

Skagit County

Central Services Cost Allocation Plan

Skagit County
Central Services Cost Allocation Plan

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The Skagit County

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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.

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Submission and Documentation Requirements

The County has used the guidance for preparing this CSCAP provided by *Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government – Implementation Guide for Office of Management and Budget Circular A-87* (document ASMB C-10). 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

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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

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Certificate of Cost Allocation Plan

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

(1) All costs included in this proposal as of December 31, 2013 to establish cost allocations or billings for the year ended December 31, 2015 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: Jeanne Youngquist

Title: Auditor

Date of Execution: 9-8-14

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, 2013. The costs have been summarized, for presentation purposes into six direct categories; Salaries, Benefits, Supplies, Services, Intergovernmental and Capital.

Commissioners

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

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amending and repealing ordinances and laws of the County, such as those governing traffic, zoning; and general health, safety and welfare of the public. The Commissioners are responsible for the operation of budget and administration of programs under the control of all departments without a separately elected official.

The Commissioner's Office provides overall guidance to all County functions through the budgeting and regulatory process. Costs are directly related to the amount of Commissioners' session time available. Therefore, the Commissioner's Office costs will be allocated to those funds that have standard agenda time with the Commissioners on the basis of regular agenda time scheduled for the respective functions as a percentage of total agenda time. For 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	\times	<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 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	\times	<u>Respective Fund's Tax Levy</u> Total Operating Taxes Levied
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The Assessor’s Office provides services to other jurisdictions for which taxes are levied and collected by the County. Approximately 75% of operating taxes relate to these other jurisdictions. As such, approximately 75% of the Assessor’s Office expenditures (less the Assessor’s salaries and benefits) are retained in this cost pool and are not distributed to County departments.

Treasurer

The County Treasurer holds a key position of public trust in the financial affairs of local government. Acting as the “bank” for the County, schools, ports, hospitals, and fire districts, along with other units of local government, the Treasurer’s Office receipts, disburses, invests, and accounts for the funds of each local jurisdiction. In addition, the Treasurer is charged with the collection of various taxes and assessments that are distributed on a regular basis to each of these governmental units. The Treasurer is required to conduct bond sales, which are authorized by the County or other local jurisdictions. A detailed record is kept of each bond for the allotted period of time. The Treasurer administers and collects that real estate excise tax on the sale or transfer of ownership of real property. The Treasurer’s Office administers DOE Water Quality Loans; audits and recovers sales and use tax on businesses and erroneously coded vehicles licensing fees; implements the yearly tax foreclosure sale and conducts additional sales needed on County owned or tax title property; and administers the BUCKS program, which is a required course for all County employees handling cash. With responsibilities extending beyond the scope of County operations, the County Treasurer plays a key fiduciary role in the operation of local government.

The Treasurer’s Office workload is most directly and logically related to tax levies. As a result, the Treasurer’s Office costs will be allocated to all applicable Funds including the Drainage Utility Fund on the basis of the respective tax levy as a percentage of the total operating taxes levied by the Assessor. This is the same basis used to allocate the Assessor’s costs. As such, approximately 75% of the Treasurer’s Office expenditures (less the Treasurer’s salaries and benefits) are retained in this cost pool and are not distributed to County departments.

The calculation is:

Treasurer’s Expenditures less 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 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

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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.

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, 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	<u>Respective fund bldg. maintenance sq ft</u>
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Wages, Personnel Benefits, Supplies, Utilities & associated operational expense	X	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 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 2013 was \$110 to \$1,287,529 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 2013 was \$17,212 per year for a full time employee. (This includes medical, dental, life, vision and EAP.)

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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 2013 was \$0 - \$1,082,945.84 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 \$36.61 to \$63.22 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 2013 was \$45,435 to \$347,732 semiannually.

Unemployment Compensation

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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.

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 \$81.05 to \$1,660.48 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 \$140.50 per hour and \$49 to \$6,898 monthly. Vehicles are charged an hourly shop rate of \$79.00/hour designed to recover all of the costs of providing fleet maintenance and repair services. Parts and materials are charged at actual cost plus a management fee. Rock is charged actual cost plus a 37% management fee. Pool vehicle rental fees are intended to support the cost of fuel, maintenance, replacement costs, and administration. Pool vehicle rental fees are assessed a monthly rental fee for the use of a pool vehicle. All assessments and charges are reviewed annually and updated as needed.

Fringe Benefit Plans and Related Costs

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

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Cost Allocation Methodology

Introduction

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

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

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

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

Accounting, Financial Reporting and Cost Allocation Systems

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

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

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.

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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.

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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).

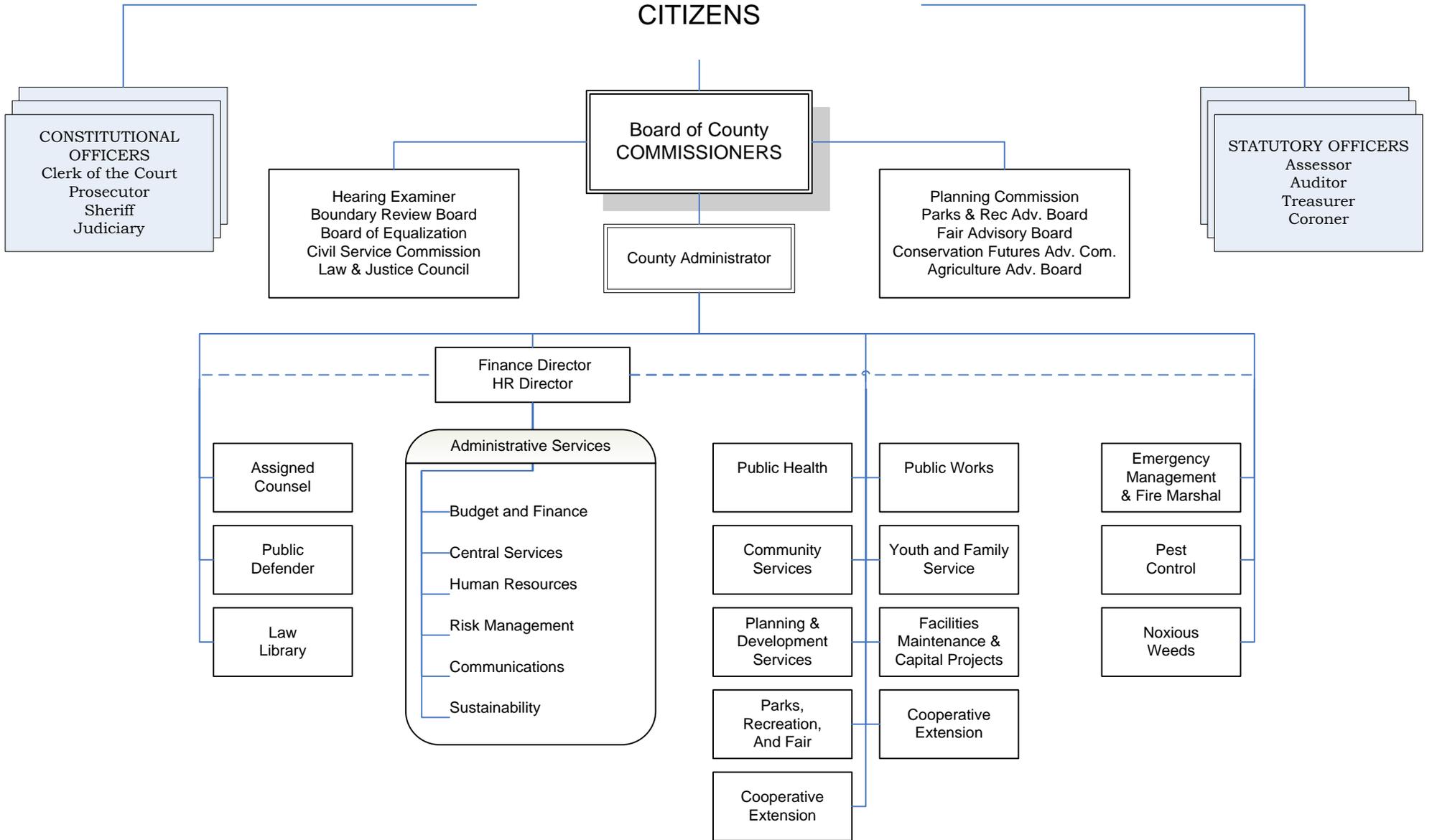
Certain internal service funds also gather costs in certain cost centers using project numbers in the financial system to “bill” its users. This is used mainly for services in which underlying billing basis remains relatively constant during the year, such as the number of email accounts or direct labor 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
				Fund Indirect Cost Rate	Service Indirect Cost Rate	
Operating Departments						
001	General Fund	\$ 1,891,763	29,921,702	6.32%	12.29%	18.61%
101	Health Department	207,050	2,874,067	7.20%	12.29%	19.49%
102	Special Paths	3,216	380,626	0.84%	12.29%	13.13%
105	Emergency Management	23,659	226,781	10.43%	12.29%	22.72%
106	Fairgrounds	6,876	302,273	2.27%	12.29%	14.56%
107	Veterans Relief	2,994	145,281	2.06%	12.29%	14.35%
108	Law Library	10,478	123,898	8.46%	12.29%	20.75%
110	River Improvement	6,441	951,599	0.68%		0.68%
112	Centennial Document Preservation	650	116,197	0.56%	12.29%	12.85%
113	Elections Services	20,148	450,162	4.48%	12.29%	16.77%
114	Parks & Recreation	105,674	1,265,741	8.35%	12.29%	20.64%
115	Substance Abuse Services	14,480	1,209,821	1.20%		1.20%
116	Mental Health-Developmental Disability	98,723	4,487,551	2.20%		2.20%
117	County Roads	717,335	18,261,300	3.93%		3.93%
118	Community Services	64,040	1,813,870	3.53%	12.29%	15.82%
119	Convention Center	2,083	305,200	0.68%		0.68%
120	Clean Water Program	40,719	1,922,026	2.12%		2.12%
122	Conservation Futures	15,082	203,799	7.40%	12.29%	19.69%
123	Medic I Services	99,818	5,546,235	1.80%		1.80%
124	Crime Victims Services	560	89,638	0.62%	12.29%	12.91%
125	Communication System	19,617	3,684,787	0.53%		0.53%
127	Water Quality	2,142	257,653	0.83%		0.83%
128	Planning and Development	133,015	2,275,766	5.84%	12.29%	18.13%
141	LAKE MANAGEMENT DISTRICT NO. 1	1,008	40,518	2.49%		2.49%
142	LAKE MANAGEMENT DISTRICT NO. 2	273	13,129	2.08%		2.08%
143	LAKE MANAGEMENT DISTRICT NO. 3	535	25,428	2.10%		2.10%
144	LAKE MANAGEMENT DISTRICT NO. 4	384	15,933	2.41%		2.41%
150	Edison Clean Water District	702	32,259	2.18%		2.18%
160	Drug Enforcement Reserves	94	192	48.78%	12.29%	61.06%
161	Boating Safety	1,520	70,550	2.15%	12.29%	14.44%
162	Low-Income Housing	575	100,363	0.57%		0.57%
163	TITLE III PROJECTS FUND	475	72,123	0.66%		0.66%
165	Homeless Housing and Assistance	5,306	809,309	0.66%		0.66%
170	Interlocal Investigation Reserves	3,558	189,551	1.88%	12.29%	14.17%
201	Debt Service	12,001	2,242,110	0.54%		0.54%
340	FACILITY IMPROVEMENT FUND	14,785				
341	CAPITAL IMPROVEMENTS	5,124	965,484	0.53%	12.29%	12.82%
342	DISTRESSED COUNTY PUBLIC FACIL	6,790	1,247,594	0.54%		0.54%
352	PARK IMPROVEMENT FUND	417	30,964	1.35%		1.35%
401	Solid Waste Utility	101,020	8,876,690	1.14%		1.14%
402	Drainage Utility	41,587	1,522,019	2.73%		2.73%

Central Service Departments

Administrative Services

Fund No.	Fund Name	Administrative Services									Total Allocated Costs
		County Commissioners	County Assessor	County Treasurer	County Auditor	Financial & General	Human Resources	Facilities Maintenance	Legal-Civil	Non Departmental	
Operating Departments											
001	General Fund	\$ 62,542	\$ 194,627	\$ 103,553	\$ 256,996	\$ 117,819	\$ 182,876	\$ 833,168	\$ 99,186	\$ 40,996	\$ 1,891,763
101	Health Department	10,211	-	-	26,952	11,317	21,008	133,624	-	3,938	207,050
102	Special Paths	-	-	-	1,196	1,499	-	-	-	522	3,216
105	Emergency Management	5,105	-	-	2,282	893	1,616	13,452	-	311	23,659
106	Fairgrounds	-	-	-	5,002	1,190	269	-	-	414	6,876
107	Veterans Relief	-	1,385	737	101	572	-	-	-	199	2,994
108	Law Library	-	-	-	1,246	488	539	8,035	-	170	10,478
110	River Improvement	-	-	-	1,029	3,747	361	-	-	1,304	6,441
112	Centennial Document Preservation	-	-	-	34	458	-	-	-	159	650
113	Elections Services	-	-	-	1,920	1,773	1,616	14,223	-	617	20,148
114	Parks & Recreation	-	-	-	31,780	4,984	4,848	62,328	-	1,734	105,674
115	Substance Abuse Services	-	-	-	1,645	4,764	593	5,820	-	1,658	14,480
116	Mental Health-Developmental Disability	-	2,770	1,474	14,328	17,670	3,986	52,347	-	6,148	98,723
117	County Roads	16,593	107,478	57,184	75,864	71,905	54,674	209,853	98,764	25,020	717,335
118	Senior Services	-	-	-	27,046	7,142	12,659	14,708	-	2,485	64,040
119	Convention Center	-	-	-	463	1,202	-	-	-	418	2,083
120	Clean Water Program	-	11,462	6,099	8,378	7,568	4,579	-	-	2,633	40,719
122	Conservation Futures	2,553	6,741	3,587	850	802	269	-	-	279	15,082
123	Medic I Services	-	45,927	24,436	17	21,839	-	-	-	7,599	99,818
124	Crime Victims Services	-	-	-	84	353	-	-	-	123	560
125	Communication System	-	-	-	59	14,509	-	-	-	5,049	19,617
127	Water Quality	-	-	-	775	1,015	-	-	-	353	2,142
128	Planning and Development	2,553	-	-	12,369	8,961	11,312	94,703	-	3,118	133,015
141	LAKE MANAGEMENT DISTRICT NO. 1	-	501	267	25	160	-	-	-	56	1,008
142	LAKE MANAGEMENT DISTRICT NO. 2	-	127	68	8	52	-	-	-	18	273
143	LAKE MANAGEMENT DISTRICT NO. 3	-	250	133	17	100	-	-	-	35	535
144	LAKE MANAGEMENT DISTRICT NO. 4	-	179	95	25	63	-	-	-	22	384
150	Edison Clean Water District	-	-	-	531	127	-	-	-	44	702
160	Drug Enforcement Reserves	-	-	-	93	1	-	-	-	0	94
161	Boating Safety	-	-	-	1,145	278	-	-	-	97	1,520
162	Low-Income Housing	-	-	-	42	395	-	-	-	138	575
163	TITLE III PROJECTS FUND	-	-	-	93	284	-	-	-	99	475
165	Homeless Housing and Assistance	-	-	-	1,011	3,187	-	-	-	1,109	5,306
170	Interlocal Investigation Reserves	-	-	-	2,552	746	-	-	-	260	3,558
201	Debt Service	-	-	-	101	8,828	-	-	-	3,072	12,001
340	FACILITY IMPROVEMENT FUND	-	-	-	1,432	-	269	-	13,084	-	14,785
341	CAPITAL IMPROVEMENTS	-	-	-	-	3,802	-	-	-	1,323	5,124
342	DISTRESSED COUNTY PUBLIC FACIL	-	-	-	168	4,912	-	-	-	1,709	6,790
352	PARK IMPROVEMENT FUND	-	-	-	253	122	-	-	-	42	417
401	Solid Waste Utility	5,105	-	-	19,013	34,953	11,851	17,936	-	12,162	101,020
402	Drainage Utility	-	14,306	7,611	7,105	5,993	4,487	-	-	2,085	41,587

Central Service Departments

Administrative Services

Fund No.	Fund Name	Administrative Services									Total Allocated Costs
		County Commissioners	County Assessor	County Treasurer	County Auditor	Financial & General	Human Resources	Facilities Maintenance	Legal-Civil	Non Departmental	
	Total Operating Dept Base Item Count	104,662	385,753	205,243	504,028	366,471	317,811	1,460,197	211,033	127,517	3,682,715
	Internal Service Funds:										
501	Equipment Rental Fund	-	-	-	34,525	22,715	4,848	-	-	7,904	69,991
503	Insurance Service	-	-	-	6,391	43,893	2,155	-	-	15,273	67,711
504	Information Services	-	-	-	17,986	16,073	8,349	144,278	-	5,593	192,278
504	GIS / Mapping Services	-	-	-	4,774	4,143	5,387	38,025	-	1,442	53,770
504	Records Management	-	-	-	7,393	2,939	2,155	17,936	-	1,023	31,445
	Fund 504 Combined	-	-	-	-	-	-	-	-	-	-
505	Unemployment Compensation	-	-	-	34	1,325	-	-	-	461	1,820
		-	-	-	-	-	-	-	-	-	-
	Add Svcs provided to External Orgs:	65,095	1,141,669	607,434	71,103	91,088	22,893	200,239	-	159,212	2,358,731
	Total Count to use in Allocating Central Services Costs based on Items	\$ 169,756	\$ 1,527,422	\$ 812,677	\$ 575,130	\$ 457,559	\$ 340,704	\$ 1,660,436	\$ 211,033	\$ 286,729	\$ 6,041,446

County Commissioners Fund-Department included in this Central

Allocation Base	Agenda Hours
Salaries	\$ 386,069
Benefits	143,269
Supplies	1,450
Services	20,166
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>550,954</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(381,198)
Add: Use Allowance	-
Subtotal Adjustments	<u>(381,198)</u>
Total Allowable, Allocable Costs	<u><u>\$ 169,756</u></u>

Fund No.	Fund Name	Agenda Hours	Allocation
Operating Departments			
001	General Fund	12.25	\$ 62,541.81
101	Health Department	2.00	10,211
102	Special Paths		-
105	Emergency Management	1.00	5,105
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	3.25	16,593
118	Senior Services	-	-
119	Convention Center		-
120	Clean Water Program	-	-
122	Conservation Futures	0.50	2,553
123	Medic I Services		-
124	Crime Victims Services		-
125	Communication System		-
127	Water Quality		-
128	Planning and Development	0.50	2,553

130 BRYSON RD SUB-FLOOD CNTRL ZONE	-	-
131 SEDRO WOOLLEY FLD CONTROL MAIN	-	-
132 BRITT SLOUGH FLOOD CONTROL	-	-
133 Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	-
134 MT VERNON SO SFCZ MAINTENANCE	-	-
135 DUNBAR SFCZ MAINTENANCE	-	-
137 BLANCHARD SUB FLOOD CONTROL MT	-	-
139 HANSEN CREEK SUB FLOOD CONTROL	-	-
140 WARNER PRAIRIE SUB-FLOOD	-	-
141 LAKE MANAGEMENT DISTRICT NO. 1	-	-
142 LAKE MANAGEMENT DISTRICT NO. 2	-	-
143 LAKE MANAGEMENT DISTRICT NO. 3	-	-
144 LAKE MANAGEMENT DISTRICT NO. 4	-	-
150 Edison Clean Water District	-	-
160 Drug Enforcement Reserves	-	-
161 Boating Safety	-	-
162 Low-Income Housing	-	-
163 TITLE III PROJECTS FUND	-	-
165 Homeless Housing and Assistance	-	-
170 Interlocal Investigation Reserves	-	-
201 Debt Service	-	-
340 FACILITY IMPROVEMENT FUND	-	-
341 Add Svcs provided to External Orgs:	-	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	-
352 PARK IMPROVEMENT FUND	-	-
401 Solid Waste Utility	1.00	5,105
402 Drainage Utility	-	-

Total Operating Department Base Item Count	20.50	104,662
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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:	12.75	65,095
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Total Count to use in Allocating Central Services Costs based on Items	33.25	\$ 169,756
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Assessor Fund-Department included in this Central Service Cost

Allocation Base	Tax Levy
Salaries	1,064,149
Benefits	515,078
Supplies	12,935
Services	21,807
Other	
Intergovernmental	16,508
Capital	
Total Direct Costs	<u>1,630,477</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(103,055)
Add: Use Allowance	-
Subtotal Adjustments	<u>(103,055)</u>
Total Allowable, Allocable Costs	<u><u>\$ 1,527,422</u></u>

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	22,485,298	\$ 194,627.29
101	Health Department		-
102	Special Paths		-
105	Emergency Management		-
106	Fairgrounds		-
107	Veterans Relief	160,000	1,385
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	320,000	2,770
117	County Roads	12,416,908	107,478
118	Senior Services		-
119	Convention Center		-
120	Clean Water Program	1,324,256	11,462
122	Conservation Futures	778,798	6,741
123	Medic I Services	5,306,000	45,927
124	Crime Victims Services		-
125	Communication System		-
127	Water Quality		-
128	Planning and Development		-

130 BRYSON RD SUB-FLOOD CNTRL ZONE		-
131 SEDRO WOOLLEY FLD CONTROL MAIN		-
132 BRITT SLOUGH FLOOD CONTROL		-
133 Sedro-Woolley SUB-FLOOD CNTRL ZONE		-
134 MT VERNON SO SFCZ MAINTENANCE		-
135 DUNBAR SFCZ MAINTENANCE		-
137 BLANCHARD SUB FLOOD CONTROL MT		-
139 HANSEN CREEK SUB FLOOD CONTROL		-
140 WARNER PRAIRIE SUB-FLOOD		-
141 LAKE MANAGEMENT DISTRICT NO. 1	57,886	501
142 LAKE MANAGEMENT DISTRICT NO. 2	14,670	127
143 LAKE MANAGEMENT DISTRICT NO. 3	28,860	250
144 LAKE MANAGEMENT DISTRICT NO. 4	20,670	179
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	1,652,718	14,306
	<hr/>	<hr/>
Total Operating Department Base Item Count	44,566,064	385,753
 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:	131,897,014	1,141,669
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Total Count to use in Allocating Central Services Costs based on Items	\$ 176,463,078	\$ 1,527,422
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Treasurer Fund-Department included in this Central Service Cost

Allocation Base	Tax Levy
Salaries	529,289
Benefits	251,998
Supplies	7,661
Services	113,020
Other - Treasurer O&M	13,765
Intergovernmental	
Capital	
Total Direct Costs	915,733
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(103,056)
Add: Use Allowance	-
Subtotal Adjustments	<u>(103,056)</u>
Total Allowable, Allocable Costs	<u><u>\$ 812,677</u></u>

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	22,485,298	103,553
101	Health Department	-	-
102	Special Paths	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	160,000	737
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	320,000	1,474
117	County Roads	12,416,908	57,184
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	1,324,256	6,099
122	Conservation Futures	778,798	3,587
123	Medic I Services	5,306,000	24,436
124	Crime Victims Services	-	-
125	Communication System	-	-
127	Water Quality	-	-
128	Planning and Development	-	-

130 BRYSON RD SUB-FLOOD CNTRL ZONE	-	-
131 SEDRO WOOLLEY FLD CONTROL MAIN	-	-
132 BRITT SLOUGH FLOOD CONTROL	-	-
133 Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	-
134 MT VERNON SO SFCZ MAINTENANCE	-	-
135 DUNBAR SFCZ MAINTENANCE	-	-
137 BLANCHARD SUB FLOOD CONTROL MT	-	-
139 HANSEN CREEK SUB FLOOD CONTROL	-	-
140 WARNER PRAIRIE SUB-FLOOD	-	-
141 LAKE MANAGEMENT DISTRICT NO. 1	57,886	267
142 LAKE MANAGEMENT DISTRICT NO. 2	14,670	68
143 LAKE MANAGEMENT DISTRICT NO. 3	28,860	133
144 LAKE MANAGEMENT DISTRICT NO. 4	20,670	95
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	1,652,718	7,611
		-
Total Operating Department Base Item Count	44,566,064	205,243
		-
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:	<u>131,897,014</u>	<u>607,434</u>
Total Count to use in Allocating Central Services Costs based on Items	<u>\$ 176,463,078</u>	<u>\$ 812,677</u>

County Auditor Fund-Department-Division included in this

Allocation Base

Average FTE & Accounts Payable

Salaries	734,526
Benefits	351,306
Supplies	8,960
Services	9,571
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>1,104,363</u>

Adjustments:

Less: Direct Service Costs for Administration, Licensing and Recording Divisions	(529,231)
Add: Use Allowance	-
Subtotal Adjustments	<u>(529,231)</u>

Total Allowable, Allocable Costs	<u>\$ 575,132</u>
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Fund No.	Fund Name	FTEs	FTE %	Accounts Payable Count	Accounts Payable %	Average	Allocation
Operating Departments							
001	General Fund	339.50	53.6759%	12,189	35.6936%	44.6847%	\$ 256,996
101	Health Department	39.00	6.1660%	1,095	3.2065%	4.6863%	26,952
102	Special Paths	-	0.0000%	142	0.4158%	0.2079%	1,196
105	Emergency Management	3.00	0.4743%	109	0.3192%	0.3967%	2,282
106	Fairgrounds	0.50	0.0791%	567	1.6604%	0.8697%	5,002
107	Veterans Relief	-	0.0000%	12	0.0351%	0.0176%	101
108	Law Library	1.00	0.1581%	94	0.2753%	0.2167%	1,246
110	River Improvement	0.67	0.1059%	86	0.2518%	0.1789%	1,029
112	Centennial Document Preservation	-	0.0000%	4	0.0117%	0.0059%	34
113	Elections Services	3.00	0.4743%	66	0.1933%	0.3338%	1,920
114	Parks & Recreation	9.00	1.4229%	3,288	9.6284%	5.5257%	31,780
115	Substance Abuse Services	1.10	0.1739%	136	0.3983%	0.2861%	1,645
116	Mental Health-Developmental Disability	7.40	1.1700%	1,302	3.8127%	2.4913%	14,328
117	County Roads	101.50	16.0474%	3,529	10.3341%	13.1908%	75,864
118	Senior Services	23.50	3.7154%	1,943	5.6898%	4.7026%	27,046
119	Convention Center	-	0.0000%	55	0.1611%	0.0805%	463
120	Clean Water Program	8.50	1.3439%	536	1.5696%	1.4567%	8,378
122	Conservation Futures	0.50	0.0791%	74	0.2167%	0.1479%	850
123	Medic I Services	-	0.0000%	2	0.0059%	0.0029%	17
124	Crime Victims Services	-	0.0000%	10	0.0293%	0.0146%	84
125	Communication System	-	0.0000%	7	0.0205%	0.0102%	59
127	Water Quality	-	0.0000%	92	0.2694%	0.1347%	775
128	Planning and Development	21.00	3.3202%	335	0.9810%	2.1506%	12,369
130	BRYSON RD SUB-FLOOD CNTRL ZONE	-	0.0000%	-	0.0000%	0.0000%	-
131	SEDRO WOOLLEY FLD CONTROL MAIN	-	0.0000%	-	0.0000%	0.0000%	-
132	BRITT SLOUGH FLOOD CONTROL	-	0.0000%	-	0.0000%	0.0000%	-
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	0.0000%	-	0.0000%	0.0000%	-
134	MT VERNON SO SFCZ MAINTENANCE	-	0.0000%	-	0.0000%	0.0000%	-
135	DUNBAR SFCZ MAINTENANCE	-	0.0000%	-	0.0000%	0.0000%	-
137	BLANCHARD SUB FLOOD CONTROL MT	-	0.0000%	-	0.0000%	0.0000%	-
139	HANSEN CREEK SUB FLOOD CONTROL	-	0.0000%	-	0.0000%	0.0000%	-
140	WARNER PRAIRIE SUB-FLOOD	-	0.0000%	-	0.0000%	0.0000%	-
141	LAKE MANAGEMENT DISTRICT NO. 1	-	0.0000%	3	0.0088%	0.0044%	25
142	LAKE MANAGEMENT DISTRICT NO. 2	-	0.0000%	1	0.0029%	0.0015%	8
143	LAKE MANAGEMENT DISTRICT NO. 3	-	0.0000%	2	0.0059%	0.0029%	17
144	LAKE MANAGEMENT DISTRICT NO. 4	-	0.0000%	3	0.0088%	0.0044%	25
150	Edison Clean Water District	-	0.0000%	63	0.1845%	0.0922%	531

160 Drug Enforcement Reserves	-	0.0000%	11	0.0322%	0.0161%	93
161 Boating Safety	-	0.0000%	136	0.3983%	0.1991%	1,145
162 Low-Income Housing	-	0.0000%	5	0.0146%	0.0073%	42
163 TITLE III PROJECTS FUND	-	0.0000%	11	0.0322%	0.0161%	93
165 Homeless Housing and Assistance	-	0.0000%	120	0.3514%	0.1757%	1,011
170 Interlocal Investigation Reserves	-	0.0000%	303	0.8873%	0.4436%	2,552
201 Debt Service	-	0.0000%	12	0.0351%	0.0176%	101
340 FACILITY IMPROVEMENT FUND	0.50	0.0791%	143	0.4188%	0.2489%	1,432
341 REET Fund	-	0.0000%	-	0.0000%	0.0000%	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	0.0000%	20	0.0586%	0.0293%	168
352 PARK IMPROVEMENT FUND	-	0.0000%	30	0.0879%	0.0439%	253
401 Solid Waste Utility	22.00	3.4783%	1,070	3.1333%	3.3058%	19,013
402 Drainage Utility	8.33	1.3170%	394	1.1538%	1.2354%	7,105
						-
Total Operating Department Base Item Count	590.00	93.2806%	28,000	81.9941%	87.6374%	504,029
						-
Internal Service Funds:						
501 Equipment Rental Fund	9.00	0.0142	3,614	10.5830%	6.0030%	34,525
503 Insurance Service	4.00	0.0063	543	1.5901%	1.1113%	6,391
504 Information Services	15.50	0.0245	1,299	3.8039%	3.1273%	17,986
504 GIS / Mapping Services	10.00	0.0158	27	0.0791%	0.8300%	4,774
504 Records Management	4.00	0.0063	662	1.9386%	1.2855%	7,393
Fund 504 Combined						-
505 Unemployment Compensation		-	4	0.0117%	0.0059%	34
Add Services provided to External Organizations:	43					
Total Count to use in Allocating Central Services Costs based on Items	632.50	100.0000%	34,149	100.0005%	100.0003%	575,132

Financial-General Administrative Services Fund-Department-

Allocation Base

	MTDC
Salaries	305,926
Benefits	105,659
Supplies	1,136
Services	44,838
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>457,559</u>
Adjustments:	
Less: Unallowable costs	
Add: Use Allowance	-
Subtotal Adjustments	<u>-</u>
Total Allowable, Allocable Costs	<u><u>\$ 457,559</u></u>

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	29,921,702	\$ 117,819.06
101	Health Department	2,874,067	11,317
102	Special Paths	380,626	1,499
105	Emergency Management	226,781	893
106	Fairgrounds	302,273	1,190
107	Veterans Relief	145,281	572
108	Law Library	123,898	488
110	River Improvement	951,599	3,747
112	Centennial Document Preservation	116,197	458
113	Elections Services	450,162	1,773
114	Parks & Recreation	1,265,741	4,984
115	Substance Abuse Services	1,209,821	4,764
116	Mental Health-Developmental Disability	4,487,551	17,670
117	County Roads	18,261,300	71,905
118	Senior Services	1,813,870	7,142
119	Convention Center	305,200	1,202
120	Clean Water Program	1,922,026	7,568
122	Conservation Futures	203,799	802
123	Medic I Services	5,546,235	21,839
124	Crime Victims Services	89,638	353
125	Communication System	3,684,787	14,509
127	Water Quality	257,653	1,015
128	Planning and Development	2,275,766	8,961

130 BRYSON RD SUB-FLOOD CNTRL ZONE	0	-
131 SEDRO WOOLLEY FLD CONTROL MAIN	0	-
132 BRITT SLOUGH FLOOD CONTROL	0	-
133 Sedro-Woolley SUB-FLOOD CNTRL ZONE	0	-
134 MT VERNON SO SFCZ MAINTENANCE	0	-
135 DUNBAR SFCZ MAINTENANCE	0	-
137 BLANCHARD SUB FLOOD CONTROL MT	0	-
139 HANSEN CREEK SUB FLOOD CONTROL	0	-
140 WARNER PRAIRIE SUB-FLOOD	0	-
141 LAKE MANAGEMENT DISTRICT NO. 1	40,518	160
142 LAKE MANAGEMENT DISTRICT NO. 2	13,129	52
143 LAKE MANAGEMENT DISTRICT NO. 3	25,428	100
144 LAKE MANAGEMENT DISTRICT NO. 4	15,933	63
150 Edison Clean Water District	32,259	127
160 Drug Enforcement Reserves	192	1
161 Boating Safety	70,550	278
162 Low-Income Housing	100,363	395
163 TITLE III PROJECTS FUND	72,123	284
165 Homeless Housing and Assistance	809,309	3,187
170 Interlocal Investigation Reserves	189,551	746
201 Debt Service	2,242,110	8,828
340 FACILITY IMPROVEMENT FUND	0	-
341 Add Svcs provided to External Orgs:	965,484	3,802
342 DISTRESSED COUNTY PUBLIC FACIL	1,247,594	4,912
352 PARK IMPROVEMENT FUND	30,964	122
401 Solid Waste Utility	8,876,690	34,953
402 Drainage Utility	1,522,019	5,993

Total Operating Department Base Item Count	93,070,189	366,471
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Internal Service Funds:

501 Equipment Rental Fund	5,768,695	22,715
503 Insurance Service	11,147,132	43,893
504 Information Services	4,081,865	16,073
504 GIS / Mapping Services	1,052,266	4,143
504 Records Management	746,362	2,939
Fund 504 Combined	0	-
505 Unemployment Compensation	336,624	1,325

Add Services provided to External Organizations:

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

\$ 116,203,133	\$	457,559
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Human Resources Fund-Department-Division included in

Allocation Base	FTE
Salaries	151,699
Benefits	67,930
Supplies	4,275
Services	117,295
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>341,199</u>
Adjustments:	
Less: Recovered costs	(495)
Add: Use Allowance	-
Subtotal Adjustments	<u>(495)</u>
Total Allowable, Allocable Costs	<u><u>\$ 340,704</u></u>

Fund No.	Fund Name	FTEs	Allocation
Operating Departments			
001	General Fund	339.50	\$ 182,876
101	Health Department	39.00	21,008
102	Special Paths	-	-
105	Emergency Management	3.00	1,616
106	Fairgrounds	0.50	269
107	Veterans Relief	-	-
108	Law Library	1.00	539
110	River Improvement	0.67	361
112	Centennial Document Preservation	-	-
113	Elections Services	3.00	1,616
114	Parks & Recreation	9.00	4,848
115	Substance Abuse Services	1.10	593
116	Mental Health-Developmental Disability	7.40	3,986
117	County Roads	101.50	54,674
118	Senior Services	23.50	12,659
119	Convention Center	-	-
120	Clean Water Program	8.50	4,579
122	Conservation Futures	0.50	269
123	Medic I Services	-	-
124	Crime Victims Services	-	-
125	Communication System	-	-
127	Water Quality	-	-
128	Planning and Development	21.00	11,312

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	269
341 Add Svcs provided to External Orgs:	-	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	-
352 PARK IMPROVEMENT FUND	-	-
401 Solid Waste Utility	22.00	11,851
402 Drainage Utility	8.33	<u>4,487</u>
Total Operating Department Base Item Count	590.00	398,045
Internal Service Funds:		
501 Equipment Rental Fund	9.00	4,848
503 Insurance Service	4.00	2,155
504 Information Services	15.50	8,349
504 GIS / Mapping Services	10.00	5,387
504 Records Management	4.00	2,155
Fund 504 Combined		-
505 Unemployment Compensation		-
Add Services provided to External Organizations:	<u>633</u>	<u>420,938</u>
Total Count to use in Allocating Central Services Costs based on Items	<u>632.50</u>	<u>\$ 426,718</u>

General Maintenance Fund-Department included in this Central

Allocation Base	Square Footage
Salaries	433,802
Benefits	267,378
Supplies	113,868
Services	859,139
Other	120,003
Intergovernmental	-
Capital	7,120
Total Direct Costs	1,801,310
Adjustments:	
Less: Unallowable costs	
Capital	-
Cost Recovery from External Organizations	(140,874)
Interest	-
Add: Use Allowance	-
Subtotal Adjustments	<u>(140,874)</u>
Total Allowable, Allocable Costs	<u><u>\$ 1,660,436</u></u>

Fund No.	Fund Name	Square Footage	Allocation
Operating Departments			
001	General Fund	92,904	\$ 833,168
101	Health Department	14,900	133,624
102	Special Paths		-
105	Emergency Management	1,500	13,452
106	Fairgrounds		-
107	Veterans Relief		-
108	Law Library	896	8,035
110	River Improvement		-
112	Centennial Document Preservation		-
113	Elections Services	1,586	14,223
114	Parks & Recreation	6,950	62,328
115	Substance Abuse Services	649	5,820
116	Mental Health-Developmental Disability	5,837	52,347
117	County Roads	23,400	209,853
118	Senior Services	1,640	14,708
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	94,703
130 BRYSON RD SUB-FLOOD CNTRL ZONE		-
131 SEDRO WOOLLEY FLD CONTROL MAIN		-
132 BRITT SLOUGH FLOOD CONTROL		-
133 Sedro-Woolley SUB-FLOOD CNTRL ZONE		-
134 MT VERNON SO SFCZ MAINTENANCE		-
135 DUNBAR SFCZ MAINTENANCE		-
137 BLANCHARD SUB FLOOD CONTROL MT		-
139 HANSEN CREEK SUB FLOOD CONTROL		-
140 Total Operating Dept Base Item Count		-
141 LAKE MANAGEMENT DISTRICT NO. 1		-
142 LAKE MANAGEMENT DISTRICT NO. 2		-
143 LAKE MANAGEMENT DISTRICT NO. 3		-
144 LAKE MANAGEMENT DISTRICT NO. 4		-
150 Edison Clean Water District		-
160 Drug Enforcement Reserves		-
161 Boating Safety		-
162 Low-Income Housing		-
163 TITLE III PROJECTS FUND		-
165 Homeless Housing and Assistance		-
170 Add Svcs provided to External Orgs:		-
201 Debt Service		-
340 FACILITY IMPROVEMENT FUND		-
341 CAPITAL IMPROVEMENTS		-
342 DISTRESSED COUNTY PUBLIC FACIL		-
352 PARK IMPROVEMENT FUND		-
401 Solid Waste Utility	2,000	17,936
402 Drainage Utility		-
		<hr/>
Total Operating Department Base Item Count	162,822	1,460,197
 Internal Service Funds:		
501 Equipment Rental Fund		-
503 Insurance Service		-
504 Information Services	16,088	144,278
504 GIS / Mapping Services	4,240	38,025
504 Records Management	2,000	17,936
Fund 504 Combined		-
505 Unemployment Compensation		-
		<hr/>
Add Services provided to External Organizations:	185,150	1,660,436
		<hr/>
Total Count to use in Allocating Central Services Costs based on Items	185,150	\$ 1,555,088
		<hr/> <hr/>

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

Allocation Base	Direct Charge
Salaries	154,944
Benefits	56,090
Supplies	
Services	
Other	
Intergovernmental	
Capital	
Total Direct Costs	<u>211,033</u>
Adjustments:	
Less: Unallowable costs	-
Add: Use Allowance	-
Subtotal Adjustments	<u>-</u>
Total Allowable, Allocable Costs	<u><u>\$ 211,033</u></u>

Fund No.	Fund Name	Direct Charge	Allocation
Operating Departments			
001	General Fund	47%	99,186
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%	98,764
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		-
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	6%	13,084
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%	211,033
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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:		-
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Total Count to use in Allocating Central Services		
Costs based on Items	1 \$	211,033

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

Allocation Base

	<u>MTDC</u>
Salaries	-
Benefits	155,989
Supplies	-
Services	506,390
Other	-
Intergovernmental	237,822
Capital	
Debt Service: Principal	510,000
Interfund Payments for Service	5,459,969
Total Direct Costs	<u>6,870,170</u>
Adjustments:	
Less: Unallowable costs	
Project 93 - Pass Thru EPA Grant	
Leoff 1 Medical	(137,916)
Ruckelshaus - Ryan Walters	
Lobbying - Weidner	
CVAA Director	-
River Oaks - Franchise Fee	
Food Dist Ctr - Paul Schissler	
USDA - Starling Control	(16,371)
SCCAA - Pass Thru & Direct Service	(268,354)
Lourdes Young - Interpretation/Jail	
Advertis, Dependency Hrngs, Farmworker housing, etc	
Miscellaneous Direct Service	
Transfers	-
Year End Adjustments	-
NW Regional Council, NW Learn	(63,506)
NWCAA NW Clean Air Agency	(16,889)
SCOG Local Matching Funds	(9,340)
Cities Contracts - Library Services	(48,000)
Intergov/Interfund Taxes	(100,087)
Debt Service Principal Pmts	(510,000)
Central Services Billings, Insur Cost Allocation	(5,412,977)
Add: Use Allowance	-
Subtotal Adjustments	<u>(6,583,441)</u>
Total Allowable, Allocable Costs	<u>\$ 286,729</u>

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	29,921,702	\$ 40,996
101	Health Department	2,874,067	3,938
102	Special Paths	380,626	522
105	Emergency Management	226,781	311
106	Fairgrounds	302,273	414
107	Veterans Relief	145,281	199
108	Law Library	123,898	170
110	River Improvement	951,599	1,304
112	Centennial Document Preservation	116,197	159
113	Elections Services	450,162	617
114	Parks & Recreation	1,265,741	1,734
115	Substance Abuse Services	1,209,821	1,658
116	Total Operating Dept Base Item Count	4,487,551	6,148
117	County Roads	18,261,300	25,020
118	Senior Services	1,813,870	2,485
119	Convention Center	305,200	418
120	Clean Water Program	1,922,026	2,633
122	Conservation Futures	203,799	279
123	Medic I Services	5,546,235	7,599
124	Crime Victims Services	89,638	123
125	Communication System	3,684,787	5,049
127	Water Quality	257,653	353
128	Planning and Development	2,275,766	3,118
130	Add Svcs provided to External Orgs:	0	-
131	SEDRO WOOLLEY FLD CONTROL MAIN	0	-
132	BRITT SLOUGH FLOOD CONTROL	0	-
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	0	-
134	MT VERNON SO SFCZ MAINTENANCE	0	-
135	DUNBAR SFCZ MAINTENANCE	0	-
137	BLANCHARD SUB FLOOD CONTROL MT	0	-
139	HANSEN CREEK SUB FLOOD CONTROL	0	-
140	WARNER PRAIRIE SUB-FLOOD	0	-
141	LAKE MANAGEMENT DISTRICT NO. 1	40,518	56
142	LAKE MANAGEMENT DISTRICT NO. 2	13,129	18
143	LAKE MANAGEMENT DISTRICT NO. 3	25,428	35
144	LAKE MANAGEMENT DISTRICT NO. 4	15,933	22
150	Edison Clean Water District	32,259	44
160	Drug Enforcement Reserves	192	0
161	Boating Safety	70,550	97
162	Low-Income Housing	100,363	138
163	TITLE III PROJECTS FUND	72,123	99
165	Homeless Housing and Assistance	809,309	1,109
170	Interlocal Investigation Reserves	189,551	260
201	Debt Service	2,242,110	3,072
340	FACILITY IMPROVEMENT FUND	0	-

341 CAPITAL IMPROVEMENTS	965,484	1,323
342 DISTRESSED COUNTY PUBLIC FACIL	1,247,594	1,709
352 PARK IMPROVEMENT FUND	30,964	42
401 Solid Waste Utility	8,876,690	12,162
402 Drainage Utility	1,522,019	2,085

Total Operating Department Base Item Count	93,070,189	252,944
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Internal Service Funds:

501 Equipment Rental Fund	5,768,695	7,904
503 Insurance Service	11,147,132	15,273
504 Information Services	4,081,865	5,593
504 GIS / Mapping Services	1,052,266	1,442
504 Records Management	746,362	1,023
Fund 504 Combined	0	-
505 Unemployment Compensation	336,624	461

Add Services provided to External Organizations:	<u>116,203,133</u>	<u>159,212</u>
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Total Count to use in Allocating Central Services Costs based on Items	<u>\$ 209,273,322</u>	<u>\$ 286,729</u>
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Appendix C: Financial Information for Internal Service Funds

SKAGIT COUNTY, WASHINGTON
Statement of Net Position
Internal Service Funds
December 31, 2013

	Business-Type Activities-Enterprise Funds				Governmental Activities
	501 Equip Rent & Revolve	503 Insurance Services	504 Central Services	505 Unemploy Comp	Internal Services
ASSETS					
<u>Current Assets</u>					
Cash and Cash Equivalents	\$2,277,894	\$9,167,060	\$1,289,262	\$352,645	\$13,086,861
Investments	3,054,652	537,555	-	-	3,592,207
Accounts Receivable	8,685	-	284,099	-	292,784
Due from Other Funds	3,614	2,470,003	1,138,351	-	3,611,968
Due from Other Governments	-	-	20,543	-	20,543
Inventories and Prepayments	5,183,010	-	-	-	5,183,010
Total Current Assets	<u>\$10,527,855</u>	<u>\$12,174,618</u>	<u>\$2,732,255</u>	<u>\$352,645</u>	<u>\$25,787,373</u>
<u>Non-Current Assets</u>					
Capital Assets					
Land	\$ -	\$ -	\$ -	\$ -	\$0
Buildings	180,888	-	-	-	180,888
Improvements	-	-	-	-	-
Machinery and Equipment	16,277,744	-	1,818,627	-	18,096,371
Less Accumulated Depreciation	(7,964,615)	-	(1,448,003)	-	(9,412,618)
Construction in Progress	-	-	-	-	-
Unamortized Issuance Costs	-	-	-	-	-
Total Non-Current Assets	<u>\$8,494,017</u>	<u>\$0</u>	<u>\$370,624</u>	<u>\$0</u>	<u>\$8,864,641</u>
Total Assets	<u>\$19,021,872</u>	<u>\$12,174,618</u>	<u>\$3,102,879</u>	<u>\$352,645</u>	<u>\$34,652,014</u>
LIABILITIES AND FUND EQUITY					
<u>Current Liabilities</u>					
Accounts/Vouchers Payable	\$136,151	\$2,373,633	\$73,512	\$16,742	\$2,600,038
Due to Other Funds	186,477	49,710	205	-	236,392
Interest Payable	-	-	-	-	-
Interfund Loans Payable	-	-	-	-	-
Accrued Wages Payable	23,010	13,711	98,451	30,767	165,939
Accrued Employee Benefits	5,150	2,012	18,048	-	25,210
Accrued Taxes Payable	-	-	-	-	-
Other Accrued Liabilities	4,000	-	-	-	4,000
Bonds Payable	-	-	-	-	-
Total Current Liabilities	<u>\$354,788</u>	<u>\$2,439,066</u>	<u>\$190,216</u>	<u>\$47,509</u>	<u>\$3,031,579</u>
<u>Non-Current Liabilities</u>					
Compensated Absences	\$49,429	\$14,091	\$185,119	\$0	\$248,639
Post Landfill Closure Costs	-	-	-	-	-
Environmental Liability	118,112	-	-	-	118,112
Bonds Payable	-	-	-	-	-
Total Non-Current Liabilities	<u>167,541</u>	<u>14,091</u>	<u>185,119</u>	<u>-</u>	<u>366,751</u>
Total Liabilities	<u>\$522,329</u>	<u>\$2,453,157</u>	<u>\$375,335</u>	<u>\$47,509</u>	<u>\$3,398,330</u>
<u>Net Position</u>					
Net Invested in Capital Assets	\$8,494,017	\$0	\$370,624	\$0	\$8,864,641
Restricted for Debt Service	-	-	-	-	-
Unrestricted	10,005,526	9,721,461	2,356,920	305,136	22,389,043
Total Net Position	<u>\$18,499,543</u>	<u>\$9,721,461</u>	<u>\$2,727,544</u>	<u>\$305,136</u>	<u>\$31,253,684</u>

SKAGIT COUNTY, WASHINGTON
Statement of Revenue, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2013

	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	\$ 6,933,262	\$ 2,470,003	\$ 5,952,937	\$ 472,724	\$ 15,828,926
Other Operating Revenue	61,959	11,180,396	-	-	11,242,355
Total Operating Revenue	<u>\$ 6,995,221</u>	<u>\$ 13,650,399</u>	<u>\$ 5,952,937</u>	<u>\$ 472,724</u>	<u>\$ 27,071,281</u>
<u>Operating Expenditures</u>					
Personal Services	\$766,368	\$419,339	\$3,023,138	\$270,898	\$ 4,479,743
Contractual Services	-	2,347,815	-	-	2,347,815
Supplies and Expenses	4,121,771	48,955	2,707,703	-	6,878,429
Depreciation	880,556	-	149,651	-	1,030,207
Payment to Claimants	-	8,331,023	-	65,726	8,396,749
Total Operating Expenditures	<u>\$5,768,695</u>	<u>\$11,147,132</u>	<u>\$5,880,492</u>	<u>\$336,624</u>	<u>\$23,132,943</u>
Operating Income (Loss)	<u>\$1,226,526</u>	<u>\$2,503,267</u>	<u>\$72,445</u>	<u>\$136,100</u>	<u>\$3,938,338</u>
<u>Non-Operating Revenue (Expenses)</u>					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Revenue	2,841	2,595	263	-	5,699
Miscellaneous Revenue	-	12,254	26,695	-	38,949
Gain (Loss) on Disposition of Capital Assets	(84,773)	-	(37,349)	-	(122,122)
Interest Expense	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
Total Non-Operating Revenue (Expense)	<u>\$ (81,932)</u>	<u>\$ 14,849</u>	<u>\$ (10,391)</u>	<u>\$ -</u>	<u>\$ (77,474)</u>
Income (Loss) before Contributions and Transfers	\$ 1,144,594	\$ 2,518,116	\$ 62,054	\$ 136,100	\$ 3,860,864
Transfers In	387,448	-	-	-	387,448
Transfers Out	-	-	-	-	-
Change in Net Assets	<u>\$ 1,532,042</u>	<u>\$ 2,518,116</u>	<u>\$ 62,054</u>	<u>\$ 136,100</u>	<u>\$ 4,248,312</u>
Net Position, January 1	\$ 16,967,500	\$ 7,203,345	\$ 2,665,490	\$ 169,036	\$ 27,005,371
Prior Period Adjustment	-	-	-	-	-
Net Position, January 1 - restated	<u>16,967,500</u>	<u>7,203,345</u>	<u>2,665,490</u>	<u>169,036</u>	<u>27,005,371</u>
Net Position, December 31	<u>\$ 18,499,543</u>	<u>\$ 9,721,461</u>	<u>\$ 2,727,544</u>	<u>\$ 305,136</u>	<u>\$ 31,253,683</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, 2013

	<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, 2013					
PART I A-87 R.E. BALANCE					
NET POSITION BALANCE JANUARY 1, 2013	16,967,500	7,203,345	2,665,490	169,036	27,005,371
Prior Period Adjustments	-	-	-	-	-
Beginning Balance as restated	16,967,500	7,203,345	2,665,490	169,036	27,005,371
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, 2012	NOTE 9,247,020	7,203,345	2,330,494	169,036	18,949,895
FY 2012 RETAINED EARNINGS INCREASE (DECREASE) Per Annual Financial Report (AFR)					
TOTAL OPERATING REVENUES	6,995,221	13,650,399	5,952,937	472,724	27,071,281
Interest revenue	2,841	2,595	263	-	5,699
Other	-	12,254	26,695	-	38,949
Total Revenues	6,998,062	13,665,248	5,979,895	472,724	27,115,929
TOTAL OPERATING EXPENSES	5,768,695	11,147,132	5,880,492	336,624	23,132,943
Loss on disposition of capital asset	84,773	-	37,349	-	122,122
Interest expense and fiscal charges	-	-	-	-	-
Total Expenses	5,853,468	11,147,132	5,917,841	336,624	23,255,065
Less A-87 Unallowable Costs (None)					
Plus A-87 Allowable Costs (None)					
OMB A-87 Allowable Expenditures	5,853,468	11,147,132	5,917,841	336,624	23,255,065
A-87 R.E. BALANCE December 31, 2013 (A)	10,391,614	9,721,461	2,392,548	305,136	22,810,759
Allowable Reserve (B)	975,578	1,857,855	986,307	56,104	3,875,844
Excess Balance (A)-(B)	NOTE 9,416,036	7,863,606	1,406,241	249,032	18,934,915
PART II A-87 CONTRIBUTED CAPITAL BALANCE					
A-87 CONTRIBUTED CAPITAL BALANCE JANUARY 1, 2013	7,720,480	-	334,996	-	8,055,476
Plus: Transfers in (e.g., Contrib. Capital)	387,448	-	-	-	387,448
Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Users of Fund R.E.)	-	-	-	-	-
Net Transfers	387,448	-	-	-	387,448
A-87 CONTRIBUTED CAPITAL BALANCE DECEMBER 31, 2013 ©	8,107,928	-	334,996	-	8,442,924
PART III A-87 ADJUSTMENTS BALANCE					
A-87 ADJUSTMENTS BALANCE JANUARY 1, 2013	\$ -	\$ -	\$ -	\$ -	\$ -
Less: A-87 Unallowable Costs (None)					
Plus: A-87 Allowable Costs (None)					
A-87 ADJUSTMENTS BALANCE DECEMBER 31, 2013(D)	\$ -	\$ -	\$ -	\$ -	\$ -
PART IV RECONCILIATION OF A-87 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO AFR BALANCE					
RECONCILIATION OF A-87 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO AFR(A)+(C)+(D)	18,499,543	9,721,461	2,727,544	305,136	31,253,683

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.