

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 2 CFR Part 200, *Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87 Revised)*, Attachment C. The County is not considered a "major local government", so its cost allocation plan does not need to be approved by a federal cognizant agency.

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

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Submission and Documentation Requirements

The County has used the guidance for preparing this CSCAP provided by *Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government – Implementation Guide for Office of Management and Budget Circular A-87* (document ASMB C-10). 2 CFR Part 200, Subpart E – Cost Principles discusses submission and documentation requirements. The table below lists the features of the CSCAP, whether the feature is not applicable and where the information is provided in this CSCAP.

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, 2014 to establish cost allocations or billings for the year ended December 31, 2016 are allowable in accordance with the requirements of the 2 CFR Part 200, "Cost Principles for State, Local, and Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with the applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Skagit County

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

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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, 2014. 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 and Public Health.

The Calculation is:

Commissioner’s Office Expenditures less Board of County Commissioners’ Salaries & Benefits	X	<u>Applicable Fund’s Related Agenda Time</u> Total Agenda Time
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The County Board of Commissioners costs are allocated to benefitting departments based on the agenda time that is specifically designated for that purpose. Agenda matters that do not benefit a specific function are tracked separately and are not allocated to specific departments. Approximately 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
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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 2014 was \$99 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 2014 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 2014 was \$0 - \$654,000 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 2014 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 2% of the first \$60,000 of salary.

Equipment Rental Fund

The Equipment Rental and Revolving Fund (ER&R) is responsible for managing the acquisition, assignment, and disposition of fleet equipment, maintaining and repairing fleet equipment, maintaining fleet equipment records, providing short-term motor pool service, and administering a capital fleet equipment replacement plan all in support of the Sheriff's Department, General Government, and Public Works Divisions such as the Solid Waste Utility and Road Maintenance and Construction. The charges for services are designed to recover costs at or near breakeven while ensuring a positive cash balance in the Fund. Customers pay a monthly or hourly replacement fee to the Fund for each specific vehicle set at an amount designed to recover adequate funds to replace the vehicle at a future date mutually agreed upon by ER&R and the customer at the time the vehicle goes into service. ER&R also collects a fixed annual administrative overhead fee included in the lease rates for each vehicle to support wages and benefits, allocated costs, rent, and all other costs assessed to ER&R. The rate is \$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).

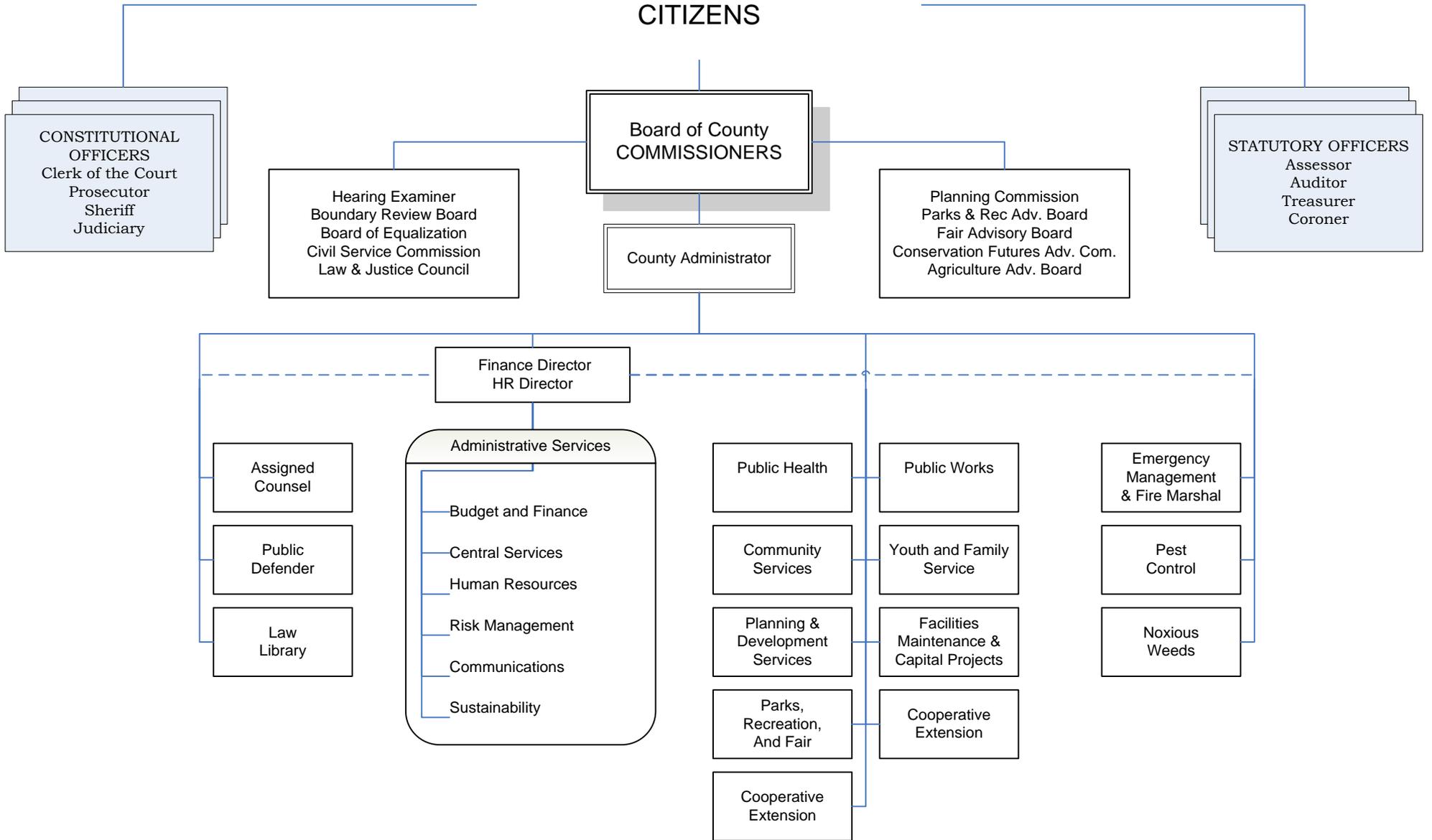
Certain internal service funds also gather costs in certain cost centers using project numbers in the financial system to “bill” its users. This is used mainly for services in which underlying billing basis remains relatively constant during the year, such as the number of email accounts or direct labor 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 Indirect Cost Rate	Cayenta actuals less BARS 594 and 595 and object 560
				Fund Indirect Cost Rate	Service Indirect Cost Rate		
Operating Departments							
001	General Fund	\$ 1,879,611	30,684,896	6.13%	12.91%	19.04%	47,554,533
101	Health Department	203,436	3,168,953	6.42%	12.91%	19.33%	4,375,586
102	Special Paths	1,688	160,012	1.06%	12.91%	13.97%	160,012
105	Emergency Management	19,107	210,166	9.09%	12.91%	22.00%	456,116
106	Fairgrounds	8,210	307,595	2.67%	12.91%	15.58%	307,595
107	Veterans Relief	2,847	100,028	2.85%	12.91%	15.76%	100,028
108	Law Library	10,754	128,229	8.39%	12.91%	21.30%	128,229
110	River Improvement	3,796	577,507	0.66%		0.66%	578,818
112	Centennial Document Preservation	741	132,844	0.56%	12.91%	13.47%	132,844
113	Elections Services	20,678	577,655	3.58%	12.91%	16.49%	580,698
114	Parks & Recreation	116,656	1,288,834	9.05%	12.91%	21.96%	1,288,834
115	Substance Abuse Services	15,710	981,279	1.60%		1.60%	1,390,735
116	Mental Health-Developmental Disability	93,266	3,871,954	2.41%		2.41%	3,871,954
117	County Roads	718,210	14,294,049	5.02%		5.02%	18,307,754
118	Community Services	64,049	1,547,559	4.14%	12.91%	17.05%	1,918,739
119	Convention Center	2,293	332,733	0.69%		0.69%	332,733
120	Clean Water Program	43,091	1,742,202	2.47%		2.47%	1,845,296
122	Conservation Futures	12,968	141,492	9.16%	12.91%	22.08%	141,492
123	Medic I Services	103,281	4,836,093	2.14%		2.14%	4,836,093
124	Crime Victims Services	516	83,484	0.62%	12.91%	13.53%	83,484
125	Communication System	21,305	4,130,013	0.52%		0.52%	4,130,013
127	Water Quality	2,583	349,277	0.74%		0.74%	349,277
128	Planning and Development	133,098	2,348,372	5.67%	12.91%	18.58%	2,362,091
141	LAKE MANAGEMENT DISTRICT NO. 1	989	36,930	2.68%		2.68%	36,930
142	LAKE MANAGEMENT DISTRICT NO. 2	256	8,817	2.91%		2.91%	8,817
143	LAKE MANAGEMENT DISTRICT NO. 3	517	21,655	2.39%		2.39%	21,655
144	LAKE MANAGEMENT DISTRICT NO. 4	360	13,087	2.75%		2.75%	13,087
150	Edison Clean Water District	794	35,164	2.26%		2.26%	35,164
160	Drug Enforcement Reserves	101	678	14.86%	12.91%	27.77%	20,427
161	Boating Safety	1,603	80,947	1.98%	12.91%	14.89%	101,606
162	Low-Income Housing	440	70,437	0.62%		0.62%	70,437
163	TITLE III PROJECTS FUND	487	73,866	0.66%		0.66%	73,866
165	Homeless Housing and Assistance	5,250	824,935	0.64%		0.64%	824,935
170	Interlocal Investigation Reserves	3,510	162,211	2.16%	12.91%	15.08%	292,249
201	Debt Service	17,962	3,466,100	0.52%		0.52%	3,466,100
340	FACILITY IMPROVEMENT FUND	701					-
341	CAPITAL IMPROVEMENTS	12,661	2,464,635	0.51%	12.91%	13.43%	2,464,635
342	DISTRESSED COUNTY PUBLIC FACIL	5,721	1,081,356	0.53%		0.53%	1,081,356
352	PARK IMPROVEMENT FUND	2,047	121,826	1.68%		1.68%	121,826
401	Solid Waste Utility	97,103	8,478,189	1.15%		1.15%	8,478,189
402	Drainage Utility	56,520	2,506,402	2.26%		2.26%	2,506,402
403	Jail Fund	-	6,944,227	0.00%		0.00%	6,944,227
		3,684,916	98,386,687				121,794,862

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	\$ 51,233	\$ 206,889	\$ 107,055	\$ 228,829	\$ 118,984	\$ 195,313	\$ 823,696	\$ 108,959	\$ 38,652	\$ 1,879,611
101	Health Department	2,228	-	-	27,385	12,288	25,439	132,105	-	3,992	203,436
102	Special Paths	-	-	-	866	620	-	-	-	202	1,688
105	Emergency Management	-	-	-	2,711	815	2,017	13,299	-	265	19,107
106	Fairgrounds	-	-	-	5,979	1,193	651	-	-	387	8,210
107	Veterans Relief	-	1,461	756	117	388	-	-	-	126	2,847
108	Law Library	-	-	-	1,501	497	651	7,944	-	162	10,754
110	River Improvement	-	-	-	699	2,239	130	-	-	727	3,796
112	Centennial Document Preservation	-	-	-	58	515	-	-	-	167	741
113	Elections Services	-	-	-	1,827	2,240	1,822	14,062	-	728	20,678
114	Parks & Recreation	4,455	-	-	37,585	4,998	6,376	61,619	-	1,623	116,656
115	Substance Abuse Services	2,228	-	-	2,036	3,805	651	5,754	-	1,236	15,710
116	Mental Health-Developmental Disability	2,228	2,921	1,512	10,734	15,014	4,229	51,751	-	4,877	93,266
117	County Roads	22,275	113,840	58,907	79,083	55,427	62,393	207,467	100,812	18,005	718,210
118	Senior Services	2,228	-	-	27,295	6,001	12,036	14,540	-	1,949	64,049
119	Convention Center	-	-	-	584	1,290	-	-	-	419	2,293
120	Clean Water Program	-	12,044	6,232	8,382	6,756	5,530	-	1,952	2,195	43,091
122	Conservation Futures	-	7,260	3,756	704	549	520	-	-	178	12,968
123	Medic I Services	-	48,635	25,166	3,205	18,753	1,431	-	-	6,092	103,281
124	Crime Victims Services	-	-	-	88	324	-	-	-	105	516
125	Communication System	-	-	-	88	16,015	-	-	-	5,202	21,305
127	Water Quality	-	-	-	788	1,354	-	-	-	440	2,583
128	Planning and Development	-	-	-	13,094	9,106	14,313	93,626	-	2,958	133,098
141	LAKE MANAGEMENT DISTRICT NO. 1	-	520	269	10	143	-	-	-	47	989
142	LAKE MANAGEMENT DISTRICT NO. 2	-	133	69	10	34	-	-	-	11	256
143	LAKE MANAGEMENT DISTRICT NO. 3	-	261	135	10	84	-	-	-	27	517
144	LAKE MANAGEMENT DISTRICT NO. 4	-	187	97	10	51	-	-	-	16	360
150	Edison Clean Water District	-	-	-	613	136	-	-	-	44	794
160	Drug Enforcement Reserves	-	-	-	97	3	-	-	-	1	101
161	Boating Safety	-	-	-	1,188	314	-	-	-	102	1,603
162	Low-Income Housing	-	-	-	78	273	-	-	-	89	440
163	TITLE III PROJECTS FUND	-	-	-	107	286	-	-	-	93	487
165	Homeless Housing and Assistance	-	-	-	1,012	3,199	-	-	-	1,039	5,250
170	Interlocal Investigation Reserves	-	-	-	2,677	629	-	-	-	204	3,510
201	Debt Service	-	-	-	156	13,440	-	-	-	4,366	17,962
340	FACILITY IMPROVEMENT FUND	-	-	-	701	-	-	-	-	-	701
341	CAPITAL IMPROVEMENTS	-	-	-	-	9,557	-	-	-	3,105	12,661
342	DISTRESSED COUNTY PUBLIC FACIL	-	-	-	165	4,193	-	-	-	1,362	5,721
352	PARK IMPROVEMENT FUND	-	-	-	1,421	472	-	-	-	153	2,047
401	Solid Waste Utility	-	-	-	20,982	32,875	14,834	17,732	-	10,679	97,103
402	Drainage Utility	-	-	-	7,475	9,719	30,579	-	-	8,747	56,520
403	Jail Fund	-	-	-	37,544	-	-	-	13,454	-	50,998

Central Service Departments

Administrative Services

Fund No.	Fund Name	Administrative Services									Total Allocated Costs
		County Commissioners	County Assessor	Treasurer	County Auditor	Financial & General	Human Resources	Facilities Maintenance	Legal-Civil	Non Departmental	
	Total Operating Dept Base Item Count	86,874	394,149	203,954	527,895	354,579	378,915	1,443,597	225,178	120,774	3,735,914
	Internal Service Funds:										
501	Equipment Rental Fund	-	-	-	35,576	22,522	5,855	-	-	7,316	71,270
503	Insurance Service	-	-	-	5,783	50,669	1,496	-	-	16,460	74,409
504	Information Services	-	-	-	22,457	17,457	10,410	142,638	-	5,671	198,633
504	GIS / Mapping Services	-	-	-	5,070	4,281	6,506	37,592	-	1,391	54,841
504	Records Management	-	-	-	8,595	2,186	3,253	17,732	-	710	32,476
	Fund 504 Combined	-	-	-	-	-	-	-	-	-	-
505	Unemployment Compensation	-	-	-	39	2,565	-	-	-	833	3,438
		-	-	-	-	-	-	-	-	-	-
	Add Svcs provided to External Orgs:	118,059	1,247,782	645,668	77,521	99,681	27,521	197,962	-	156,313	2,570,506
	Total Count to use in Allocating Central Services Costs based on Items	\$ 204,933	\$ 1,641,931	\$ 849,621	\$ 605,416	\$ 454,260	\$ 406,435	\$ 1,641,559	\$ 225,178	\$ 277,087	\$ 6,306,420

County Commissioners Fund-Department included in this Central

Allocation Base	Agenda Hours
Salaries	\$ 392,146
Benefits	152,678
Supplies	2,453
Services	22,344
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>569,621</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(364,688)
Add: Use Allowance	-
Subtotal Adjustments	<u>(364,688)</u>
Total Allowable, Allocable Costs	<u><u>\$ 204,933</u></u>

Fund No.	Fund Name	Agenda Hours	Allocation
Operating Departments			
001	General Fund	5.75	\$ 51,233.32
101	Health Department	0.25	2,228
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	0.50	4,455
115	Substance Abuse Services	0.25	2,228
116	Mental Health-Developmental Disability	0.25	2,228
117	County Roads	2.50	22,275
118	Senior Services	0.25	2,228
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	-	-
341 Add Svcs provided to External Orgs:	-	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	-
352 PARK IMPROVEMENT FUND	-	-
401 Solid Waste Utility	-	-
402 Drainage Utility	-	-
403 Jail Fund	-	-

Total Operating Department Base Item Count	9.75	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:	13.25	118,059
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Total Count to use in Allocating Central Services Costs based on Items	23.00	\$ 222,721
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Assessor Fund-Department included in this Central Service Cost

Allocation Base	Tax Levy
Salaries	1,091,319
Benefits	564,987
Supplies	2,324
Services	28,404
Other	
Intergovernmental	17,591
Capital	
Total Direct Costs	1,704,625
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(48,218)
Add: Use Allowance	-
Subtotal Adjustments	(48,218)
Total Allowable, Allocable Costs	\$ 1,656,407

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	22,899,609	\$ 206,889.05
101	Health Department		-
102	Special Paths		-
105	Emergency Management		-
106	Fairgrounds		-
107	Veterans Relief	161,662	1,461
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	323,339	2,921
117	County Roads	12,600,414	113,840
118	Senior Services		-
119	Convention Center		-
120	Clean Water Program	1,333,077	12,044
122	Conservation Futures	803,530	7,260
123	Medic I Services	5,383,153	48,635
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	57,610	520
142 LAKE MANAGEMENT DISTRICT NO. 2	14,670	133
143 LAKE MANAGEMENT DISTRICT NO. 3	28,860	261
144 LAKE MANAGEMENT DISTRICT NO. 4	20,670	187
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	1,602,326	14,476
403 Jail Fund	-	-
	<hr/>	<hr/>
Total Operating Department Base Item Count	45,228,920	408,626
 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:	138,111,273	1,247,782
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Total Count to use in Allocating Central Services Costs based on Items	<u>\$ 183,340,193</u>	<u>\$ 1,656,407</u>

Treasurer Fund-Department included in this Central Service Cost

Allocation Base	Tax Levy
Salaries	548,705
Benefits	268,528
Supplies	10,209
Services	107,485
Other - Treasurer O&M	19,605
Intergovernmental	
Capital	
Total Direct Costs	954,532
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(97,420)
Add: Use Allowance	-
Subtotal Adjustments	<u>(97,420)</u>
Total Allowable, Allocable Costs	<u><u>\$ 857,112</u></u>

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	22,899,609	107,055
101	Health Department	-	-
102	Special Paths	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	161,662	756
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	323,339	1,512
117	County Roads	12,600,414	58,907
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	1,333,077	6,232
122	Conservation Futures	803,530	3,756
123	Medic I Services	5,383,153	25,166
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	57,610	269
142 LAKE MANAGEMENT DISTRICT NO. 2	14,670	69
143 LAKE MANAGEMENT DISTRICT NO. 3	28,860	135
144 LAKE MANAGEMENT DISTRICT NO. 4	20,670	97
150 Edison Clean Water District	-	-
160 Drug Enforcement Reserves	-	-
161 Boating Safety	-	-
162 Low-Income Housing	-	-
163 TITLE III PROJECTS FUND	-	-
165 Homeless Housing and Assistance	-	-
170 Interlocal Investigation Reserves	-	-
201 Debt Service	-	-
340 FACILITY IMPROVEMENT FUND	-	-
341 Add Svcs provided to External Orgs:	-	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	-
352 PARK IMPROVEMENT FUND	-	-
401 Solid Waste Utility	-	-
402 Drainage Utility	-	-
403 Jail Fund	-	-
		-
Total Operating Department Base Item Count	45,228,920	211,444
		-
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>138,111,273</u>	<u>645,668</u>
Total Count to use in Allocating Central Services Costs based on Items	<u>\$ 183,340,193</u>	<u>\$ 857,112</u>

County Auditor Fund-Department-Division included in this

Allocation Base

Average FTE & Accounts Payable

Salaries	781,243
Benefits	383,459
Supplies	9,520
Services	9,488
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>1,183,710</u>

Adjustments:

Less: Direct Service Costs for Administration, Licensing and Recording Divisions	(575,532)
Add: Use Allowance	-
Subtotal Adjustments	<u>(575,532)</u>

Total Allowable, Allocable Costs	<u>\$ 608,178</u>
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Fund No.	Fund Name	FTEs	FTE %	Accounts	Accounts	Average	Allocation
				Payable	Payable		
				Count	%		
Operating Departments							
001	General Fund	300.20	47.4850%	8,741	28.1088%	37.7969%	\$ 228,829
101	Health Department	39.10	6.1848%	890	2.8620%	4.5234%	27,385
102	Special Paths	-	0.0000%	89	0.2862%	0.1431%	866
105	Emergency Management	3.10	0.4904%	126	0.4052%	0.4478%	2,711
106	Fairgrounds	1.00	0.1582%	565	1.8169%	0.9875%	5,979
107	Veterans Relief	-	0.0000%	12	0.0386%	0.0193%	117
108	Law Library	1.00	0.1582%	105	0.3377%	0.2479%	1,501
110	River Improvement	0.20	0.0316%	62	0.1994%	0.1155%	699
112	Centennial Document Preservation	-	0.0000%	6	0.0193%	0.0096%	58
113	Elections Services	2.80	0.4429%	50	0.1608%	0.3018%	1,827
114	Parks & Recreation	9.80	1.5501%	3,379	10.8660%	6.2081%	37,585
115	Substance Abuse Services	1.00	0.1582%	160	0.5145%	0.3363%	2,036
116	Mental Health-Developmental Disability	6.50	1.0282%	783	2.5179%	1.7730%	10,734
117	County Roads	95.90	15.1693%	3,407	10.9560%	13.0626%	79,083
118	Senior Services	18.50	2.9263%	1,894	6.0906%	4.5085%	27,295
119	Convention Center	-	0.0000%	60	0.1929%	0.0965%	584
120	Clean Water Program	8.50	1.3445%	443	1.4246%	1.3845%	8,382
122	Conservation Futures	0.80	0.1265%	33	0.1061%	0.1163%	704
123	Medic I Services	2.20	0.3480%	221	0.7107%	0.5293%	3,205
124	Crime Victims Services	-	0.0000%	9	0.0289%	0.0145%	88
125	Communication System	-	0.0000%	9	0.0289%	0.0145%	88
127	Water Quality	-	0.0000%	81	0.2605%	0.1302%	788
128	Planning and Development	22.00	3.4799%	263	0.8457%	2.1628%	13,094
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%	1	0.0032%	0.0016%	10
142	LAKE MANAGEMENT DISTRICT NO. 2	-	0.0000%	1	0.0032%	0.0016%	10
143	LAKE MANAGEMENT DISTRICT NO. 3	-	0.0000%	1	0.0032%	0.0016%	10
144	LAKE MANAGEMENT DISTRICT NO. 4	-	0.0000%	1	0.0032%	0.0016%	10
150	Edison Clean Water District	-	0.0000%	63	0.2026%	0.1013%	613

160 Drug Enforcement Reserves	-	0.0000%	10	0.0322%	0.0161%	97
161 Boating Safety	-	0.0000%	122	0.3923%	0.1962%	1,188
162 Low-Income Housing	-	0.0000%	8	0.0257%	0.0129%	78
163 TITLE III PROJECTS FUND	-	0.0000%	11	0.0354%	0.0177%	107
165 Homeless Housing and Assistance	-	0.0000%	104	0.3344%	0.1672%	1,012
170 Interlocal Investigation Reserves	-	0.0000%	275	0.8843%	0.4422%	2,677
201 Debt Service	-	0.0000%	16	0.0515%	0.0257%	156
340 FACILITY IMPROVEMENT FUND	-	0.0000%	72	0.2315%	0.1158%	701
341 REET Fund	-	0.0000%	-	0.0000%	0.0000%	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	0.0000%	17	0.0547%	0.0273%	165
352 PARK IMPROVEMENT FUND	-	0.0000%	146	0.4695%	0.2347%	1,421
401 Solid Waste Utility	22.80	3.6065%	1,034	3.3251%	3.4658%	20,982
402 Drainage Utility	7.50	1.1863%	399	1.2831%	1.2347%	7,475
403 Jail Fund	47.00	7.4344%	1,545	4.9683%	6.2013%	37,544
						-
Total Operating Department Base Item Count	589.90	93.3091%	25,214	81.9941%	87.6516%	530,657
						-
Internal Service Funds:						
501 Equipment Rental Fund	9.00	0.0142	3,212	10.3290%	5.8763%	35,576
503 Insurance Service	2.30	0.0036	481	1.5468%	0.9553%	5,783
504 Information Services	16.00	0.0253	1520	4.8879%	3.7094%	22,457
504 GIS / Mapping Services	10.00	0.0158	29	0.0933%	0.8375%	5,070
504 Records Management	5.00	0.0079	637	2.0484%	1.4197%	8,595
Fund 504 Combined						-
505 Unemployment Compensation		-	4	0.0129%	0.0064%	39
Add Services provided to External Organizations:	42					
Total Count to use in Allocating Central Services Costs based on Items	632.20	100.0000%	31,097	100.9124%	100.4562%	608,178

Financial-General Administrative Services Fund-Department-

Allocation Base

	MTDC
Salaries	314,742
Benefits	112,110
Supplies	1,880
Services	25,528
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>454,260</u>
Adjustments:	
Less: Unallowable costs	
Add: Use Allowance	-
Subtotal Adjustments	<u>-</u>
Total Allowable, Allocable Costs	<u>\$ 454,260</u>

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	30,684,896	\$ 118,984.43
101	Health Department	3,168,953	12,288
102	Special Paths	160,012	620
105	Emergency Management	210,166	815
106	Fairgrounds	307,595	1,193
107	Veterans Relief	100,028	388
108	Law Library	128,229	497
110	River Improvement	577,507	2,239
112	Centennial Document Preservation	132,844	515
113	Elections Services	577,655	2,240
114	Parks & Recreation	1,288,834	4,998
115	Substance Abuse Services	981,279	3,805
116	Mental Health-Developmental Disability	3,871,954	15,014
117	County Roads	14,294,049	55,427
118	Senior Services	1,547,559	6,001
119	Convention Center	332,733	1,290
120	Clean Water Program	1,742,202	6,756
122	Conservation Futures	141,492	549
123	Medic I Services	4,836,093	18,753
124	Crime Victims Services	83,484	324
125	Communication System	4,130,013	16,015
127	Water Quality	349,277	1,354
128	Planning and Development	2,348,372	9,106

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	36,930	143
142 LAKE MANAGEMENT DISTRICT NO. 2	8,817	34
143 LAKE MANAGEMENT DISTRICT NO. 3	21,655	84
144 LAKE MANAGEMENT DISTRICT NO. 4	13,087	51
150 Edison Clean Water District	35,164	136
160 Drug Enforcement Reserves	678	3
161 Boating Safety	80,947	314
162 Low-Income Housing	70,437	273
163 TITLE III PROJECTS FUND	73,866	286
165 Homeless Housing and Assistance	824,935	3,199
170 Interlocal Investigation Reserves	162,211	629
201 Debt Service	3,466,100	13,440
340 FACILITY IMPROVEMENT FUND	0	-
341 Add Svcs provided to External Orgs:	2,464,635	9,557
342 DISTRESSED COUNTY PUBLIC FACIL	1,081,356	4,193
352 PARK IMPROVEMENT FUND	121,826	472
401 Solid Waste Utility	8,478,189	32,875
402 Drainage Utility	2,506,402	9,719
403 Jail Fund	6,944,227	26,927

Total Operating Department Base Item Count	91,442,460	354,579
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Internal Service Funds:

501 Equipment Rental Fund	5,808,262	22,522
503 Insurance Service	13,067,040	50,669
504 Information Services	4,501,957	17,457
504 GIS / Mapping Services	1,104,027	4,281
504 Records Management	563,796	2,186
Fund 504 Combined	0	-
505 Unemployment Compensation	661,577	2,565

Add Services provided to External Organizations:

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

\$ 117,149,119	\$ 454,260
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Human Resources Fund-Department-Division included in

Allocation Base	FTE
Salaries	197,422
Benefits	90,954
Supplies	4,832
Services	118,786
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>411,994</u>
Adjustments:	
Less: Recovered costs	(484)
Add: Use Allowance	-
Subtotal Adjustments	<u>(484)</u>
Total Allowable, Allocable Costs	<u><u>\$ 411,510</u></u>

Fund No.	Fund Name	FTEs	Allocation
Operating Departments			
001	General Fund	300.20	\$ 195,313
101	Health Department	39.10	25,439
102	Special Paths	-	-
105	Emergency Management	3.10	2,017
106	Fairgrounds	1.00	651
107	Veterans Relief	-	-
108	Law Library	1.00	651
110	River Improvement	0.20	130
112	Centennial Document Preservation	-	-
113	Elections Services	2.80	1,822
114	Parks & Recreation	9.80	6,376
115	Substance Abuse Services	1.00	651
116	Mental Health-Developmental Disability	6.50	4,229
117	County Roads	95.90	62,393
118	Senior Services	18.50	12,036
119	Convention Center	-	-
120	Clean Water Program	8.50	5,530
122	Conservation Futures	0.80	520
123	Medic I Services	2.20	1,431
124	Crime Victims Services	-	-
125	Communication System	-	-
127	Water Quality	-	-
128	Planning and Development	22.00	14,313

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	22.80	14,834
402 Drainage Utility	7.50	4,880
403 Jail Fund	47.00	30,579
Total Operating Department Base Item Count	589.90	398,045
Internal Service Funds:		
501 Equipment Rental Fund	9.00	5,855
503 Insurance Service	2.30	1,496
504 Information Services	16.00	10,410
504 GIS / Mapping Services	10.00	6,506
504 Records Management	5.00	3,253
Fund 504 Combined		-
505 Unemployment Compensation		-
Add Services provided to External Organizations:	632	425,566
Total Count to use in Allocating Central Services Costs based on Items	632.50	\$ 426,718

General Maintenance Fund-Department included in this Central

Allocation Base	Square Footage
Salaries	505,953
Benefits	314,951
Supplies	112,087
Services	812,757
Other	36,685
Intergovernmental	-
Capital	-
Total Direct Costs	1,782,433
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>\$ 1,641,559</u></u>

Fund No.	Fund Name	Square Footage	Allocation
Operating Departments			
001	General Fund	92,904	\$ 823,696
101	Health Department	14,900	132,105
102	Special Paths		-
105	Emergency Management	1,500	13,299
106	Fairgrounds		-
107	Veterans Relief		-
108	Law Library	896	7,944
110	River Improvement		-
112	Centennial Document Preservation		-
113	Elections Services	1,586	14,062
114	Parks & Recreation	6,950	61,619
115	Substance Abuse Services	649	5,754
116	Mental Health-Developmental Disability	5,837	51,751
117	County Roads	23,400	207,467
118	Senior Services	1,640	14,540
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	93,626
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	17,732
402 Drainage Utility		-
		<hr/>
Total Operating Department Base Item Count	162,822	1,443,597
Internal Service Funds:		
501 Equipment Rental Fund		-
503 Insurance Service		-
504 Information Services	16,088	142,638
504 GIS / Mapping Services	4,240	37,592
504 Records Management	2,000	17,732
Fund 504 Combined		-
505 Unemployment Compensation		-
		<hr/>
Add Services provided to External Organizations:	185,150	1,641,559
		<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	164,310
Benefits	60,867
Supplies	
Services	
Other	
Intergovernmental	
Capital	
Total Direct Costs	225,178
Adjustments:	
Less: Unallowable costs	-
Add: Use Allowance	-
Subtotal Adjustments	-
Total Allowable, Allocable Costs	\$ 225,178

Fund No.	Fund Name	Direct Charge	Allocation
Operating Departments			
001	General Fund	48%	108,959
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	45%	100,812
118	Senior Services		-
119	Convention Center		-
120	Clean Water Program	1%	1,952
122	Conservation Futures		-
123	Medic I Services		-
124	Crime Victims Services		-
125	Communication System		-
127	Water Quality		-
128	Planning and Development		-

130 BRYSON RD SUB-FLOOD CNTRL ZONE	-	
131 SEDRO WOOLLEY FLD CONTROL MAIN	-	
132 BRITT SLOUGH FLOOD CONTROL	-	
133 Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	
134 MT VERNON SO SFCZ MAINTENANCE	-	
135 DUNBAR SFCZ MAINTENANCE	-	
137 BLANCHARD SUB FLOOD CONTROL MT	-	
139 HANSEN CREEK SUB FLOOD CONTROL	-	
140 WARNER PRAIRIE SUB-FLOOD	-	
141 LAKE MANAGEMENT DISTRICT NO. 1	-	
142 LAKE MANAGEMENT DISTRICT NO. 2	-	
143 LAKE MANAGEMENT DISTRICT NO. 3	-	
144 LAKE MANAGEMENT DISTRICT NO. 4	-	
150 Edison Clean Water District	-	
160 Drug Enforcement Reserves	-	
161 Boating Safety	-	
162 Low-Income Housing	-	
163 TITLE III PROJECTS FUND	-	
165 Homeless Housing and Assistance	-	
170 Interlocal Investigation Reserves	-	
201 Debt Service	-	
340 FACILITY IMPROVEMENT FUND	-	
341 Add Svcs provided to External Orgs:	-	
342 DISTRESSED COUNTY PUBLIC FACIL	-	
352 PARK IMPROVEMENT FUND	-	
401 Solid Waste Utility	-	
402 Drainage Utility	-	
403 Jail Fund	6%	13,454

Total Operating Department Base Item Count	<hr/>	94%	225,178
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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:	<hr/>		-
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Total Count to use in Allocating Central Services Costs based on Items	<hr/> <hr/>	1	\$ 225,178
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Non-Departmental Fund-Department-Division included in this Central

Allocation Base

	<u>MTDC</u>
Salaries	-
Benefits	148,282
Supplies	-
Services	477,640
Other	-
Intergovernmental	202,559
Capital	
Debt Service: Principal	-
Interfund Payments for Service	5,643,626
Total Direct Costs	<u>6,472,107</u>
Adjustments:	
Less: Unallowable costs	
Project 93 - Pass Thru EPA Grant	
Leoff 1 Medical	(144,813)
Ruckelshaus - Ryan Walters	
Lobbying - Weidner	
CVAA Director	-
River Oaks - Franchise Fee	
Food Dist Ctr - Paul Schissler	
USDA - Starling Control	(14,978)
SCCAA - Pass Thru & Direct Service	(232,409)
Lourdes Young - Interpretation/Jail	
Advertis, Dependency Hrngs, Farmworker housing, etc	
Miscellaneous Direct Service	
Transfers	-
Year End Adjustments	-
NW Regional Council, NW Learn	(63,764)
NWCAA NW Clean Air Agency	(16,921)
SCOG Local Matching Funds	(13,546)
Cities Contracts - Library Services	(39,086)
Intergov/Interfund Taxes	(69,243)
Debt Service Principal Pmts	-
Central Services Billings, Insur Cost Allocation	(5,597,103)
Add: Use Allowance	-
Subtotal Adjustments	<u>(6,191,863)</u>
Total Allowable, Allocable Costs	<u>\$ 280,244</u>

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	30,684,896	\$ 38,652
101	Health Department	3,168,953	3,992
102	Special Paths	160,012	202
105	Emergency Management	210,166	265
106	Fairgrounds	307,595	387
107	Veterans Relief	100,028	126
108	Law Library	128,229	162
110	River Improvement	577,507	727
112	Centennial Document Preservation	132,844	167
113	Elections Services	577,655	728
114	Parks & Recreation	1,288,834	1,623
115	Substance Abuse Services	981,279	1,236
116	Total Operating Dept Base Item Count	3,871,954	4,877
117	County Roads	14,294,049	18,005
118	Senior Services	1,547,559	1,949
119	Convention Center	332,733	419
120	Clean Water Program	1,742,202	2,195
122	Conservation Futures	141,492	178
123	Medic I Services	4,836,093	6,092
124	Crime Victims Services	83,484	105
125	Communication System	4,130,013	5,202
127	Water Quality	349,277	440
128	Planning and Development	2,348,372	2,958
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	36,930	47
142	LAKE MANAGEMENT DISTRICT NO. 2	8,817	11
143	LAKE MANAGEMENT DISTRICT NO. 3	21,655	27
144	LAKE MANAGEMENT DISTRICT NO. 4	13,087	16
150	Edison Clean Water District	35,164	44
160	Drug Enforcement Reserves	678	1
161	Boating Safety	80,947	102
162	Low-Income Housing	70,437	89
163	TITLE III PROJECTS FUND	73,866	93
165	Homeless Housing and Assistance	824,935	1,039
170	Interlocal Investigation Reserves	162,211	204
201	Debt Service	3,466,100	4,366
340	FACILITY IMPROVEMENT FUND	0	-

341 CAPITAL IMPROVEMENTS	2,464,635	3,105
342 DISTRESSED COUNTY PUBLIC FACIL	1,081,356	1,362
352 PARK IMPROVEMENT FUND	121,826	153
401 Solid Waste Utility	8,478,189	10,679
402 Drainage Utility	2,506,402	3,157
403 Jail Fund	6,944,227	8,747

Total Operating Department Base Item Count	98,386,687	252,944
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Internal Service Funds:

501 Equipment Rental Fund	5,808,262	7,316
503 Insurance Service	13,067,040	16,460
504 Information Services	4,501,957	5,671
504 GIS / Mapping Services	1,104,027	1,391
504 Records Management	563,796	710
Fund 504 Combined	0	-
505 Unemployment Compensation	661,577	833

Add Services provided to External Organizations:	124,093,346	156,313
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Total Count to use in Allocating Central Services Costs based on Items	<u>\$ 222,480,033</u>	<u>\$ 280,244</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, 2014

	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	\$3,331,181	\$9,995,017	\$1,450,332	\$276,734	\$15,053,264
Investments	3,055,521	689,487	-	-	3,745,008
Accounts Receivable	3,844	-	-	-	3,844
Due from Other Funds	1,434,190	1,971,469	995,806	-	4,401,465
Due from Other Governments	-	-	194,242	-	194,242
Inventories and Prepayments	5,010,294	-	-	-	5,010,294
Total Current Assets	<u>\$12,835,030</u>	<u>\$12,655,973</u>	<u>\$2,640,380</u>	<u>\$276,734</u>	<u>\$28,408,117</u>
<u>Non-Current Assets</u>					
Capital Assets					
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	180,888	-	-	-	180,888
Improvements	-	-	-	-	-
Machinery and Equipment	16,756,511	-	1,900,922	-	18,657,433
Less Accumulated Depreciation	(8,206,443)	-	(1,327,133)	-	(9,533,576)
Construction in Progress	-	-	-	-	-
Unamortized Issuance Costs	-	-	-	-	-
Total Non-Current Assets	<u>\$8,730,956</u>	<u>\$0</u>	<u>\$573,789</u>	<u>\$0</u>	<u>\$9,304,745</u>
Total Assets	<u>\$21,565,986</u>	<u>\$12,655,973</u>	<u>\$3,214,169</u>	<u>\$276,734</u>	<u>\$37,712,862</u>
LIABILITIES AND FUND EQUITY					
<u>Current Liabilities</u>					
Accounts/Vouchers Payable	\$86,464	\$2,180,079	\$100,484	\$11,513	\$2,378,540
Due to Other Funds	1,589,162	48,455	-	-	1,637,617
Interest Payable	-	-	-	-	-
Interfund Loans Payable	-	-	-	-	-
Accrued Wages Payable	25,366	12,145	101,148	140,402	279,061
Accrued Employee Benefits	5,599	2,332	19,124	-	27,055
Accrued Taxes Payable	-	-	-	-	-
Other Accrued Liabilities	3,000	-	27	-	3,027
Bonds Payable	-	-	-	-	-
Total Current Liabilities	<u>\$1,709,591</u>	<u>\$2,243,011</u>	<u>\$220,783</u>	<u>\$151,915</u>	<u>\$4,325,300</u>
Non-Current Liabilities					
Compensated Absences	\$48,264	\$16,702	\$163,992	\$0	\$228,958
Post Landfill Closure Costs	-	-	-	-	-
Environmental Liability	116,397	-	-	-	116,397
Bonds Payable	-	-	-	-	-
Total Non-Current Liabilities	<u>164,661</u>	<u>16,702</u>	<u>163,992</u>	<u>-</u>	<u>345,355</u>
Total Liabilities	<u>\$1,874,252</u>	<u>\$2,259,713</u>	<u>\$384,775</u>	<u>\$151,915</u>	<u>\$4,670,655</u>
<u>Net Position</u>					
Net Invested in Capital Assets	\$8,730,956	\$0	\$573,790	\$0	\$9,304,746
Restricted for Debt Service	-	-	-	-	-
Unrestricted	10,960,778	10,396,260	2,255,604	124,819	23,737,461
Total Net Position	<u>\$19,691,734</u>	<u>\$10,396,260</u>	<u>\$2,829,394</u>	<u>\$124,819</u>	<u>\$33,042,207</u>

SKAGIT COUNTY, WASHINGTON
Statement of Revenue, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2014

	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	\$ 7,044,968	\$ 1,971,469	\$ 6,517,119	\$ 481,259	\$ 16,014,815
Other Operating Revenue	62,218	11,766,035	-	-	11,828,253
Total Operating Revenue	<u>\$ 7,107,186</u>	<u>\$ 13,737,504</u>	<u>\$ 6,517,119</u>	<u>\$ 481,259</u>	<u>\$ 27,843,068</u>
<u>Operating Expenditures</u>					
Personal Services	\$805,738	\$463,838	\$3,260,999	\$575,284	\$ 5,105,859
Contractual Services	-	2,178,388	-	-	2,178,388
Supplies and Expenses	4,030,619	115,118	2,797,946	-	6,943,683
Depreciation	971,905	-	110,836	-	1,082,741
Payment to Claimants	-	10,309,696	-	86,293	10,395,989
Total Operating Expenditures	<u>\$5,808,262</u>	<u>\$13,067,040</u>	<u>\$6,169,780</u>	<u>\$661,577</u>	<u>\$25,706,660</u>
Operating Income (Loss)	<u>\$1,298,925</u>	<u>\$670,464</u>	<u>\$347,339</u>	<u>(\$180,318)</u>	<u>\$2,136,408</u>
<u>Non-Operating Revenue (Expenses)</u>					
Intergovernmental Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest Revenue	5,531	4,335	-	-	9,866
Miscellaneous Revenue	-	-	-	-	-
Gain (Loss) on Disposition of Capital Assets	(153,155)	-	(245,492)	-	(398,647)
Interest Expense	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
Total Non-Operating Revenue (Expense)	<u>\$ (147,624)</u>	<u>\$ 4,335</u>	<u>\$ (245,492)</u>	<u>\$ -</u>	<u>\$ (388,781)</u>
Income (Loss) before Contributions and Transfers	\$ 1,151,301	\$ 674,799	\$ 101,847	\$ (180,318)	\$ 1,747,629
Transfers In	40,889	-	-	-	40,889
Transfers Out	-	-	-	-	-
Change in Net Assets	<u>\$ 1,192,190</u>	<u>\$ 674,799</u>	<u>\$ 101,847</u>	<u>\$ (180,318)</u>	<u>\$ 1,788,518</u>
Net Position, January 1	\$ 18,499,543	\$ 9,721,461	\$ 2,727,547	\$ 305,137	\$ 31,253,688
Prior Period Adjustment	-	-	-	-	-
Net Position, January 1 - restated	<u>18,499,543</u>	<u>9,721,461</u>	<u>2,727,547</u>	<u>305,137</u>	<u>31,253,688</u>
Net Position, December 31	<u>\$ 19,691,734</u>	<u>\$ 10,396,260</u>	<u>\$ 2,829,394</u>	<u>\$ 124,819</u>	<u>\$ 33,042,206</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, 2014

All Internal Service Funds	<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>
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES FOR YEAR ENDING December 31, 2013					
Appendix V to 2 CFR Part 200					
NET POSITION BALANCE JANUARY 1, 2013	18,499,543	9,721,461	2,727,547	305,137	31,253,688
Prior Period Adjustments	-	-	-	-	-
Beginning Balance as restated	18,499,543	9,721,461	2,727,547	305,137	31,253,688
Less Invested in Capital Assets, net of related debt	8,730,956	-	573,790	-	9,304,746
Less contributions for replacement of Capital Assets	-	-	-	-	-
Appendix V to 2 CFR Part 200 BALANCE JANUARY 1, 2013	NOTE 9,768,587	9,721,461	2,153,757	305,137	21,948,942
FY 2013 RETAINED EARNINGS INCREASE (DECREASE) Per Annual Financial Report (AFR)					
TOTAL OPERATING REVENUES	7,107,186	13,737,504	6,517,119	481,259	27,843,068
Interest revenue	5,531	4,335	-	-	9,866
Other	-	-	-	-	-
Total Revenues	7,112,717	13,741,839	6,517,119	481,259	27,852,934
TOTAL OPERATING EXPENSES	5,808,262	13,067,040	6,169,780	661,577	25,706,659
Loss on disposition of capital asset	153,155	-	245,492	-	398,647
Interest expense and fiscal charges	-	-	-	-	-
Total Expenses	5,961,417	13,067,040	6,415,272	661,577	26,105,306
Less Appendix V Unallowable Costs (None)	-	-	-	-	-
Plus Appendix V Allowable Costs (None)	-	-	-	-	-
2 CFR 200 Allowable Expenditures	5,961,417	13,067,040	6,415,272	661,577	26,105,306
2 CFR 200 R.E. BALANCE December 31, 2013 (A)	10,919,887	10,396,260	2,255,604	124,819	23,696,570
Allowable Reserve (B)	993,570	2,177,840	1,069,212	110,263	4,350,884
Excess Balance (A)-(B)	NOTE 9,926,318	8,218,420	1,186,392	14,556	19,345,686
2 CFR PART 200 CONTRIBUTED CAPITAL BALANCE					
Appendix V CONTRIBUTED CAPITAL BALANCE JANUARY 1, 2013	8,730,956	-	573,790	-	9,304,746
Plus: Transfers in (e.g., Contrib. Capital)	40,889	-	-	-	40,889
Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Users of Fund R.E.)	-	-	-	-	-
Net Transfers	40,889	-	-	-	40,889
Appendix V CONTRIBUTED CAPITAL BALANCE DECEMBER 31, 2013 ©	8,771,845	-	573,790	-	9,345,635
2 CFR Part 200 ADJUSTMENTS BALANCE					
2 CFR Part 200 ADJUSTMENTS BALANCE JANUARY 1, 2013	\$ -	\$ -	\$ -	\$ -	\$ -
Less: Unallowable Costs (None)	-	-	-	-	-
Plus: Allowable Costs (None)	-	-	-	-	-
2 CFR Part 200 ADJUSTMENTS BALANCE DECEMBER 31, 2013(D)	\$ -	\$ -	\$ -	\$ -	\$ -
PART IV RECONCILIATION OF 2 CFR Part 200 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO AFR BALANCE					
RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO AFR(A)+(C)+(D)	19,691,733	10,396,260	2,829,394	124,819	33,042,205

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.