDA - Starling Control	(21,391)
SCCAA - Pass Thru & Direct Service	(195,849)
Lourdes Young - Interpretation/Jail	-
Advertis, Dependency Hrngs, Farmworker housing, etc	-
Miscellaneous Direct Service	-
Transfers	-
Year End Adjustments	-
NW Regional Council, NW Learn	(55,044)
NWCAA NW Clean Air Agency	(17,806)
SCOG Local Matching Funds	(13,535)
NW Clean Air Agency	-
Library Support	(38,500)
Dike and Drain	(27,281)
Central Services Billings, Insur Cost Allocation	(6,161,794)
Add: Use Allowance	-
Subtotal Adjustments	(6,670,610)
 Total Allowable, Allocable Costs	 \$ 548,953

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	\$ 36,668,015	\$ 122,143
101	Health Department	2,954,399	9,841
102	Special Paths	210,925	703
105	Emergency Management	612,146	2,039
106	Fairgrounds	577,093	1,922
107	Veterans Relief	284,923	949
108	Law Library	137,457	458
110	River Improvement	66,549	222
112	Centennial Document Preservation	117,101	390
113	Elections Services	792,005	2,638
114	Parks & Recreation	1,624,648	5,412
115	Substance Abuse Services	322,963	1,076
116	Total Operating Dept Base Item Count	5,723,158	19,064
117	County Roads	20,489,873	68,253
118	Senior Services	1,660,761	5,532
119	Convention Center	409,976	1,366
120	Clean Water Program	1,627,558	5,421
122	Conservation Futures	135,136	450
123	Medic I Services	9,340,563	31,114
124	Crime Victims Services	125,031	416
125	Communication System	4,737,793	15,782
127	Water Quality	351,980	1,172
128	Planning and Development	3,390,969	11,295
130	Add Svcs provided to External Orgs:	-	-
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	60,839	203
142	LAKE MANAGEMENT DISTRICT NO. 2	10,188	34
143	LAKE MANAGEMENT DISTRICT NO. 3	40,031	133
144	LAKE MANAGEMENT DISTRICT NO. 4	23,812	79
150	Edison Clean Water District	68,034	227
160	Drug Enforcement Reserves	4,782	16
161	Boating Safety	56,141	187
162	Low-Income Housing	122,241	407
163	TITLE III PROJECTS FUND	47,235	157
165	Homeless Housing and Assistance	2,088,761	6,958
166	Housing Revolving loans	3,278	11
170	Interlocal Investigation Reserves	176,397	588

201 Debt Service	1,654,633	5,512
340 FACILITY IMPROVEMENT FUND	-	-
341 CAPITAL IMPROVEMENTS	3,360,152	11,193
342 DISTRESSED COUNTY PUBLIC FACIL	1,584,419	5,278
352 PARK IMPROVEMENT FUND	917,546	3,056
401 Solid Waste Utility	11,085,900	36,928
402 Drainage Utility	1,440,770	4,799
403 Jail Fund	16,991,310	56,599

Total Operating Department Base Item Count	132,097,491	440,023
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Internal Service Funds:

501 Equipment Rental Fund	6,377,642	21,244
503 Insurance Service	16,976,525	56,550
504 Information Services	6,989,190	23,281
504 GIS / Mapping Services	1,234,614	4,113
504 Records Management	681,091	2,269
505 Unemployment Compensation	442,416	1,474

Add Services provided to External Organizations:	-	-
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Total Count to use in Allocating Central Services Costs
based on Items

\$ 164,798,969	\$ 548,953
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Appendix C: Financial Information for Internal Service Funds

SKAGIT COUNTY, WASHINGTON
Statement of Net Position
Internal Service Funds
December 31, 2019

	Business-Type Activities-Enterprise Funds				Governmental Activities
	501 Equip Rent & Revolve	503 Insurance Services	504 Central Services	505 Unemploy Comp	Internal Services
ASSETS					
<u>Current Assets</u>					
Cash and Cash Equivalents	\$ 5,415,615	\$ 5,644,329	\$ 1,587,006	\$ 895,625	\$ 13,542,575
Restricted cash	-	3,229,598	-	-	3,229,598
Accounts Receivable	-	-	42,395	-	42,395
Due from Other Funds	-	2,102,947	2,771,524	-	4,874,471
Due from Other Governments	-	-	-	-	-
Inventories and Prepayments	5,221,620	-	-	-	5,221,620
Total Current Assets	10,637,235	10,976,874	4,400,925	895,625	26,910,659
<u>Non-Current Assets</u>					
Capital Assets					
Land	-	-	-	-	-
Buildings	180,888	-	-	-	180,888
Improvements	-	-	-	-	-
Machinery and Equipment	21,283,500	-	2,642,516	-	23,926,016
Less Accumulated Depreciation	(10,764,605)	-	(1,609,911)	-	(12,374,516)
Construction in Progress	-	-	-	-	-
Unamortized Issuance Costs	-	-	-	-	-
Total Non-Current Assets	10,699,783	-	1,032,605	-	11,732,388
Total Assets	21,337,018	10,976,874	5,433,530	895,625	38,643,047
Deferred Outflows of Resources	54,752	20,380	301,378	-	376,510
LIABILITIES AND FUND EQUITY					
<u>Current Liabilities</u>					
Accounts/Vouchers Payable	143,929	2,906,632	181,223	19,946	3,251,730
Due to Other Funds	79,293	64,567	-	-	143,860
Interest Payable	-	-	-	-	-
Interfund Loans Payable	-	-	-	-	-
Accrued Wages Payable	26,780	12,426	130,738	30,091	200,035
Accrued Employee Benefits	6,848	2,757	28,916	-	38,521
Accrued Taxes Payable	-	-	-	-	-
Other Accrued Liabilities	1,788	786	7,001	-	9,575
Bonds Payable	-	-	-	-	-
Total Current Liabilities	258,638	2,987,168	347,878	50,037	3,643,721
<u>Non-Current Liabilities</u>					
Compensated Absences	46,601	26,718	251,876	-	325,195
OPEB Liability	69,874	30,714	272,588	-	373,176
Environmental Liability	270,000	-	-	-	270,000
Net Pension Liability	195,104	69,164	1,156,336	-	1,420,604
Total Non-Current Liabilities	581,579	126,596	1,680,800	-	2,388,975
Total Liabilities	840,217	3,113,764	2,028,678	50,037	6,032,696
Deferred Inflows of Resources	110,468	39,363	649,925	-	799,756
<u>Net Position</u>					
Net Invested in Capital Assets	10,699,783	-	1,032,605	-	11,732,388
Restricted	-	3,229,598	-	-	3,229,598
Unrestricted	9,741,302	4,614,529	2,023,700	845,588	17,225,119
Total Net Position	\$ 20,441,085	\$ 7,844,127	\$ 3,056,305	\$ 845,588	\$ 32,187,105

SKAGIT COUNTY, WASHINGTON
Statement of Revenue, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2019

	Business-Type Activities-Enterprise Funds				Governmental Activities
	501 Equip Rent & Revolving	503 Insurance Services	504 Central Services	505 Unemploy Comp	Internal Services
<u>Operating Revenues</u>					
Charges for Service	\$ 5,937,000	\$ 2,102,947	\$ 8,333,095	\$ 552,404	\$ 16,925,446
Other Operating Revenue	80,422	13,205,390	-	-	13,285,812
Total Operating Revenue	<u>6,017,422</u>	<u>15,308,337</u>	<u>8,333,095</u>	<u>552,404</u>	<u>30,211,258</u>
<u>Operating Expenditures</u>					
Personal Services	1,140,118	497,487	4,889,026	346,328	6,872,959
Contractual Services	-	2,747,767	-	-	2,747,767
Supplies and Expenses	3,835,712	142,918	3,778,365	-	7,756,995
Depreciation	1,401,812	-	237,507	-	1,639,319
Payment to Claimants	-	13,588,353	-	96,088	13,684,441
Total Operating Expenditures	<u>6,377,642</u>	<u>16,976,525</u>	<u>8,904,898</u>	<u>442,416</u>	<u>32,701,481</u>
Operating Income (Loss)	<u>(360,220)</u>	<u>(1,668,188)</u>	<u>(571,803)</u>	<u>109,988</u>	<u>(2,490,223)</u>
<u>Non-Operating Revenue (Expenses)</u>					
Intergovernmental Revenue	-	-	-	-	-
Interest Revenue	68,513	84,160	-	-	152,673
Miscellaneous Revenue	-	-	-	-	-
Gain (Loss) on Disposition of Capital Assets	(175,253)	-	-	-	(175,253)
Interest Expense	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
Total Non-Operating Revenue (Expense)	<u>(106,740)</u>	<u>84,160</u>	<u>-</u>	<u>-</u>	<u>(22,580)</u>
Income (Loss) before Contributions and Transfers	<u>(466,960)</u>	<u>(1,584,028)</u>	<u>(571,803)</u>	<u>109,988</u>	<u>(2,512,803)</u>
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Change in Net Assets	<u>(466,960)</u>	<u>(1,584,028)</u>	<u>(571,803)</u>	<u>109,988</u>	<u>(2,512,803)</u>
Net Position, January 1	<u>20,908,045</u>	<u>9,428,155</u>	<u>3,628,108</u>	<u>735,600</u>	<u>34,699,908</u>
Net Position, December 31	<u>\$ 20,441,085</u>	<u>\$ 7,844,127</u>	<u>\$ 3,056,305</u>	<u>\$ 845,588</u>	<u>\$ 32,187,105</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, 2017

All Internal Service Funds	Equipment Rental Fund (501)	Insurance Services Fund (503)	Central Services Fund (504)	Unemployment Compensation Fund (505)	Total Internal Service Funds
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES FOR YEAR ENDING December 31, 2019					
Appendix V to 2 CFR Part 200					
NET POSITION BALANCE JANUARY 1, 2019	\$ 20,908,045	\$ 9,428,155	\$ 3,628,108	\$ 735,600	\$ 34,699,908
Prior Period Adjustments	-	-	-	-	-
Beginning Balance as restated	20,908,045	9,428,155	3,628,108	735,600	34,699,908
Less Invested in Capital Assets, net of related debt	10,699,783	-	1,032,605	-	11,732,388
Less contributions for replacement of Capital Assets	NOTE -	-	-	-	-
Appendix V to 2 CFR Part 200 BALANCE JANUARY 1, 2019	10,208,262	9,428,155	2,595,503	735,600	22,967,520
FY 2019 RETAINED EARNINGS INCREASE (DECREASE) Per Annual Financial Report (AFR)					
TOTAL OPERATING REVENUES	5,937,000	2,102,947	8,333,095	552,404	16,925,446
Interest revenue	68,513	84,160	-	-	152,673
Other	(94,831)	13,205,390	-	-	13,110,559
Total Revenues	5,910,682	15,392,497	8,333,095	552,404	30,188,678
TOTAL OPERATING EXPENSES	6,377,642	16,976,525	8,904,898	442,416	32,701,481
Loss on disposition of capital asset	-	-	-	-	-
Interest expense and fiscal charges	-	-	-	-	-
Total Expenses	6,377,642	16,976,525	8,904,898	442,416	32,701,481
Less Appendix V Unallowable Costs (None)					
Plus Appendix V Allowable Costs (None)					
2 CFR 200 Allowable Expenditures	6,377,642	16,976,525	8,904,898	442,416	32,701,481
2 CFR 200 R.E. BALANCE December 31, 2019(A)	9,741,302	7,844,127	2,023,700	845,588	20,454,717
Allowable Reserve (B)	1,062,940	2,829,421	1,484,150	73,736	5,450,247
Excess Balance (A)-(B)	NOTE 8,678,362	5,014,706	539,550	771,852	15,004,470
2 CFR PART 200 CONTRIBUTED CAPITAL BALANCE					
Appendix V CONTRIBUTED CAPITAL BALANCE JANUARY 1, 2016	10,699,783	-	1,032,605	-	11,732,388
Plus: Transfers in (e.g., Contrib. Capital)	-	-	-	-	-
Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Users of Fund R.E.)	-	-	-	-	-
Net Transfers	-	-	-	-	-
Appendix V CONTRIBUTED CAPITAL BALANCE DECEMBER 31, 2019 ©	10,699,783	-	1,032,605	-	11,732,388
2 CFR Part 200 ADJUSTMENTS BALANCE					
2 CFR Part 200 ADJUSTMENTS BALANCE JANUARY 1, 2018	-	-	-	-	-
Less: Unallowable Costs (None)					
Plus: Allowable Costs (None)					
2 CFR Part 200 ADJUSTMENTS BALANCE DECEMBER 31, 2019(D)	-	-	-	-	-
PART IV RECONCILIATION OF 2 CFR Part 200 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO AFR BALANCE					
RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO AFR(A)+(C)+(D)	\$ 20,441,085	\$ 7,844,127	\$ 3,056,305	\$ 845,588	\$ 32,187,105

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.