

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	
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 Circular A-87 (OMB A-87) *Cost Principles for State, Local and Indian Tribal Governments*, Attachment C. The County is not considered a "major local government", so its cost allocation plan does not need to be approved by a federal cognizant agency.

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

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). Section 4.5 of this publication discusses submission and documentation requirements. The table below lists the features of the CSCAP, whether the feature is not applicable and where the information is provided in this CSCAP.

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
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:		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

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, 2012 to establish cost allocations or billings for the year ended December 31, 2014 are allowable in accordance with the requirements of the OMB Circular A-87, "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: _____

Jeanne Youngquist
JEANNE Youngquist
Auditor

12-9-13

Skagit County
Central Services Cost Allocation Plan

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, 2012. The costs have been summarized, for presentation purposes into six direct categories; Salaries, Benefits, Supplies, Services, Intergovernmental and Capital.

Commissioners

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

Skagit County

Central Services Cost Allocation Plan

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 2014, costs will be allocated to County Roads, Health Department, Senior Services and Planning and Development funds.

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
--	---	---

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 36% of the Commissioners agenda items relate to a specific function. As such, approximately 64% of the Commissioner’s Office expenditures (less the Board of County Commissioners’ salaries and benefits) are retained in this cost pool and are not distributed to County departments.

Assessor’s Office

The Assessor’s 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
--	---	---

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.

Skagit County

Central Services Cost Allocation Plan

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 Elected Official’s Salary/Benefits	X	<u>Respective Fund’s Tax Levy</u> Total Operating Taxes Levied
---	---	---

County Auditor

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

The main function of the Auditor’s Office, which is significantly related to all County Funds’ activities, is the accounting function. The accounting function costs will be allocated to all

Skagit County

Central Services Cost Allocation Plan

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.

The calculation is:

Administrative Services Expenditures Less Human Resources	X	<u>Respective Fund Actual Expenses</u> 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

Skagit County

Central Services Cost Allocation Plan

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
--------------------------------	---	--

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:

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
---	---	--

Skagit County

Central Services Cost Allocation Plan

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 2012 was \$2,274 to \$774,146 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 union contracts, to set accrual rates on an annual basis. The composite rate for 2012 was \$16,392 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

Skagit County

Central Services Cost Allocation Plan

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 2012 was \$0 - \$699,634.78 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 \$35.37 to \$61.68 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 2012 was \$10,250 to \$317,864 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 current rate is 1.5% of the first \$60,000 of salary.

Skagit County

Central Services Cost Allocation Plan

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 \$72.96 to \$1,510.07 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 \$2.50 to \$150.00 per hour and \$47 to \$7,695 monthly. Vehicles are charged an hourly shop rate of \$76.00/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.

Skagit County
Central Services Cost Allocation Plan

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.

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.

Skagit County

Central Services Cost Allocation Plan

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 Equivalent (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.
- 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.

Skagit County

Central Services Cost Allocation Plan

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).

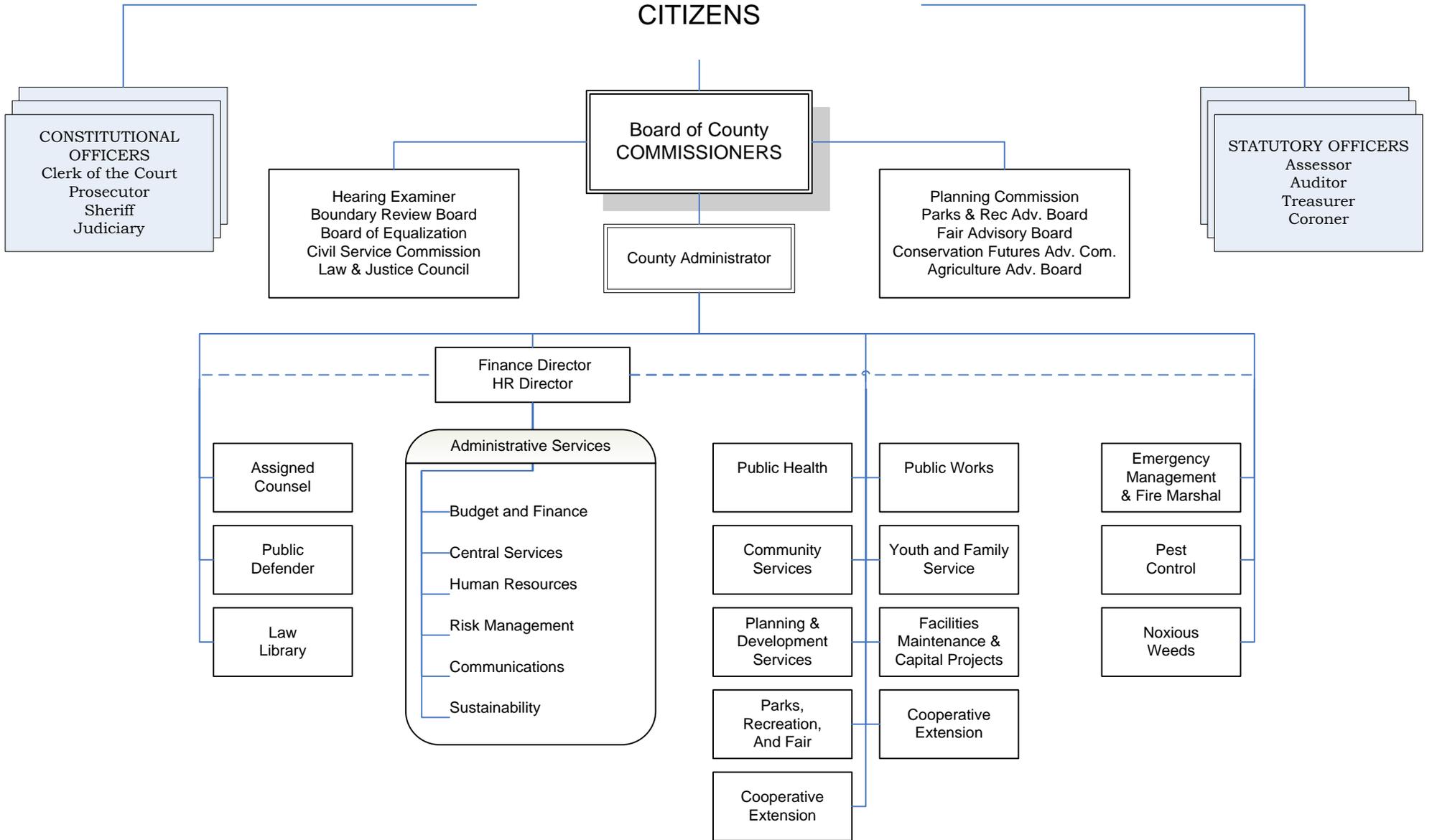
Certain internal service funds also gather costs in certain cost centers using project numbers in the financial system to “bill” its users. This is used mainly for services in which underlying billing basis remains relatively constant during the year, such as the number of email accounts or direct labor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

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Fund No.	Fund Name	Total Allocated Costs	MTDC	General	Internal	Total
				Fund Indirect Cost Rate	Service Indirect Cost Rate	
Operating Departments						
001	General Fund	\$ 1,892,547	30,957,123	6.11%	12.07%	18.18%
101	Health Department	201,223	3,207,548	6.27%	12.07%	18.34%
102	Special Paths	2,066	162,426	1.27%	12.07%	13.34%
105	Emergency Management	23,975	481,336	4.98%	12.07%	17.05%
106	Fairgrounds	5,794	232,139	2.50%	12.07%	14.56%
107	Veterans Relief	3,253	128,249	2.54%	12.07%	14.60%
108	Law Library	10,465	131,340	7.97%	12.07%	20.03%
110	River Improvement	6,085	553,093	1.10%		1.10%
112	Centennial Document Preservation	172	19,458	0.88%	12.07%	12.95%
113	Elections Services	21,397	621,396	3.44%	12.07%	15.51%
114	Parks & Recreation	104,387	1,223,741	8.53%	12.07%	20.60%
115	Substance Abuse Services	20,751	1,885,963	1.10%		1.10%
116	Mental Health-Developmental Disability	101,668	3,855,856	2.64%		2.64%
117	County Roads	725,822	13,419,689	5.41%		5.41%
118	Community Services	74,526	2,046,897	3.64%	12.07%	15.71%
119	Convention Center	2,640	314,528	0.84%		0.84%
120	Clean Water Program	45,259	1,893,462	2.39%		2.39%
122	Conservation Futures	13,719	264,609	5.18%	12.07%	17.25%
123	Medic I Services	77,919	4,105,599	1.90%		1.90%
124	Crime Victims Services	632	79,813	0.79%	12.07%	12.86%
125	Communication System	22,986	3,466,335	0.66%		0.66%
127	Water Quality	2,818	287,445	0.98%		0.98%
128	Planning and Development	134,275	1,874,693	7.16%	12.07%	19.23%
130	BRYSON RD SUB-FLOOD CNTRL ZONE	-	0	#DIV/0!		#DIV/0!
131	SEDRO WOOLLEY FLD CONTROL MAINT	1,569	236,680	0.66%		0.66%
132	BRITT SLOUGH FLOOD CONTROL	-	0	#DIV/0!		#DIV/0!
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	0			
134	MT VERNON SO SFCZ MAINTENANCE	-	0			
135	DUNBAR SFCZ MAINTENANCE	-	0	#DIV/0!		#DIV/0!
137	BLANCHARD SUB FLOOD CONTROL MAINT	-	0	#DIV/0!		#DIV/0!
139	HANSEN CREEK SUB FLOOD CONTROL	107	16,148	0.66%		0.66%
140	WARNER PRAIRIE SUB-FLOOD	-	0	#DIV/0!		#DIV/0!
141	LAKE MANAGEMENT DISTRICT NO. 1	1,081	39,335	2.75%		2.75%
142	LAKE MANAGEMENT DISTRICT NO. 2	230	2,355	9.75%		9.75%

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Fund No.	Fund Name	Total Allocated Costs	MTDC	General Fund Indirect Cost Rate	Internal Service Indirect Cost Rate	Total Indirect Cost Rate
143	LAKE MANAGEMENT DISTRICT NO. 3	586	26,177	2.24%		2.24%
144	LAKE MANAGEMENT DISTRICT NO. 4	434	17,964	2.42%		2.42%
150	Edison Clean Water District	731	31,841	2.30%		2.30%
160	Drug Enforcement Reserves	86	140	61.49%	12.07%	73.56%
161	Boating Safety	1,480	58,562	2.53%	12.07%	14.59%
162	Low-Income Housing	2,374	267,934	0.89%		0.89%
163	TITLE III PROJECTS FUND	724	93,712	0.77%		0.77%
165	Homeless Housing and Assistance	4,386	512,203	0.86%		0.86%
170	Interlocal Investigation Reserves	5,873	421,477	1.39%	12.07%	13.46%
201	Debt Service	11,524	1,722,400	0.67%		0.67%
340	FACILITY IMPROVEMENT FUND					
341	CAPITAL IMPROVEMENTS	7,977	1,202,950	0.66%	12.07%	12.73%
342	DISTRESSED COUNTY PUBLIC FACIL	11,472	1,682,356	0.68%		0.68%
352	PARK IMPROVEMENT FUND	4,481	587,014	0.76%		0.76%
401	Solid Waste Utility	100,085	7,508,746	1.33%		1.33%
402	Drainage Utility	45,542	1,726,453	2.64%		2.64%
		3,695,121	87,367,185			

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Central Service Departments												Total Allocated Costs
Administrative Services												
Fund No.	Fund Name	County Commissioners	County Assessor	Treasurer	County Auditor	Financial & General	Human Resources	Facilities Maintenance	Legal-Civil	Non Departmental		
Operating Departments												
001	General Fund	\$ 14,737	\$ 201,926	\$ 106,745	\$ 246,535	\$ 117,471	\$ 228,777	\$ 780,307	\$ 108,236	\$ 87,812	\$ 1,892,547	
101	Health Department	2,679	-	-	25,458	12,172	26,669	125,146	-	9,098	201,223	
102	Special Paths	-	-	-	989	616	-	-	-	461	2,066	
105	Emergency Management	-	-	-	4,184	1,827	4,000	12,599	-	1,365	23,975	
106	Fairgrounds	-	-	-	4,255	881	-	-	-	658	5,794	
107	Veterans Relief	-	1,494	790	119	487	-	-	-	364	3,253	
108	Law Library	-	-	-	1,402	498	667	7,526	-	373	10,465	
110	River Improvement	-	-	-	1,371	2,099	1,047	-	-	1,569	6,085	
112	Centennial Document Preservation	-	-	-	43	74	-	-	-	55	172	
113	Elections Services	-	-	-	1,955	2,358	2,000	13,321	-	1,763	21,397	
114	Parks & Recreation	-	-	-	31,898	4,644	6,001	58,374	-	3,471	104,387	
115	Substance Abuse Services	-	-	-	2,127	7,157	667	5,451	-	5,350	20,751	
116	Mental Health-Developmental Disability	-	2,863	1,513	17,030	14,632	5,667	49,025	-	10,937	101,668	
117	County Roads	32,153	111,397	58,889	75,199	50,923	66,674	196,538	95,983	38,066	725,822	
118	Senior Services	2,679	-	-	27,497	7,767	17,002	13,774	-	5,806	74,526	
119	Convention Center	-	-	-	554	1,194	-	-	-	892	2,640	
120	Clean Water Program	-	11,690	6,180	8,520	7,185	6,314	-	-	5,371	45,259	
122	Conservation Futures	-	6,991	3,696	944	1,004	333	-	-	751	13,719	
123	Medic I Services	-	33,146	17,522	26	15,579	-	-	-	11,646	77,919	
124	Crime Victims Services	-	-	-	102	303	-	-	-	226	632	
125	Communication System	-	-	-	-	13,154	-	-	-	9,833	22,986	
127	Water Quality	-	-	-	912	1,091	-	-	-	815	2,818	
128	Planning and Development	8,038	-	-	11,523	7,114	13,588	88,694	-	5,318	134,275	
130	BRYSON RD SUB-FLOOD CNTRL ZONE	-	-	-	-	-	-	-	-	-	-	
131	SEDRO WOOLLEY FLD CONTROL MAIN	-	-	-	-	898	-	-	-	671	1,569	
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	-	-	-	-	61	-	-	-	46	107	
140	WARNER PRAIRIE SUB-FLOOD	-	-	-	-	-	-	-	-	-	-	
141	LAKE MANAGEMENT DISTRICT NO. 1	-	514	272	34	149	-	-	-	112	1,081	

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

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
142	LAKE MANAGEMENT DISTRICT NO. 2	-	134	71	9	9	-	-	-	7	230
143	LAKE MANAGEMENT DISTRICT NO. 3	-	264	140	9	99	-	-	-	74	586
144	LAKE MANAGEMENT DISTRICT NO. 4	-	189	100	26	68	-	-	-	51	434
150	Edison Clean Water District	-	-	-	520	121	-	-	-	90	731
160	Drug Enforcement Reserves	-	-	-	85	1	-	-	-	0	86
161	Boating Safety	-	-	-	1,091	222	-	-	-	166	1,480
162	Low-Income Housing	-	-	-	597	1,017	-	-	-	760	2,374
163	TITLE III PROJECTS FUND	-	-	-	102	356	-	-	-	266	724
165	Homeless Housing and Assistance	-	-	-	989	1,944	-	-	-	1,453	4,386
170	Interlocal Investigation Reserves	-	-	-	3,078	1,599	-	-	-	1,196	5,873
201	Debt Service	-	-	-	102	6,536	-	-	-	4,886	11,524
340	FACILITY IMPROVEMENT FUND	-	-	-	1,038	-	333	-	-	-	1,371
341	CAPITAL IMPROVEMENTS	-	-	-	-	4,565	-	-	-	3,412	7,977
342	DISTRESSED COUNTY PUBLIC FACIL	-	-	-	315	6,384	-	-	-	4,772	11,472
352	PARK IMPROVEMENT FUND	-	-	-	588	2,228	-	-	-	1,665	4,481
401	Solid Waste Utility	-	-	-	19,160	28,493	14,335	16,798	-	21,299	100,085
402	Drainage Utility	-	14,716	7,779	6,958	6,551	4,640	-	-	4,897	45,542
Total Operating Dept Base Item Count		60,288	385,325	203,696	497,344	331,528	398,715	1,367,554	204,219	247,824	3,696,492
Internal Service Funds:											
501	Equipment Rental Fund	-	-	-	29,102	22,368	6,001	-	-	16,721	74,192
503	Insurance Service	-	-	-	4,409	39,128	2,334	-	-	29,249	75,119
504	Information Services	-	-	-	18,429	16,217	10,334	135,124	-	12,123	192,228
504	GIS / Mapping Services	-	-	-	4,676	3,815	6,667	35,612	-	2,852	53,623
504	Records Management	-	-	-	7,450	2,678	2,667	16,798	-	2,002	31,595
	Fund 504 Combined	-	-	-	-	-	-	-	-	-	-
505	Unemployment Compensation	-	-	-	43	2,706	-	-	-	2,023	4,772
Add Svcs provided to External Orgs:		105,838	1,131,465	598,132	-	-	-	-	-	-	1,835,436
Total Count to use in Allocating Central Services Costs based on Items		\$ 166,126	\$ 1,516,790	\$ 801,828	\$ 561,453	\$ 418,441	\$ 426,718	\$ 1,555,088	\$ 204,219	\$ 312,793	\$ 5,963,457

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

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

Allocation Base	Agenda Hours
Salaries	\$ 376,378
Benefits	138,039
Supplies	1,032
Services	23,950
Other	-
Intergovernmental	
Capital	
Total Direct Costs	539,399
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(373,273)
Add: Use Allowance	-
Subtotal Adjustments	(373,273)
Total Allowable, Allocable Costs	\$ 166,126

Fund No.	Fund Name	Agenda Hours	Allocation
Operating Departments			
001	General Fund	2.75	\$ 14,737
101	Health Department	0.50	2,679
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	6.00	32,153
118	Senior Services	0.50	2,679
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	1.50	8,038
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	-	-

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Fund No.	Fund Name	Agenda Hours	Allocation
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	-	-
Total Operating Department Base Item Count		11.25	60,288
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:		19.75	105,838
Total Count to use in Allocating Central Services Costs based on Items		31.00	\$ 166,126

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Assessor Fund-Department included in this Central Service Cost

Pool-001-0001

Allocation Base	Tax Levy
Salaries	1,058,090
Benefits	513,445
Supplies	9,057
Services	25,127
Other	
Intergovernmental	11,898
Capital	
Total Direct Costs	1,617,617
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(100,827)
Add: Use Allowance	-
Subtotal Adjustments	(100,827)
Total Allowable, Allocable Costs	\$ 1,516,790

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	22,047,553	\$ 201,926
101	Health Department		-
102	Special Paths		-
105	Emergency Management		-
106	Fairgrounds		-
107	Veterans Relief	163,100	1,494
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	312,600	2,863
117	County Roads	12,163,090	111,397
118	Senior Services		-
119	Convention Center		-
120	Clean Water Program	1,276,373	11,690
122	Conservation Futures	763,312	6,991
123	Medic I Services	3,619,099	33,146
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	56,146	514
142	LAKE MANAGEMENT DISTRICT NO. 2	14,670	134

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Fund No.	Fund Name	Tax Levy	Allocation
143	LAKE MANAGEMENT DISTRICT NO. 3	28,860	264
144	LAKE MANAGEMENT DISTRICT NO. 4	20,670	189
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	1,606,776	14,716
	Total Operating Department Base Item Count	42,072,249	385,325
	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:	123,540,755	1,131,465
	Total Count to use in Allocating Central Services		
	Costs based on Items	\$ 165,613,004	\$ 1,516,790

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Treasurer Fund-Department included in this Central Service Cost

Pools-001-0023

Allocation Base	Tax Levy
Salaries	516,742
Benefits	246,221
Supplies	9,340
Services	113,402
Other - Treasurer O&M	16,950
Intergovernmental	
Capital	
Total Direct Costs	902,655
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(100,827)
Add: Use Allowance	-
Subtotal Adjustments	<u>(100,827)</u>
Total Allowable, Allocable Costs	<u>\$ 801,828</u>

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	22,047,553	\$ 106,745
101	Health Department	-	-
102	Special Paths	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	163,100	790
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	312,600	1,513
117	County Roads	12,163,090	58,889
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	1,276,373	6,180
122	Conservation Futures	763,312	3,696
123	Medic I Services	3,619,099	17,522
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	56,146	272
142	LAKE MANAGEMENT DISTRICT NO. 2	14,670	71

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Fund No.	Fund Name	Tax Levy	Allocation
143	LAKE MANAGEMENT DISTRICT NO. 3	28,860	140
144	LAKE MANAGEMENT DISTRICT NO. 4	20,670	100
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	1,606,776	7,779
Total Operating Department Base Item Count		42,072,249	203,696
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:		123,540,755	598,132
Total Count to use in Allocating Central Services Costs based on Items		\$ 165,613,004	\$ 801,828

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

**County Auditor Fund-Department-Division included in this
Central Service Cost Pool- 001-0002-003**

Allocation Base **Average FTE & Accounts Payable**

Salaries	697,681
Benefits	327,960
Supplies	10,912
Services	12,570
Other	-
Intergovernmental	
Capital	
Total Direct Costs	1,049,123

Adjustments:

Less: Direct Service Costs for Administration, Licensing and Recording Divisions	(487,670)
Add: Use Allowance	-
Subtotal Adjustments	(487,670)

Total Allowable, Allocable Costs \$ 561,453

Fund No.	Fund Name	FTEs	FTE %	Accounts Payable Count	Accounts Payable %	Average	Allocation
Operating Departments							
001	General Fund	343.13	53.6132%	11,262	34.2071%	43.9102%	\$ 246,535
101	Health Department	40.00	6.2499%	928	2.8187%	4.5343%	25,458
102	Special Paths	-	0.0000%	116	0.3523%	0.1762%	989
105	Emergency Management	6.00	0.9375%	182	0.5528%	0.7451%	4,184
106	Fairgrounds	-	0.0000%	499	1.5157%	0.7578%	4,255
107	Veterans Relief	-	0.0000%	14	0.0425%	0.0213%	119
108	Law Library	1.00	0.1562%	113	0.3432%	0.2497%	1,402
110	River Improvement	1.57	0.2453%	80	0.2430%	0.2441%	1,371
112	Centennial Document Preservation	-	0.0000%	5	0.0152%	0.0076%	43
113	Elections Services	3.00	0.4687%	75	0.2278%	0.3483%	1,955
114	Parks & Recreation	9.00	1.4062%	3,278	9.9566%	5.6814%	31,898
115	Substance Abuse Services	1.00	0.1562%	198	0.6014%	0.3788%	2,127
116	Mental Health-Developmental Disability	8.50	1.3281%	1,560	4.7383%	3.0332%	17,030
117	County Roads	100.00	15.6248%	3,675	11.1624%	13.3936%	75,199
118	Senior Services	25.50	3.9843%	1,913	5.8105%	4.8974%	27,497
119	Convention Center	-	0.0000%	65	0.1974%	0.0987%	554
120	Clean Water Program	9.47	1.4797%	512	1.5551%	1.5174%	8,520
122	Conservation Futures	0.50	0.0781%	85	0.2582%	0.1682%	944
123	Medic I Services	-	0.0000%	3	0.0091%	0.0046%	26
124	Crime Victims Services	-	0.0000%	12	0.0364%	0.0182%	102
125	Communication System	-	0.0000%		0.0000%	0.0000%	-
127	Water Quality	-	0.0000%	107	0.3250%	0.1625%	912
128	Planning and Development	20.38	3.1843%	303	0.9203%	2.0523%	11,523
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%	-

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Fund No.	Fund Name	FTEs	FTE %	Accounts Payable Count	Accounts Payable %	Average	Allocation
141	LAKE MANAGEMENT DISTRICT NO. 1	-	0.0000%	4	0.0121%	0.0061%	34
142	LAKE MANAGEMENT DISTRICT NO. 2	-	0.0000%	1	0.0030%	0.0015%	9
143	LAKE MANAGEMENT DISTRICT NO. 3	-	0.0000%	1	0.0030%	0.0015%	9
144	LAKE MANAGEMENT DISTRICT NO. 4	-	0.0000%	3	0.0091%	0.0046%	26
150	Edison Clean Water District	-	0.0000%	61	0.1853%	0.0926%	520
160	Drug Enforcement Reserves	-	0.0000%	10	0.0304%	0.0152%	85
161	Boating Safety	-	0.0000%	128	0.3888%	0.1944%	1,091
162	Low-Income Housing	-	0.0000%	70	0.2126%	0.1063%	597
163	TITLE III PROJECTS FUND	-	0.0000%	12	0.0364%	0.0182%	102
165	Homeless Housing and Assistance	-	0.0000%	116	0.3523%	0.1762%	989
170	Interlocal Investigation Reserves	-	0.0000%	361	1.0965%	0.5482%	3,078
201	Debt Service	-	0.0000%	12	0.0364%	0.0182%	102
340	FACILITY IMPROVEMENT FUND	0.50	0.0781%	96	0.2916%	0.1849%	1,038
341	REET Fund	-	0.0000%	-	0.0000%	0.0000%	-
342	DISTRESSED COUNTY PUBLIC FACIL	-	0.0000%	37	0.1124%	0.0562%	315
352	PARK IMPROVEMENT FUND	-	0.0000%	69	0.2096%	0.1048%	588
401	Solid Waste Utility	21.50	3.3593%	1,141	3.4657%	3.4125%	19,160
402	Drainage Utility	6.96	1.0875%	458	1.3911%	1.2393%	6,958
Total Operating Department Base Item Count		598.01	93.4376%	27,565	83.7257%	88.5816%	497,344
Internal Service Funds:							
501	Equipment Rental Fund	9.00	0.0141	2,950	8.9603%	5.1833%	29,102
503	Insurance Service	3.50	0.0055	337	1.0236%	0.7852%	4,409
504	Information Services	15.50	0.0242	1364	4.1430%	3.2824%	18,429
504	GIS / Mapping Services	10.00	0.0156	34	0.1033%	0.8329%	4,676
504	Records Management	4.00	0.0062	668	2.0290%	1.3270%	7,450
Fund 504 Combined							
505	Unemployment Compensation	-	-	5	0.0152%	0.0076%	43
Add Services provided to External Organizations:							
Total Count to use in Allocating Central Services							
Costs based on Items							
		640.01	100.0000%	32,923	100.0000%	100.0000%	561,453

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

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

	MTDC
Salaries	283,972
Benefits	95,546
Supplies	1,127
Services	37,796
Other	-
Intergovernmental	
Capital	
Total Direct Costs	418,441
Adjustments:	
Less: Unallowable costs	
Add: Use Allowance	-
Subtotal Adjustments	-
Total Allowable, Allocable Costs	\$ 418,441

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	30,957,123	\$ 117,471
101	Health Department	3,207,548	12,172
102	Special Paths	162,426	616
105	Emergency Management	481,336	1,827
106	Fairgrounds	232,139	881
107	Veterans Relief	128,249	487
108	Law Library	131,340	498
110	River Improvement	553,093	2,099
112	Centennial Document Preservation	19,458	74
113	Elections Services	621,396	2,358
114	Parks & Recreation	1,223,741	4,644
115	Substance Abuse Services	1,885,963	7,157
116	Mental Health-Developmental Disability	3,855,856	14,632
117	County Roads	13,419,689	50,923
118	Senior Services	2,046,897	7,767
119	Convention Center	314,528	1,194
120	Clean Water Program	1,893,462	7,185
122	Conservation Futures	264,609	1,004
123	Medic I Services	4,105,599	15,579
124	Crime Victims Services	79,813	303
125	Communication System	3,466,335	13,154
127	Water Quality	287,445	1,091
128	Planning and Development	1,874,693	7,114
130	BRYSON RD SUB-FLOOD CNTRL ZONE	0	-
131	SEDRO WOOLLEY FLD CONTROL MAIN	236,680	898
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	16,148	61
140	WARNER PRAIRIE SUB-FLOOD	0	-
141	LAKE MANAGEMENT DISTRICT NO. 1	39,335	149

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Fund No.	Fund Name	MTDC	Allocation
142	LAKE MANAGEMENT DISTRICT NO. 2	2,355	9
143	LAKE MANAGEMENT DISTRICT NO. 3	26,177	99
144	LAKE MANAGEMENT DISTRICT NO. 4	17,964	68
150	Edison Clean Water District	31,841	121
160	Drug Enforcement Reserves	140	1
161	Boating Safety	58,562	222
162	Low-Income Housing	267,934	1,017
163	TITLE III PROJECTS FUND	93,712	356
165	Homeless Housing and Assistance	512,203	1,944
170	Interlocal Investigation Reserves	421,477	1,599
201	Debt Service	1,722,400	6,536
340	FACILITY IMPROVEMENT FUND	0	-
341	Add Svcs provided to External Orgs:	1,202,950	4,565
342	DISTRESSED COUNTY PUBLIC FACIL	1,682,356	6,384
352	PARK IMPROVEMENT FUND	587,014	2,228
401	Solid Waste Utility	7,508,746	28,493
402	Drainage Utility	1,726,453	6,551
	Total Operating Department Base Item Count	87,367,185	331,528
	Internal Service Funds:		
501	Equipment Rental Fund	5,894,728	22,368
503	Insurance Service	10,311,386	39,128
504	Information Services	4,273,776	16,217
504	GIS / Mapping Services	1,005,467	3,815
504	Records Management	705,607	2,678
	Fund 504 Combined	0	-
505	Unemployment Compensation	713,153	2,706
	Add Services provided to External Organizations:		
	Total Count to use in Allocating Central Services Costs based on Items	<u>\$ 110,271,302</u>	<u>\$ 418,441</u>

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

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

Allocation Base	FTE
Salaries	186,859
Benefits	84,020
Supplies	2,998
Services	153,491
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>427,368</u>
Adjustments:	
Less: Recovered costs	(650)
Add: Use Allowance	-
Subtotal Adjustments	<u>(650)</u>
Total Allowable, Allocable Costs	<u>\$ 426,718</u>

Fund No.	Fund Name	FTEs	Allocation
Operating Departments			
001	General Fund	343.13	\$ 228,777
101	Health Department	40.00	26,669
102	Special Paths	-	-
105	Emergency Management	6.00	4,000
106	Fairgrounds	-	-
107	Veterans Relief	-	-
108	Law Library	1.00	667
110	River Improvement	1.57	1,047
112	Centennial Document Preservation	-	-
113	Elections Services	3.00	2,000
114	Parks & Recreation	9.00	6,001
115	Substance Abuse Services	1.00	667
116	Mental Health-Developmental Disability	8.50	5,667
117	County Roads	100.00	66,674
118	Senior Services	25.50	17,002
119	Convention Center	-	-
120	Clean Water Program	9.47	6,314
122	Conservation Futures	0.50	333
123	Medic I Services	-	-
124	Crime Victims Services	-	-
125	Communication System	-	-
127	Water Quality	-	-

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Fund No.	Fund Name	FTEs	Allocation
128	Planning and Development	20.38	13,588
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	0.50	333
341	Add Svcs provided to External Orgs:	-	-
342	DISTRESSED COUNTY PUBLIC FACIL	-	-
352	PARK IMPROVEMENT FUND	-	-
401	Solid Waste Utility	21.50	14,335
402	Drainage Utility	6.96	4,640
	Total Operating Department Base Item Count	598.01	398,715
	Internal Service Funds:		
501	Equipment Rental Fund	9.00	6,001
503	Insurance Service	3.50	2,334
504	Information Services	15.50	10,334
504	GIS / Mapping Services	10.00	6,667
504	Records Management	4.00	2,667
	Fund 504 Combined		-
505	Unemployment Compensation		-
	Add Services provided to External Organizations:		
	Total Count to use in Allocating Central Services		
	Costs based on Items	<u>640.01</u>	<u>\$ 426,718</u>

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

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

Allocation Base	Square Footage
Salaries	453,637
Benefits	270,972
Supplies	110,352
Services	780,703
Other	127,004
Intergovernmental	-
Capital	-
Total Direct Costs	1,742,668
Adjustments:	
Less: Unallowable costs	
Capital	-
Cost Recovery from External Organizations	(187,580)
Interest	-
Add: Use Allowance	-
Subtotal Adjustments	<u>(187,580)</u>
Total Allowable, Allocable Costs	<u>\$ 1,555,088</u>

Fund No.	Fund Name	Square Footage	Allocation
Operating Departments			
001	General Fund	92,904	\$ 780,307
101	Health Department	14,900	125,146
102	Special Paths		-
105	Emergency Management	1,500	12,599
106	Fairgrounds		-
107	Veterans Relief		-
108	Law Library	896	7,526
110	River Improvement		-
112	Centennial Document Preservation		-
113	Elections Services	1,586	13,321
114	Parks & Recreation	6,950	58,374
115	Substance Abuse Services	649	5,451
116	Mental Health-Developmental Disability	5,837	49,025
117	County Roads	23,400	196,538
118	Senior Services	1,640	13,774
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	10,560	88,694
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		-

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Fund No.	Fund Name	Square Footage	Allocation
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	16,798
402	Drainage Utility		-
Total Operating Department Base Item Count		162,822	1,367,554
Internal Service Funds:			
501	Equipment Rental Fund		-
503	Insurance Service		-
504	Information Services	16,088	135,124
504	GIS / Mapping Services	4,240	35,612
504	Records Management	2,000	16,798
	Fund 504 Combined		-
505	Unemployment Compensation		-
Add Services provided to External Organizations: _____			
Total Count to use in Allocating Central Services			
Costs based on Items		185,150	\$ 1,555,088

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

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

Allocation Base	Direct Charge
Salaries	150,272
Benefits	53,948
Supplies	
Services	
Other	
Intergovernmental	
Capital	
Total Direct Costs	204,219
Adjustments:	
Less: Unallowable costs	-
Add: Use Allowance	-
Subtotal Adjustments	-
Total Allowable, Allocable Costs	\$ 204,219

Fund No.	Fund Name	Direct Charge	Allocation
Operating Departments			
001	General Fund	53%	\$ 108,236
101	Health Department		-
102	Special Paths		-
105	Emergency Management		-
106	Fairgrounds		-
107	Veterans Relief		-
108	Law Library		-
110	River Improvement		-
112	Centennial Document Preservation		-
113	Elections Services		-
114	Parks & Recreation		-
115	Substance Abuse Services		-
116	Mental Health-Developmental Disability		-
117	County Roads	47%	95,983
118	Senior Services		-
119	Convention Center		-
120	Clean Water Program		-
122	Conservation Futures		-
123	Medic I Services		-
124	Crime Victims Services		-
125	Communication System		-
127	Water Quality		-
128	Planning and Development		-
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		-

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Fund No.	Fund Name	Direct Charge	Allocation
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	-	-
Total Operating Department Base Item Count		100%	204,219
Internal Service Funds:			
501	Equipment Rental Fund	-	-
503	Insurance Service	-	-
504	Information Services	-	-
504	GIS / Mapping Services	-	-
504	Records Management	-	-
	Fund 504 Combined	-	-
505	Unemployment Compensation	-	-
Add Services provided to External Organizations:		-	-
Total Count to use in Allocating Central Services Costs based on Items		1 \$	204,219

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

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

	<u>MTDC</u>
Salaries	-
Benefits	153,146
Supplies	335
Services	659,019
Other	-
Intergovernmental	1,843,309
Capital	
Debt Service: Principal	56,667
Interfund Payments for Service	<u>5,272,908</u>
Total Direct Costs	7,985,384
Adjustments:	
Less: Unallowable costs	
Project 93 - Pass Thru EPA Grant	
Leoff 1 Medical	(148,525)
Ruckelshaus - Ryan Walters	
Lobbying - Weidner	
CVAA Director	(100,000)
River Oaks - Franchise Fee	
Food Dist Ctr - Paul Schissler	
USDA - Starling Control	(13,312)
SCCAA - Pass Thru & Direct Service	(300,285)
Lourdes Young - Interpretation/Jail	
Advertis, Dependency Hrngs, Farmworker housing, etc	
Miscellaneous Direct Service	
Transfers	(1,614,275)
Year End Adjustments	-
NW Regional Council, NW Learn	(62,196)
NWCAA NW Clean Air Agency	(17,546)
SCOG Local Matching Funds	(9,340)
Cities Contracts - Library Services	(47,999)
Intergov/Interfund Taxes	(91,954)
Debt Service Principal Pmts	(56,667)
Central Services Billings, Insur Cost Allocation	(5,210,493)
Add: Use Allowance	-
Subtotal Adjustments	<u>(7,672,591)</u>
Total Allowable, Allocable Costs	<u>\$ 312,793</u>

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	30,957,123	\$ 87,812
101	Health Department	3,207,548	9,098
102	Special Paths	162,426	461
105	Emergency Management	481,336	1,365
106	Fairgrounds	232,139	658
107	Veterans Relief	128,249	364
108	Law Library	131,340	373
110	River Improvement	553,093	1,569
112	Centennial Document Preservation	19,458	55
113	Elections Services	621,396	1,763
114	Parks & Recreation	1,223,741	3,471
115	Substance Abuse Services	1,885,963	5,350
116	Total Operating Dept Base Item Count	3,855,856	10,937
117	County Roads	13,419,689	38,066
118	Senior Services	2,046,897	5,806
119	Convention Center	314,528	892
120	Clean Water Program	1,893,462	5,371
122	Conservation Futures	264,609	751
123	Medic I Services	4,105,599	11,646
124	Crime Victims Services	79,813	226
125	Communication System	3,466,335	9,833
127	Water Quality	287,445	815
128	Planning and Development	1,874,693	5,318
130	Add Svcs provided to External Orgs:	0	-
131	SEDRO WOOLLEY FLD CONTROL MAIN	236,680	671
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	16,148	46
140	WARNER PRAIRIE SUB-FLOOD	0	-
141	LAKE MANAGEMENT DISTRICT NO. 1	39,335	112
142	LAKE MANAGEMENT DISTRICT NO. 2	2,355	7
143	LAKE MANAGEMENT DISTRICT NO. 3	26,177	74
144	LAKE MANAGEMENT DISTRICT NO. 4	17,964	51
150	Edison Clean Water District	31,841	90
160	Drug Enforcement Reserves	140	0
161	Boating Safety	58,562	166
162	Low-Income Housing	267,934	760
163	TITLE III PROJECTS FUND	93,712	266
165	Homeless Housing and Assistance	512,203	1,453
170	Interlocal Investigation Reserves	421,477	1,196
201	Debt Service	1,722,400	4,886
340	FACILITY IMPROVEMENT FUND	0	-
341	CAPITAL IMPROVEMENTS	1,202,950	3,412
342	DISTRESSED COUNTY PUBLIC FACIL	1,682,356	4,772
352	PARK IMPROVEMENT FUND	587,014	1,665
401	Solid Waste Utility	7,508,746	21,299
402	Drainage Utility	1,726,453	4,897
	Total Operating Department Base Item Count	87,367,185	247,824
Internal Service Funds:			
501	Equipment Rental Fund	5,894,728	16,721

Skagit County
Central Services Cost Allocation Plan
Summary of Allocated Central Service Costs
For the Year Ended December 31, 2012

Fund No.	Fund Name	MTDC	Allocation
503	Insurance Service	10,311,386	29,249
504	Information Services	4,273,776	12,123
504	GIS / Mapping Services	1,005,467	2,852
504	Records Management	705,607	2,002
	Fund 504 Combined	0	-
505	Unemployment Compensation	713,153	2,023
Add Services provided to External Organizations: _____			
Total Count to use in Allocating Central Services			
Costs based on Items		\$ 110,271,302	\$ 312,793

Appendix C: Financial Information for Internal Service Funds

Skagit County
Central Service Cost Allocation Plan -Appendix C

SKAGIT COUNTY, WASHINGTON
Statement of Net Position
Internal Service Funds
December 31, 2012

	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	\$4,539,698	\$9,883,474	\$927,951	\$199,998	\$15,551,119
Investments	-	-	-	-	-
Accounts Receivable	8,571	-	465,448	-	474,019
Due from Other Funds	14,464	1,501,012	1,559,063	-	3,074,539
Due from Other Governments	-	-	66,293	-	66,293
Inventories and Prepayments	5,253,656	-	-	-	5,253,656
Total Current Assets	\$9,816,389	\$11,384,486	\$3,018,755	\$199,998	\$24,419,626
<u>Non-Current Assets</u>					
Capital Assets					
Land	\$0	\$0	\$0	\$0	\$0
Buildings	180,888	-	-	-	180,888
Improvements	-	-	-	-	-
Machinery and Equipment	15,377,838	-	1,633,349	-	17,011,187
Less Accumulated Depreciation	(7,838,246)	-	(1,298,353)	-	(9,136,599)
Construction in Progress	-	-	-	-	-
Unamortized Issuance Costs	-	-	-	-	-
Total Non-Current Assets	\$7,720,480	\$0	\$334,996	\$0	\$8,055,476
Total Assets	\$17,536,869	\$11,384,486	\$3,353,751	\$199,998	\$32,475,101
LIABILITIES AND FUND EQUITY					
<u>Current Liabilities</u>					
Accounts/Vouchers Payable	\$120,154	\$4,122,925	\$42,497	\$19,914	\$4,305,488
Due to Other Funds	180,194	37,302	400,516	-	618,012
Interest Payable	-	-	-	-	-
Interfund Loans Payable	-	-	-	-	-
Accrued Wages Payable	21,554	11,800	79,443	11,047	123,844
Accrued Employee Benefits	4,179	1,519	13,005	-	18,703
Accrued Taxes Payable	-	-	-	-	-
Other Accrued Liabilities	3,000	-	-	-	3,000
Bonds Payable	-	-	-	-	-
Total Current Liabilities	\$329,081	\$4,173,546	\$535,461	\$30,961	\$5,069,047
<u>Non-Current Liabilities</u>					
Compensated Absences	41,960	7,595	152,800	-	202,355
Post Landfill Closure Costs	-	-	-	-	-
Environmental Liability	198,328	-	-	-	198,328
Bonds Payable	-	-	-	-	-
Total Non-Current Liabilities	\$240,288	\$7,595	\$152,800	\$0	\$400,683
Total Liabilities	\$569,369	\$4,181,141	\$688,261	\$30,961	\$5,469,730
<u>Net Position</u>					
Invested in Capital Assets, Net of Related Debt	\$7,720,480	\$0	\$334,996	\$0	\$8,055,476
Restricted for Debt Service	-	-	-	-	-
Unrestricted	9,247,020	7,203,345	2,330,494	169,036	18,949,895
Total Net Position	\$16,967,500	\$7,203,345	\$2,665,490	\$169,036	\$27,005,371

Skagit County
Central Service Cost Allocation Plan -Appendix C

SKAGIT COUNTY, WASHINGTON
Statement of Revenue, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2012

	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	\$6,656,908	\$2,001,012	\$6,181,378	\$470,014	\$15,309,313
Other Operating Revenue	66,877	10,754,508	-	-	10,821,385
Total Operating Revenue	\$6,723,785	\$12,755,520	\$6,181,378	\$470,014	\$26,130,698
<u>Operating Expenditures</u>					
Personal Services	\$704,990	\$360,710	\$2,823,759	\$476,776	\$4,366,235
Contractual Services	-	1,764,806	-	-	1,764,806
Supplies and Expenses	4,377,150	54,494	2,972,308	-	7,403,952
Depreciation	812,588	-	187,784	-	1,000,372
Payment to Claimants	-	8,131,376	-	236,378	8,367,754
Total Operating Expenditures	\$5,894,728	\$10,311,386	\$5,983,851	\$713,154	\$22,903,119
Operating Income (Loss)	\$829,057	\$2,444,134	\$197,527	(\$243,140)	\$3,227,579
<u>Non-Operating Revenue (Expenses)</u>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Revenue	2,415	2,270	356	-	5,041
Miscellaneous Revenue	-	1,050	10,663	-	11,713
Gain (Loss) on Disposition of Capital Assets	(193,812)	-	-	-	(193,812)
Interest Expense	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
Total Non-Operating Revenue (Expense)	(\$191,397)	\$3,320	\$11,019	\$0	(\$177,058)
Income (Loss) before Contributions and Transfers	\$637,660	\$2,447,454	\$208,546	(\$243,140)	\$3,050,521
Transfers In	204,178	-	-	200,000	404,178
Transfers Out	-	-	-	-	-
Change in Net Assets	\$841,838	\$2,447,454	\$208,546	(\$43,140)	\$3,454,699
Net Assets, January 1	\$16,125,661	\$4,755,891	\$2,456,944	\$212,176	\$23,550,672
Prior Period Adjustment	-	-	-	-	-
Net Assets, January 1 - restated	16,125,661	4,755,891	2,456,944	212,176	23,550,672
Net Assets, December 31	\$16,967,500	\$7,203,345	\$2,665,490	\$169,036	\$27,005,371

Appendix D: Reconciliation of Internal Service Funds' Net Position

Skagit County
Central Service Cost Allocation Plan -Appendix D
For the Year Ended December 31, 2012

	<u>Equipment Rental Fund (501)</u>	<u>Insurance Services Fund (503)</u>	<u>Central Services Fund (504)</u>	<u>Unemployment Compensation Fund (505)</u>	<u>Total Internal Service Funds</u>
All Internal Service Funds					
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES FOR YEAR ENDING December 31, 2012					
PART I A-87 R.E. BALANCE					
NET POSITION BALANCE JANUARY 1, 2012	16,125,661	4,755,891	2,456,944	212,176	23,550,672
Prior Period Adjustments	-	-	-	-	-
Beginning Balance as restated	<u>16,125,661</u>	<u>4,755,891</u>	<u>2,456,944</u>	<u>212,176</u>	<u>23,550,672</u>
Less Invested in Capital Assets, net of related debt	7,720,480	-	334,996	-	8,055,476
Less contributions for replacement of Capital Assets	-	-	-	-	-
A-87 R.E. BALANCE JANUARY 1, 2011	<u>8,405,181</u>	<u>4,755,891</u>	<u>2,121,948</u>	<u>212,176</u>	<u>15,495,196</u>
FY 2011 RETAINED EARNINGS INCREASE (DECREASE) Per Annual Financial Report (AFR)					
TOTAL OPERATING REVENUES	6,723,786	12,755,519	6,181,377	470,014	26,130,696
Interest revenue	2,415	2,271	356	-	5,042
Other	-	<u>1,050</u>	<u>10,663</u>	-	<u>11,713</u>
Total Revenues	<u>6,726,201</u>	<u>12,758,840</u>	<u>6,192,396</u>	<u>470,014</u>	<u>26,147,451</u>
TOTAL OPERATING EXPENSES	5,894,727	10,311,386	5,983,850	713,154	22,903,117
Loss on disposition of capital asset	193,812	-	-	-	193,812
Interest expense and fiscal charges	-	-	-	-	-
Total Expenses	<u>6,088,539</u>	<u>10,311,386</u>	<u>5,983,850</u>	<u>713,154</u>	<u>23,096,929</u>
Less A-87 Unallowable Costs (None)					
Plus A-87 Allowable Costs (None)					
OMB A-87 Allowable Expenditures	<u>6,088,539</u>	<u>10,311,386</u>	<u>5,983,850</u>	<u>713,154</u>	<u>23,096,929</u>
A-87 R.E. BALANCE December 31, 2011 (A)	9,042,843	7,203,345	2,330,494	(30,964)	18,545,718
Allowable Reserve (B)	<u>1,014,757</u>	<u>1,718,564</u>	<u>997,308</u>	<u>118,859</u>	<u>3,849,488</u>
Excess Balance (A)-(B)	<u>8,028,087</u>	<u>5,484,781</u>	<u>1,333,186</u>	<u>(149,823)</u>	<u>14,696,230</u>
PART II A-87 CONTRIBUTED CAPITAL BALANCE					
A-87 CONTRIBUTED CAPITAL BALANCE JANUARY 1, 2012	7,720,480	-	334,996	-	8,055,476
Plus: Transfers in (e.g., Contrib. Capital)	204,177	-	-	200,000	404,177
Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Users of Fund R.E.)	-	-	-	-	-
Net Transfers	<u>204,177</u>	<u>-</u>	<u>-</u>	<u>200,000</u>	<u>404,177</u>
A-87 CONTRIBUTED CAPITAL BALANCE DECEMBER 31, 2012 ©	<u>7,924,657</u>	<u>-</u>	<u>334,996</u>	<u>200,000</u>	<u>8,459,653</u>
PART III A-87 ADJUSTMENTS BALANCE					
A-87 ADJUSTMENTS BALANCE JANUARY 1, 2012	\$ -	\$ -	\$ -	\$ -	\$ -
Less: A-87 Unallowable Costs (None)					
Plus: A-87 Allowable Costs (None)					
A-87 ADJUSTMENTS BALANCE DECEMBER 31, 2012(D)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO AFR BALANCE					
RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO AFR(A)+(C)+(D)	<u>16,967,500</u>	<u>7,203,345</u>	<u>2,665,490</u>	<u>169,036</u>	<u>27,005,371</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.