

Skagit County Washington

Comprehensive Annual Financial Report



Skagit County Fair

Fiscal Year Ending December 31, 2021

SKAGIT COUNTY WASHINGTON

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED DECEMBER 31, 2021

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SKAGIT COUNTY WASHINGTON COMPREHENSIVE ANNUAL FINANCIAL REPORT

Year Ended December 31, 2021

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About Skagit County

(pronounced "skäjet")

Skagit County is located in the northwest portion of Washington State, USA. between Seattle, Washington and Vancouver, B.C. Canada. The majestic Cascade Mountains stand to the east, overlooking a fertile valley boasting a variety of agricultural crops. Running through the valley is the powerful Skagit River flowing westward toward the beautiful San Juan Islands. World famous tulip fields blanket the valley in the spring. Flocks of Canadian geese, snow geese and trumpeter swans can be seen here in the winter. Bald eagles soar overhead year round and great blue herons stand along the shorelines.



Sandra Perkins, CFE
Auditor

Laura Franklin, CPA
Chief Accountant

September 30, 2022

To the Honorable Board of Commissioners and Citizens of Skagit County:

We hereby submit the Comprehensive Annual Financial Report (CAFR) of Skagit County for the fiscal year ending December 31, 2021 in accordance with the provisions of Chapter 36.22 of the Revised Code of Washington. The financial statements are presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by the Office of the Washington State Auditor.

The annual report is presented in compliance with the reporting model as required by the Governmental Accounting Standards Board (GASB) Statement 34. The report includes government-wide financial statements based on full accrual accounting with capital assets, infrastructure and long-term debt reporting. The fund financial statements are presented using the modified accrual method.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management, Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. Skagit County's MD&A can be found immediately following the report of the State Auditor.

This annual report consists of management's representations concerning the finances of the County. Consequently, responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of Skagit County. The County has established a comprehensive internal control framework to provide a reasonable basis for making these representations. Management of the County has established internal controls that are designed to both protect the government's assets from loss, theft or misuse and to compile sufficient reliable information for the presentation of the County's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County's internal controls have been designed to provide reasonable assurance that the financial statements will be free from material misstatements. To the best of our knowledge and belief, the data presented is accurate in all material respects and disclosures.

The Comprehensive Annual Financial Report is developed to provide meaningful financial information to legislative bodies, creditors, investors and citizens. It is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter and a presentation of the County's organizational structure and elected officials. The financial section includes the independent auditor's report, the management discussion and analysis, government wide financial statements, fund financial statements and combining and individual fund financial statements and schedules. The statistical section presents various financial and demographic information generally representing (presented on) multiple years.

The Office of the Washington State Auditor conducts an annual audit of the financial statements of Skagit County as required by state law. The goal of the independent audit is to provide reasonable assurance that the financial statements of the County for the financial year ended December 31, 2021, are free from material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements and assessing the overall financial statement presentation. The auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that Skagit County's financial statements for the fiscal year ended December 31, 2021 are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The auditor's examination is conducted in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller of the United States and the provisions of OMB Circular A-133, Audits of State, Local Governments and Non-Profit Organizations.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and Budget (OMB) (Circular A-133, Audits of State, Local Governments and Non-Profit Organizations). Information related to the single audit act, including the schedule of expenditures of federal awards and state/local financial assistance, findings and recommendations and auditor's reports on the internal control structure and compliance with applicable laws and regulations, will be issued in a separate Single Audit Report.

Profile of Skagit County

Skagit County, a first-class county, was incorporated on November 28, 1883, under the Revised Code of Washington 36.04.290. The County is governed by a Commissioner form of government; three commissioners elected to serve the three census driven equally populated districts of our county. Locally elected officials include the County Assessor, Auditor, Clerk, Coroner, Prosecuting Attorney, Sheriff, Treasurer, four Superior Court Judges, and two District Court Judges. These elected officials govern the County and establish policies on the basis of the County's needs and preferences. The Commissioners act as the legislative body and appoint an Administrator. The administrator acts independently but works closely with a management team that includes the Budget and Finance Director and the Human Resource Director/Risk Manager. Some of the services provided by the county include: Road construction and maintenance, solid waste management, planning and development services, parks and recreation, judicial administration, law enforcement, public health, social services, general administrative services, passport, vehicle and vessel licensing, historic recording and maintenance of all legal land documents, as well as election services.

Skagit County nestles between Whatcom County to the north and Snohomish County to the south, the majestic Cascade Mountains to the East, straddling the powerful Skagit and Samish rivers to fan out into one of the most fertile river deltas as it reaches to the west to the scenic and famed San Juan Islands. From the glacier-covered peaks of the Cascade Mountains and the forested uplands, through the fertile farm lands to the wild shorelines, Skagit County provides a cherished environment attractive to families and individuals seeking to reside in a more rural setting, within commuting distance of urbanized employment. Interstate 5 and Hwy 20 intersect within Skagit County providing rapid and convenient transportation.

Skagit County encompasses a 1,735 square mile land base, of which 156,085 acres are devoted to parkland, (national, state and county) and 364,582 acres of National Forest Land. Skagit County remains a pristine, beautiful place to live and enjoy the outdoors. The beautiful natural water areas, lakes, streams, rivers and saltwater beaches support backpacking, hiking and camping as well as the festivals, tours and special events continue to attract tourists to the area. Skagit County is known for its festivals, including the famous annual Tulip and Daffodil Festivals, Festival of Family Farms, Skagit Eagle Festival, and the Anacortes Arts and Crafts Festival drawing tourists from near and far. Other local rural and urban festivals and tours also enjoy the success of returning participants and tourists.

The region provides a rich base for successful businesses, musicians, artists, authors, and commuters; a community attractive to weekenders and new populations resulting in steady growth.

The county is home to approximately 100,000 acres of the most productive and valuable farmland in the world. Agriculture remains the number one industry producing upwards of 90 crops, having a global impact and a supported future. Our Nation, State of Washington, citizens of Skagit County and Washington State University have invested in a world class, state of the art research station in Mount Vernon providing new, improved and sustainable sources of food and natural resources production. Skagit County is a major producer of cabbage, table beet, and spinach seed, with seven vegetable seed companies marketing worldwide. More tulip, daffodil, and iris bulbs are produced in Skagit County than in any county in the United States. Skagit County ranks fifth in dairy production and produces 95% of the red potatoes in Washington State. Organic acreage in Skagit County is on the increase. More than 6,710 acres of certified organic land is in production with a value of \$14.2 million - the highest in Western Washington.

Thousands of trumpeter and whistling swans, snow geese and thousands of mallard and other ducks utilize Skagit farmland for food and habitat. Skagit County also hosts one of the highest concentrations of bald eagles in North America.

Financial Policies

The annual budget for Skagit County serves as a basis for the County's financial planning and control and is adopted in accordance with the provisions of the Revised Code of Washington (RCW) Chapter 36.40. Each County department and separate funds are required to submit requests for appropriations to the County Auditor's Office by the second Monday in August. A compilation of the requests is submitted to the Board of County Commissioners by the first Tuesday in September. The Commissioners schedule a budget hearing, which must be either the first Monday in October or the first Monday in December. The hearing may be continued from day to day for no more than five days. At the conclusion of the hearing, the Commissioners adopt the budget by December 31.

The annual appropriated budget is adopted at the department level within each fund. For management purposes, expenditures are further segregated by "object class" of expenditure. Object class refers to a segmentation of expenditures into five categories. These categories are salaries and wages, personnel benefits, supplies, other services and charges, and capital expenditures. Expenditures may not exceed appropriations at the department level and the budgets constitute legal authority for expenditures at that level. All appropriations lapse thirty days after the close of each fiscal year. All expenditures incurred prior to year-end, but not paid until this thirty-day period are considered expenditures against the budget for the prior year and are reported as accounts payable.

Budget status reports are used to compare the budgeted amounts with actual revenues and expenditures. As a management control device, revenues and expenditures can be monitored at fund, department, division, activity, project, or object class level.

Skagit County has established fiscal policies as guidelines for its budgetary process and they are, in part:

1. The General Fund budget shall be balanced within available revenue sources. A minimum reserve balance of 16% shall be targeted for the General Fund.
2. The Insurance Services Fund shall be managed to maintain the County's self-insured status. A minimum reserve balance of 25% shall be maintained for the Fund.
3. Growth in the General Fund, Road Fund and Conservation Futures Fund tax levies shall not exceed 101% of the prior year levy plus taxes collected on new construction.
4. Strategies to reduce and control expenditures and increase revenues and proposed efficiencies submitted by Elected Officials and Department Heads will be considered during the budget review process.
5. Departments shall provide budget monitoring reports as requested by the Board of County Commissioners to assist with projections for current and future years.
6. Internal Service Funds shall be funded at a level to maintain the financial stability of those funds and to meet required service levels for department programs.

7. Departments that provide services to other agencies shall analyze the costs for providing these services including direct and indirect overhead to ensure that reimbursement rates for these services cover all appropriate costs.
8. Opportunities to cooperate with other agencies to provide services should be evaluated and implemented, where possible, to gain efficiency, decrease expenses and avoid duplication of services.

The County is self-insured for a wide range of loss exposures including property, liability, health coverage, and worker's compensation. The County manages risk through a variety of methods including insurance, loss prevention, loss control and comprehensive safety programs. There is a county-wide effort to control losses and reduce costs.

Economic Condition

Skagit County's economic base includes: agriculture, food processing, lumber and wood products, oil refining, tourism, and marine related industries. Included within the marine related industries are fishing, fish processing, ship and boat building and repair. Exports within the agricultural area have continued to be strong.

Local and national economic conditions have a direct impact on the County's revenues and the demand for County services. Because of this, the information presented in the financial statements is best understood while taking the nation's current economic environment into consideration.

The County will continue to face challenges in meeting growing demands for services and employee related costs in an environment of limited revenues. The County is focused on improving efficiencies and effectiveness via innovative solutions that lead to providing the essential infrastructure and services prioritized by its citizens.

Major Initiatives

In 2012, the Anacortes Ferry Dock Rehabilitation & Guemes Island Ferry Dock Repair project was selected by the American Public Works Association (APWA) as one of their Public Works Projects of the Year for 2012. This was a national competition. The project was mainly funded with a grant from the Department of Transportation.

In 2005, the County entered into an Interlocal agreement with the city of Mount Vernon to build a new arterial roadway, connecting the Anderson Road/I-5 freeway interchange to South LaVenture Road. The project will provide an alternative route to access the rapidly developing portions of eastern Mount Vernon to the surrounding County areas. Funded in part by the County, by the City of Mount Vernon, and by federal, state and local grant funding, the project was completed in 2013.

In 2013, the County entered into an interlocal agreement with the major cities and other partners in the County to share the costs of a new jail facility. A sales tax initiative was passed by the voters to help fund the facility.

In 2014, the County created a new enterprise fund called the Jail Fund. This fund issued bonds for the planning and constructing a 400 bed regional jail facility. The County purchased the land in 2014 and the facility was completed the spring of 2017.

In 2014, the County merged with the County's EMS component unit, dissolving the EMS commission and absorbing the activities of the legally separate entity.

In 2018 completion of the Burlington railway overpass replaced the former wooden structure on Old Highway 99 at a cost of over \$15 million funded by local, state and federal grants.

Acknowledgements

Preparation of this report could not have been accomplished without the professional, efficient and dedicated work of the entire staff of the Auditor's Office. In addition, acknowledgement is made for the invaluable contributions of the Treasurer's Office, the Public Works accounting division, and the Budget and Finance Director's office.

We would also like to express our appreciation for the professional efforts of our local State Auditor's Office team and the direction and advice provided by them and to the Board of County Commissioners for their efforts in working for the betterment of the County.

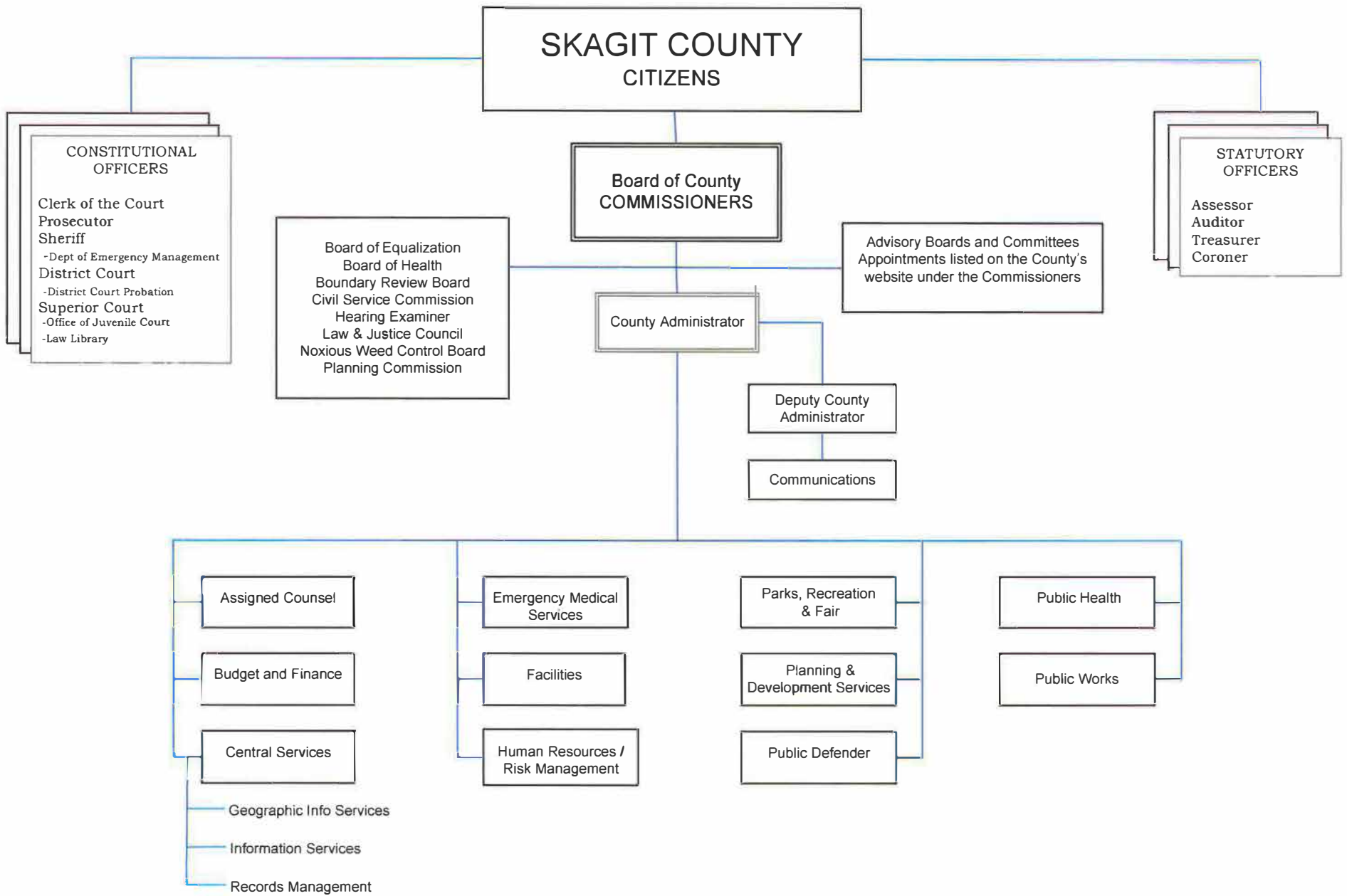
Sincerely,



Sandra Perkins, CFE
County Auditor

SKAGIT COUNTY, WASHINGTON ELECTED OFFICIALS

		TERM EXPIRES
COUNTY COMMISSIONERS		
DISTRICT NUMBER 1	RON WESEN	DECEMBER 2024
DISTRICT NUMBER 2	PETER BROWNING	DECEMBER 2024
DISTRICT NUMBER 3	LISA JANICKI	DECEMBER 2022
SUPERIOR COURT JUDGES		
	BRIAN STILES	DECEMBER 2024
	LAURA RIQUELME	DECEMBER 2024
	ELIZABETH NEIDZWSKI	DECEMBER 2024
	THOMAS VERGE	DECEMBER 2024
DISTRICT COURT JUDGES		
	WARREN GILBERT	DECEMBER 2022
	DIANNE E GODDARD	DECEMBER 2022
	JENIFER HOWSON	DECEMBER 2022
ASSESSOR	DAVE THOMAS	DECEMBER 2022
AUDITOR	SANDY PERKINS	DECEMBER 2022
CLERK	MELISSA BEATON	DECEMBER 2022
CORONER	HAYLEY THOMPSON	DECEMBER 2022
PROSECUTING ATTORNEY	RICHARD WEYRICH	DECEMBER 2022
SHERIFF	DON MCDERMOTT	DECEMBER 2022
TREASURER	JACKIE BRUNSON	DECEMBER 2022



INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Skagit County January 1, 2021 through December 31, 2021

Board of Commissioners
Skagit County
Mount Vernon, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Skagit County, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Skagit County, as of December 31, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County’s ability to continue as a going concern for a reasonable period of time; and
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County’s basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). This supplementary information is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive style with a large initial "P" and "M".

Pat McCarthy, State Auditor

Olympia, WA

September 27, 2022

Financial Section



SKAGIT COUNTY, WASHINGTON Management's Discussion and Analysis December 31, 2021

This section of Skagit County's annual financial report presents our discussion and analysis of the County's financial performance during the fiscal year that ended December 31, 2021. Please read it in conjunction with the transmittal letter at the front of this report and the County's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- As of December 31, 2021, total assets of the County exceeded total liabilities by \$419.4 million. Net investment in capital assets account for 72.4% of this amount, at \$303.5 million. Of the remaining net position, \$63.2 million was restricted for specific purposes and \$52.6 million was unrestricted. Fund balance increased \$36.1 million from operating activities.
- As of December 31, 2021, ending deferred outflows totaled \$5.3 million a decrease of \$0.7 million while the ending balance of \$41.6 million in deferred inflows resulted in an increase of \$36.2 million, both due to a change in pension and other post-employment benefit estimates.
- Ending unassigned fund balance for the general fund was \$23.4 million; assigned fund balance in the general fund was \$3 million. The General Fund ended the year with an unassigned fund balance of 22.7% to revenues, which exceeds the industry's recommended level of 16.7% of revenues. The assigned balance is for various capital and IT projects. The total increase in general fund balance was due to a conservative approach to spending practices.
- Ending fund balance for the County Road Fund was \$14.2 million, a decrease of \$2.2 million over the previous year. This was due to spending on previously started projects.
- Ending fund balance for the Mental Health Fund was \$10.0 million, an increase of \$0.8 million over the previous year. This was mainly due to slight increase in sales tax revenues and a conservative approach to spending practices.
- Ending fund balance for the American Rescue Plan Act Fund was \$0. This is a new major fund and revenue will always be equal to expense.
- Ending fund balance for the Housing Assistance Fund was \$787.5 thousand, a decrease of \$27 thousand over the previous year.
- Total long-term liabilities of the County were \$101 million at December 31, 2021. This is a decrease of \$11 million.

OVERVIEW OF THE FINANCIAL STATEMENTS

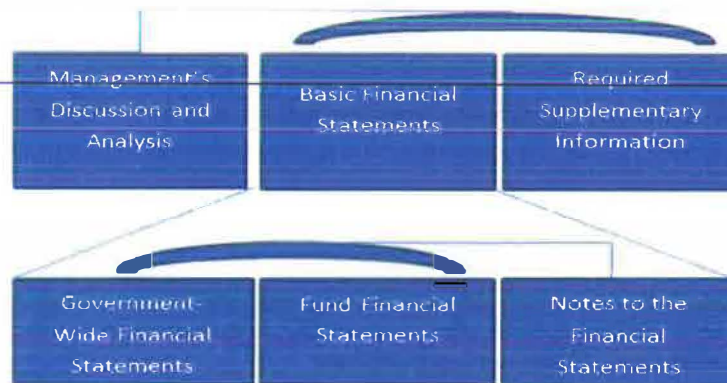
This annual report consists of four parts – *management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information (RSI)*, and an optional section that presents the *combining statements* for nonmajor government funds and internal service funds. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the County government, reporting the County's operations in more detail than the government-wide statements.
 - The *governmental funds* statements tell how *general government* services like public safety were financed in the *short term* as well as what remains for future spending.
 - *Proprietary fund* statements offer *short- and long-term* financial information about the activities the government operates *like*

SKAGIT COUNTY, WASHINGTON
Management's Discussion and Analysis
December 31, 2021

- businesses*, such as the solid waste, drainage utility, and the jail fund.
 - *Custodial fund* statements provide information about the financial

relationships in which the County acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.



The basic financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The basic financial statements are followed by a section of RSI that further explains and supports the information in the financial statements. The figure above shows how the required parts of this annual report are arranged and relate to one another. In addition to these required elements, we have included a section with combining statements that provide details about our nonmajor governmental funds and internal service funds, each of which are added together and presented in single columns in the basic financial statement.

The figure below summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

SKAGIT COUNTY, WASHINGTON
Management’s Discussion and Analysis
December 31, 2021

Major Features of the County’s Government-Wide and Fund Financial Statements				
		Fund Statements		
	Government-Wide Statements	Government Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County government (except fiduciary funds)	The activities of the County that are not proprietary or fiduciary, such as public safety, social services	Activities the County operates similar to private business; drainage utility, solid waste, jail	Instances in which the County is the trustee of agent for someone else’s resources, such as schools and hospitals
Required Financial Statements	*Statement of Net Position *Statement of Activities	*Balance Sheet *Statement of Revenues, Expenditures and Changes in Fund Balance	*Statement of Net Position *Statement of Revenues, Expenses and Changes in Net Position *Statement of Cash Flows	*Statement of Fiduciary Net Position and Statement of Changes in Fiduciary Net Position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resource focus
Type of asset/liability information	All assets and liabilities, both financial and capital, and short and long-term	Only assets expected to be used and liabilities that come due during the year or so soon after. No capital assets included	All assets and liabilities, both financial and capital, and short term and long-term	All assets and liabilities, both financial and capital and short/long term; the County’s funds do not include capital assets
Type of inflow/outflow information	All revenues and expenses during the year, regardless of when cash is exchanged	Revenues and expenditures for which cash is received during or soon after the end of the year as well as goods or services received	All revenues and expenses during the year, regardless of when cash is received or paid.	All additions and deductions either paid or received during the year regardless of when cash is exchanged

Government-Wide Statements

The government-wide statements report information about the County as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes *all* of the government’s assets and liabilities. All of the current year’s revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County’s *net position* and how it has changed. Net position – the difference between the County’s assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the County’s financial health or *position*.

- Over time, increases or decreases in the County’s net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County you need to consider additional nonfinancial factors such as changes in the County’s property tax base and the condition of the County’s roads.

The government-wide statements of the County are divided into two categories:

- *Governmental activities* – Most of the County’s basic services are included here, such as public safety, public works, parks department, health and human services, and general administration. Property taxes and state and federal grants finance most of these activities.
- *Business-type activities* – The County charges fees to customers to help cover costs of certain services it provides. The County’s solid waste, drainage utility, and County jail are included here.

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Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds* – not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for a particular purpose.

- Some funds are required by State law and by covenants.
- The County establishes other funds to control and manage money for particular purposes (like the community services fund) or to show that it is properly using certain taxes and grants (like aid from the U.S. Department of Housing and Urban Development).

The County has three kinds of funds:

- *Government funds* – Most of the County's basic services are included in government funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the government funds statements provide a detailed *short-term* view that helps to determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationship (or differences) between them.
- *Proprietary funds* – Services for which the County charges customers a fee that are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long-term and short-term financial information.
 - In fact, the County's *enterprise funds* (one type of proprietary fund) are the same as its business-type activities but provide more detail and additional information such as cash flows.
 - We use *internal service funds* (the other type of proprietary fund) to report activities that provide supplies and services for the County's other programs and activities – such as the County's Information Services fund.
- *Fiduciary funds* – The County is responsible for other assets because it acts in the capacity of a custodian to many independent taxing districts. Many of these districts are required by Washington State statutes to process all monies through the County Treasurer. All of the County's custodial activities are reported in a separate statement of custodial net position. We exclude these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

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FINANCIAL ANALYSIS OF THE COUNTY AS A WHOLE

Statement of Net Position

Summarized information from the statement of Net Position, as compared to the prior year, is as follows:

NET POSITION							
	Governmental		Business-Type		Total		
	Activities		Activities		2021	2020	% Change
	2021	2020	2021	2020			
ASSETS							
Current and Other Assets	\$ 169,420,924	\$ 151,298,253	\$ 24,529,095	\$ 15,512,479	\$ 193,950,019	\$ 166,810,732	16.27%
Capital Assets and							
Construction in Progress (Net of Depreciation)	287,694,015	267,886,010	74,984,404	76,529,260	362,678,419	344,415,270	5.30%
Net Pension Asset	37,231,532	2,935,945	4,146,386	395,813	41,377,918	3,331,758	
Total Assets	494,346,471	422,120,208	103,659,885	92,437,552	598,006,356	514,557,760	16.22%
DEFERRED OUTFLOW OF RESOURCES	4,644,146	5,308,747	706,331	786,006	5,350,477	6,094,753	-12.21%
LIABILITIES							
Long-Term Liabilities	36,734,691	37,502,917	4,329,752	74,624,766	101,329,975	112,127,683	-9.63%
Other Liabilities	23,050,748	20,753,821	78,279,227	1,835,422	41,064,443	22,589,243	81.79%
Total Liabilities	59,785,439	58,256,738	82,608,979	76,460,188	142,394,418	134,716,926	5.70%
DEFERRED INFLOW OF RESOURCES	37,455,983	4,827,897	4,139,243	562,699	41,595,226	5,390,596	671.63%
NET POSITION							
Net Investment in Capital Assets	282,771,539	261,490,543	20,738,183	20,017,605	303,509,722	281,508,148	7.82%
Restricted	59,060,614	60,836,526	4,181,022	430,008	63,241,636	61,266,534	
Unrestricted	59,917,042	42,017,251	(7,301,211)	(4,246,942)	52,615,831	37,770,309	39.30%
Total Net Position	\$ 401,749,195	\$ 364,344,320	\$ 17,617,994	\$ 16,200,671	\$ 419,367,189	\$ 380,544,991	10.20%

Of the \$193 million in current and other assets at December 31, 2021, \$164.3 million is cash, cash equivalents and investments. Of this amount, \$14.2 million, is restricted for specific purposes. Accounts receivable, Notes receivable and amounts due from other governments total \$23.6 million. Inventories/prepayments total \$5 million. Cash, cash equivalents and investments represented 77.8% (compared to 77.2% in 2020), while accounts receivable, notes receivable and amounts due from other governments accounted for 12.3% (compared to 15.4% from 2020).

At December 31, 2021, the County had outstanding long-term liabilities of \$104.8 million, as compared to \$112.1 million in 2020. Of this total, \$3.5 million was due within one year. See Note VII of the notes to the financial statements for more information regarding long term debt. Other liabilities amounted to \$37.6 million. These represent primarily accounts payable and accrued liabilities due as a result of ordinary operations.

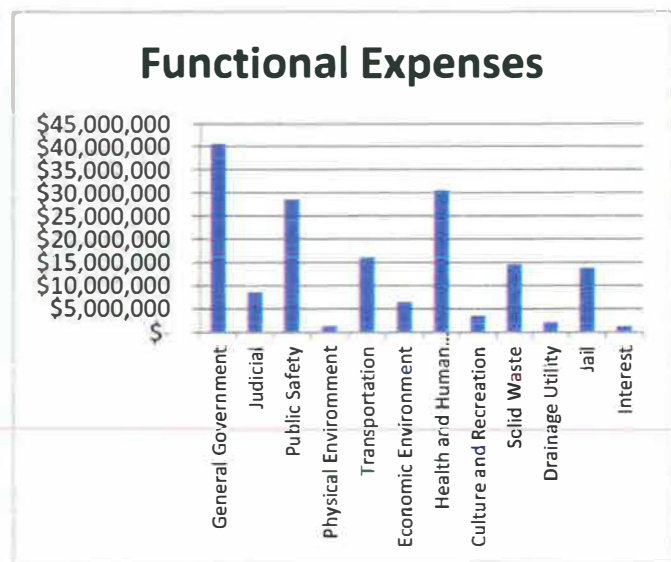
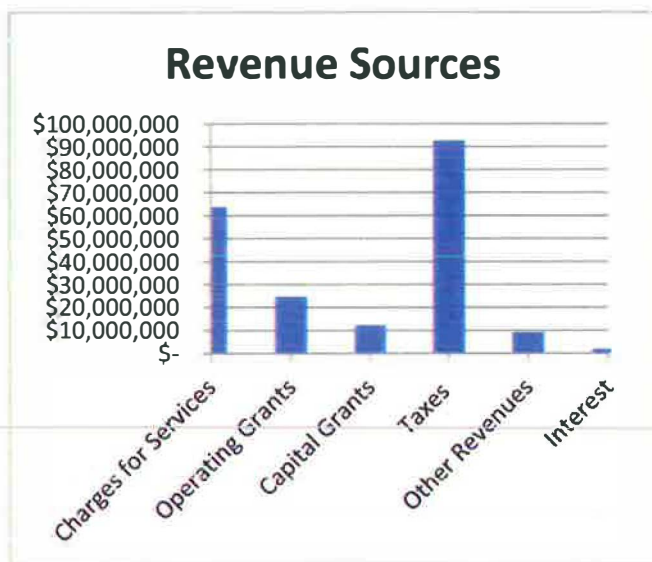
SKAGIT COUNTY, WASHINGTON
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The largest portion of the County's Net Position (72.5%) reflects its net investment in capital assets, less any outstanding related debt used to acquire those assets. The County's capital assets are used to provide services to citizens and are therefore not available to finance future spending. Although the County's net investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. In addition, 15.1% of the County's net position is subject to legal restrictions for specific purposes. The remaining balance of Net Position is \$58.1 million.

Statement of Changes in Net Position

The County's Total Net Position increased by \$39.1 million in 2021. Governmental activities reflected an increase of \$37.4 million while the Net Position of business-type activities increased \$1.4 million. The increase in governmental activities was primarily due to general government. The increase in business-type net position was due primarily to increased charges and reduced costs.

Total revenues were \$205.8 million in 2021, an increase of \$21.7 million from 2020. The main reason for the increase is the increases in governmental grants to assist the County and the residents cope with the effects of COVID-19. Governmental activities provided \$171.7 million (83.5%), while business-type activities added \$34.1 million. Within governmental activities, tax revenue accounted for 53.5% of total revenue sources, with grants and contributions accounting for 20.9% (up from 18% in 2020). Charges for services accounted for 90.8% of the revenues of business type activities, with the remaining provided by a reduction in a liability capital and operating grants and contributions. Total expenses for the year amounted to \$169.6 million, an increase of \$12.9 million from 2020. Governmental activities accounted for \$136.9 million (80.7%), with the largest program expenses in the areas of general government, public safety and health and human services. These three programs accounted for 72.8% of total governmental expenses. Of the \$32.7 million in business-type expenses, 42.2% is associated with the Jail fund, a decrease for the jail of 3.5% from 2020.



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Changes in Net Assets

	Governmental		Business-Type		Total	
	Activities		Activities		Primary Government	
	2021	2020	2021	2020	2021	2020
REVENUES						
Program Revenues						
Charges for Services	\$33,209,802	\$29,888,670	\$30,988,328	\$29,785,327	\$64,198,130	\$59,673,997
Operating Grants and Contributions	23,629,887	21,736,612	1,239,014	1,016,225	24,868,901	22,752,837
Capital Grants and Contributions	12,281,010	4,243,936	-	-	12,281,010	4,243,936
General Revenues						
Taxes	91,637,279	82,765,295	1,704,324	1,692,864	93,341,603	84,458,159
Interest Earnings on Investments	1,916,785	2,678,848	5,034	34,669	1,921,819	2,713,517
Other Revenues	9,044,633	3,412,101	166,309	6,823,307	9,210,942	10,235,408
Total Revenues	<u>\$171,719,396</u>	<u>\$144,725,462</u>	<u>\$34,103,009</u>	<u>\$39,352,392</u>	<u>\$205,822,405</u>	<u>\$184,077,854</u>
PROGRAM EXPENSES						
General Government	40,533,186	41,241,682	-	-	40,533,186	41,241,682
Judicial	8,608,735	9,490,898	-	-	8,608,735	9,490,898
Public Safety	28,574,618	28,263,021	-	-	28,574,618	28,263,021
Physical Environment	1,291,492	258,058	-	-	1,291,492	258,058
Transportation	16,152,233	17,428,177	-	-	16,152,233	17,428,177
Economic Environment	6,549,016	6,097,330	-	-	6,549,016	6,097,330
Health and Human Services	30,451,701	19,520,361	-	-	30,451,701	19,520,361
Culture and Recreation	3,542,768	2,535,807	-	-	3,542,768	2,535,807
Solid Waste	-	-	14,578,909	11,544,207	14,578,909	11,544,207
Drainage Utility	-	-	2,173,329	3,180,490	2,173,329	3,180,490
Jail Fund	-	-	13,790,910	14,070,842	13,790,910	14,070,842
Interest on Long Term Debt	1,247,440	1,165,171	2,142,114	1,973,144	3,389,554	3,138,315
Total Expenses Before Transfers	<u>136,951,189</u>	<u>126,000,505</u>	<u>32,685,262</u>	<u>30,768,683</u>	<u>169,636,451</u>	<u>156,769,188</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	\$34,768,207	18,724,957	1,417,747	8,583,709	36,185,954	27,308,666
Transfers	424	-	(424)	-	-	-
Change in Net Assets	<u>34,768,631</u>	<u>18,724,957</u>	<u>1,417,323</u>	<u>8,583,709</u>	<u>36,185,954</u>	<u>27,308,666</u>
Net Assets, January 1	364,344,320	345,619,363	16,200,671	7,616,962	380,544,991	353,236,325
Prior Period Adjustment	2,636,244	-	-	-	2,636,244	-
Net Assets, January 1 - Restated	<u>366,980,564</u>	<u>345,619,363</u>	<u>16,200,671</u>	<u>7,616,962</u>	<u>383,181,235</u>	<u>353,236,325</u>
Net Assets, December 31	<u>\$ 401,749,195</u>	<u>\$ 364,344,320</u>	<u>\$ 17,617,994</u>	<u>\$ 16,200,671</u>	<u>\$ 419,367,189</u>	<u>\$ 380,544,991</u>

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Financial Analysis of the County's Funds

Governmental Funds Balance Sheet Analysis

The General Fund, County Road Fund, Mental Health Fund, American Rescue Plan Act, and Housing Assistance are the County's major funds in 2021. Together these funds account for 70.1% of total government fund assets and 64.7% of total government fund balances.

As of December 31, 2021, the County's governmental funds reported combined fund balances of \$102.4 million, an increase from \$95.4 million in 2020. Of this amount, \$62.2 million (62.5%) is Restricted, \$13.6 million (11.3%) is reported as Committed, \$3.0 million (2.9%) is assigned, and \$23.4 million (23.3%) is unassigned and available for spending within the designated funds. Nonspendable, Restricted, Committed, and Assigned fund balance of \$78.9 million is not available for new spending because it has already been committed for prepaid expenses, loans, debt service, and inventory, as well as other special revenue funds requirements.

The General Fund is the primary operating fund of Skagit County. The unassigned fund balance of this fund decreased to \$23.4 million at December 31, 2021, from \$23.5 million at December 31, 2020. \$3 million of the general fund's fund balance is assigned for various capital and IT projects. Total assets of the General Fund were \$32.6 million at December 31, 2021, accounting for 24.7% of total governmental fund assets. This represents a decrease of \$1.0 million from 2020.

Governmental Funds Revenue/Expenditure Analysis

Total revenues for governmental funds were \$166.8 million in 2021; this represents an increase of \$24.5 million from 2020. The main reasons for the increase were an increase in intergovernmental revenues. During the same period, total expenditures increased to \$159.8 million, up from \$132.4 million in 2020. The main increase was in Health and Human Services. The General Fund, Mental Health Fund, County Road Fund, American Rescue Plan Act and Housing Assistance account for 76.4% of all governmental fund revenue (up from 66.1% in 2020) and 81.8% of all expenditures, up from 63.0% in 2020.

The net change in fund balance for the General Fund in 2021 was a negative \$94 thousand. The main reason was a decrease in intergovernmental revenues. The decrease in fund balance for the County Road fund was \$2.3 million. The main reason for the decrease in the County Road fund was an increase in costs for projects previously committed to. The net change in the Mental Health Fund was an increase of \$741.6 thousand. The American Rescue Plan Act Fund is new in 2021. The net change to Housing Assistance was a negative \$27.2 thousand due to being funded mostly by grants that are fully expensed each year. The non-major governmental funds had an overall positive change in fund balances of \$8.4 million for 2021.

Enterprise Funds Net Position Analysis

All enterprise funds of Skagit County are considered major funds for 2021. Comparative information from the proprietary funds' statement of Net Position is as follows:

SKAGIT COUNTY, WASHINGTON
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	Business-Type Activities - Enterprise Funds							
	Net Assets							
	Solid Waste		Drainage Utility		Jail Fund		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
ASSETS								
Current Assets								
Cash and Cash Equivalents	\$ 6,473,548	\$ 5,401,609	\$ 1,224,364	\$ 1,784,774	\$ 6,666,837	\$ 6,182,733	\$ 14,364,749	\$ 13,369,116
Other Current Assets	7,792,167	1,194,635	444,579	178,218	1,927,600	1,755,937	10,164,346	3,128,790
Total Current Assets	14,265,715	6,596,244	1,668,943	1,962,992	8,594,437	7,938,670	24,529,095	16,497,906
Non-Current Assets								
Construction in Progress	-	-	596,207	293,109	-	-	596,207	293,109
Capital Assets	13,636,892	13,607,552	11,608,192	11,250,145	65,755,678	65,755,678	91,000,762	90,613,375
Less Accumulated Depreciation	(5,286,008)	(4,940,513)	(4,512,385)	(4,135,223)	(6,814,172)	(5,301,488)	(16,612,565)	(14,377,224)
Net Pension Asset	1,100,051	-	289,142	-	2,757,193	395,813	4,146,386	395,813
Total Non-Current Assets	9,450,935	8,667,039	7,981,156	7,408,031	61,698,699	60,850,003	79,130,790	76,925,073
Total Assets	23,716,650	15,263,283	9,650,099	9,371,023	70,293,136	68,788,673	103,659,885	93,422,979
Deferred Outflows of Resources	148,934	178,800	40,590	62,332	516,807	544,874	706,331	786,006
LIABILITIES								
Current Liabilities								
Accounts/Vouchers Payable	709,506	620,869	147,819	140,879	539,602	334,765	1,396,927	1,096,513
Other Current Liabilities	1,098,033	1,089,478	24,651	214,298	1,810,141	2,330,559	2,932,825	3,634,335
Total Current Liabilities	1,807,539	1,710,347	172,470	355,177	2,349,743	2,665,324	4,329,752	4,730,848
Non-Current Liabilities								
Bonds Payable	5,080,000	5,597,163	-	-	47,141,221	48,711,383	52,221,221	54,308,546
Other Non-Current Liabilities	25,339,209	16,833,341	86,308	267,774	632,489	1,305,106	26,058,006	18,406,221
Total Non-Current Liabilities	30,419,209	22,430,504	86,308	267,774	47,773,710	50,016,489	78,279,227	72,714,767
Total Liabilities	32,226,748	24,140,851	258,778	622,951	50,123,453	52,681,813	82,608,979	77,445,615
Deferred inflows of Resources	1,249,673	159,668	334,627	54,592	2,554,943	348,439	4,139,243	562,699
NET POSITION								
Net Investment in Capital Assets	2,670,884	2,519,876	7,692,014	7,114,922	10,375,285	10,382,807	20,738,183	20,017,605
Restricted	1,100,051	-	289,142	-	2,791,829	430,008	4,181,022	430,008
Unrestricted	(13,381,772)	(11,378,312)	1,116,128	1,640,890	4,964,433	5,490,480	(7,301,211)	(4,246,942)
Total Net Position	\$ (9,610,837)	\$ (8,858,436)	\$ 9,097,284	\$ 8,755,812	\$ 18,131,547	\$ 16,303,295	\$ 17,617,994	\$ 16,200,671

As of December 31, 2021, the enterprise funds reported combined Net Position of \$17.6 million (compared to \$16.2 million in 2020). This is the total of a \$9.6 million deficit in the Solid Waste Fund (down from \$8.9 million deficit in 2020) and a positive \$9.1 million in the Drainage Utility Fund (up from \$8.8 million from 2020). The Jail fund net position is \$18.1 million, (up from \$16.3 million in 2020).

Enterprise Funds Revenue/Expenditure Analysis

The following table provides comparative information related to revenues, expenses and net changes in fund balance for the enterprise funds:

SKAGIT COUNTY, WASHINGTON
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Business-Type Activities - Enterprise Funds

	Changes in Net Assets							
	Solid Waste		Drainage Utility		Jail Fund		Total	
	2021	2020	2021	2020	2021	2020	2021	2020
REVENUES								
Charges for Services	\$ 13,586,350	\$ 12,964,639	\$ -	\$ -	\$ 11,090,104	\$ 15,760,038	\$ 24,676,454	\$ 28,724,677
Intergovernmental	321,925	182,264	2,422,899	2,376,798	198,514	617,874	2,943,338	3,176,936
Interest Revenue	1,867	11,853	-	-	3,167	22,816	5,034	34,669
Miscellaneous Revenue	150,510	7,359,011	91,902	34,987	6,235,771	22,112	6,478,183	7,416,110
Total Revenues	14,060,652	20,517,767	2,514,801	2,411,785	17,527,556	16,422,840	34,103,009	39,352,392
EXPENSES								
Personal Services	1,838,208	2,070,434	525,300	759,398	7,447,900	7,942,586	9,811,408	10,772,418
Contractual Services	12,162,455	8,696,622	1,252,896	2,037,198	4,230,669	4,077,320	17,646,020	14,811,140
Other Supplies and Expenses	232,751	111,104	17,971	8,362	599,658	562,248	850,380	681,714
Depreciation	345,495	342,066	377,162	375,532	1,512,683	1,488,688	2,235,340	2,206,286
Interest Expense	233,720	323,981	-	-	1,908,394	1,073,144	2,142,114	2,297,125
Total Operating Expenditures	14,812,629	11,544,207	2,173,329	3,180,190	15,699,304	16,043,986	32,685,262	30,768,683
Income (Loss) Before Transfers	(751,977)	8,973,560	341,472	(768,705)	1,828,252	378,854	1,417,747	8,583,709
Extraordinary Items	-	-	-	-	-	-	-	-
Interfund Transfers	(424)	-	-	-	-	-	(424)	-
Change in Net Assets	(752,401)	8,973,560	341,472	(768,705)	1,828,252	378,854	1,417,323	8,583,709
Net Assets, January 1	(8,858,436)	(17,831,996)	8,755,812	9,524,517	16,303,295	15,924,441	16,200,671	7,616,962
Restatement to implement new accounting principle	-	-	-	-	-	-	-	-
Net Assets, January 1 - Restated	(8,858,436)	(17,831,996)	8,755,812	9,524,517	16,303,295	15,924,441	16,200,671	7,616,962
Net Assets, December 31	\$ (9,610,837)	\$ (8,858,436)	\$ 9,097,284	\$ 8,755,812	\$ 18,131,547	\$ 16,303,295	17,617,994	16,200,671

Revenues from the Solid Waste Fund represent 44.3% of the total revenues for enterprise funds in 2021, a decrease from 52.1% in 2020. This was due primarily to a decrease in overall revenues. Total expenses for the Solid Waste Fund were 47.7% of the total enterprise funds. The Jail Fund revenues consisted of 55.4% of total enterprise revenues, up from 41.7% in 2020. This is the result of increased charges for services.

GENERAL FUND BUDGETARY HIGHLIGHTS

The change in the final budget amounts available for appropriations is due to changes in grant revenue for Public Safety and the Coroner's office. Increases in General Government Services were a result of transferring funds for capital projects. The increases in Judicial were mainly due to increases in judicial salaries; increase in contracted services for Indigent Defense due to increased case complexity; and increased contracted services for Indigent Defense. The small increase in Public Safety was due to increased grant funding and the purchase of Tasers.

The following schedule provides an analysis of the final amended budget as compared to actual General Fund revenues and expenditures:

SKAGIT COUNTY, WASHINGTON
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General Fund Budget vs. Actual
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Changes Favorable (Unfavorable)</u>
FUND BALANCE, JANUARY 1	\$ 4,041,843	\$ 4,545,972	\$ 26,521,694	\$ 21,975,722
RESOURCES (IN-FLOWS)				
Taxes	40,908,672	41,288,215	44,149,011	2,860,796
Licenses & Permits	497,400	497,400	587,629	90,229
Intergovernmental Revenue	6,006,288	8,192,436	8,290,644	98,208
Charges for Goods and Services	3,647,546	3,670,046	4,512,919	842,873
Fines and Forfeits	1,619,025	1,619,025	1,055,895	(563,130)
Interest Revenue	1,269,000	1,269,000	1,845,160	576,160
Miscellaneous Revenues	230,559	230,559	615,548	384,989
Transfers In	-	-	-	-
Total Resources (in-flows)	<u>54,178,490</u>	<u>56,766,681</u>	<u>61,056,806</u>	<u>4,290,125</u>
Amounts Available for Appropriation	<u>58,220,333</u>	<u>61,312,653</u>	<u>87,578,500</u>	<u>26,265,847</u>
CHARGES TO APPROPRIATIONS (OUT-FLOWS)				
General Government Services	22,100,185	24,608,716	18,520,852	6,087,864
Judicial	12,448,611	12,652,616	11,441,808	1,210,808
Public Safety	14,787,200	15,358,998	20,512,814	(5,153,816)
Utilities and Environment	29,408	29,408	23,881	5,527
Economic Environment	475,521	476,770	416,511	60,259
Health and Human Services	489,421	492,121	491,493	628
Culture and Recreation	590,585	590,585	565,377	25,208
Debt Service	7,000	7,000	-	7,000
Capitalized Expenditures	826,779	630,816	1,258,536	(627,720)
Transfers Out	6,465,623	6,465,623	7,919,379	(1,453,756)
Amount Charged to Appropriations (out-flows)	<u>58,220,333</u>	<u>61,312,653</u>	<u>61,150,651</u>	<u>162,002</u>
FUND BALANCE, DECEMBER 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,427,849</u>	<u>\$ 26,103,845</u>

The largest dollar variances for revenues are fairly even amongst intergovernmental revenue, taxes, and interest revenue. The decrease from 2020 in intergovernmental revenue is the result of reallocating of grant funds to other areas. The increase in taxes is small in comparison to the prior year but exceeds the expected budgeted amount.

Actual expenditures were .26% less than budgeted. This is represented primarily by decreases in General Government Services. This variance is the result of the overall reduction of expenses due to the reduction of cost allocations. The unfavorable variance in Fines and Forfeits is due to the COVID-19 outbreak and slight downturn in the economy.

SKAGIT COUNTY, WASHINGTON
Management's Discussion and Analysis
December 31, 2021

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The County's net capital assets were \$362.7 million at December 31, 2021. Of this total, Construction in progress was \$20.5 million. Capital assets include land, development rights, buildings, improvements, furniture and equipment, and infrastructure. Details of 2021 capital asset transactions are presented in Note VII of the notes to the financial statements.

During 2021 the County continued construction and remodeling of real property for County use. Ongoing projects include several road construction projects, improvements to county owned buildings, and miscellaneous small parks projects.

Long-Term Debt

At December 31, 2021, general obligation bonds payable as reported by governmental activities was \$12.5 million, a decrease of \$1.2 million. Business type activities reported general obligation bonds payable of \$51.3 million, a decrease of \$3 million from 2020. This is due in part to on-going debt payments and the refunding of the solid waste bond reducing the principal by about \$300 thousand.

The County's remaining legal capacity for non-voted debt at December 31, 2021 was approximately \$408.7 million.

Additional information relating to long-term debt can be found in Note VIII of the notes to the financial statements.

Net Pension Liability

Governmental Accounting Standards Board standards are national and apply to all government financial reports prepared in accordance with generally accepted accounting principles. When accounting for pension costs, GASB 27 focused on a funding approach. This approach limited pension costs to contributions annually required by law, which may or may not be sufficient to fully fund each plan's net pension liability. GASB 68 takes an earnings approach to pension accounting; however, the nature of Washington's statewide pension systems and state law governing those systems requires additional explanation in order to properly understand the information presented in these statements.

GASB 68 requires the net pension liability to equal the County's proportionate share of each plan's collective:

1. Present value of estimated future pension benefits attributable to active and inactive employees' past service
2. Minus plan assets available to pay these benefits

GASB notes that pension obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension. GASB noted that the unfunded portion of this pension promise is a present obligation of the government, part of a bargained-for benefit to the employee and should accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of this liability. In Washington, the employee shares the obligation of funding pension benefits with the employer. The amounts they contribute are calculated as a percentage of the employee's pay. In a few plans, those percentages are set in statute, but for most, the legislature can adjust the rates as needed.

SKAGIT COUNTY, WASHINGTON
Management's Discussion and Analysis
December 31, 2021

The Washington State Investment Board collectively invests the contributions and the earnings on those investments help to fund the plans.

The Office of State Actuary (OSA) performs a valuation of the retirement plans every other year, studying the experience of each and analyzing the effects of anticipated economic and demographic changes. In the valuation, OSA determines how much money must be contributed annually to pay for the benefits members are expected to earn during their public service.

OSA's recommendations then go to the Pension Funding Council, which is responsible for evaluating and adopting employee and employer contribution rates (subject to review by the Legislature). There is one exception – rates for the Law Enforcement Officers' and Fire Fighters' (LEOFF) Plan 2 are evaluated and adopted by the LEOFF Plan 2 Retirement Board.

A plan with assets that equal its liabilities is termed *fully funded*, which means the value of the assets on hand equals the plan's accrued liabilities. Any gap between the benefits earned and a retirement plan's assets is referred to as an unfunded liability. A plan with unfunded liability is considered underfunded.

Washington State has fully funded and underfunded state retirement plans. Current state funding policy requires additional contributions to return the underfunded plans to a fully funded status. As a result of that commitment, it is expected all Washington state retirement plans will have adequate assets to provide for all earned benefits into the future.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e., sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability. As explained above, changes in pension benefits, contribution rates, and return on investments affect the balance of the net pension liability but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required pension payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability is satisfied, this liability is separately identified within the long-term liability section of the statement of net position.

In accordance with GASB 68, the County's statements prepared on an accrual basis of accounting include an annual pension expense for their proportionate share of each plan's change in net pension liability not accounted for as deferred inflows/outflows.

OTHER POST EMPLOYMENT BENEFITS

With the implementation of GASB No. 75, the County has fully accrued the Other Post-Employment Benefits (OPEB). This GASB requires that the full OPEB liability be recorded as a long-term liability with a one year current portion. No assets are set aside for these costs but are paid as incurred. See Note IX - Pension and Note X Other Benefits.

ECONOMIC FACTORS

The County's overall financial position remains steady. The County is not facing any foreseeable restrictions or other limitations that would significantly impact funding resources for future uses.

SKAGIT COUNTY, WASHINGTON
Management's Discussion and Analysis
December 31, 2021

There have been a series of voter initiatives over the last several years, as well as State of Washington, Local and Federal legal changes that continue to have an impact on future finances of the County. A listing of conditions and decisions that may significantly affect the future financial condition of the County follows:

- In 2018, the 2007 bonds in the amount of \$2,645,000 were paid off with current resources. The retirement of the debt lowered the total bond debt to \$69.3 million.
- During 2018, the Board of County Commissioners passed several ordinances dissolving CVAA (a discreet component unit of the County) transferring the Commissioner's authority, responsibility, and assets to Skagit County Department of Emergency Medical services. CVAA ceased operations on December 31, 2018. CVAA has been eliminated as a County component unit and those activities now reside within the County.
- During 2020 a world-wide breakout of COVID-19 affected millions and resulted in national as well as statewide and local shut down of businesses, schools, and resulted in a downturn of many economic factors. It will be years before the full effect is realized.
- During 2021 bonds issued by the Solid Waste Fund were refunded with new debt with lower principal and a lower interest rate.

Requests for Information

Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to either of the following:

Trisha Logue, County Administrator
County Commissioner's Office
1800 Continental Place, Suite 100
Mount Vernon, WA 98273
360-416 1300

Accounting Department
Skagit County Auditor's Office
PO Box 1306
Mount Vernon, WA 98273
360-416-1700

Basic Financial Statements



Basic Financial Statements

The basic financial statements and note disclosures comprise the minimum acceptable fair presentation in conformity with Generally Accepted Accounting Principles (GAAP). Basic financial statements are designed to be "liftable" from the Financial Section of the Comprehensive Annual Financial Report (CAFR) for widespread distribution to users requiring less detailed information than is contained in the full CAFR. Basic Financial Statements include:

Government-wide Financial Statements

- (1) **Government-wide Statement of Net Position** – presents information on all County governmental and business-type assets, liabilities and deferred inflows and outflows, with the difference reported as Net Position.
- (2) **Government-wide Statement of Activities** – presents information on all County governmental and business-type revenues and expenses, with the difference reported as change in Net Position.

Fund Financial Statements

- (3) **Balance Sheet – Governmental Funds** – presents assets, liabilities and deferred inflows and outflows for major funds and aggregated amounts for all other governmental funds.
- (4) **Reconciliation of the Balance Sheet to the Government-wide Statement of Net Position.**
- (5) **Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds** - presents information for each major fund and aggregated information for all other governmental funds.
- (6) **Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Government-wide Statement of Activities.**
- (7) **Statement of Net Position – Proprietary Funds** – presents information on all assets, liabilities and deferred inflows and outflows, with the difference reported as change in Net Position for the major enterprise fund and aggregated amounts for all other enterprise funds as well as a separate column of information for internal service funds.
- (8) **Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds** – presents information for each major fund and aggregated information for all other governmental funds. Major and non-major enterprise funds and internal service funds.
- (9) **Statement of Cash Flows** – presents information on the sources and uses of cash for the major fund and aggregated information for all other enterprise funds and internal service funds.
- (10) **Statement of Custodial Net Position** - presents information on custodial fund assets and liabilities, with the difference reported as Net Position.
- (11) **Statement of Revenues, Expenses and Changes in Net Position – Custodial Funds** – presents information for each custodial fund and aggregated information.
- (12) **Notes to Financial Statements** – presents disclosure and further detail information to assist the reader in a better understanding of the financial statements and the data presented with them.
- (13) **Required Supplementary Information – Pension, OPEB information and Changes in Fund Balance – Budget (GAAP Basis) and Actual** – presents pension and OPEB information as well as budget information, along with actual results, on separate statements for each major fund which has a legally adopted budget. Departmental information is included for the General fund, in accordance with the County's legally adopted budget.

SKAGIT COUNTY, WASHINGTON

Statement of Net Position

December 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
ASSETS			
Cash and Cash Equivalents	\$ 117,914,393	\$ 14,364,749	\$ 132,279,142
Investments	17,829,265	-	17,829,265
Accounts Receivables, Net	4,395,126	1,176,591	5,571,717
Due from Other Governments	9,551,314	2,390,026	11,941,340
Inventories and Prepayments	5,049,610	-	5,049,610
Notes Receivable	7,035,000	-	7,035,000
Restricted Assets:			
Restricted by Contract:			
Cash/Cash Equivalents	6,716,553	6,597,729	13,314,282
Investments	929,663	-	929,663
Net Pension Asset	37,231,532	4,146,386	41,377,918
Non Depreciated Capital Assets	179,704,396	9,000,036	188,704,432
Capital Assets, Net	88,033,843	65,388,161	153,422,004
Construction in Progress	19,955,776	596,207	20,551,983
Total Assets	<u>494,346,471</u>	<u>103,659,885</u>	<u>598,006,356</u>
DEFERRED OUTFLOWS of RESOURCES			
Related to Pension	4,041,331	617,710	4,659,041
Related to OPEB	602,815	88,621	691,436
Total Deferred Outflows of Resources	<u>4,644,146</u>	<u>706,331</u>	<u>5,350,477</u>
LIABILITIES			
Accounts Payable	15,991,445	1,396,927	17,388,372
Checks written in excess of available funds	45,890	-	45,890
Other Liabilities	18,813,021	456,915	19,269,936
Compensated Absences-Short Term	335,583	39,375	374,958
OPEB Liability-Short Term	78,465	11,535	90,000
Due to Other Governments	13,776	-	13,776
Long Term Liabilities:			
Due within One Year	1,456,511	2,025,000	3,481,511
Short term environmental Liabilities	-	400,000	400,000
Due in More Than One Year	14,357,881	52,221,221	66,579,102
Deferred Revenue	-	6,562,890	6,562,890
OPEB Liability-Long Term	2,451,941	360,463	2,812,404
Pension Liability	3,458,951	299,465	3,758,416
Compensated Absences	2,516,889	352,606	2,869,695
Environmental Liabilities	265,086	18,482,382	18,747,468
Total Liabilities	<u>59,785,439</u>	<u>82,608,979</u>	<u>142,394,418</u>
DEFERRED INFLOWS OF RESOURCES			
Related to Pension	34,791,595	3,760,944	38,552,539
Related to OPEB	2,573,260	378,299	2,951,559
Related to Deferred Gain on Refunded Bond	91,128	-	91,128
Total Deferred Inflows of Resources	<u>37,455,983</u>	<u>4,139,243</u>	<u>41,595,226</u>
Net Position			
Net Investment in Capital Assets	282,771,539	20,738,183	303,509,722
Restricted for:			
General Government	17,833,311	-	17,833,311
Public Safety	1,967,907	4,181,022	6,148,929
Utilities and Physical Environment	4,981,310	-	4,981,310
Transportation	12,557,369	-	12,557,369
Economic Environment	2,221,391	-	2,221,391
Health & Human Services	15,095,680	-	15,095,680
Culture and Recreation	1,818,714	-	1,818,714
Debt Service	2,584,932	-	2,584,932
Unrestricted	59,917,042	(7,301,211)	52,615,831
Total Net Position	<u>\$ 401,749,195</u>	<u>\$ 17,617,994</u>	<u>\$ 419,367,189</u>

SKAGIT COUNTY, WASHINGTON
Statement of Activities
For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		Total
					Governmental Activities	Business-Type Activities	
Primary Government:							
Governmental Activities:							
General Government	\$ 40,533,186	\$ 10,673,443	\$ 1,114,303	\$ -	\$ (28,745,440)	\$ -	\$ (28,745,440)
Judicial	8,608,735	2,476,799	760,152	-	(5,371,784)	-	(5,371,784)
Public Safety	28,574,618	2,188,147	640,962	284,200	(25,461,309)	-	(25,461,309)
Physical Environment	1,291,492	6,032,611	1,087,877	11,744	5,840,740	-	5,840,740
Transportation	16,152,233	6,992,891	1,014,920	4,349,469	(3,794,953)	-	(3,794,953)
Economic Environment	6,549,016	1,215,164	23,325	-	(5,310,527)	-	(5,310,527)
Health and Human Services	30,451,701	3,046,230	18,988,348	5,008,399	(3,408,724)	-	(3,408,724)
Culture and Recreation	3,542,768	584,517	-	2,627,198	(331,053)	-	(331,053)
Interest and Redemption on Long Term Debt	1,247,440	-	-	-	(1,247,440)	-	(1,247,440)
Total Governmental Activities	136,951,189	33,209,802	23,629,887	12,281,010	(67,830,490)	-	(67,830,490)
Business-Type Activities							
Solid Waste	14,578,909	13,586,350	321,925	-	-	(670,634)	(670,634)
Drainage Utility	2,173,329	91,902	718,575	-	-	(1,362,852)	(1,362,852)
Jail Fund	13,790,910	17,310,076	198,514	-	-	3,717,680	3,717,680
Total Business-Type Activities	30,543,148	30,988,328	1,239,014	-	-	1,684,194	1,684,194
Total Primary Government	167,494,337	64,198,130	24,868,901	12,281,010	(67,830,490)	1,684,194	(66,146,296)
General Revenues (Expenses)							
Property Taxes					54,571,993	-	54,571,993
Sales/Use Taxes					28,974,107	-	28,974,107
Other Taxes					8,091,179	1,704,324	9,795,503
Interest and Investment Earnings (Expense)					1,916,785	(2,137,080)	(220,295)
Other revenues					9,044,633	166,309	9,210,942
Transfers					424	(424)	-
Total General Revenues					102,599,121	(266,871)	102,332,250
Change in Net Position					34,768,631	1,417,323	36,185,954
Net Position, January 1					364,344,320	16,200,671	380,544,991
Prior Period Adjustment					2,636,244	-	2,636,244
Adjusted Net Position at January 1					366,980,564	16,200,671	383,181,235
Net Position, December 31					\$ 401,749,195	\$ 17,617,994	\$ 419,367,189

SKAGIT COUNTY, WASHINGTON
Balance Sheet Government Funds
December 31, 2021

	Major Funds					Other Governmental Funds	Total
	General Fund	Mental Health Fund	County Road Fund	American Rescue Plan Act	Housing Assistance		
ASSETS and OUTFLOWS of RESOURCES							
Cash and Cash Equivalents	\$ 25,061,492	\$ 2,914,603	\$ 14,518,039	\$ 11,900,971	\$ 1,527,671	\$ 41,412,607	\$ 97,335,383
Restricted Cash	1,473,535	-	-	-	30,744	-	1,504,279
Investments	-	6,895,808	-	-	-	11,832,376	18,728,184
Taxes Receivable	546,866	7,331	337,765	-	-	264,695	1,156,657
Accounts Receivable, Net	2,351	-	152,502	-	-	-	154,853
Accounts Receivable Other	1,928,588	-	500	-	-	420,347	2,349,435
Interest Receivable	36,719	-	-	-	-	-	36,719
Due from Other Funds	25,838	-	-	-	-	-	25,838
Due from Other Governments	3,025,665	824,249	1,379,246	-	737,253	3,584,901	9,551,314
Interfund Loans Receivable	585,000	-	-	-	-	5,500	590,500
Inventories and Prepayments	1,085	-	-	-	-	12,015	13,100
Total Assets	32,687,139	10,641,991	16,388,052	11,900,971	2,295,668	57,532,441	131,446,262
Total Assets	\$ 32,687,139	\$ 10,641,991	\$ 16,388,052	\$ 11,900,971	\$ 2,295,668	\$ 57,532,441	\$ 131,446,262
LIABILITIES, DEFERRED INFLOWS of RESOURCES and FUND BALANCES							
<u>Liabilities</u>							
Accounts and Vouchers Payable	1,075,206	589,890	1,446,140	235,538	1,096,987	2,302,062	6,745,823
Checks Written in Excess of Cash Balances	-	-	-	-	-	45,890	45,890
Due to Other Funds	-	-	-	-	-	25,838	25,838
Due to Other Governmental Units	7,627	4,612	-	-	-	1,537	13,776
Accrued Wages Payable	1,015,834	27,884	298,625	38,173	11,192	374,686	1,766,394
Accrued Employee Benefits	197,633	5,654	63,424	7,395	-	77,483	351,589
Deposits	14,000	-	-	-	-	-	14,000
Unavailable Revenues	1,473,535	-	-	-	-	2,102,365	3,575,900
Unearned Revenue	-	-	-	11,619,865	-	1,210,288	12,830,153
Interfund Loans Payable	-	-	-	-	400,000	190,500	590,500
Total Liabilities	3,783,835	628,040	1,808,189	11,900,971	1,508,179	6,330,649	25,959,863
Deferred Inflows of Resources							
Court Receivables	1,928,589	-	-	-	-	-	1,928,589
Deferred Property Taxes	546,866	7,331	367,757	-	-	264,695	1,186,649
Total Deferred Inflows of Resources	2,475,455	7,331	367,757	-	-	264,695	3,115,238
<u>Fund Balance</u>							
Nonspendable	1,085	-	-	-	-	-	1,085
Restricted	-	9,937,871	12,547,964	-	787,489	38,987,089	62,260,413
Committed	-	68,749	1,664,142	-	-	11,950,008	13,682,899
Assigned	3,000,000	-	-	-	-	-	3,000,000
Unassigned	23,426,764	-	-	-	-	-	23,426,764
Total Fund Balances	26,427,849	10,006,620	14,212,106	-	787,489	50,937,097	102,371,161
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 32,687,139	\$ 10,641,991	\$ 16,388,052	\$ 11,900,971	\$ 2,295,668	\$ 57,532,441	\$ 131,446,262

SKAGIT COUNTY, WASHINGTON
Reconciliation of the Government Funds Balance Sheet
To the Statement of Net Position
December 31, 2021

Total fund balances as shown on the Governmental Fund Balance Sheet	\$ 102,371,161
Net capital assets of governmental funds as of December 31, 2021	275,020,729
Capital assets used in the activities of governmental funds are not financial resources and therefore are not reported in the funds.	
Deferred Inflow of Resources in the governmental funds and recognized as revenue of the current period on the statement of activities.	3,115,238
Net Position of the internal service funds	32,953,176
Internal service funds are included in governmental activities on the statement of net assets.	
Balance of long-term liabilities of the governmental funds as of December 31, 2021	(11,711,109)
Liabilities not due and payable in the current period are not reported in the governmental funds.	

Total Net Position as reported on the Statement of Net Position	\$ 401,749,195

SKAGIT COUNTY, WASHINGTON
Statement of Revenues, Expenditures and Changes in Fund Balance
Government Funds
For the Year Ended December 31, 2021

	Major Funds					Other Governmental Funds	Total
	General Fund	Mental Health Fund	County Road Fund	American Rescue Plan Act	Housing Assistance		
Revenues							
Property Taxes	\$ 28,700,267	\$ 389,429	\$ 14,966,194	\$ -	\$ -	\$ 10,353,559	\$ 54,409,449
Sales and Use Taxes	14,803,834	4,149,731	-	-	-	10,020,542	28,974,107
Other Taxes	644,910	-	524,560	-	-	6,888,686	8,058,156
Licenses and Permits	587,629	-	103,137	-	-	1,550,761	2,241,527
Intergovernmental Revenues	8,290,644	1,947,880	10,431,679	928,414	14,604,408	19,071,651	55,274,676
Charges for Services	4,512,919	61,499	1,770,725	-	1,435,942	3,723,171	11,504,256
Fines and Forfeits	1,055,895	-	-	-	-	16,945	1,072,840
Interest Earnings	1,845,160	7,251	943	-	32	56,933	1,910,319
Donations	297,674	-	-	-	-	409,475	707,149
Other Revenues	317,874	270	138,893	-	-	2,146,790	2,603,827
Total Revenues	61,056,806	6,556,060	27,936,131	928,414	16,040,382	54,238,513	166,756,306
Expenditures							
Current:							
General Government	18,520,852	-	252,645	76,235	-	1,134,136	19,983,868
Judicial	11,441,808	-	-	131,948	-	-	11,573,756
Public Safety	20,512,814	-	-	415,034	-	14,651,074	35,578,922
Physical Environment	23,881	-	-	-	-	1,947,055	1,970,936
Transportation	-	-	21,429,016	-	-	334,551	21,763,567
Economic Environment	416,511	-	-	12,500	-	7,514,470	7,943,481
Health and Human Services	491,493	5,665,162	-	267,100	16,067,596	10,597,674	33,089,025
Culture and Recreation	565,377	-	-	-	-	3,470,649	4,036,026
Debt Service:							
Principal	-	-	-	-	-	1,381,587	1,381,587
Interest	-	-	-	-	-	524,853	524,853
Capital Outlay	1,258,536	-	8,536,113	25,597	-	12,113,813	21,934,059
Total Expenditures	53,231,272	5,665,162	30,217,774	928,414	16,067,596	53,669,862	159,780,080
Excess (Deficit) Revenues Over Expenditures	7,825,534	890,898	(2,281,643)	-	(27,214)	568,651	6,976,226
Other Financing Sources (Uses)							
Transfers In	-	-	-	-	-	10,706,746	10,706,746
Transfers Out	(7,919,379)	-	(424)	-	-	(2,786,519)	(10,706,322)
Total Other Financing Source (Uses)	(7,919,379)	-	(424)	-	-	7,920,227	424
Net Change in Fund Balance	(93,845)	890,898	(2,282,067)	-	(27,214)	8,488,878	6,976,650
Fund Balance, January 1	26,521,694	9,115,722	16,494,173	-	814,703	42,448,219	95,394,511
Fund Balance, December 31	\$ 26,427,849	\$ 10,006,620	\$ 14,212,106	\$ -	\$ 787,489	\$ 50,937,097	\$ 102,371,161

SKAGIT COUNTY, WASHINGTON
Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of Government Funds
To the Statement of Activities
For the Year Ended December 31, 2021

Net change in fund balances as shown on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance	\$ 6,976,650
Net Capital Asset Activity	17,339,180
Purchases of capital assets are reported as expenditures in the governmental funds. On the government wide statements they are reported as assets and depreciated over their estimated useful lives.	
Net Internal Service Fund Activity	(1,522,076)
Internal service funds are included in governmental activities on the statement of Net Position	
Net Long-Term Debt Activity	11,779,310
In the governmental funds statements, proceeds of long term debt are considered revenues and debt principal payments are considered expenditures. These transactions are reported as increases and decreases in long-term debt liabilities on the government wide statements.	
Net change in revenues not reportable on the modified accrual basis.	195,567
Revenues are reported on the modified accrual basis for the governmental funds statements and on the full accrual basis for the statement of activities.	
Change in Net Position as reflected in the Statement of Activities	\$ 34,768,631

SKAGIT COUNTY, WASHINGTON

Statement of Net Position

Proprietary Funds

December 31, 2021

	Business-Type Activities Enterprise Funds				Governmental Activities
	Solid Waste	Drainage Utility	County Jail	Total	*Internal Service Funds
ASSETS					
<u>Current Assets</u>					
Cash/Cash Equivalents	\$ 6,473,548	\$ 1,224,364	\$ 6,666,837	\$ 14,364,749	\$ 16,573,130
Restricted Cash	6,563,093	-	34,636	6,597,729	3,587,749
Taxes Receivable	-	73,438	-	73,438	-
Accounts Receivable-net	1,076,306	714	26,133	1,103,153	45,949
Due from Other Governments	152,768	370,427	1,866,831	2,390,026	-
Inventories/Prepayments	-	-	-	-	5,036,510
Total Current Assets	<u>14,265,715</u>	<u>1,668,943</u>	<u>8,594,437</u>	<u>24,529,095</u>	<u>25,243,338</u>
<u>Non-Current Assets</u>					
Capital Assets					
Land	688,875	1,926,358	6,384,803	9,000,036	-
Buildings	10,011,277	-	59,108,624	69,119,901	180,888
Improvements	1,387,854	9,546,052	-	10,933,906	-
Machinery and Equipment	1,548,886	135,782	262,251	1,946,919	27,316,068
Less Accumulated Depreciation	(5,286,008)	(4,512,385)	(6,814,172)	(16,612,565)	(14,823,670)
Construction In Progress	-	596,207	-	596,207	-
Pension Asset	1,100,051	289,142	2,757,193	4,146,386	3,305,626
Total Non-Current Assets	<u>9,450,935</u>	<u>7,981,156</u>	<u>61,698,699</u>	<u>79,130,790</u>	<u>15,978,912</u>
Total Assets	<u>23,716,650</u>	<u>9,650,099</u>	<u>70,293,136</u>	<u>103,659,885</u>	<u>41,222,250</u>
Deferred Outflows of Resources					
Related to Pension	128,483	33,773	455,454	617,710	386,087
Related to OPEB	20,451	6,817	61,353	88,621	43,823
Total Deferred Outflows of Resources	<u>148,934</u>	<u>40,590</u>	<u>516,807</u>	<u>706,331</u>	<u>429,910</u>
LIABILITIES AND FUND EQUITY					
<u>Current Liabilities</u>					
Accounts/Vouchers Payable	709,506	147,819	539,602	1,396,927	395,120
Due to Other Funds	-	-	-	-	3,189,353
Interest Payable	7,792	-	-	7,792	-
Accrued Wages Payable	63,021	16,721	257,432	337,174	211,438
Accrued Employee Benefits	13,920	3,575	59,818	77,313	28,878
Compensated Absences - Short Term	10,638	3,468	25,269	39,375	45,339
OPEB Liability - Short Term	2,662	887	7,986	11,535	5,704
Environmental liabilities - Short Term	400,000	-	-	400,000	-
Other Accrued Liabilities	-	-	34,636	34,636	-
Bonds Payable	600,000	-	1,425,000	2,025,000	-
Total Current Liabilities	<u>1,807,539</u>	<u>172,470</u>	<u>2,349,743</u>	<u>4,329,752</u>	<u>3,875,832</u>
<u>Non-Current Liabilities</u>					
Compensated Absences	93,739	27,820	231,247	352,806	348,218
Deferred Revenue	6,562,890	-	-	6,562,890	-
Post Closure Landfill Costs	2,078,964	-	-	2,078,964	-
Environmental Liability	16,403,418	-	-	16,403,418	265,086
Bonds Payable	5,080,000	-	47,141,221	52,221,221	-
OPEB Liability	83,184	27,728	249,551	360,463	178,252
Pension Liability	117,014	30,760	151,691	299,465	351,628
Total Non-Current Liabilities	<u>30,419,209</u>	<u>86,308</u>	<u>47,773,710</u>	<u>78,279,227</u>	<u>1,143,184</u>
Total Liabilities	<u>32,226,748</u>	<u>258,778</u>	<u>50,123,453</u>	<u>82,608,979</u>	<u>5,019,016</u>
Deferred Inflows of Resources					
Related to Pension	1,162,373	305,527	2,293,044	3,760,944	3,492,897
Related to OPEB	87,300	29,100	261,899	378,299	187,071
Total Deferred Inflows of Resources	<u>1,249,673</u>	<u>334,627</u>	<u>2,554,943</u>	<u>4,139,243</u>	<u>3,679,968</u>
<u>Net Position</u>					
Net Investment in Capital Assets	2,670,884	7,692,014	10,375,285	20,738,183	12,673,286
Restricted Net Position	1,100,051	289,142	2,791,829	4,181,022	3,587,749
Unrestricted	(13,381,772)	1,116,128	4,964,433	(7,301,211)	16,692,141
Total Net Position	<u>\$ (9,610,837)</u>	<u>\$ 9,097,284</u>	<u>\$ 18,131,547</u>	<u>\$ 17,617,994</u>	<u>\$ 32,953,176</u>

SKAGIT COUNTY, WASHINGTON
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended December 31, 2021

	Business - Type Activities Enterprise Funds			Total	Governmental Activities
	Solid Waste	Drainage Utility	County Jail		*Internal Service Funds
<u>Operating Revenues</u>					
Charges for Services	\$ 13,586,350	\$ -	\$ 11,090,104	\$ 24,676,454	\$ 16,716,000
Other Operating Revenue	-	91,902	6,219,972	6,311,874	13,567,009
Total Operating Revenues	<u>13,586,350</u>	<u>91,902</u>	<u>17,310,076</u>	<u>30,988,328</u>	<u>30,283,009</u>
<u>Operating Expenses</u>					
Personnel Services	1,838,208	525,300	7,447,900	9,811,408	4,711,432
Contractual Services	12,162,455	1,252,896	4,230,669	17,646,020	6,379,640
Supplies and Expenses	232,751	17,971	599,658	850,380	5,387,581
Depreciation	345,495	377,162	1,512,683	2,235,340	2,337,992
Payment to Claimants	-	-	-	-	13,279,486
Total Operating Expenses	<u>14,578,909</u>	<u>2,173,329</u>	<u>13,790,910</u>	<u>30,543,148</u>	<u>32,096,131</u>
Operating Income (Loss)	<u>(992,559)</u>	<u>(2,081,427)</u>	<u>3,519,166</u>	<u>445,180</u>	<u>(1,813,122)</u>
<u>Non-Operating Revenue (Expenses)</u>					
Intergovernmental Revenue	321,925	2,422,899	198,514	2,943,338	-
Interest Revenue	1,867	-	3,167	5,034	6,466
Miscellaneous Revenue	150,510	-	15,799	166,309	95,643
Gain (Loss) on Disposition of Capital Assets	-	-	-	-	188,937
Interest Expense	(233,720)	-	(1,908,394)	(2,142,114)	-
Total Non-Operating Revenue (Expenses)	<u>240,582</u>	<u>2,422,899</u>	<u>(1,690,914)</u>	<u>972,567</u>	<u>291,046</u>
Income (Loss) before Transfers	(751,977)	341,472	1,828,252	1,417,747	(1,522,076)
Transfers In	-	-	-	-	-
Transfers out	(424)	-	-	(424)	-
Change in Net Position	<u>(752,401)</u>	<u>341,472</u>	<u>1,828,252</u>	<u>1,417,323</u>	<u>(1,522,076)</u>
Net Position, January 1	<u>(8,858,436)</u>	<u>8,755,812</u>	<u>16,303,295</u>	<u>16,200,671</u>	<u>34,475,252</u>
Net Position, December 31	<u>\$ (9,610,837)</u>	<u>\$ 9,097,284</u>	<u>\$ 18,131,547</u>	<u>\$ 17,617,994</u>	<u>\$ 32,953,176</u>

See the accompanying notes to the financial statements

*See Internal Service Funds section

SKAGIT COUNTY, GOVERNMENT

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2021

	Business - Type Activities Enterprise Funds			Total	Governmental
	Solid Waste	Drainage Utility	Jail Fund		*Internal Service Funds
Cash Flows from Operating Activities:					
Receipts from Customers	\$ 13,551,910	\$ (207)	\$ 10,918,882	\$ 24,470,585	\$ 3,388,307
Receipts from Interfund Services Provided	321,925	91,902	5,385,306	5,799,133	26,228,636
Payments to Employees	(3,030,690)	(576,338)	(7,416,431)	(11,023,459)	(5,596,081)
Payments to Suppliers	(178,045)	(1,925,072)	(5,207,578)	(7,310,695)	(6,862,626)
Payments to Claimants	-	-	-	-	(11,349,754)
Payments for Interfund Services Used	(12,147,526)	(184,547)	-	(12,332,073)	(496,078)
Miscellaneous Receipts	9,868,653	-	18,966	9,887,619	-
Miscellaneous Payments	-	(122,893)	-	(122,893)	(364,803)
Net Cash Provided (Used)	<u>8,386,227</u>	<u>(2,717,155)</u>	<u>3,699,145</u>	<u>9,368,217</u>	<u>4,947,601</u>
Cash Flows From Non-Capital Financing Activities:					
Operating Grants and Taxes Received	-	2,156,745	198,514	2,355,259	-
Transfers to Other Funds	-	-	-	-	65,072
Transfers from Other Funds	-	-	-	-	-
Net Cash Provided (Used)	<u>-</u>	<u>2,156,745</u>	<u>198,514</u>	<u>2,355,259</u>	<u>65,072</u>
Cash Flows from Capital and Related Financing Activities:					
Purchases of Capital Assets	(29,340)	-	-	(29,340)	(3,305,777)
Proceeds from Sale of Capital Assets	-	-	-	-	253,365
Proceeds from Capital Debt	5,680,000	-	-	5,680,000	-
Principal Paid on Capital Debt	(6,170,000)	-	(1,505,161)	(7,675,161)	-
Interest Paid on Capital Debt	1,865	-	3,167	5,032	-
Net Cash Provided (Used)	<u>(751,195)</u>	<u>-</u>	<u>(3,413,555)</u>	<u>(4,164,750)</u>	<u>(3,052,412)</u>
Cash Flows from Investing Activities:					
Amounts set aside in escrow	(6,563,093)	-	-	(6,563,093)	-
Interest Earnings	-	-	-	-	46,596
Net Cash Provided	<u>(6,563,093)</u>	<u>-</u>	<u>-</u>	<u>(6,563,093)</u>	<u>46,596</u>
Net Change in Cash and Cash Equivalents	1,071,939	(560,410)	484,104	995,633	2,006,857
Balance, January 1	5,401,609	1,784,774	6,182,733	13,369,116	16,772,173
Balance, December 31	<u>\$ 6,473,548</u>	<u>\$ 1,224,364</u>	<u>\$ 6,666,837</u>	<u>\$ 14,364,749</u>	<u>\$ 18,779,030</u>

SKAGIT COUNTY, WASHINGTON
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Business - Type Activities Enterprise Funds			Total	Governmental Activities
	Solid Waste	Drainage Utility	Jail Fund		*Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating Income (Loss)	\$ (992,559)	\$ (2,081,427)	\$3,519,166	\$ 445,180	\$ 2,074,284
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:					
Depreciation Expense	345,495	377,162	1,512,684	2,235,341	2,033,213
Miscellaneous Receipts	-	-	18,966	18,966	-
Changes in Assets and Liabilities:					
Receivables, Net	(961,091)	(928,752)	(2,504,977)	(4,394,820)	(2,076,389)
Inventories	-	-	-	-	129,360
Accounts and Other Payables	9,994,382	(84,138)	1,153,306	11,063,550	2,787,133
Net Cash Provided (Used) by Operating Activities	<u>\$ 8,386,227</u>	<u>\$ (2,717,155)</u>	<u>\$3,699,145</u>	<u>\$ 9,368,217</u>	<u>\$ 4,947,601</u>
Non-cash Activities					
None					

See accompanying notes to the financial statements

*See Internal Service Fund section

SKAGIT COUNTY, WASHINGTON

Statement of Fiduciary Net Position

December 31, 2021

	Custodial Funds	Investment Trust Funds
ASSETS		
Cash	\$ 66,914,358	\$ -
Investments	-	272,019,683
Taxes Receivable	3,520,421	-
Other Assets	2,366	-
Total Assets	<u>\$ 70,437,145</u>	<u>\$ 272,019,683</u>
LIABILITIES		
Payables	\$ 28,786,879	\$ -
Other Liabilities	9,515,780	-
Total Liabilities	<u>\$ 38,302,659</u>	<u>\$ -</u>
NET POSITION		
Restricted for Other Governments	\$ 32,134,501	\$ 272,019,683
Total Net Position	<u>\$ 32,134,501</u>	<u>\$ 272,019,683</u>

SKAGIT COUNTY, WASHINGTON
Statement of Changes to Fiduciary Net Position
For the year ended
December 31, 2021

Additions	Custodial Funds	Investment Trust Funds
Tax Collections for Other Governments	\$ 307,784,647	\$ -
Real and Personal Property Taxes	187,641,528	
Investment Revenue	-	1,352,408
Deposits from Other Government	34,678,262	-
Receipt from Investment Trust	248,481,493	-
Investment Purchases	-	532,960,632
Miscellaneous Revenue	761,415,611	-
Total Additions	1,540,001,541	534,313,040
Deductions		
Salaries and Benefits Made on Behalf of other Governments	5,610,349	-
Other Payments Made on Behalf of Other Governments	1,523,360,062	-
Disbursements to Investment Trust	7,070,039	-
Investment Sales	-	766,323,393
Total Deductions	1,536,040,450	766,323,393
Change in Net Position	3,961,091	(232,010,353)
Beginning Net Position	28,173,410	504,030,036
Ending Balance Net Position	\$ 32,134,501	\$ 272,019,683

See the accompanying notes to the financial statements

Skagit County, Washington
Notes to the Financial Statements
December 31, 2021

I. Summary of Significant Accounting Policies

The financial statements of Skagit County have been prepared in conformity with generally accepted accounting principles (GAAP), as applied to government entities. The Governmental Accounting Standards Board (GASB) is the standard setting body for establishing governmental accounting and financial reporting principles. The chart of accounts used by Skagit County conforms to the Budgeting, Accounting, and Reporting System (BARS) prescribed by the Washington State Office of the State Auditor. Significant accounting policies are described below.

Reporting Entity

Skagit County, a first-class county, was incorporated on November 28, 1883, under the Revised Code of Washington 36.04.390. The County operates under a commissioner form of government and provides such services as law enforcement, road construction and maintenance, solid waste management, permits and planning, parks and recreation, judicial administration, public health, social services and general administrative services.

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*, GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*. The County only considers those entities as component units where the County appoints a voting majority of the board of directors, where the County is able to impose its will, or where a financial benefit or burden exists. During 2021 there were no entities which the County was required to report as a component unit.

The County is also responsible for appointing the members to the boards of the following organizations, but the accountability for these organizations does not extend beyond making the appointments:

Housing Authority Board of Skagit County
LaConner Regional Library Board
Public Facilities District Board
Central Skagit Rural Partial County Library District
Upper Skagit Library District

Basis of Presentation Government-Wide and Fund Financial Statements

Government-wide financial statements consist of the statement of net position and the statement of activities. These statements report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities reflects the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Additionally, the County allocates a portion of its indirect costs to individual functions. These indirect costs have been included as part of the program expenses reported for the various functional activities.

Skagit County, Washington
Notes to the Financial Statements
December 31, 2021

The County reports the following functions/programs:

General Government – Legislative and administrative services, including expenses for recording and elections, personnel administration, financial services, administration and facility management.

Judicial – Court system for civil, criminal, and juvenile cases, including jury and witness fees and other judicial and legal costs.

Public Safety – Protection and safety of the citizenry at large, includes expenses for law enforcement, fire protection services, inspections and regulatory enforcements, detention and corrections, emergency services and juvenile services.

Physical Environment – Conservation and preservation of the environment, and animal control services.

Transportation – Programs to ensure safe and adequate flow of vehicles and pedestrians in the County, including costs for road and street preservation, construction, and maintenance.

Economic Environment – Community planning and development services, housing programs, and promotion of tourism.

Health and Human Services – Programs that provide prevention, intervention, and rehabilitative human services for County citizens with an emphasis on serving those most in need. They include costs associated with programs such as veterans' services, mental health, substance abuse prevention and treatment, public health, and children's services.

Culture and Recreation – Costs associated with the maintenance and general operations of County parks, trails, natural land and recreational facilities, and the fairgrounds.

Program revenues include charges for goods and services and grants or contributions that are restricted to the program's purpose. Taxes and other items not properly included among program revenues are reported as general revenues.

Fund financial statements are used to report additional and more detailed information about the primary government. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. The latter are excluded from the government wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resource measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Accordingly, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

All governmental funds are presented using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers

Skagit County, Washington
Notes to the Financial Statements
December 31, 2021

revenues to be available if they are collected within 60 days of the end of the fiscal period. Revenues susceptible to accrual are earned interest, sales taxes, certain charges for services, and intergovernmental revenues such as grants where program expenditures are the prime factor for determining reimbursement. Other revenues, such as licenses, fines and fees are not considered susceptible for accrual since they are not generally measurable until received. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, licenses, and interest associated within the current period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessment receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the county.

Expenditures are generally recorded when the related fund liability is incurred, as under accrual accounting. Skagit County reports the following major government funds:

The General Fund is the County's primary operating fund. It is used to account for all activities of the general government not accounted for in another fund. The majority of revenues consist of property, sales, and other taxes and fees, and grant revenue.

The County Road Fund (major special revenue fund) accounts for the design, construction, and maintenance of County Roads. The majority of revenues consist of property tax and grant revenue.

The Mental Health Fund (major special revenue fund) accounts for expenditures relating to support services provided to citizens with mental and developmental disabilities. The majority of revenues consist of sales tax and grant revenue.

The American Rescue Plan Act (ARPA) Fund (major special revenue fund) was created to facilitate and maintain funds received from the Treasury Department as part of the economic stimulus bill signed by President Biden on March 11, 2021 to provide funding for COVID-19 response and recovery. Within the ARPA, the Coronavirus Local Fiscal Recovery Fund (Local Fiscal Recovery Fund) allocates funding for all counties and municipalities in the United States.

The Housing Assistance Fund (major special revenue fund) was created to assist citizens with housing and related expenses and is funded by fees collected in the process of collecting recording and title fees and also funded by federal and local grants.

Skagit County reports three major proprietary funds:

The Solid Waste Fund accounts for collection of fees and the cost of providing solid waste services to the residents of the County.

The Drainage Utility Fund accounts for the collection of fees, charges and related revenues and the payment of costs related to drainage facilities.

The County Jail Fund accounts for all revenues and expenditures related to the operation and maintenance of the county jail.

Additionally, the County reports the following fund types:

Internal Service Funds account for equipment rental, insurance, unemployment, records management, and technology services provided to County departments and to other governments on a cost reimbursement basis.

Fiduciary Funds are custodial in nature and are presented as Net Position and Changes in Net Position. These funds account for assets (such as property taxes collected on behalf of other governments) that the

Skagit County, Washington
Notes to the Financial Statements
December 31, 2021

County holds for others in a custodial capacity. Fiduciary funds include fire, school, port, cemetery, air pollution, city and town, library, dike and drain districts and amounts due to others.

Investment Trust Funds hold the investments of the Custodial Funds, while the changes in net position only record the receipt and distribution of funds held for the benefit of others in a Custodial capacity.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the various other functions of government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Solid Waste Fund, the Drainage Utility Fund, and the County Jail Fund are charges to customers for sales and services.

Operating expenses for enterprise funds and internal service funds include the cost of personnel services, contractual services, other supplies and expenses and depreciation on capital assets. Revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

Stewardship, Compliance and Accountability

Scope of Budget

The annual budget for Skagit County is adopted in accordance with the provisions of the Revised Code of Washington (RCW), as interpreted by the Budgeting, Accounting, and Reporting System (BARS) of the State of Washington, and on a basis consistent with generally accepted accounting principles. All government funds with the exception of the Treasurer's O&M fund, as per RCW 84.56.020(9), have legally adopted budgets.

The annual appropriated budget is adopted at the department level within the general fund. Other budgets are adopted at the level of the fund. For management purposes, expenditures are further segregated by object class of expenditure. Object class refers to a segmentation of expenditures into five categories. These categories are salaries and wages, personnel benefits, supplies for consumption and resale, services and pass-through payments, and capital outlays. Expenditures may not exceed appropriations at the department level and the budgets constitute the legal authority for expenditures at that level. All appropriations lapse sixty days after the close of each fiscal year.

Budget monitoring reports are used to compare the budgeted amounts with actual revenues and expenditures. Revenues and expenditures can be monitored at fund, department, division, activity, project, or object class level.

Procedures for Adopting the Original Budget

Skagit County adheres to the statutory provisions established by Revised Code of Washington (RCW) 36.40. Significant procedures in the budget process include the following:

Skagit County, Washington
Notes to the Financial Statements
December 31, 2021

On or before the second Monday in July, County officials are requested to prepare estimates of revenues and expenditures for the next fiscal year.

On or before the first Tuesday in September, the preliminary annual budget is submitted to the Board of County Commissioners.

The Commissioners conduct public meetings on the proposed budget from September through October.

The preliminary budget is made available to the public at least 2 weeks prior to the public hearing.

The Commissioners hold a public hearing on the first Monday in December to receive testimony on the budget.

The Commissioners make adjustments to the proposed budget and adopt, by resolution, a final balanced budget no later than December 31.

Upon adoption, the final budget is made available to the public.

Amending the Budget

Budget revisions in the form of supplemental appropriation resolutions are approved by the Board of County Commissioners in the legally prescribed manner during public meetings throughout the year. Any proposed revisions which alter the total appropriation of any fund are published in the County's legal newspaper once per week for two consecutive weeks before the public hearing to enable taxpayer input.

The Financial Statements contain the original and final budget information. The original budget is the first complete appropriated budget. The final budget is the original budget adjusted by all legally authorized changes applicable for the fiscal year.

Deficit Fund Equity

The following funds had deficit fund balance/net position as of December 31, 2021;

The Solid Waste fund deficit was \$9,610,837. This results primarily from the recording of liabilities for landfill post closure care costs and environmental remediation costs as well as Net Pension and OPEB Liability. It is expected that revenue and/or grants will eliminate the deficit in the future. See Note XV

In addition four funds in the fiduciary funds have deficit balances totaling \$13,379,620. These funds are custodial in nature and have no effect on the County's direct operations. Deficits include Trust Funds \$35,071, and State Funds \$6,404,667 both of which are clearing accounts as well as Public Facilities District (PFD) \$6,924,616 and Skagit Emergency Commission \$15,266 of which these balances represent only what the County holds for the districts and is not a reflection of their activity as a whole.

Assets, Liabilities, and Equity

Cash and Cash Equivalents

Cash held in checking accounts and petty cash are reported as cash on the financial statements of the government funds. Cash and cash equivalents reported on the government wide and proprietary funds' Statement of Net Position includes all demand deposits and investments with an initial maturity of three months or less.

It is the County's policy to invest all temporary cash surpluses. At December 31, 2021 the treasurer was holding \$212,507,782 in short-term residual investments of surplus cash. This amount is classified on the balance sheet as cash and cash equivalents in various funds. The interest on these investments is prorated to the various funds.

Skagit County, Washington
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For purposes of the statement of cash flows, the County considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Investments – See Note III

Receivables and Payables

Taxes Receivable consists of property taxes levied and not yet paid, along with the related interest and penalties. See Note V.

Accounts Receivable consists of amounts owed from private individuals for goods or services. All receivables have been recorded net of any estimated uncollectible amounts. All receivables, with the exception of the PFD portion of \$7,035,000 are expected to be paid within one year. See Note VIII for further information on the PFD receivable.

Interest Receivable consists of amounts earned but not yet received on investments held at the end of the year.

Prepayments made for services that will benefit future periods are recorded as prepaid items in both the government-wide and fund financial statements.

Amounts Due to/from Other Funds, and Interfund Loan and Receivables

Amounts due for the exchange of goods and services between County funds are reported as due to or from other funds. Loans between funds are reported as interfund loans receivable or payable. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as internal balances. Interfund balances between governmental funds and internal service funds have been eliminated and were not included in the government-wide statement of net position.

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as interfund loans receivable/payable. All other outstanding balances between funds are reported as due to/from other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government wide financial statements as internal balances. A separate schedule of interfund loans receivable/payable is furnished in Note VI Interfund Receivables, Payables and Transfers.

Inventories

Inventory in the governmental funds consists of expendable supplies held for consumption. The cost is recorded as an expenditure when consumed rather than when items are purchased. All inventories are valued by the first-in first-out method at cost. The non-spendable fund balance for inventory is equal to the ending amount of inventory to indicate that a portion of the fund balance is not available for future expenditures. A comparison to market value is not considered necessary.

Restricted Assets and Liabilities

These accounts contain resources for debt service in enterprise funds. Specific debt service reserve requirements are described in Note VIII, Long Term Debt and includes the requirement that at a minimum at least \$3.9 million is held in cash and cash equivalents in the Jail Fund.

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Capital Assets – See Note VII

Capital assets include land, improvements, easements, buildings, vehicles, machinery, equipment, infrastructure, and all other tangible or intangible assets that are used in operations. The County defines capital assets as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year.

Infrastructure assets are long-lived assets that are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure include roads, bridges, drainage systems and the ferry system.

When capital assets are purchased, they are capitalized and depreciated in the government-wide financial statements and in the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements.

Capital assets are valued at cost where historical records are available and at an estimated historical cost where no records exist. Donated capital assets are valued at acquisition value on the date received.

Improvements to capital assets that materially add to the value or extend the life of the asset are capitalized. Other repairs and normal maintenance are not capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Infrastructure, buildings, improvements, equipment and vehicles are depreciated using the straight-line method. Estimated useful lives are as follows:

- Buildings – 5 to 40 years
- Improvements – 15 to 40 years
- Furniture and Equipment – 3 to 25 years
- Information Technology Equipment – 5 years
- Vehicles – 5 to 25 years
- Infrastructure – 15 to 65 years

Compensated Absences

It is the County's policy to permit employees to accumulate earned but unused vacation and sick leave benefits. All vacation pay is accrued when earned in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example as a result of employee resignations or retirements. The current and non-current portion for governmental funds is not reported in the governmental fund statements and represents a reconciling item between the fund and government-wide presentations.

County employees receive vacation and sick leave monthly at rates established by County resolution or union contract. At termination of employment, employees with a required length of service may receive cash payment for all accumulated vacation leave up to a maximum of 30 days. The payment is based upon current wages at termination. Accumulated sick leave is not paid at termination of employment unless an employee has at least five years of service and 480 hours of accrued sick leave banked. Generally, retirees

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may receive payment into a VEBA account for up to 240 hours, and non-retiree payment for up to 60 hours of accumulated sick leave if requested.

Other Accrued Liabilities

Other accrued liabilities consist of accrued wages, accrued benefits, and unavailable revenue accounts.

Unearned Revenue

This account includes amounts reported in liabilities as unearned revenue on the balance sheet but not revenues in governmental funds income statement because the revenue recognition criteria have not been met.

Long-Term Obligations – See Note VIII

Pensions

For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of all state sponsored pension plans and additions to/deductions from those plans' fiduciary net position have been determined on the same basis as they are reported by Washington State Department of Retirement Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits

The County implemented GASB Statement No. 75 *Accounting and Financial Reporting for Postemployment Benefits other than Pension* during the year ended December 31, 2018. Implementation of the new accounting principle resulted in the full estimated liability related to possible future benefits. The recorded ending liability at December 31, 2021 was \$2,902,404 that is included in short and long term liabilities.

Asset Retirement Obligations

The County implemented GASB Statement No. 83 *Certain Asset Retirement Obligations* during the year ended December 31, 2019. Liabilities have been recorded for assets that have a legal enforceable obligation upon retirement of that asset. See Note XVI.

Deferred Outflow/Inflow of Resources

This line item represents GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, consisting of specific items previously reported as assets and liabilities that are now recognized as deferred outflow or deferred inflow of resources.

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The following shows the details on Deferred Outflow of resources, and on what statement they reside:

Description	Amount	Balance Sheet Government Funds	Statement of Net Position
Deferred Property Tax	1,186,649	X	
Court Receivables	1,928,589	X	
Deferred Gain on Refunding	91,128		X
Deferred Inflows Related to Pension	38,552,539		X
Deferred Inflows Related to OPEB	2,951,559		X

The following shows the details on Deferred Inflow of resources, and on what statement they reside:

Description	Amount	Balance Sheet Government Funds	Statement of Net Position
Deferred Outflows Related to Pension	4,659,041		X
Deferred Outflows Related to OPEB	691,436		X

*The County implemented GASB 65 in 2013. Property tax and court receivables were previously reported as deferred revenue on the fund financial statements. The deferred gain on refunding was the result of the 2016 refunding bond issue, which resulted in an economic gain of \$200,504. The County chose not to restate prior periods for practical reasons.

* The County implemented GASB 68 in 2015, which resulted in additional deferred inflows and outflows related to Net Pension Liability. See Note IX.

* Deferred Inflows and Deferred Outflows in the Proprietary Fund financial statements relate to Net Pension Liability.

Fund Equity

Fund equity is recognized as fund balance in government fund types, and as net position in proprietary fund types. Net position may be subject to legal restriction for a particular purpose. Fund balance has been reclassified in accordance with GASB Statement No. 54 as Nonspendable, Restricted, Committed, Assigned, and Unassigned. Further information regarding Fund balance categories is as follows:

Nonspendable Fund Balance – That portion of net resources that cannot be spent because of their form or because they must be maintained intact pursuant to legal or contractual requirements. Some examples of Nonspendable fund balances are inventory, prepaid amounts, long-term portion of loans/notes receivable, or property that is held for resale.

Restricted Fund Balance – That portion of net resources that contains limitations imposed by creditors, grantors, contributors, or laws and regulations of other governments.

The governmental statement of net position reports \$60,793,505 of restricted component of net position and is restricted by enabling legislation.

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Committed Fund Balance – That portion of net resources that contains limitations imposed at the highest level of decision making within the County, which is at the Board of County Commissioner level by adoption of a resolution.

Assigned Fund Balance – That portion of net resources that contains limitations resulting from intended use. The County Commissioners signed R20120135 in April of 2012 designating the Budget and Finance Director or the County Administrator with the authority to assign fund balance. The current assigned balance amounts to \$3,000,000.

Unassigned Fund Balance – The residual net resources in excess of Nonspendable, Restricted, Committed, and Assigned. The general fund is the only fund that reports a positive unassigned fund balance amount.

Each government fund has to be analyzed to classify the fund balance in accordance with GASB Statement No. 54. Funds are created by the Board of County Commissioners and money is authorized to be transferred to the fund for a particular purpose. At this point, balances in these funds are at least committed, and may be further restricted depending on whether there is an external party, constitutional provision, or enabling legislation constraint involved.

The spending policy of government fund balance consists of Restricted resources used first, followed by Committed resources, then Assigned, and finally Unassigned Fund Balance. As per Resolution No. 20120135, the Budget and Finance Director elected to assign \$3,000,000 of the General Fund balance for various capital and IT projects.

The following shows the composition of the fund balance of the government funds for the fiscal year ended December 31, 2021:

Fund Balances:	General Fund	Mental Health Fund	County Road Fund	Housing Assistance	Other Government funds	Total
<i>Nonspendable:</i>						
Inventory	1,085				-	1,085
<i>Restricted For:</i>						
General Govt Services					21,034,110	21,034,110
Public Safety					1,966,907	1,966,907
Utilities and Physical Environment					4,981,310	4,981,310
Transportation			12,547,964		9,405	12,557,369
Natural & Economic Env					2,221,391	2,221,391
Social Services		9,937,871		787,489	4,370,320	15,095,680
Cultural & Recreation					1,818,714	1,818,714
Debt Service					2,584,932	2,584,932
<i>Committed to:</i>						
General Govt Services					889,077	889,077
Judicial Activities					8,677,263	8,677,263
Public Safety					422,536	422,536
Transportation			1,664,142		-	1,664,142
Social Services		68,749			417,341	486,090
Cultural & Recreation					1,543,791	1,543,791
<i>Assigned:</i>	3,000,000				-	3,000,000
<i>Unassigned</i>	23,426,764					23,426,764
Total Fund Balances	26,427,849	10,006,620	14,212,106	787,489	50,937,097	102,371,161

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The American Rescue Plan Act Fund maintains no fund balance. The fund recognizes revenue only when expenses are incurred.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Total governmental fund balances as reported on the governmental funds balance sheet differs from net position of governmental activities as reported on the statement of net position due to the different accounting methods applied in the preparation of these statements. The governmental fund statements are presented on the modified accrual basis and the statement of net position is presented on a full accrual basis. Also, net internal service fund activity is included in governmental activities.

Explanation of certain reconciling items reported on the reconciliation of the statement of revenues, expenditures, and changes in fund balances to the government wide statement of activities:

Net Capital Assets Activity

Net Capital Expenditures Subject to Capitalization	\$ 21,908,462
Depreciation Expense	(4,569,282)
Net Capital Assets	<u>17,339,180</u>

Net Long-Term Debt Activity

Net Change Note Receivable	(580,000)
Net change Accounts Receivable	(299,202)
Principal Payments	1,388,588
Amortization of Bond Discounts/Premiums	64,455
Amortization of Bond Issue Costs	18,228
Change in Compensated Absences Liability	207,279
Change in Net Pension	38,991,327
Change in OPEB Liability	2,004,352
Net Change in Deferred Resources	<u>(30,015,717)</u>
Net Long-Term Debt Activity	<u>\$ 11,779,310</u>

Explanation of certain reconciling items reported on the reconciliation of the governmental funds balance sheet to the government wide statement of net position:

Net Capital Assets

Total Capital Assets	\$ 625,718,948
Less Accumulated Depreciation	(370,653,995)
Construction in Progress	19,955,776
Net Capital Assets	<u>\$ 275,020,729</u>

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Notes to the Financial Statements
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Long-Term Liabilities

Bonds Payable	\$ 12,485,000
Notes Receivable	(7,686,513)
Unamortized Bond Discounts/Premiums	527,524
Loans Payable	2,801,868
Compensated Absences Liability	2,458,915
Deferred Gain on Refunding	91,138
Net Deferred Inflows and Outflows	29,470,641
OPEB Liability	2,346,450
Net Pension Asset	(33,925,906)
Net Pension Liability	3,107,323
Accrued Interest Payable on Long-Term Liabilities	34,669
Long Term Liabilities	<u>\$ 11,711,109</u>

III. DEPOSITS AND INVESTMENTS

Deposits

The Skagit County Treasurer is empowered by the State to act as the treasurer not only for the County but also for special purpose districts located in the County. It is the County's policy to deposit and invest all temporary cash surpluses. At the end of the year, County restricted and unrestricted cash and cash equivalents amounted to \$145,593,424. This in part consisted of certificates of deposit and money market accounts of \$61,817,568 and the treasurer's bank balance was \$17,403,131, all of which was covered by federal depository insurance or collateralized with securities which are either held by the County or by the County's agent in the County's name. The FDIC (Federal Depository Insurance Corporation) insures all deposits of the County up to \$250,000 and the Washington Public Deposit Protection Commission insures amounts over \$100,000.

Investments

As required by Washington State law, all investments of Skagit County and applicable custodial funds are obligations of the United States Government, the State Treasurer's Investment Pool, commercial paper, or deposits with Washington State banks and savings and loan institutions. U.S. Government securities and commercial paper are stated at fair value. All other investments are stated at amortized cost which approximates fair value.

The County is a participant in the Local Government Investment Pool (LGIP), authorized by Chapter 294, Laws of 1986, and is managed and operated by the Washington State Treasurer. The State Finance Committee is the administrator of the statute that created the pool and adopts rules. The State Treasurer is responsible for establishing the investment policy for the pool and reviews the policy annually and proposed changes are reviewed by the LGIP Advisory Committee.

Investments in the LGIP, a qualified external investment pool, are reported at amortized cost which approximates fair value. The LGIP is an unrated external investment pool. The pool portfolio is invested in a manner that meets maturity, quality, diversification and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure for financial statement purposes, investments at amortized

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cost. The LGIP does not have any legally binding guarantees of share values. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals.

The office of the State Treasurer prepares a stand-alone LGIP financial report. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at <http://www.tre.wa.gov>.

Net investment income is allocated monthly to participants and is based on their average proportionate share of Net Position in relation to the total net investment income for the LGIP for that month. Allocations are reinvested in the LGIP.

Management intends to hold time deposits and securities until maturity. Gains or losses on investments sold or exchanged are recognized at the time the transactions are completed.

The County measures and reports investments at fair value using the valuation input hierarchy established by generally accepted accounting principles as follows:

- Level 1:* Quoted prices in active markets for identical assets or liabilities;
- Level 2:* These are quoted market prices for similar assets or liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other than quoted prices that are observable;
- Level 3:* Unobservable inputs for an asset or liability.

As of December 31, 2021, the County held the following investments maturing as follows:

Investment Type	Fair Value	Less than 1 Year			More than 2 years
		Maturity	1 Year	2 Years	
Money Market	\$ 61,817,568	\$ 61,817,568	\$ -	\$ -	\$ -
Treasury Notes	31,247,039	-	25,065,240	6,181,799	-
Municipal Bonds	3,709,857	-	3,709,857	-	-
U.S. Agencies	39,030,060	3,001,290	12,011,520	24,017,250	-
Registered Warrants	66,000	66,000	-	-	-
State Treasurer Pool	347,417,176	347,417,176	-	-	-
	\$ 483,287,700	\$ 412,302,034	\$ 40,786,617	\$ 30,199,049	\$ -

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As of December 31, 2021, the County held the following investments with their corresponding hierarchy:

Investment Type	Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets Level 1	Significant Other Observable Inputs Level 2	Significant Unobservable Inputs Level 3
Money Market	\$ 61,817,568	61,817,568		
Treasury Notes	31,247,039	31,247,039		
Municipal Bonds	3,709,857	3,709,857		
U.S. Agencies	39,030,060	39,030,060		
	<u>\$ 135,804,524</u>			
Registered Warrents	66,000	n/a		
State Treasurer Pool	<u>347,417,176</u>	n/a		
Total	483,287,700			
State pool amounts included in cash and cash equivalents	<u>195,104,651</u>			
Net Investments	\$ 288,183,049			

Total fair value of investments includes amounts for Skagit County and for the Junior Taxing districts (Custodial Funds). A portion of the amounts considered cash and cash equivalents are included in the short term investments (State Treasurer Pool) listed above.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Through its investment policy, the County manages its exposure to fair value losses arising from increasing interest rates by setting maturity and effective duration limits not to exceed 36 months unless matched to a specific cash flow requirement. Funds specifically designated for capital improvements or for bond redemption purposes may in certain circumstances be invested out to five years.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's policy is to limit to 15 percent of the total portfolio the amount that may be invested in any one financial institution. In addition, no more than 3 percent of the total portfolio may be invested in any one issuer of commercial paper and no more than 10 percent may be invested in any one Treasury obligation. As of June 15, 2020, the limitations on investment in the Washington State LGIP changed to 75% of the total portfolio by resolution R20200106 to allow investment when there are no other viable alternatives. At year end, the County had no other investment in a single issuer that was greater than 15 percent of total investments.

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Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's investment policy is to apply the prudent-person rule: Investments shall be made with the exercise of judgment and care which persons of prudence, discretion and intelligence exercise in the management of their affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. The County's policy limits investments in commercial paper to ratings of A1 or P1 only.

As of December 31, 2021, the County's investments in U.S. Agencies in the amount of \$39,030,060 (fair value) was rated AA+ by Standard & Poor's, and rated AAA by Moody's in the amount of \$37,000,781 (fair value) and an additional amount of \$2,029,279 not rated.

Details of ratings on investments in municipal bonds are as follows:

ENTITY	S&P/MOODY'S	FAIR VALUE
BLACKHAWK PA SCH DIST	AA/A2	\$ 1,321,743
ELKHARTIN CMNTY SCHS	AA/NA	1,388,154
HONOLULU CITY & CNTY TXBL	NA/AA1	999,960
		<u>\$ 3,709,857</u>

The County also carried investments in the Washington State LGIP, which are unrated.

IV. PROPERTY TAXES

The County Treasurer acts as an agent to collect property taxes levied in the County for all taxing authorities. Taxes are levied and become an enforceable lien on January 1st of each year. Collection of taxes is authorized on February 15th, with installments due on April 30th and October 31st. On May 31st the assessed value of property is established for the following year's levy. Assessed value is considered to be 100 percent of market value.

Property taxes are recorded as a receivable and revenue when levied. Property tax collected in advance of the fiscal year to which it applies is recorded as a deferred inflow. Refunds of taxes are recorded as reductions of revenue when they are measurable and due to be issued. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible. Prior year tax levies were recorded using the same principal, and delinquent taxes are evaluated annually.

The County may levy up to \$1.80 per \$1,000 of assessed valuation for general governmental services, subject to the following limitations:

Washington State law in RCW 84.55.010 limits growth of regular property taxes to 1 percent per year, after adjustments for new construction. If the assessed valuation increases by more than 1 percent due to re-valuation, the levy rate will be decreased.

The Washington State Constitution limits the total regular property taxes to 1 percent of the assessed valuation or \$10 per \$1,000 of value. If the taxes of all districts exceed this amount, each is proportionately reduced until the total is at or below the 1 percent limit.

The County may voluntarily levy taxes below the legal limit. Special levies approved by the voters are not subject to the above limitations.

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2021 Tax levy information is as follows:

	Levy in Dollars Assessed per Thousand		Total Value		Levy
County	1.2535	\$	22,422,110,269	\$	28,108,207
Medic 1 Services	0.4048	\$	22,396,053,633	\$	9,066,539
Roads	0.0425	\$	22,422,110,269	\$	955,086
Conservation Futures	1.5319	\$	10,630,689,845	\$	16,285,961

The County also has other levies for general governmental services and special revenue assessments. Medic 1 services is for the provisions of emergency medical services. The County is authorized to levy taxes in unincorporated areas for road construction and maintenance, subject to the same limitations as the levy for general government services. The Conservation Futures tax rate is a non-voter approved excess levy for the purpose of acquiring land development rights for preservation purposes.

V. RECEIVABLES

Levied property taxes are reported as receivables and as deferred inflow of resources at the beginning of the year and those balances are reduced as cash is received to pay those taxes. Other receivables and revenue are recorded when revenues are earned. Also see Note I. The Statement of Activities reports revenues on the full accrual basis. Detail of accounts receivable in the Statement of Net Position as of December 31, 2021 is as follows:

Net Accounts Receivable for Private Septic System Loans	\$ 651,513
Interest Receivable	36,719
Property Taxes Receivable	1,156,657
Taxes Receivable Business Type Activities	1,250,029
Court Receivables	1,473,535
Other Accounts Receivable	1,003,264
Total net receivables	<u>\$ 5,571,717</u>

VI. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Details of interfund payable/receivable balances of December 31, 2021 are as follows:

Due to Other funds	Due From Other funds						Total
	General Fund	Mental Health	County Roads	Other Govt Funds	Enterprise Funds	Internal Service Funds	
General Fund	\$ -		\$ -	\$ (25,838)	\$ -	\$ -	\$ (25,838)
Mental Health		-					
County Roads			-				
Other Govt Funds	25,838						25,838
Enterprise Funds							
Internal Service							
Total	<u>\$ 25,838</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (25,838)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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These balances are the result of transactions involving the exchange of goods and services in the ordinary operations of the respective funds. Balances are expected to be repaid within one year.

Interfund loans have been made to provide cash flows for the operations of the receiving funds. Because most of these funds are within the Debt Service Fund, they are eliminated in the Government-Wide financial statements.

Details of the interfund loans are as follows:

Borrowing Fund	Balance 1/1/2021	New Loans	Repayment	Balance 12/31/2021
Water Improvement 215	\$ 2,600	\$ -	\$ (2,600)	\$ -
Water Improvement 218	37,072	-	(37,072)	-
Water Improvement 216	5,500	-	-	5,500
Water Improvement 224	49,361	-	(49,361)	-
Emergency Management	185,000	-	-	185,000
Housing Assistance	400,000	-	-	400,000
Total	<u>\$ 679,533</u>	<u>\$ -</u>	<u>\$ (89,033)</u>	<u>\$ 590,500</u>

Interfund transfers represent subsidies and contributions provided to the receiving fund. Most transfers from the general fund are for the purposes of ordinary operations and debt service. Transfers out of non-major governmental funds are generally for debt service and capital project funding.

Details of 2021 transfers are as follows:

Transferring Fund	Transfers In			
	General Fund	Internal Service	Non-Major Governmental	Balance 12/31/2020
General Fund	-	-	7,919,379	7,919,379
Mental Health	-	-	-	-
County Roads	-	-	424	424
Internal Service	-	-	-	-
Enterprise Funds	-	-	424	424
Other Govt Funds	-	-	2,786,519	2,786,519
Balance	<u>-</u>	<u>-</u>	<u>10,706,746</u>	<u>10,706,746</u>

VII. Capital Assets

Depreciation expense by function for governmental activities is as follows:

General Governmental Services	\$ 3,750,243
Judicial	3,603
Public Safety	347,883
Transportation	2,557,743
Health and Human Services	70,743
Culture and Recreation	176,094
Total governmental activities depreciation expense	<u>\$ 6,906,309</u>

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Summarized capital asset transactions for governmental activities are as follows:

Governmental Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Non-depreciable				
Land	\$ 157,367,926	\$ -	\$ -	\$ 157,367,926
Development Rights	21,321,637	1,014,832		22,336,469
Construction in Progress	6,169,237	16,837,793	3,051,254	19,955,776
	<u>184,858,800</u>	<u>17,852,625</u>	<u>3,051,254</u>	<u>199,660,171</u>
Depreciable Capital Assets				
Buildings	73,891,520	2,252,638		76,144,158
Improvements	6,107,966	2,844,776		8,952,742
Machinery and Equipment	33,354,583	4,413,406	9,000	37,758,989
Infrastructure	350,327,357	328,263		350,655,620
	<u>463,681,426</u>	<u>9,839,083</u>	<u>9,000</u>	<u>473,511,509</u>
Less Accumulated Depreciation				
Buildings	(37,056,914)	(1,719,874)		(38,776,788)
Improvements	(4,165,139)	(172,287)		(4,337,426)
Machinery and Equipment	(19,707,728)	(2,904,887)	(1,016,965)	(21,595,650)
Infrastructure	(319,724,435)	(2,109,261)	(1,065,898)	(320,767,798)
	<u>(380,654,216)</u>	<u>(6,906,309)</u>	<u>(2,082,863)</u>	<u>(385,477,662)</u>
Total Net Depreciable Capital Assets	<u>83,027,210</u>	<u>2,932,774</u>	<u>(2,073,863)</u>	<u>88,033,847</u>
Total Net Capital Assets	<u>\$ 267,886,010</u>	<u>\$ 20,785,399</u>	<u>\$ 977,391</u>	<u>\$ 287,694,018</u>

Depreciation expense by function for business type activities is as follows:

Solid Waste	\$ 345,495
Drainage Utility	377,162
Jail	1,512,683
Total business type activities depreciation expense	<u><u>\$ 2,235,340</u></u>

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Summarized capital asset transactions for business type activities are as follows:

Business - Type Activities	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets, Non-depreciable				
Land	\$ 8,641,989	\$ 358,047	\$ -	\$ 9,000,036
Construction in Progress	296,110	303,097	-	596,207
	<u>8,938,099</u>	<u>661,144</u>	<u>-</u>	<u>9,596,243</u>
Depreciable Capital Assets				
Buildings	69,119,900	-	-	69,119,900
Improvements	10,933,906	-	-	10,933,906
Machinery and Equipment	1,917,579	29,341	-	1,946,920
	<u>81,971,385</u>	<u>29,341</u>	<u>-</u>	<u>82,000,726</u>
Less Accumulated Depreciation				
Buildings	(8,012,165)	(1,724,450)	-	(9,736,615)
Improvements	(5,425,040)	(376,269)	-	(5,801,309)
Machinery and Equipment	(940,020)	(134,621)	-	(1,074,641)
	<u>(14,377,225)</u>	<u>(2,235,340)</u>	<u>-</u>	<u>(16,612,565)</u>
Total Net Depreciable Capital Assets	<u>67,594,160</u>	<u>(2,205,999)</u>	<u>-</u>	<u>65,388,161</u>
Total Net Capital Assets	<u>76,532,259</u>	<u>(1,544,855)</u>	<u>-</u>	<u>74,984,404</u>

VIII. LONG TERM LIABILITIES

Skagit County's long-term liabilities include general obligation bonds and loans from the State of Washington. General obligation bonds have been issued for both general government and business-type activities and are being repaid from the applicable resources. For the proprietary funds and on the government-wide financial statements, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Government funds recognize bond premiums, discounts, and issuance costs in the period that they are incurred. Proceeds of debt are reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts are reported as other financing uses. Issuance costs, including those withheld from proceeds, are reported as debt service expenditures. The full faith, credit and resources of the County are pledged for the payment of the principle and interest on all general obligation bonds. No default provision is incorporated in any of the bonds detailed below.

In addition, the bonds are not subject to acceleration upon occurrence of default. In the case of multiple defaults of payment of principle and interest, the registered owners would be required to bring separate actions for each payment not made.

The Jail Fund holds a debt service reserve in the amount of \$3.9 million but no property secures any of the bond debt.

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Based on historical taxable retail sales countywide, the County expects the revenue from the jail tax to be sufficient to pay debt service on the bonds and provide additional funds for reserves and operations of the jail.

The County has maintained a cash balance in the Jail Fund with a required minimum funding threshold of \$3.9 million as of December 31st of each year. If the minimum threshold is not met in any year at December 31st, the cost to bring the cash balance up to the minimum threshold will be covered by the County and the Cities through an additional financial contribution in the following years.

Each governmental fund is responsible for the liquidation of its own long-term liabilities other than debt, pensions, OPEB and compensated absences.

Details of general obligation bonds outstanding as of December 31, 2021 are as follows:

Description	Balance
In 2013, the County entered into an interlocal agreement with Skagit Regional Public facilities District to refund their 2003 bond issue and take on a bond in the amount of \$7,640,000 in order to take advantage of better rates. This was completed per C20130043. The County booked a receivable for the balance and will systematically reduce the debt over time from their dedicated sales tax revenue. Principal and interest on the 2013 bond is insured by a financial guaranty insurance policy issued by CIGF Assurance North America, Inc if Skagit Regional Public Facilities District is unable to satisfy its obligation to the County. Principal payments are due annually on December 1. Interest payments at a variable rate between 2% and 4% are due June 1 and December 1. The principal payment of \$580,000 and interest payments totaling	\$ 3,635,000
In 2020, the County entered into an interlocal agreement with Skagit Regional Public Facilities District (PFD) for the purpose of capital improvements for PFD and take on a bond in the amount of \$3,400,000 in order to take advantage of better rates. This was completed per C20200048. The County booked a receivable for the balance and will systematically reduce the debt over time from their dedicated sales tax revenue. Interest only payments are due semiannually until December 1, 2027. Interest payments are at 5%. Interest payments only until December 1, 2027 and payments are made June 1 and December 1 of each year until matured. Payment of interest totaling \$170,000 was made in 2021.	3,400,000
In 2014, bonds in the amount of \$780,000 were issued to acquire a building for County use. Interest rates range from 3.625% to 5.00% for maturities in 2034. Principal payments are due annually on December 1, interest payments are due on June 1 and December 1. Principal payments of \$35,000 and interest of \$31,613 were made in 2021.	645,000
In 2016, bonds in the amount of \$7,640,000 were issued to refund the 2006 bond of \$4,340,000 and \$3,200,000 for building improvements. Principal payments are due annually on December 1, interest payments are due June 1 and December 1. The interest rates range from 2.0% to 4.0%. Principal payments of \$565,000 and interest payments of \$127,550 were made in 2021.	4,805,000
Total bonds payable at December 31, 2021 for governmental activities	\$ 12,485,000

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In 2021 bonds in the amount of \$5,680,000 were issued to refund the 2010 bond of \$9,740,000 for the continued purpose of improving the County's solid waste transfer station and other capital improvements to the County facilities. Payoff of the 2010 bond was in the amount of \$6,170,000. Refunding was done to take advantage of the lower interest rates. Principal payments are due December 1 starting in 2022. Interest is due December 1 and June 1. The interest rate is 1.489% and interest in the amount of \$46,751 was paid in 2021.

\$ 5,680,000

Proceeds in the amount of \$51,920,000 from the 2014 bond issue are for the purpose of planning, acquiring land, and construction of a 400 bed regional jail facility. Principal payments are due annual on December 1. Interest rates range from 3.625% to 5.0% and are due June 1 and December 1. Principal payment of \$1,360,000 and interest payments of \$2,053,556 were made in 2021.

45,675,000

Total bonds payable at December 31, 2021 for business-type activities \$ 51,355,000

Annual debt service requirements to maturity for the general obligation bonds are as follows:

Year Ending December 31	Government Activities			
	Government Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2022	\$ 1,250,000	\$ 416,031	\$ 2,025,000	\$ 1,985,556
2023	1,310,000	377,381	2,105,000	1,914,306
2024	1,380,000	336,381	2,190,000	1,839,306
2025	1,435,000	307,581	2,270,000	1,760,556
2026-2030	3,035,000	1,123,581	12,830,000	7,478,281
2031-2035	2,215,000	707,100	12,045,000	5,022,438
2036-2040	1,550,000	292,500	14,610,000	2,454,800
2041-2046	310,000	15,500	3,280,000	131,200
Totals	\$ 12,485,000	\$ 3,576,055	\$ 51,355,000	\$ 22,586,443

Loans Payable

The County has entered into several Department of Ecology (DOE) loans for the purpose of upgrading and repairing local sewer systems located in the County. As the County repays the State of Washington Department of Ecology, the homes which benefited from the upgrades will repay the County for the work done to upgrade their septic systems.

The County will be in default of its obligations under these DOE agreements when any loan repayment to DOE becomes sixty (60) days past due. In the event of default the Department of Ecology may in its sole discretion declare the principal and interest due immediately. And in accordance with RCW 90.50A.060, any State funds otherwise due to the County may be withheld and applied to the repayment of these loans.

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Annual debt service requirements to maturity for loans payable are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>
2022	\$ 206,511	\$ 67,648
2023	211,556	62,602
2024	213,780	57,430
2025	219,080	52,130
2026-2030	1,179,639	176,415
2031-2035	547,308	61,641
2036-2040	223,993	10,202
2041-2046	<u>\$ 2,801,867</u>	<u>\$ 488,068</u>

Details of loans payable as of December 31, 2021 is as follows:

<u>Description</u>	<u>Balance</u>
Payable to the State of Washington Department of Ecology Water Pollution Control Revolving Fund pursuant to a 2000 loan agreement in the amount of \$47,162. The loan is unsecured and paid in part by residential septic loans. The term is 20 years and no interest is due. Principal payments of \$2,948 were made in 2021.	\$ 5,895
Payable to the State of Washington Department of Ecology pursuant to a 2007 loan agreement in the amount of \$2,111,001. Payments began in 2012. The loan is unsecured and paid in part by residential septic loans. The interest rate is 2.6% and the term is 20 years. Principal payments of \$108,986 and interest payments of \$28,699 were made in 2021.	1,107,917
Payable to the State of Washington Department of Ecology pursuant to a 2014 loan agreement in the amount of \$876,953. The loan is unsecured and paid in part by residential septic loans. The term is 20 years at 2.7% interest. Principal payments of \$40,584 and interest payments of \$19,087 were made in 2021.	639,764
Payable to the State of Washington Department of Ecology pursuant to a 2017 loan agreement in the amount of \$259,103. The loan is unsecured and paid in part by residential septic loans. The interest rate is 2.6% and the term is 20 years. Principal payments of \$11,347 and interest payments of \$5,958 were made in 2021.	219,370
Payable to the State of Washington Department of Ecology pursuant to a 2019 loan agreement in the amount of \$671,539. The loan is unsecured and paid in part by residential septic loans. The interest rate is 2.4% and the term is 20 years. Principal payments of \$28,305 and interest payments of \$15,537 were made in 2021.	622,871
Payable to the State of Washington Department of Ecology pursuant to a 2020 loan agreement in the amount of \$218,652. The loan is unsecured and paid in part by residential septic loans. The interest rate is 2.0% and the term is 20 years. Principal payments of \$9,417 and interest payments of \$4,280 were made in 2021.	206,050
Total loans payable at December 31, 2021 for governmental activities	<u>\$ 2,801,867</u>

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Debt Limitation

State law places certain restrictions on the County's ability to issue general obligation bonds. Without an authorizing vote, limited tax general obligation bonds may be issued in an amount up to 1.5% of the assessed valuation of real property within the county. Unlimited tax general obligation bonds may be issued up to 2.5% of the assessed valuation with voter approval. No combination of limited and unlimited tax bonds may exceed 2.5% of the assessed valuation.

At December 31, 2021, the County's remaining capacity for non-voted debt was \$408,733,219. Additional debt capacity with an authorizing vote is \$630,161,544.

Changes in Long-Term Liabilities

Details of changes in long term liabilities for the year ended December 31, 2021 is as follows:

	Beginning Balance	New Issue	Retirements	Ending Balance	Due Within One year
Governmental Activities:					
Bonds Payable					
General Obligation Bonds	\$13,665,000	\$ -	\$ 1,180,000	\$12,485,000	\$1,250,000
Add: Net Unamortized Discounts/Premiums	592,025		64,500	527,525	
Total Bonds Payable	14,257,025	-	1,244,500	13,012,525	1,250,000
Loans Payable	3,010,455		208,587	2,801,868	206,511
Compensated Absences	3,050,760		198,285	2,852,475	335,583
Pension Liability	12,549,914		9,090,963	3,458,951	-
OPEB Liability	4,837,221		2,306,815	2,530,406	78,465
Environmental Liabilities	269,253		4,167	265,086	-
Total Long-Term Liabilities	\$37,974,628	\$ -	\$ 13,053,317	\$24,921,311	\$1,870,559

Internal Service Funds predominately serve the governmental funds. Accordingly, long-term liabilities for them are included in the above amounts. At year-end \$393,557 of Internal Service Funds compensated absences are included in the above amounts. Also, for the governmental activities, claims and judgements and compensated absences are generally liquidated by the general fund.

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	Beginning Balance	New Issue	Retirements	Ending Balance	Due Within One year
Business-Type Activities					
Bonds Payable					
General Obligation Bonds	\$53,205,000	\$ 5,680,000	\$ 7,530,000	\$51,355,000	\$1,910,000
Discounts/Premiums	3,013,546	40,712	163,038	2,891,220	
Total Bonds Payable	56,218,546	5,720,712	7,693,038	54,246,220	1,910,000
Compensated Absences	357,949	34,232		392,181	39,375
OPFR Liability	846,264	-	474,266	371,998	11,535
Post Closure Landfill Costs	2,208,161	-	29,197	2,178,964	100,000
Environmental Liabilities	14,055,318	2,648,100	-	16,703,418	300,000
Net Pension Liabilities	1,190,796	-	891,331	299,465	-
Total Long-Term Liabilities	\$74,877,034	\$ 8,403,044	\$ 9,087,832	\$74,192,246	\$2,360,910

IX. PENSION AND OTHER BENEFIT PLANS

The following table represents the aggregate pension amounts for all plans for all 2021:

Aggregate Pension Amounts - All Plans	
Pension Liabilities	(3,758,416)
Pension Assets	41,377,918
Deferred Outflows of Resources	4,659,041
Deferred Inflows of Resources	(38,552,539)
Pension Expense/Expenditures	(8,678,975)

State Sponsored Pension Plans

Substantially all of the County's full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report that includes financial statements and required supplementary information for each plan. The DRS comprehensive annual financial report may be obtained by writing to:

Department of Retirement Systems
 Communication Unit, P.O. Box 48380
 Olympia WA 98504-8380

Or the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

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Public Employees' Retirement System (PERS)

PERS members include elected officials; state employees; employees of the Supreme, Appeals, and Superior courts; employees of the legislature; employees of district and municipal courts; employees of local governments; and higher education employees not participating in higher education retirement programs. PERS is comprised of three separate pension plans for membership purposes. PERS plans 1 and 2 are defined benefit plans, and PERS plan 3 is a defined benefit plan with a defined contribution component.

PERS plan 1 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service. The AFC is the average of the member's 24 highest consecutive service months. Members are eligible for retirement from active status at any age with at least 30 years of service, at age 55 with at least 25 years of service, or at age 60 with at least five years of service. Members retiring from active status prior to age 65 may receive actuarially reduced benefits. Retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. PERS 1 members were vested after the completion of five years eligible service. The plan was closed to new entrants on September 30, 1977.

Contributions – The **PERS Plan 1** member contribution rate is established by State statute at 6 percent. The employer contribution rate is developed by the Office of the State Actuary and includes an administrative expense component that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 1 employer contribution rates. The PERS Plan 1 required contribution rates (expressed as a percentage of covered payroll) for 2021 were as follows:

PERS Plan 1		
Actual Contribution Rates:		
	Employer	Employee*
January-June 2021		
PERS Plan 1	7.92%	6.00%
PERS Plan 1 UAAL	4.87%	
Administrative Fee	0.18%	
Total	12.97%	6.00%
July-December 2021		
PERS Plan 1	10.07%	6.00%
Administrative Fee	0.18%	
Total	10.25%	6.00%

*For employees participating in JBM, the contribution rate was 12.26%

PERS Plan 2/3 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the member's average final compensation (AFC) times the member's years of service for Plan 2 and 1 percent of the AFC for Plan 3. The AFC is the average of the member's 60 highest-paid consecutive service months. There is no cap on years of service credit. Members are eligible for retirement with a full benefit at 65 with at least five years of service credit. Retirement before age 65 is considered an early retirement. PERS Plan 2/3 members who have at least 20 years of service credit and are 55 years of

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age or older, are eligible for early retirement with a benefit that is reduced by a factor that varies according to age for each year before age 65. PERS Plan 2/3 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions:

- With a benefit that is reduced by three percent for each year before age 65; or
- With a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules.

PERS Plan 2/3 members hired on or after May 1, 2013 have the option to retire early by accepting a reduction of five percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service credit. PERS Plan 2/3 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other PERS Plan 2/3 benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the CPI), capped at three percent annually and a one-time duty related death benefit, if found eligible by the Department of Labor and Industries. PERS Plan 2 members are vested after completing five years of eligible service. Plan 3 members are vested in the defined benefit portion of their plan after ten years of service; or after five years of service if 12 months of that service are earned after age 44.

PERS Plan 3 defined contribution benefits are totally dependent on employee contributions and investment earnings on those contributions. PERS Plan 3 members choose their contribution rate upon joining membership and have a chance to change rates upon changing employers. As established by statute, Plan 3 required defined contribution rates are set at a minimum of 5 percent and escalate to 15 percent with a choice of six options. Employers do not contribute to the defined contribution benefits. PERS Plan 3 members are immediately vested in the defined contribution portion of their plan.

Contributions – The PERS Plan 2/3 employer and employee contribution rates are developed by the Office of State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The Plan 2/3 employer rates include a component to address the PERS Plan 1 UAAL and an administrative expense that is currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates and Plan 3 contribution rates. The PERS Plan 2/3 required contribution rates (expressed as a percentage of covered payroll) for 2021 were as follows:

PERS Plan 2/3		
Actual Contribution Rates:	Employer 2/3	Employee 2*
January-June 2021		
PERS Plan 2/3	7.92%	7.90%
PERS Plan 1 UAAL	4.87%	
Administration Fee	0.18%	
Employee PERS Plan 3		Varies
Total	12.97%	7.90%
July-December 2021		
PERS Plan 2/3	6.36%	6.36%
PERS Plan 1 UAAL	3.71%	
Administration Fee	0.18%	
Employee PERS Plan 3		Varies
Total	10.25%	6.36%

*For employees participating in JBM, the contribution rate was 15.90%.

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The County's actual PERS plan contributions were \$1,646,223 to PERS Plan 1 and \$2,690,476 to PERS Plan 2/3 for the year ended December 31, 2021.

Public Safety Employees' Retirement System (PSERS)

PSERS Plan 2 was created by the 2004 Legislature and became effective July 1, 2006. To be eligible for membership, an employee must work on a full time basis and:

Have completed a certified criminal justice training course with authority to arrest, conduct criminal investigations, enforce the criminal laws of Washington, and carry a firearm as part of the job; or

Have primary responsibility to ensure the custody and security of incarcerated or probationary individuals; or

Function as a limited authority Washington peace officer, as defined in RCW 10.93.020; or

Have primary responsibility to supervise eligible members who meet the above criteria.

PSERS membership includes:

PERS 2 or 3 employees hired by a covered employer before July 1, 2006, who met at least one of the PSERS eligibility criteria and elected membership during the period of July 1, 2006 to September 30, 2006; and

Employees hired on or after July 1, 2006 by a covered employer, that meet at least one of the PSERS eligibility criteria.

PSERS covered employees include:

Certain State of Washington agencies (Department of Corrections, Department of Natural Resources, Gambling Commission, Liquor & Cannabis Control Board, Parks and Recreation Commission, and Washington State Patrol),

Washington State Counties,

Washington State Cities (except for Seattle, Spokane, and Tacoma),

Correctional entities formed by PSERS employers under the Interlocal Cooperation Act.

PSERS Plan 2 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the average final compensation (AFC) for each year of service. The AFC is based on the member's 60 consecutive highest creditable months of service. Benefits are actuarially reduced for each year that the member's age is less than 60 (with ten or more service credit years in PSERS), or less than 65 (with fewer than ten service credit years). There is no cap on years of service credit. Members are eligible for retirement at the age of 65 with five years of service; or at the age of 60 with at least ten years of PSERS service credit; or at age 53 with 20 years of service. Retirement before the age of 60 is considered an early retirement. PSERS members who retire prior to the age of 60 receive reduced benefits. If retirement is at age 53 or older with at least 20 years of service, a three percent per year reduction for each year

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between the age at retirement and age 60 applies. PSERS Plan 2 retirement benefits are actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, an optional cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. PSERS Plan 2 members are vested after completing five years of eligible service.

Contributions

The **PSERS Plan 2** employer and employee contribution rates are developed by the Office of State Actuary to fully fund Plan 2. The Plan 2 employer rates include components to address the PERS Plan 1 unfunded actuarial accrued liability and administrative expense currently set at 0.18 percent. Each biennium, the state Pension Funding Council adopts Plan 2 employer and employee contribution rates.

The PSERS Plan 2 required contribution rates (expressed as a percentage of current-year covered payroll) for 2021 were as follows:

PSERS Plan 2		
Actual Contribution Rates:		
	Employer	Employee
January- June 2021		
PSERS Plan 2	7.20%	7.20%
PERS Plan 1 UAAL	4.87%	
Administrative Fee	0.18%	
Total	12.25%	7.20%
July –December 2021		
PSERS Plan 2	6.50%	6.50%
PERS Plan 1 UAAL	3.71%	
Administrative Fee	0.18%	
Total	10.39%	6.50%

The County’s actual plan contributions were \$345,877 to PSERS Plan 2 for the year ended December 31, 2021.

Law Enforcement Officers’ and Fire Fighters’ Retirement System (LEOFF)

LEOFF membership includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters, and as of July 24, 2005, emergency medical technicians. LEOFF is comprised of two separate defined benefit plans.

LEOFF Plan 1 provides retirement, disability and death benefits. Retirement benefits are determined per year of service calculated as a percent of final average salary (FAS) as follows:

- 20+ years of service – 2.0% of FAS
- 10-19 years of service – 1.5% of FAS
- 5-9 years of service – 1% of FAS

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The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last ten years of service. Members are eligible for retirement with five years of service at the age of 50. Other benefits include duty and non-duty disability payments, a cost-of-living adjustment (COLA), and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF 1 members were vested after the completion of five years of eligible service. The plan was closed to new entrants on September 30, 1977.

Contributions

Starting on July 1, 2000, **LEOFF Plan 1** employers and employees contribute zero percent, as long as the plan remains fully funded. The LEOFF Plan 1 had no required employer or employee contributions for fiscal year 2021. Employers paid only the administrative expenses of 0.18 percent of covered payroll.

LEOFF Plan 2 provides retirement, disability and death benefits. Retirement benefits are determined as two percent of the final average salary (FAS) per year of service (the FAS is based on the highest consecutive 60 months). Members are eligible for retirement with a full benefit at 53 with at least five years of service credit. Members who retire prior to the age of 53 receive reduced benefits. If the member has at least 20 years of service and is age 50, the reduction is three percent for each year prior to age 53. Otherwise, the benefits are actuarially reduced for each year prior to age 53. LEOFF 2 retirement benefits are also actuarially reduced to reflect the choice of a survivor benefit. Other benefits include duty and non-duty disability payments, a cost-of-living allowance (based on the CPI), capped at three percent annually and a one-time duty-related death benefit, if found eligible by the Department of Labor and Industries. LEOFF 2 members are vested after the completion of five years of eligible service.

Contributions

The LEOFF 2 employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2. The employer rate included an administrative expense component set at 0.18 percent. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board.

Effective July 1, 2017, when a LEOFF employer charges a fee or recovers costs for services rendered by a LEOFF 2 member to a non-LEOFF employer, the LEOFF employer must cover both the employer and state contributions on the LEOFF 2 basic salary earned for those services. The state contribution rate (expressed as a percentage of covered payroll) was 3.44% in 2021.

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The LEOFF Plan 2 required contributions rates (expressed as a percentage of covered payroll) for 2021 were as follows:

LEOFF Plan 2		
Actual Contribution Rates:		
January-June 2021	Employer	Employee
State and Local Government	5.15%	8.59%
Administrative Fee	0.18%	
Total	5.33%	8.59%
Ports and Universities	8.59%	8.59%
Administrative Fee	0.18%	
Total	8.77%	8.59%
July-December 2021		
	Employer	Employee
State and Local Government	5.12%	8.53%
Administrative Fee	0.18%	
Total	5.30%	8.53%
Ports and Universities	8.53%	8.53%
Administrative Fee	0.18%	
Total	8.71%	8.53%

The County's actual contributions to the plan were \$289,327 for the year ended December 31, 2021.

The Legislature, by means of a special funding arrangement, appropriates money from the state General Fund to supplement the current service liability and fund the prior service cost of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute. For the state fiscal year ending June 30, 2021, the state contributed \$78,170,320 to the LEOFF Plan 2. The amount recognized by the (city/county/district) as its proportionate share of this amount is \$186,647.

Actuarial Assumption

The total pension liability (TPL) for each of the DRS plans was determined using the most recent actuarial valuation completed in 2021 with a valuation date of June 30, 2020. The actuarial assumptions used in the valuation were based on the results of the Office of the State Actuary's (OSA) *2013-2018 Experience Study* and the *2019 Economic Experience Study*.

Additional assumptions for subsequent events and law changes are current as of the 2020 actuarial valuation report. The TPL was calculated as of the valuation date of rolled forward to the measurement date of June 30, 2021. Plan liabilities were rolled forward from June 30, 2020, to June 30, 2021, reflecting each plan's normal cost (using the entry-age cost method), assumed interest and actual benefit payments.

Inflation: 2.75% total economic inflation; 3.50% salary inflation

Salary increases: In addition to the base 3.50% salary inflation assumption, salaries are also expected to grow by promotions and longevity.

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Investment rate of return: 7.4%

Mortality rates were developed using the Society of Actuaries' Pub. H-2020 mortality rates, which vary by member status, as the base table. The OSA applied age offsets for each system, as appropriate, to better tailor the mortality rates to the demographics of each plan. OSA applied the long-term MP-2017 generational improvement scale, also developed by the Society Actuaries, to project mortality rates for every year after the 2010 base table. Mortality rates are applied on a generational basis; meaning, each member is assumed to receive additional mortality improvements in each future year throughout his or her lifetime.

There were no changes in methods and assumptions since the last valuation. There were changes in methods since the last valuation.

For purposes of the June 30, 2020 Actuarial Valuation Report (AVR), a non-contribution rate setting valuation under current funding policy, the Office of the State Actuary (OSA) introduced temporary method changes to produce asset and liability measures as of the valuation date. See high-level summary below. OSA will revert back to the methods outlined in the 2019 AVR when preparing the 2021 AVR, a contribution rate-setting valuation which will serve as the basis for 2022 ACRF results.

To produce measures at June 30, 2020, unless otherwise noted in the 2020 AVR, OSA relied on the same data, assets, methods, and assumptions as the June 30, 2019 AVR. OSA projected the data forward one year reflecting assumed new hires and current members exiting the plan as expected. OSA estimated June 30, 2020, assets by relying on the fiscal year end 2019 assets, reflecting actual investment performance over FY 2020, and reflecting assumed contribution amounts and benefit payments during FY 2020. OSA reviewed the actual June 30, 2020, participant and financial data to determine if any material changes to projection assumptions were necessary. OSA also considered any material impacts to the plans from 2021 legislation. See the 2020 AVR for more information.

Discount Rate

The discount rate used to measure total pension liability for all DRS plans was 7.4 percent.

To determine that rate, an asset sufficiency test was completed to test whether each pension plan's fiduciary net position was sufficient to make all projected future benefit payments for current plan members. Based on OSA's assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return of 7.4 percent was used to determine the total liability.

Long-Term Expected Rate of Return

The long-term expected rate of return on the DRS pension plan investments of 7.4 percent was determined using a building-block-method. In selecting this assumption, the Office of the State Actuary (OSA) reviewed the historical experience data, considered the historical condition that produced past annual investment returns, and considered Capital Market Assumptions (CMA's) and simulated expected investment returns provided by the Washington State Investment Board (WSIB). The WSIB uses the CMA's and their target asset allocation to simulate future investment returns at various future times.

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Estimated Rates of Return by Asset Class

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2021, are summarized in the table below. The inflation component used to create the table is 2.2 percent and represents the WSIB's most recent long-term estimated of broad economic inflation.

Estimated Rates of Return by Asset Class		
Asset Class	Target Allocation	% Long-Term Expected Real Rate of Return Arithmetic
Fixed Income	20%	2.20%
Tangible Assets	7%	5.10%
Real Estate	18%	5.80%
Global Equity	32%	6.30%
Private Equity	23%	9.30%

Sensitivity of the Net Pension Liability/(Asset)

The table below presents the County's proportionate share* of the net pension liability calculated using the discount rate of 7.4 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.4 percent) or 1-percentage point higher (8.4percent) than the current rate.

	1% Decrease (6.4%)	Current Discount Rate (7.4%)	1% Increase (8.4%)
PERS 1	10,182,120	8,129,068	6,338,596
PERS 2/3	22,318,561	3,586,885	(11,838,659)
PSERS 2	327,582	(30,091)	(313,171)
LEOFF 1	(2,217,400)	(2,724,250)	(3,162,760)
LEOFF 2	(219,224)	(11,073,572)	(19,961,118)

*See Note 4.C of the DRS Participating Employer Financial Information report for the year ended June 30. Multiply the total net pension liability amounts for each applicable plan by your proportionate share for that plan.

Pension Plan Fiduciary Net Position

Detailed information about the State's pension plans' fiduciary net position is available in the separately issued DRS financial report.

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Pension Liabilities (Assets), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, County reported a total net pension asset of \$38,040,099 for its proportionate share of the net pension assets as follows:

	Liability (or Asset)
PERS 1	\$3,337,816
PERS 2/3	(\$30,401,635)
PSERS 2	(\$1,659,690)
LEOFF 1	(\$865,057)
LEOFF 2	(\$8,451,533)

The amount of the asset reported above for LEOFF Plan 1 and 2 reflects a reduction for the State pension support provided to County. The amount recognized by the County as its proportionate share of the net pension asset, the related State support, and the total portion of the net pension asset that was associated with the County were as follows:

	LEOFF 1 Asset	LEOFF 2 Asset
Employer's proportionate share	(865,057)	(8,451,533)
State's proportionate share of the net pension asset associated with the employer	(5,851,225)	(5,452,161)
TOTAL	(6,716,282)	(13,903,694)

At June 30, the County proportionate share of the collective net pension liabilities were as follows:

	Proportionate Share 6/30/20	Proportionate Share 6/30/21	Change in Proportion
PERS 1	0.2701920%	0.2733150%	0.0031230%
PERS 2/3	0.3011450%	0.3051880%	0.0040430%
PSERS 2	0.8357410%	0.7224240%	-0.1133170%
LEOFF 1	0.0246450%	0.0252530%	0.0006080%
LEOFF 2	0.1348790%	0.1455050%	0.0106260%

Employer contribution transmittals received and processed by DRS for the fiscal year ended June 30 are used as the basis for determining each employer's proportionate share of the collective pension amounts reported by the DRS in the *Schedules of Employer and Nonemployer Allocations* for all plans except LEOFF 1.

LEOFF Plan 1 allocation percentages are based on the total historical employer contributions to LEOFF 1 from 1971 through 2000 and the retirement benefit payments in fiscal year 2021. Historical data was obtained from a 2011 study by the Office of the State Actuary (OSA). In fiscal year 2020, the state of

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Washington contributed 87.12 percent of LEOFF 1 employer contributions and all other employers contributed the remaining 12.88 percent of employer contributions. LEOFF 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. The allocation method the plan chose reflects the projected long-term contribution effort based on historical data.

In fiscal year 2021, the State of Washington contributed 39 percent of LEOFF 2 employer contributions pursuant to RCW 41.26.725 and all other employers contributed the remaining 61 percent of employer contributions.

Pension Expense

For the year ended December 31, 2021, the County recognized pension expense as follows:

	Pension Expense
PERS 1	(\$540,578)
PERS 2/3	(\$6,911,626)
PSERS 2	(\$45,073)
LEOFF 1	(\$140,174)
LEOFF 2	(\$1,041,524)

Deferred Outflows of Resources and Deferred Inflows of Resources

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PERS 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differenced between expected and actual experience		
Net difference between projected and actual investment earnings on pension plan investments		(3,703,858)
Changes in assumptions		
Changes in proportion and differences between contributions and proportionate share of contributions		
Contributions subsequent to the measurement date	736,871	
Total	736,871	(3,703,858)

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PERS 2/3	Deferred Outflows of Resources	Deferred Inflows of Resources
Differenced between expected and actual experience	1,476,564	(372,695)
Net difference between projected and actual investment earnings on pension plan investments		(25,408,636)
Changes in assumptions	44,426	(2,159,019)
Changes in proportion and differences between contributions and proportionate share of contributions	80,111	(595,135)
Contributions subsequent to the measurement date	1,235,755	-
Total	2,836,856	(28,535,485)

PSERS 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differenced between expected and actual experience	170,305	(6,560)
Net difference between projected and actual investment earnings on pension plan investments	-	(1,188,840)
Changes in assumptions	258	(169,708)
Changes in proportion	45,107	(20,270)
Contributions subsequent to the measurement date	172,667	-
Total	388,337	(1,385,378)

LEOFF 1	Deferred Outflows of Resources	Deferred Inflows of Resources
Differenced between expected and actual experience	-	-
Net difference between projected and actual investment earnings on pension plan investments	-	(264,328)
Changes in assumptions	-	
Changes in proportion and differences between contributions and proportionate share of contributions	-	
Contributions subsequent to the measurement date	-	
Total		(264,328)

LEOFF 2	Deferred Outflows of Resources	Deferred Inflows of Resources
Differenced between expected and actual experience	383,329	(44,666)
Net difference between projected and actual investment earnings on pension plan investments	-	(4,029,752)
Changes in assumptions	3,653	(401,955)
Changes in proportion	169,519	(187,117)
Contributions subsequent to the measurement date	140,471	-
Total	696,972	(4,663,490)

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TOTALS	Deferred Outflows of Resources	Deferred Inflows of Resources
Differenced between expected and actual experience	2,030,198	(423,921)
Net difference between projected and actual investment earnings on pension plan investments	-	(34,595,414)
Changes in assumptions	48,337	(2,730,682)
Changes in proportion	294,737	(802,522)
Contributions subsequent to the measurement date	2,285,764	-
Total	4,659,036	(38,552,539)

Deferred outflows of resources related to pensions resulting from the County's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	PERS 1
2022	(981,153)
2023	(899,093)
2024	(850,129)
2025	(973,484)
2026	-
Thereafter	-
TOTAL	(3,703,859)

Year ended December 31:	PERS Plan 2/3
2022	(7,093,070)
2023	(6,636,560)
2024	(6,327,149)
2025	(6,761,746)
2026	(131,954)
Thereafter	16,096
TOTAL	(26,934,383)

Year ended December 31:	PSERS 2
2022	(306,075)
2023	(291,522)
2024	(276,446)
2025	(307,100)
2026	1,648
Thereafter	9,787
TOTAL	(1,169,708)

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Year ended December 31:	LEOFF 1
2022	(70,215)
2023	(64,225)
2024	(60,602)
2025	(69,287)
2026	-
Thereafter	-
TOTAL	(264,329)

Year ended December 31:	LEOFF 2
2022	(1,072,831)
2023	(999,535)
2024	(944,156)
2025	(1,063,413)
2026	(12,546)
Thereafter	(14,507)
TOTAL	(4,106,988)

X. DEFINED BENEFIT OTHER POST EMPLOYMENT BENEFIT (OPEB) PLANS

Plan Description

The following table represents the aggregate OPEB amounts for all plans subject to the requirements of GASB Statement 75 for the year 2021:

Aggregate OPEB Amounts - All Plans	
OPEB liabilities	\$ 2,902,403
OPEB assets	\$ -
Deferred outflows of resources	\$ 691,436
Deferred inflows of resources	\$ 2,951,558
OPEB expenses/expenditures	\$ 198,688

LEOFF Group

As required by the Revised Code of Washington (RCW) Chapter 41.26, the County provides direct cost funding for benefits (other than pensions) promised to the Law Enforcement Officers Fire Fighters Plan 1 (LEOFF1). This is a single employer benefit plan. The benefit provides medical and long-term care expenses not payable by worker's compensation, social security, insurance provided by another employer or other pension plan. As of December 31, 2021, there were 11 inactive members. Authority for changes in benefits for the LEOFF Plan 1 resides with the Washington state law and the Employee Retirement Benefits Board (ERBB). Members of the ERBB are appointed by the Governor. Retirees in this closed group are not

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required to contribute to receive coverage. Dental, vision, and hearing aid claims are reimbursed up to annual maximum coverage amounts of \$2,000, \$450, and \$1,000, respectively.

Non-LEOFF Group

The County allows employees who meet the requirements to receive retirement from Washington State Retirement Systems and who retire from service with the County to receive medical benefits. Surviving spouses of retirees are eligible for benefits until Medicare eligibility. Retirees are required to pay 100% of the COBRA rate premium prior to Medicare eligibility. Upon becoming eligible for Medicare, a reduced rate premium is required. Retiree coverage is assumed to become secondary to Medicare on the day the covered retiree reaches age 65. The table below shows the rates paid for medical.

Retiree Contributions - Medical Plan		
	LEOFF	Non-LEOFF
Pre-Medicare		
Member	N/A	10,981
Spouse	N/A	12,697
Post-Medicare		
	N/A	6,799

The following employees were covered by the benefit terms at December 31, 2021:

Inactive employees or beneficiaries currently receiving benefits	15
Inactive employees entitled to but not yet receiving benefits	-
Active Employees	706
Total	<u><u>721</u></u>

Funding Policy

The funding policy is based upon the pay-as-you-go financing requirements and there are no assets accumulated in a qualifying trust. The plan is administered through a trust that does not meet the requirements of a qualifying trust under paragraph 4 of GASB 75. The County has not contributed any amounts to finance future benefits under the plan for either current or future employees.

Annual OPEB Cost and Net OPEB Obligation

Effective beginning with the County's 2018 reporting year, GASB Statement No. 75 *Accounting and Financial Reporting for Post Employment Benefits Other Than Pensions* requires other post employment benefits (OPEB) expenses to be accrued based on a computed annual required contribution (ARC). ARC represents the current period's service cost and the amount necessary to amortize the unfunded actuarial liability.

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Key Benefit Concepts LLC completed the actuary study for the December 31, 2021 reporting requirements with a valuation date of December 31, 2021. The actuarial valuation method was entry age normal actuarial Method. The amortization period was a closed 30 year period. The Discount rate was 2.25% per annum, based on the Bond Buyer GO 20-year AA Bond Index published by the Federal Reserve as the week of December 31, 2021. Plan participation was 7.5% of future eligible retirees are assumed to elect medical coverage upon retirement. Of these individuals 3% are assumed to let their coverage lapse each year between retirement and Medicare eligibility. Actuarial assumptions are based upon an experience study conducted in 2020 using Washington State Public Retirement Systems demographic experience from 2013-2018.

Changes in assumptions for the 2021 calculation include:

- Decreasing the assumed discount rate to 2.25%.
- Using specific retirement system and plan decrement, salary increase and retirement eligibility assumptions as developed in the 2013-2018 Washington State Public Retirement Systems demographic experience study.
- Decreasing the marriage rate to 20%.
- Adding future retiree health plan participation lapse assumption of 3%.
- Using revised general health care trend and also revised age-graded factors in determining expected health care claims cost per capita.
- No longer valuing post-Medicare implicit rate subsidy except for those currently on the County's Standard Supplemental Medicare plan. It was expected that the County shall charge future retirees (i.e. COBRA participants) a monthly rate that covers expected post-Medicare health care claim costs and/or future retirees will find coverage elsewhere once eligible for Medicare.
- Reducing the annual expected dental, vision and hearing aid claims for retired LEOFF Plan 1 participants and removed the assumed annual increase rate applied to the maximum reimbursement amounts. Rather, trend was applied to the annual expected claims.

Annual OPEB costs of \$410,995 less expenses of \$86,430 along with deferred experience losses of \$(1,400,986) and deferred assumption changes of \$(1,688,130) resulted in a reduced OPEB obligation of \$(2,764,551).

The following presents the total OPEB liability of Skagit County calculated using the stated health care cost trend assumption, as well as what the OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1 percentage point lower or 1 percentage point higher than the assumed trend rate.

	1% Decrease (5.5% decreasing to 4.0%)	Current Healthcare Cost Trend Rate (6.5% decreasing to 5.0%)	1% Increase (7.50% decreasing to 6.0%)
Total OPEB Liability	\$ 2,653,000	\$ 2,902,403	\$ 3,184,608

The following represents the net OPEB liability calculated using the stated discount rate, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current rate:

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	1% Decrease (1.00%)	Current Discount Rate (2.00%)	1% Increase (3.00%)
Total OPEB Liability	\$ 3,203,704	\$ 2,902,403	\$ 2,643,015

Changes in the Total OPEB Liability

As of December 31, 2021, the most recent actuarial valuation date, the plan was zero percent funded. See RSI section for the Schedule of Funding Progress.

Total OPEB liability at 1/1/2021	\$ 5,666,954
Service Cost	224,010
Interest	186,985
Changes of benefit terms	-
Differences between expected and actual experience	(1,400,986)
Changes of assumptions	(1,688,130)
Benefit payments	(86,430)
Other changes	-
Total OPEB Liability at 12/31/2021	\$ 2,902,403

The measurement date of the total OPEB liability is December 31, 2021 with a reporting date of December 31, 2021. The actuarial valuation results are based on the December 31, 2021 actuarial valuation date. There were no changes between the measurement date of the total OPEB liability and the date of the reporting date of these financials that would have a significant effect on the total OPEB liability and the amount of the expected change in the total liability.

At December 31, 2021 the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Balance at December 31, 2021	\$ 777,866	\$ 161,179
Differences between expected and actual experience	-	-
Changes of assumptions	-	2,790,379
Payments subsequent to the measurement date	(86,430)	-
TOTAL	\$ 691,436	\$ 2,951,558

Changes of assumptions and experience losses are amortized over the average remaining service period of actives and inactive (no future service is assumed for inactive for this calculation)

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Other amounts reported as deferred outflows and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended	
December 31:	
2022	\$ (212,307)
2023	\$ (212,307)
2024	\$ (212,307)
2025	\$ (212,307)
2026	\$ (212,307)
Thereafter	\$ (1,198,587)

For each of the subsequent five years, and in the aggregate thereafter, the net amount of the employer's balances of deferred outflows of resources and deferred inflows of resources in the table above that will be recognized in the employer's OPEB expense.

XI. RISK MANAGEMENT

Skagit County is a participating member of the Washington Counties Risk Pool (WCRP). Chapter 48.62 RCW authorizes the governing body of one or more governmental entities to join together for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed in August of 1988 when 15 counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2021, 24 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management, education, and claims administration. The Pool's liability program provides coverage for general liability, public officials liability, police professional liability, employment practices liability, and automobile liability. WCRP provides liability limits of \$20,000,000 and currently retains \$2,000,000 million per occurrence. County deductibles range from \$10,000 to \$500,000. Reinsurance is purchased in several layers up to the policy limits of \$10,000,000. Members may purchase an optional \$5,000,000 excess of \$20,000,000 layer of coverage. Allocated Loss Adjustment Expense (ALAE) is combined with losses for purposes of the Pool retention, excess insurance, and deductibles. For losses occurring in 2021, Skagit County selected a per-occurrence deductible of \$100,000.

Members make an annual contribution to fund the Pool. The Pool acquires excess and reinsurance for further protection from larger losses. For the first \$10,000,000 of coverage, the Pool acquires reinsurance. The reinsurance agreements are written with Self-Insured Retentions ("SIRs") equal to the amount of the layer of coverage below. For 2020-21, the Pool's SIR was \$2,000,000. For certain years prior to 2019, reinsurance programs have included "corridor deductibles" with aggregated stop losses which have the effect of increasing the Pool's SIR. For 2018-19, the "corridor" increased the SIR to \$2,000,000, with losses between \$1,000,000 and \$2,000,000 having an annual aggregated stop loss of

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\$2,500,000. The other reinsurance agreements respond up to the applicable policy limits and the agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$30,000,000 (lowest reinsured layer), \$50 million, (second layer). The Pool purchases excess coverage for the additional \$10,000,000 with an aggregate limit of \$100,000,000. Since the Pool is a cooperative program, there is a joint liability among the participating members. Sixteen of the Pool's 24 member counties group purchase an additional \$5,000,000 policy in excess of the pooled \$20,000,000.

New members may be asked to pay modest fees to cover the costs to analyze their loss data and risk profiles, and for their proportional shares of the entry year's assessments. New members contract under the Interlocal Agreement to remain in the Pool for at least five years. Following its initial 60-month term, any member may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files the required advance written notice. Otherwise, the Interlocal Agreement and membership automatically renews for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members' proportional shares of any unresolved, unreported, and in-process claims for the periods that the former members were signatories to the Interlocal Agreement.

The Pool is fully funded by its member participants. Claims are filed directly with the Pool by members and adjusted by one of the four staff members responsible for evaluating each claim for coverage, establishing reserves, and investigating for any risk-shared liability. The Pool does not contract with any third-party administrators for claims adjustment or loss prevention services.

During 2020-21, Skagit County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Two members withdrew from the WCRP during the 2020-21 Fiscal Year. Property losses are covered under the WCPP to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils ("AOP")' coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Skagit County also participates in the jointly purchased cyber risk and security coverage from a highly rated commercial insurer. This group-purchased cyber coverage provides limits of \$2,000,000 per claim and \$10,000,000 in the aggregate. For 2021, the Pool's SIR for cyber claims was \$100,000 from January 1 through September 30 and was \$250,000 from October 1 through December 31, with Skagit County having no deductible.

The Pool is governed by a board of directors which is comprised of one designated representative from each participating member. The Board of Directors generally meets three-times each year with the Annual Meeting of the Pool being held in summer. The Board approves the extent of risk-sharing, approves the Pool's self-insuring coverage documents, approves the selection of reinsurance and excess agreements, and approves the Pool's annual operating budget.

An 11-member executive committee is elected by and from the WCRP Board for staggered, 3-year terms. Authority has been delegated to the Committee by the Board of Directors to, a) approve all disbursements and review the Pool's financial health, b) approve case settlements exceeding the applicable member's deductible by at least \$100,000, c). to authorize by two-thirds majority vote commencement of lawsuits in the name of the Pool.

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During 2020-21, the WCRP's assets decreased to \$53,351,913 while its liabilities also decreased to \$27,509,338. The Pool's net position ended at \$26,624,589. The Pool more than satisfies the State Risk Manager's solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year's membership in proportion with the initially levied and collected deposit assessments. The Pool's reassessments receivable balance as of December 31, 2021 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

The following schedule details the current year's and the prior two year's claims liability activity:

Fiscal Year	Beginning Balance	Current Year		Year End Balance
		Claims & Changes in Estimate	Claim Payments	
2021	\$ 571,572	356,056	3,880	\$ 931,508
2020	\$ 843,361	(338,687)	66,898	\$ 571,572
2019	\$ 472,069	390,711	19,419	\$ 843,361

Other Insurance

Employee on-the-job injuries are covered by industrial insurance through the State of Washington Department of Labor & Industries (L&I). All employees and some volunteers, except LEOFF-1 members and ferry crewmembers, are covered to statutory limits. Industrial insurance (L&I) rates are occupation and experienced based, with base premiums adjusted for individual entity claims experience. The experience modification multiplier was 1.1280 in 2019, .8460 in 2020 and .9885 in 2021.

Skagit County is self-insured for unemployment claims. These claims are processed by the Washington State Department of Employment Security and the county is billed for them on a quarterly basis. The County has established an Unemployment Compensation Fund which charges other County funds based on estimates of future claims and pays the claims when they are billed. The Unemployment Compensation Fund had Net Position of \$1,285,232 at December 31, 2021.

The County is self-insured for dental insurance claims. Washington Dental Services serves as the third party administrator and bills the County for claims paid. Administrative fees and charges paid to Washington Dental Service totaled \$85,647 for 2021. Dental claims activity for 2021 and the preceding two years are as follows:

Fiscal Year	Beginning Balance	Current Year		Year End Balance
		Claims & Changes in Estimate	Claim Payments	
2021	\$ 16,565	875,226	872,277	\$ 19,514
2020	\$ 17,692	623,160	624,287	\$ 16,565
2019	\$ 20,136	750,887	753,331	\$ 17,692

The County is self-insured for medical insurance coverage for eligible employees. The claims processing is administered by Trusteed Plans. The County's health benefits broker, Wells Fargo, recommends the

Skagit County, Washington
Notes to the Financial Statements
December 31, 2021

premiums charged to County funds. These amounts are transferred to the Insurance Services Fund, which pays the amount billed by the claims processor. An insurance policy is in place to cover claims in excess of \$175,000 per claimant.

Administrative fees and charges paid to Trusteed Plans totaled \$326,970 for 2021. Medical claims activity for 2021 and the preceding two years are as follows:

Fiscal Year	Beginning Balance	Current Year		Year End Balance
		Claims & Changes in Estimate	Claim Payments	
2021	\$ 1,711,950	13,774,260	13,382,075	\$ 2,104,135
2020	\$ 1,900,856	10,655,500	10,844,406	\$ 1,711,950
2019	\$ 1,663,759	12,320,094	12,082,997	\$ 1,900,856
2018	\$ 1,589,574	10,920,383	10,846,198	\$ 1,663,759

XII. COMMITMENTS, CONTINGENCIES AND LITIGATION

Amounts received or receivable from grantor agencies are subject to audit and adjustment. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by a grantor is expected to be immaterial. As discussed in Note VIII, the County is contingently liable for repayment of refunded debt.

Skagit County is named as the defendant in various lawsuits. Although the outcome of these legal actions is not presently determinable, the County is of the opinion that present reserves are available to adequately cover potential settlements without adversely affecting the financial condition of the County.

In January of 2013, the County entered into an Interlocal agreement contract number C20130043 with the Skagit Regional Public Facilities District whereby the County agreed to issue bonds to refund the PFD 2003 bond issue in order to take advantage of better rates. In February of 2013, the County issued \$8.6 million GO Refunding bonds to refund both the County's 2003 bond issue as well as the Public Facilities District's 2003 bond issue. The PFD's portion of the refunding bonds was \$7,985,000. The balance of the PFD portion of the bond on December 31, 2021 was \$3,635,000, of which \$630,000 is current. The average interest rate received on the refinancing bonds, which pay principal and interest in 2013 through 2026, is 1.89%. The County will reduce the PFD's dedicated sales and use tax to cover the debt service of the PFD's portion of the refunded bonds. In the event that the PFD cannot cover the debt service for any given year, the County remains responsible for that debt, however; the debt is legally owed to the County by the PFD and secured by the Interlocal agreement. The County used the balance sheet method to account for the PFD debt service. Accordingly, the County reports a receivable in the debt service fund that will be systematically reduced as the funds are received and the bonds are paid.

In addition in 2020 the County entered into an Interlocal agreement amendment A20200045 to contract number C20130043 with the Skagit Regional Public Facilities District whereby the County agreed to issue bonds to assist PFD in issuing bonds in order to take advantage of better rates. In 2020, the County issued \$3.4 million GO bonds for Public Facilities District's 2020 bond issue. The PFD's portion of the bond was

Skagit County, Washington
Notes to the Financial Statements
December 31, 2021

all \$3.4 million less issuance costs. The stated interest rate received on the bonds, which pay interest only through 2026 and principal and interest through 2041, is 5%. The County will reduce the PFD's dedicated sales and use tax to cover the debt service of the PFD's portion of the refunded bonds. In the event that the PFD cannot cover the debt service for any given year, the County remains responsible for that debt, however; the debt is legally owed to the County by the PFD and secured by the Interlocal agreement. The County used the balance sheet method to account for the PFD debt service. Accordingly, the County reports a receivable in the debt service fund that will be systematically reduced as the funds are received and the bonds are paid.

XIII. LEASING COMMITMENTS

Future minimum rental payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of December 31, 2021 are as follows:

Year	Rental Payments Due	
2022	\$	257,183
2023	\$	99,128
2024	\$	24,353
2025	\$	24,354
2026	\$	24,355
Thereafter	\$	470,634

All leases represent leased property or equipment to the County.

XIV. CONSTRUCTION

At December 31, 2021, the County had pending construction project contracts in progress. The commitments related to the remaining contract balances are summarized as follows:

	Total Contracts	Expended to 12/31/2021	Balance Unexpended
Governmental Activities			
Non-Major Government Funds	\$ 8,333,519	4,741,146	\$ 3,592,373
Road Fund	\$ 43,940,431	31,591,534	\$ 12,348,897
Internal Service			
Equipment rental	\$ 5,644,750	2,678,753	\$ 2,965,997
Proprietary Activities			
Solid Waste	\$ 2,233,678	283,446	\$ 1,950,232

XV. LANDFILL POST CLOSURE COSTS AND POLLUTION REMEDIATION OBLIGATIONS

Landfill Post Closure Costs

State and federal laws and regulations require Skagit County to perform landfill maintenance and monitoring activities for a minimum of twenty to thirty years after closure. Amounts and sites are detailed below.

Post closure care cost estimates are based on the minimum number of years of maintenance and monitoring required by law multiplied by the current annual expense incurred. The actual future cost may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

Liabilities for Pollution Remediation Obligations

In accordance with Governmental Accounting Standards Board Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations", which became effective for the 2008 reporting year, liabilities for environmental cleanup obligations were recorded in the Solid Waste fund and the Equipment Rental and Revolving Fund.

Whitmarsh Landfill

The Solid Waste Fund recognized a liability of \$15.9 million, of which \$300,000 is the current portion, for the closed Whitmarsh Landfill site. In 2007, Skagit County received notice from the Department of Ecology that it was being named a Potentially Liable Party (PLP) under Washington's Model Toxics Control Act (MTCA), as a former operator of the landfill, for releases of leachate from the landfill to the environment. Skagit County implemented a preliminary investigation of the site in 2008 and entered into an Agreed Order with the Department of Ecology along with 3 other named parties. As of December 31, 2021, the County is in Phase II Remedial Investigation, Feasibility Study, and a Cleanup Action Plan and the recognition of the liability.

Sinnes Road Landfill

The Solid Waste Fund recognized a liability of \$490,332, of which \$100,000 is the current portion, for the closed Sinnes Road Landfill site. The Skagit County Health Department facilitated an Agreed Order between the County and two other parties to address the releases of leachate from the landfill to the environment. As of December 31, 2021, the County is in the remedial action stage, with long-term monitoring and maintenance to be determined.

Alger Landfill

The Department of Ecology has ranked the closed Alger Landfill under the Model Toxics Control Act State Hazard Assessment program. It scored a "3" on a scale of 1 to 5, with 1 being the highest relative priority. As of December 31, 2021, no further action has been taken either by the Department of Ecology or the County.

Panorama Landfill

The Department of Ecology has ranked the closed Panorama Landfill under the Model Toxics Control Act State Hazard Assessment program. It scored a "5" on a scale of 1 to 5, with 1 being the highest relative

Skagit County, Washington
Notes to the Financial Statements
December 31, 2021

priority. As of December 31, 2021, no further action has been taken either by the Department of Ecology or the County.

The County has received notice from the state Department of Ecology that the Panorama Landfill site will be ranked per the Washington Model Toxic Control Act. The County likely has some liability related to this landfill. Because it has not been ranked, the County has not estimated a liability as of 2021. The County's remediation activities to date have consisted of occasional monitoring of nearby wells and surface water.

These liabilities were computed using the expected cash flow technique, with probabilities assigned to a range of potential costs. They are recorded net of possible insurance recoveries. The actual future costs may be higher due to inflation, changes in technology, changes in remedial plans, or changes in environmental laws and regulations.

XVI. ASSET RETIREMENT OBLIGATIONS

With the implementation of GASB 83 in 2019 the County's three fuel tanks upon retirement in compliance with state regulations would require cleanup in the current estimated amount of \$265,086, if and when they are determined to be retired. Estimates were performed by third parties on the assumption that there will be no change to the tanks at retirement. The date of retirement cannot be estimated at this time and the ultimate cost will be paid from Internal Service funds.

In addition, the County currently owns a gravel pit that meets the requirements of GASB 83. The gravel pit is not expected to be retired in less than 100 years so an estimate of any costs associated with its retirement is not possible at this time.

XVII. COVID 19 PANDEMIC

In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings and restricting business operations travel and non-essential activities.

As the restrictions are slowly lifted the long-term full extent of financial impact on the County is unknown at this time.

XIX. PRIOR PERIOD ADJUSTMENT

The Capital Asset fund was adjusted in 2021 to account for the Guemes Ferry construction in progress in the amount of \$1,570,345 and a miscalculation of roads accumulated depreciation in the amount of \$1,065,899. These amounts are not material and adjust beginning retained earnings in the amount of \$2,636,244.

XX. SUBSEQUENT EVENTS

In 2021, Skagit County was awarded a grant under the American Rescue Plan Act with an estimated amount of \$25 million. The County will ultimately utilize the full amount and will offset ongoing COVID 19 costs. All cost must be obligated by December 31, 2024 and spent by December 31, 2026. See Note XVII.

Required Supplementary Information



SKAGIT COUNTY, WASHINGTON

General Fund

Schedule of Revenues

Budget and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
General Property Taxes	28,706,295	28,706,295	28,700,267	(6,028)
Retail Sales and Use Taxes	11,662,377	12,041,920	14,803,834	2,761,914
Excise Taxes	540,000	540,000	644,910	104,910
Total Taxes	40,908,672	41,288,215	44,149,011	2,860,796
Licenses and Permits	497,400	497,400	587,629	90,229
Total Licenses and Permits	497,400	497,400	587,629	90,229
Indirect Federal Grants	789,460	849,040	572,926	(276,114)
Direct Federal Grants	199,680	333,491	31,481	(302,010)
State Grants	1,416,193	1,590,193	1,521,599	(68,594)
State Shared Revenue	552,734	1,052,734	1,736,472	683,738
In Lieu and Federal Entitlement Revenue	-	1,318,757	1,318,757	-
In Lieu and State Entitlement Revenue	2,383,221	2,383,221	2,457,753	74,532
Intergovernmental Revenue	665,000	665,000	651,656	(13,344)
Total Intergovernmental Revenue	6,006,288	8,192,436	8,290,644	98,208
General Government	3,223,796	3,246,296	3,974,442	728,146
Public Safety	307,900	307,900	239,899	(68,001)
Health and Human Services	46,350	46,350	42,209	(4,141)
Economic Environment	13,500	13,500	13,530	30
Transportation	-	-	-	-
Interfund Charges for Services	56,000	56,000	242,839	186,839
Total Charges for Goods and Services	3,647,546	3,670,046	4,512,919	842,873
Superior Court Felony/Misdemeanor Penalties	12,900	12,900	20,973	8,073
Civil Penalties	4,500	4,500	35,552	31,052
Civil Infraction Penalties	1,007,500	1,007,500	754,778	(252,722)
Civil Parking Infraction	1,000	1,000	1,340	340
Criminal Traffic Misdemeanor	170,000	170,000	135,100	(34,900)
Criminal Non-Traffic Fines	28,500	28,500	28,963	463
Criminal Costs	9,625	9,625	33,498	23,873
Non-Court Fines, Forfeitures	385,000	385,000	45,691	(339,309)
Total Fines and Forfeits	1,619,025	1,619,025	1,055,895	(563,130)
Interest Earnings	1,269,000	1,269,000	1,845,160	576,160
Rents, Leases, Concessions	13,793	13,793	26,761	12,968
Contributions/Donations	114,386	114,386	297,674	183,288
Other Miscellaneous Revenue	100,380	100,380	283,270	182,890
Total Miscellaneous Revenues	1,497,559	1,497,559	2,452,865	955,306
Agency Type Deposits	2,000	2,000	7,843	5,843
Total Non-Revenues	2,000	2,000	7,843	5,843
Total Revenues	54,178,490	56,766,681	61,056,806	4,290,125

SKAGIT COUNTY, WASHINGTON

General Fund

Schedule of Expenditures Budget

For the Year Ending December 31, 2021

Budgeted Amounts

	Original Budget	Final Budget	Actual	Variance with Final Budget
General Government				
<u>Assessor</u>				
Salaries and Wages	1,294,096	1,296,496	1,252,177	(44,319)
Personnel Benefits	672,470	672,470	646,272	(26,198)
Supplies	4,000	4,000	2,355	(1,645)
Other Services and Charges	44,484	44,484	41,882	(2,602)
Total Assessor	<u>2,015,050</u>	<u>2,017,450</u>	<u>1,942,686</u>	<u>(74,764)</u>
<u>Auditor</u>				
Salaries and Wages	721,787	736,287	708,553	(27,734)
Personnel Benefits	343,099	351,099	338,026	(13,073)
Supplies	7,300	7,300	6,482	(818)
Other Services and Charges	21,835	21,835	4,069	(17,766)
Total Auditor	<u>1,094,021</u>	<u>1,116,521</u>	<u>1,057,129</u>	<u>(59,391)</u>
<u>Board of Equalization</u>				
Salaries and Wages	26,689	27,494	22,479	(5,015)
Personnel Benefits	9,449	9,889	8,520	(1,369)
Supplies	250	250	234	(16)
Other Services and Charges	2,550	2,550	-	(2,550)
Total Board of Equalization	<u>38,938</u>	<u>40,183</u>	<u>31,233</u>	<u>(8,950)</u>
<u>Commissioners</u>				
Salaries and Wages	555,325	555,325	555,933	608
Personnel Benefits	200,311	200,311	178,901	(21,410)
Supplies	2,250	2,250	1,587	(663)
Other Services and Charges	34,400	34,400	27,596	(6,804)
Total Commissioners	<u>792,286</u>	<u>792,286</u>	<u>764,017</u>	<u>(28,269)</u>
<u>Administrative Services</u>				
Salaries and Wages	717,938	717,938	702,187	(15,751)
Personnel Benefits	306,045	306,045	289,890	(16,155)
Supplies	8,300	8,300	10,101	1,801
Other Services and Charges	175,951	175,951	173,838	(2,113)
Total Administrative Services	<u>1,208,234</u>	<u>1,208,234</u>	<u>1,176,016</u>	<u>(32,218)</u>
<u>General Maintenance</u>				
Salaries and Wages	920,515	920,515	906,859	(13,656)
Personnel Benefits	513,590	513,590	508,092	(5,498)
Supplies	161,487	225,820	161,487	(64,333)
Other Services and Charges	1,065,089	1,244,842	1,065,089	(179,753)
Total General Maintenance	<u>2,660,681</u>	<u>2,904,767</u>	<u>2,641,527</u>	<u>(263,240)</u>

SKAGIT COUNTY, WASHINGTON

General Fund

Schedule of Expenditures Budget

For the Year Ending December 31, 2021

Budgeted Amounts

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>Prosecuting Attorney</u>				
Salaries and Wages	3,494,487	3,494,487	3,181,175	(313,312)
Personnel Benefits	1,517,179	1,517,179	1,379,103	(138,076)
Supplies	41,500	41,500	23,064	(18,436)
Other Services and Charges	343,364	343,364	127,105	(216,259)
Total Prosecuting Attorney	5,396,530	5,396,530	4,710,447	(686,083)
<u>Treasurer</u>				
Salaries and Wages	709,143	709,143	658,637	(50,506)
Personnel Benefits	314,594	314,594	300,943	(13,651)
Supplies	14,000	14,000	7,543	(6,457)
Other Services and Charges	103,100	143,100	155,381	12,281
Total Treasurer	1,140,837	1,180,837	1,122,504	(58,333)
<u>Non Departmental Expenditures</u>				
Salaries and Wages	-	-	-	-
Personnel Benefits	72,410	72,410	69,042	(3,368)
Supplies	-	-	-	-
Other Services and Charges	7,681,198	9,879,498	5,006,251	(4,873,247)
Total Non Departmental Expenditures	7,753,608	9,951,908	5,075,293	(4,876,615)
 Total General Government	 \$ 22,100,185	 \$ 24,608,716	 \$ 18,520,852	 \$ (6,087,863)
 Judicial				
<u>County Clerk</u>				
Salaries and Wages	1,118,320	1,118,320	967,006	(151,314)
Personnel Benefits	584,803	584,803	518,114	(66,689)
Supplies	18,500	18,500	13,129	(5,371)
Other Services and Charges	25,640	25,640	18,126	(7,514)
Total County Clerk	1,747,263	1,747,263	1,516,375	(230,888)
<u>District Court</u>				
Salaries and Wages	1,885,812	1,885,812	1,801,450	(84,362)
Personnel Benefits	808,643	808,643	769,700	(38,943)
Supplies	15,000	17,089	15,030	(2,059)
Other Services and Charges	107,004	107,004	81,847	(25,157)
Interfund Payments for Services	-	-	-	-
Total District Court	2,816,459	2,818,548	2,668,027	(150,521)

SKAGIT COUNTY, WASHINGTON

General Fund

Schedule of Expenditures Budget

For the Year Ending December 31, 2021

Budgeted Amounts

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>Public Defender</u>				
Salaries and Wages	2,690,852	2,690,852	2,618,155	(72,697)
Personnel Benefits	1,182,980	1,182,980	1,142,087	(40,893)
Supplies	17,500	17,500	14,566	(2,934)
Other Services and Charges	456,870	456,870	294,707	(162,163)
Total Public Defender	4,348,202	4,348,202	4,069,515	(278,687)
<u>Superior Courts</u>				
Salaries and Wages	1,326,079	1,343,882	1,346,556	2,674
Personnel Benefits	428,330	428,330	414,782	(13,548)
Supplies	18,970	18,970	24,961	5,991
Other Services and Charges	513,537	513,537	361,985	(151,552)
Total Superior Courts	2,286,916	2,304,719	2,148,284	(156,435)
<u>Assigned Counsel</u>				
Salaries and Wages	203,401	224,034	197,379	(26,655)
Personnel Benefits	95,629	109,109	94,961	(14,148)
Supplies	1,500	1,500	943	(557)
Other Services and Charges	865,000	1,015,000	669,899	(345,101)
Total Assigned Counsel	1,165,530	1,349,643	963,182	(386,461)
<u>Mediation Services</u>				
Other Services and Charges	84,241	84,241	76,425	(7,816)
Total Mediation Services	84,241	84,241	76,425	(7,816)
Total Judicial	\$ 12,448,611	\$ 12,652,616	\$ 11,441,808	\$ (1,210,808)
<u>Public Safety</u>				
<u>District Court Probation</u>				
Salaries and Wages	492,860	492,860	497,741	4,881
Personnel Benefits	228,687	228,687	225,872	(2,815)
Supplies	3,500	3,500	4,537	1,037
Other Services and Charges	8,222	8,222	7,648	(574)
Total District Court Probation	733,269	733,269	735,798	2,529
<u>Non-Departmental - County Jail Costs</u>				
Interfund Payments for Services	6,465,623	6,465,623	6,465,623	-
Total Non-Departmental - County Jail Costs	6,465,623	6,465,623	6,465,623	-
<u>Office of Juvenile Court</u>				
Salaries and Wages	1,806,422	1,806,422	1,679,823	(126,599)
Personnel Benefits	860,497	860,497	841,325	(19,172)
Supplies	48,140	48,140	29,992	(18,148)
Other Services and Charges	181,389	181,389	104,417	(76,972)
Total Office of Juvenile Court	2,896,448	2,896,448	2,655,557	(240,891)

SKAGIT COUNTY, WASHINGTON

General Fund

Schedule of Expenditures Budget

For the Year Ending December 31, 2021

Budgeted Amounts

	Original Budget	Final Budget	Actual	Variance with Final Budget
<u>Civil Service Commission</u>				
Salaries and Wages	34,578	34,578	21,094	(13,484)
Personnel Benefits	6,455	6,455	5,179	(1,276)
Supplies	-	-	-	-
Other Services and Charges	1,910	1,910	611	(1,299)
Total Civil Service Commission	42,943	42,943	26,884	(16,059)
<u>Sheriff</u>				
Salaries and Wages	6,573,573	6,578,838	6,034,267	(544,571)
Personnel Benefits	2,581,448	2,569,543	2,352,183	(217,360)
Supplies	242,000	245,600	108,914	(136,686)
Other Services and Charges	1,717,519	2,292,357	2,133,588	(158,769)
Total Sheriff	11,114,540	11,686,338	10,628,952	(1,057,386)
Total Public Safety	\$ 21,252,823	\$ 21,824,621	\$ 20,512,814	\$ (1,311,807)
Physical Environment				
<u>Sustainability</u>				
Salaries and Wages	4,979	4,979	4,979	-
Personnel Benefits	1,930	1,930	1,918	(12)
Supplies	-	-	-	-
Other Services and Charges	22,499	22,499	16,984	(5,515)
Total Sustainability	29,408	29,408	23,881	(5,527)
Total Physical Environment	\$ 29,408	\$ 29,408	\$ 23,881	\$ (5,527)

SKAGIT COUNTY, WASHINGTON

General Fund

Schedule of Expenditures Budget

For the Year Ending December 31, 2021

Budgeted Amounts

	Original Budget	Final Budget	Actual	Variance with Final Budget
<i>Economic Environment</i>				
<u>Boundary Review Board</u>				
Salaries and Wages	1,655	1,752	1,714	(38)
Personnel Benefits	897	950	907	(43)
Supplies	-	-	-	-
Other Services and Charges	10,000	10,000	2,083	(7,917)
Total Boundary Review Board	12,552	12,702	4,704	(7,998)
<u>Hearing Examiner</u>				
Salaries and Wages	12,134	12,043	12,570	(273)
Personnel Benefits	6,573	6,963	6,652	(311)
Supplies	100	100	-	(100)
Other Services and Charges	60,000	60,000	60,000	-
Total Hearing Examiner	78,807	79,906	79,222	(684)
<u>Animal Control</u>				
Salaries and Wages	63,129	63,129	61,575	(1,554)
Personnel Benefits	34,261	34,261	34,071	(190)
Supplies	3,000	3,000	1,102	(1,898)
Other Services and Charges	45,897	45,897	33,731	(12,166)
Interfund Payments for Service	-	-	-	-
Total Animal Control	146,287	146,287	130,479	(15,808)
<u>Noxious Weed Control</u>				
Salaries and Wages	131,721	131,721	105,331	(26,390)
Personnel Benefits	66,315	66,315	66,984	669
Supplies	13,500	13,500	8,284	(5,216)
Other Services and Charges	22,198	22,198	19,012	(3,186)
Total Noxious Weed Control	233,734	233,734	199,611	(34,123)
<u>AG Advisory Board</u>				
Salaries and Wages	2,666	2,666	1,610	(1,056)
Personnel Benefits	1,475	1,475	885	(590)
Other Services and Charges	-	-	-	-
Total AG Advisory Board	4,141	4,141	2,495	(1,646)
Total Economic Environment	\$ 475,521	\$ 476,770	\$ 416,511	\$ (60,259)

SKAGIT COUNTY, WASHINGTON
General Fund
Schedule of Expenditures Budget (GAAP Basis) and Actual
For the Year Ending December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
<i>Health and Human Services</i>				
<u>Coroner</u>				
Salaries and Wages	232,396	249,866	246,105	(3,761)
Personnel Benefits	81,885	84,585	83,408	(1,177)
Supplies	10,700	9,200	11,084	1,884
Other Services and Charges	164,440	148,470	150,896	2,426
Total Coroner Extension	<u>489,421</u>	<u>492,121</u>	<u>491,493</u>	<u>(628)</u>
Total Health and Human Services	\$ 489,421	\$ 492,121	\$ 491,493	\$ (628)
<i>Culture and Recreation</i>				
<u>Cooperative Extension</u>				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Other Services and Charges	420,585	420,585	409,544	(11,041)
Total Cooperative Extension	<u>420,585</u>	<u>420,585</u>	<u>409,544</u>	<u>(11,041)</u>
<u>Historical Museum</u>				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Other Services and Charges	170,000	170,000	155,833	(14,167)
Total Historical Museum	<u>170,000</u>	<u>170,000</u>	<u>155,833</u>	<u>(14,167)</u>
Total Culture and Recreation	\$ 590,585	\$ 590,585	\$ 565,377	\$ (25,208)
<u>Debt Service</u>				
Debt Service	7,000	7,000	-	(7,000)
Total Debt Service	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>-</u>
<u>Capital Outlay</u>				
Capital Outlay	826,779	630,816	1,258,536	627,720
Total Capital Outlay	<u>826,779</u>	<u>630,816</u>	<u>1,258,536</u>	<u>627,720</u>
EXPENDITURES	58,220,333	61,312,653	53,231,272	(8,074,380)

SKAGIT COUNTY, WASHINGTON
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual
Mental Health Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Budgeted Fund Balance, January 1	\$ 2,764,996	\$ 2,764,996	\$ 9,115,722	
Resources (in-flows)				
General Property Taxes	376,976	376,976	389,429	12,453
Timber Harvest Taxes	3,200	3,200	5,459	2,259
Excise Taxes	2,566,380	2,566,380	4,144,272	1,577,892
Licenses and Permits				-
Intergovernmental Revenues	2,653,295	2,653,295	1,947,880	(705,415)
Charges for Services	-	-	61,499	61,499
Interest Earnings	26,785	26,785	7,251	(19,534)
Other Revenue	68	68	270	202
Total Resources (in-flows)	<u>5,626,704</u>	<u>5,626,704</u>	<u>6,556,060</u>	<u>929,356</u>
Amounts Available for Appropriation	8,391,700	8,391,700	15,671,782	
Charges to Appropriations (out-flows)				
Health and Human Services	8,391,700	8,391,700	5,665,162	(2,726,538)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>8,391,700</u>	<u>8,391,700</u>	<u>5,665,162</u>	<u>(2,726,538)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,006,620</u>	

SKAGIT COUNTY, WASHINGTON
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual
County Road Fund
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Budgeted Fund Balance, January 1	\$ 7,250,836	\$ 7,250,836	\$ 16,494,173	
Resources (in-flows)				
General Property Taxes	15,252,042	15,252,042	14,966,194	(285,848)
Timber Harvest Taxes	250,000	250,000	428,840	178,840
Excise Taxes	50,000	50,000	95,720	45,720
Licenses and Permits	104,000	104,000	103,137	(863)
Intergovernmental Revenues	17,368,797	17,368,797	10,431,679	(6,937,118)
Charges for Services	2,018,126	2,018,126	1,770,725	(247,401)
Interest Earnings	15,000	15,000	943	(14,057)
Other Revenue	160,695	160,695	138,893	(21,802)
Total Resources (in-flows)	<u>35,218,660</u>	<u>35,218,660</u>	<u>27,936,131</u>	<u>(7,282,529)</u>
Amounts Available for Appropriation	42,469,496	42,469,496	44,430,304	
Charges to Appropriations (out-flows)				
General Government	-	-	252,645	252,645
Transportation	24,824,518	24,870,718	21,429,016	(3,441,702)
Capital Expenditures	17,644,978	17,598,778	8,536,113	(9,062,665)
Transfers Out	-	-	424	424
Amount Charged to Appropriations (out-flows)	<u>42,469,496</u>	<u>42,469,496</u>	<u>30,218,198</u>	<u>(12,251,298)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,212,106</u>	

SKAGIT COUNTY, WASHINGTON
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual
American Rescue Plan
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Budgeted Fund Balance, January 1	\$ -	\$ (2,665)	\$ -	
Resources (in-flows)				
General Property Taxes	-	-	-	-
Timber Harvest Taxes	-	-	-	-
Excise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	-	1,207,427	928,414	(279,013)
Charges for Services	-	-	-	-
Interest Earnings	-	-	-	-
Other Revenue	-	-	-	-
Total Resources (in-flows)	<u>-</u>	<u>1,207,427</u>	<u>928,414</u>	<u>(279,013)</u>
Amounts Available for Appropriation	-	1,204,762	928,414	
Charges to Appropriations (out-flows)				
General Government	-	98,380	76,235	(22,145)
Judicial	-	29,501	131,948	102,447
Public Safety	-	654,788	415,034	(239,754)
Economic Environmental	-	-	12,500	12,500
Health & Human Services	-	255,093	267,100	12,007
Capital Expenditures	-	167,000	25,597	(141,403)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>-</u>	<u>1,204,762</u>	<u>928,414</u>	<u>(276,348)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

SKAGIT COUNTY, WASHINGTON
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual
Housing Assistance
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		
Budgeted Fund Balance, January 1	\$	1	\$	1
			\$	814,704
Resources (in-flows)				
General Property Taxes	-	-	-	-
Timber Harvest Taxes	-	-	-	-
Excise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental Revenues	2,488,583	16,683,432	14,604,408	(2,079,024)
Charges for Services	1,151,207	1,151,207	1,435,942	284,735
Interest Earnings	-	-	32	32
Other Revenue	-	-	-	-
Total Resources (in-flows)	<u>3,639,790</u>	<u>17,834,639</u>	<u>16,040,382</u>	<u>(1,794,257)</u>
Amounts Available for Appropriation	3,639,791	17,834,640	16,855,086	
Charges to Appropriations (out-flows)				
General Government	-	-	-	-
Judicial	-	-	-	-
Public Safety	-	-	-	-
Economic Environmental	-	-	-	-
Health & Human Services	3,639,791	17,834,640	16,067,595	(1,767,045)
Capital Expenditures	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>3,639,791</u>	<u>17,834,640</u>	<u>16,067,595</u>	<u>(1,767,045)</u>
Budgeted Fund Balance, December 31	\$	-	\$	-
			\$	787,491

SKAGIT COUNTY, WASHINGTON

Notes to Required Supplementary Information

The annual budget for Skagit County is adopted in accordance with the provisions of the Revised Code of Washington (RCW), as interpreted by the Budget, Accounting, and Reporting System (BARS) of the State of Washington, and on a basis consistent with generally accepted accounting principles. All government funds with the exception of the Treasurer's O&M fund, as per RCW 84.56.020(9), have legally adopted budgets.

The annual appropriated budget is adopted at the department level within the General Fund, and at the fund level for government funds.

Appropriations at the department level and the budgets constitute the legal authority for expenditures at purposes, expenditures are further segregated by object class of expenditure. Object class refers to a segmentation of expenditures into five categories. These categories are salaries and wages, personnel benefits, supplies, other services and charges, and capital expenditures. Expenditures may not exceed appropriations at the department level and the budgets constitute the legal authority for expenditures at that level. All appropriations lapse thirty days after the close of each year.

Budget status reports are used to compare the budgeted amounts with actual revenues and expenditures. Revenues and expenditures can be monitored at fund, department, division, activity, or object class level.

Skagit County adheres to the statutory provisions established by the Revised Code of Washington (RCW) 36.40. Significant procedures in the budget process include the following:

On or before the second Monday in July, County officials are requested to prepare estimates of revenues and expenditures for the next fiscal year.

On or before the third Friday in August, each County official submits detailed estimates of probable revenues and expenditures for the ensuing year.

On or before the first Tuesday in September, the preliminary annual budget is submitted to the Board of County Commissioners.

The Commissioners conduct public meetings on the proposed budget from September through October.

The Commissioners hold a public hearing on or before the first Monday in December to receive testimony on the budget.

The Commissioners make adjustments to the proposed budget and adopt, by resolution, a final balanced budget no later than December 31.

Upon Adoption, the final budget is made available to the public.

Budget revisions in the form of supplemental appropriation resolutions are approved by the Board of County Commissioners in the legally prescribed manner during public meetings throughout the year. Any proposed revisions which alter the total appropriation of any fund are published in the County's legal newspaper once per week for two consecutive weeks before the public hearing to enable taxpayer input.

Changes to the appropriation for object classes that do not alter the total budget for any fund may be made by resolution approved by a simple majority during any public meeting.

Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability*
PERS Plan 1
As of June 30, 2021

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Employer's proportion of the net pension liability (asset)	0.300733%	0.295309%	0.29139100%	0.29004900%	0.28973700%	0.27019200%	0.27331500%			
Employer's proportionate share of the net pension liability	\$ 15,731,133	\$ 15,859,484	\$ 13,826,730	\$ 12,953,687	\$ 11,141,416	\$ 9,539,237	\$ 3,337,816			
Total	15,731,133	15,859,484	13,826,730	12,953,687	11,141,416	9,539,237	3,337,816			
Covered payroll	\$ 29,925,575	\$ 30,517,442	\$ 32,670,636	\$ 33,431,853	\$ 35,081,964	\$ 40,338,531	\$ 41,801,884			
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	52.5675%	51.9686%	42.3216%	38.7465%	31.7582%	23.6480%	7.9849%			
Plan fiduciary net position as a percentage of the total pension liability	59.10%	57.03%	61.24%	63.22%	67.12%	68.64%	88.74%			

PERS Plan 2/3
As of June 30, 2021

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Employer's proportion of the net pension liability (asset)	0.342725%	0.333619%	0.32684200%	0.31683000%	0.31758900%	0.30114500%	0.30518800%			
Employer's proportionate share of the net pension liability	\$ 12,245,760	\$ 16,797,453	\$ 11,356,197	\$ 5,409,590	\$ 3,084,869	\$ 3,851,473	\$ (30,401,635)			
Total	12,245,760	16,797,453	11,356,197	5,409,590	3,084,869	3,851,473	(30,401,635)			
Covered payroll	\$ 29,163,862	\$ 29,912,652	\$ 32,054,586	\$ 32,863,462	\$ 34,550,719	\$ 34,963,998	\$ 36,607,511			
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	41.909499%	56.155011%	35.427683%	16.460004%	8.928523%	11.015540%	-83.047533%			
Plan fiduciary net position as a percentage of the total pension liability	89.20%	85.82%	90.97%	95.77%	97.77%	97.22%	120.29%			

* The schedule above is intended to show information for 10 years and additional years' information will be displayed as it becomes available.

Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability*
PSERS 2
As of June 30, 2021

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Employer's proportion of the net pension liability (asset)	0.773485%	0.841384%	0.946246%	1.11173100%	1.04561100%	0.83574100%	0.72242400%			
Employer's proportionate share of the net pension liability	\$ 141,176	\$ 357,571	\$ 185,398	\$ 13,774	\$ (135,971)	\$ (114,998)	\$ (1,659,690)			
Total	141,176	357,571	165,398	13,774	(135,971)	(114,998)	(1,659,690)			
Covered payroll	\$ 2,173,518	\$ 2,632,585	\$ 3,350,233	\$ 4,360,703	\$ 4,815,457	\$ 5,132,829	\$ 4,930,219			
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	6.50%	13.58%	5.53%	0.32%	-2.82%	-2.24%	-33.66%			
Plan fiduciary net position as a percentage of the total pension liability	95.08%	90.41%	96.26%	99.79%	101.85%	101.68%	123.67%			

LEOFF 1
As of June 30, 2021

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Employer's proportion of the net pension liability	0.024877%	0.02478%	0.02462300%	0.02485300%	0.02418700%	0.02464500%	0.02525300%			
State's proportionate share of the net pension liability (asset) associated with the employer	(2,027,995)	(1,727,015)	(2,526,920)	(3,051,951)	(3,233,741)	(3,148,110)	(5,851,225)			
Employer's proportionate share of the net pension liability (asset)	<u>(299,623)</u>	<u>(255,325)</u>	<u>(373,585)</u>	<u>(451,207)</u>	<u>(478,083)</u>	<u>(465,423)</u>	<u>(865,057)</u>			
Total	\$ (2,327,818)	\$ (1,982,340)	\$ (2,900,505)	\$ (3,503,158)	\$ (3,711,824)	\$ (3,613,533)	\$ (6,716,282)			
Covered payroll	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	-	-	-	-	-	-	-			
Plan fiduciary net position as a percentage of the total pension liability	127.36%	123.74%	135.96%	144.42%	148.78%	146.88%	187.45%			

* The schedule above is intended to show information for 10 years and additional years' information will be displayed as it becomes available.

Required Supplementary Information
Schedule of Proportionate Share of the Net Pension Liability*
LEOFF 2
As of June 30, 2021

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Employer's proportion of the net pension liability (asset)	0.1464060%	0.155763%	0.14759200%	0.14490000%	0.13825600%	0.13487900%	0.14550500%			
State's proportionate share of the net pension liability (asset) associated with the employer	(994,949)	(590,623)	(1,328,563)	(1,899,361)	(2,097,514)	\$(1,759,270)	\$(5,452,161)			
Employer's proportionate share of the net pension liability	(1,504,761)	(905,964)	(2,048,099)	(2,941,786)	(3,202,967)	\$(2,751,335)	\$(8,451,533)			
Total	<u>\$ (2,499,710)</u>	<u>\$ (1,496,587)</u>	<u>\$ (3,376,662)</u>	<u>\$ (4,841,147)</u>	<u>\$ (5,300,481)</u>	<u>(4,510,605)</u>	<u>(13,903,694)</u>			
Covered payroll	\$ 4,076,631	\$ 4,541,586	\$ 4,616,954	\$ 4,782,683	\$ 4,855,128	\$ 3,017,989	\$ 3,367,892			
Employer's proportionate share of the net pension liability as a percentage of covered employee payroll	-36.91%	-19.95%	-44.36%	-61.51%	-65.97%	-91.16%	-250.94%			
Plan fiduciary net position as a percentage of the total pension liability	111.67%	106.04%	113.36%	118.50%	119.43%	115.83%	142.00%			

* The schedule above is intended to show information for 10 years and additional years' information will be displayed as it becomes available.

**Required Supplementary Information
Schedule of Employer Contributions
PERS Plan 1
As of December 31, 2021
Last 10 Fiscal Years***

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually required contributions	1,382,181	1,575,731	1,913,293	2,079,436	2,015,379	1,939,997	2,051,210			
Contributions in relation to the contractually required contributions	1,382,181	1,846,845	1,752,794	1,719,829	2,015,379	1,939,997	2,051,210			
Contribution deficiency (excess)										
Covered Employer Payroll	\$ 29,901,234	\$ 29,597,991	\$ 32,840,838	\$ 34,433,998	\$ 34,866,195	\$ 36,351,463	\$ 39,785,705			
Contributions as a percentage of covered employee payroll	4.62%	5.32%	5.86%	6.04%	5.78%	5.34%	6.06%			

* The schedule above is intended to show information for 10 years and additional years' information will be displayed as it becomes available.

**PERS Plan 2/3
As of December 31, 2021
Last 10 Fiscal Years***

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually required contributions	1,526,676	1,808,119	2,184,277	2,545,282	2,652,844	2,799,797	2,899,313			
Contributions in relation to the contractually required contributions	1,526,676	1,809,119	2,184,277	2,545,282	2,652,844	2,799,797	2,899,313			
Contribution deficiency (excess)		(1,000)								
Covered payroll	29,290,717	29,036,661	32,054,586	33,888,258	34,437,739	36,106,807	39,396,504			
Contributions as a percentage of covered employee payroll	5.21%	6.23%	6.81%	7.51%	7.70%	7.75%	9.54%			

* The schedule above is intended to show information for 10 years and additional years' information will be displayed as it becomes available.

**Required Supplementary Information
Schedule of Employer Contributions
PSERS 2
As of December 31, 2021
Last 10 Fiscal Years***

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually required contributions	144,140	179,027	280,973	247,384	363,521	369,565	354,977			
Contributions in relation to the contractually required contributions	144,140	179,027	280,973	247,384	363,521	369,565	354,977			
Contribution deficiency (excess)	-	-	-	-	-	-	-			
Covered payroll	\$ 2,329,727	\$ 2,717,069	3,350,233	4,610,178	5,096,791	4,937,589	5,151,438			
Contributions as a percentage of covered employee payroll	6.19%	6.59%	8.39%	5.37%	7.13%	7.48%	6.89%			

* Until a full 10-year trend is compiled, only those years for which the information is available is presented.

**LEOFF 2
As of December 31, 2021
Last 10 Fiscal Years***

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Contractually required contributions	\$ 214,589	\$ 219,207	\$ 257,132	\$ 247,384	\$ 260,547	\$ 259,246	\$ 289,302			
Contributions in relation to the contractually required contributions	214,589	219,207	257,132	247,384	260,547	259,246	\$ 289,302			
Contribution deficiency (excess)	-	-	-	-	-	-	-			
Covered payroll	4,297,462	4,340,739	4,616,954	4,742,103	5,006,630	5,376,212	5,626,584			
Contributions as a percentage of covered employee payroll	4.99%	5.05%	5.57%	5.22%	5.20%	4.82%	5.14%			

* Until a full 10-year trend is compiled, only those years for which the information is available is presented.

Skagit County
Schedule of Changes in Total OPEB Liability and Related Ratios
OPEB Plan
For the year ended December 31, 2021 (*plan's measurement date 1/1/22*)
Last 10 Fiscal Years*

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Total OPEB liability - beginning	\$ 4,364,512	\$ 4,461,998	\$ 5,425,871	\$ 5,666,954						
Service cost	88,660	206,608	216,938	224,010						
Interest	134,163	147,503	178,910	186,985						
Changes in benefit terms	-	-	-	-						
Differences between expected and actual experience	-	950,726	-	(1,400,986)						
Changes of assumptions	-	(196,997)	-	(1,688,130)						
Benefit payments	(125,337)	(143,967)	(154,765)	(86,430)						
Other changes										
Total OPEB liability - ending	<u>\$ 4,461,998</u>	<u>\$ 5,425,871</u>	<u>\$ 5,666,954</u>	<u>\$ 2,902,403</u>						
Covered-employee payroll	\$ 40,877,939	\$ 42,461,156	\$ 44,159,603	\$ 48,951,245						
Total OPEB liability as a % of covered payroll	10.92%	12.78%	12.83%	5.93%						

Notes to Schedule:

* Until a full 10-year trend is compiled, only information for those years available is presented.
No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.
There are no current factors that would significantly affect trends in the amounts reported

Individual and Combining Statements and Schedules



SKAGIT COUNTY, WASHINGTON
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF DECEMBER 31, 2021

	Non Major Funds			Total
	Special Revenue	Debt Service	Capital Project	
ASSETS and OUTFLOWS of RESOURCES				
Cash/Cash Equivalents	\$ 22,685,201	\$ 1,655,269	\$ 17,072,137	\$ 41,412,607
Investments	7,764,261	929,663	3,138,452	11,832,376
Taxes Receivable	264,695	-	-	264,695
Accounts Receivable	420,347	-	-	420,347
Due From Other Funds	-	-	-	-
Due From Other Governmental Units	2,422,540	-	1,162,361	3,584,901
Interfund Loan Receivable	5,500	-	-	5,500
Inventory/Prepayments	12,015	-	-	12,015
Total Assets	<u>33,574,559</u>	<u>2,584,932</u>	<u>21,372,950</u>	<u>57,532,441</u>
 Deferred Outflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Assets and Deferred Outflows of Resources	<u>\$ 33,574,559</u>	<u>\$ 2,584,932</u>	<u>\$ 21,372,950</u>	<u>\$ 57,532,441</u>
 LIABILITIES, DEFERRED INFLOWS of RESOURCES and FUND BALANCES				
<u>Liabilities</u>				
Accounts/Vouchers Payable	1,400,585	-	901,477	2,302,062
Checks Written in Excess of Cash Balances	45,890	-	-	45,890
Due To Other Funds	25,838	-	-	25,838
Due To Other Governmental Units	1,537	-	-	1,537
Accrued Wages Payable	374,686	-	-	374,686
Accrued Employee Benefits	77,483	-	-	77,483
Custodial Accounts	2,102,365	-	-	2,102,365
Deferred Revenue	567,798	-	642,490	1,210,288
Long-Term Interfund Loans Payable	185,000	5,500	-	190,500
Total Liabilities	<u>4,781,182</u>	<u>5,500</u>	<u>1,543,967</u>	<u>6,330,649</u>
 Deferred Inflows of Resources	<u>264,695</u>	<u>-</u>	<u>-</u>	<u>264,695</u>
 <u>Fund Balance</u>				
Nonspendable	-	-	-	-
Restricted	16,578,674	2,579,432	19,828,983	38,987,089
Committed	11,950,008	-	-	11,950,008
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>28,528,682</u>	<u>2,579,432</u>	<u>19,828,983</u>	<u>50,937,097</u>
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 33,574,559</u>	<u>\$ 2,584,932</u>	<u>\$ 21,372,950</u>	<u>\$ 57,532,441</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Non Major Funds			
	Special Revenue	Debt Service	Capital Project	Total
<u>Revenues</u>				
Property Taxes	\$ 10,353,559	\$ -	\$ -	\$ 10,353,559
Sales and Use Taxes	6,347,669	-	3,672,873	10,020,542
Other Taxes	2,504,415	-	4,384,271	6,888,686
Licenses and Permits	1,550,761	-	-	1,550,761
Intergovernmental	9,654,869	-	9,416,782	19,071,651
Charges for Services	3,492,748	-	230,423	3,723,171
Fines and Forfeits	16,945	-	-	16,945
Interest Earnings	18,185	35,467	3,281	56,933
Donations	409,475	-	-	409,475
Other Revenues	770,361	1,220,195	156,234	2,146,790
Total Revenues	35,118,987	1,255,662	17,863,864	54,238,513
<u>Expenditures</u>				
Current:				
General Governmental Services	1,134,136	-	-	1,134,136
Public Safety	14,651,074	-	-	14,651,074
Physical Environment	1,947,055	-	-	1,947,055
Transportation	334,551	-	-	334,551
Economic Environment	4,221,192	-	3,293,278	7,514,470
Health and Human Services	10,597,674	-	-	10,597,674
Culture and Recreation	2,624,758	-	845,891	3,470,649
Debt Service:				
Principal	-	1,381,587	-	1,381,587
Interest	-	524,853	-	524,853
Capital Outlay	1,160,622	-	10,953,191	12,113,813
Total Expenditures	36,671,062	1,906,440	15,092,360	53,669,862
Excess (Deficit) Revenues				
Over Expenditures	(1,552,075)	(650,778)	2,771,504	568,651
<u>Other Financing Sources (Uses)</u>				
<u>Interfund Loan receivable</u>				
Extraordinary Item	-	-	-	-
Transfers In	5,680,388	759,162	4,267,196	10,706,746
Transfers Out	(7,376)	-	(2,779,143)	(2,786,519)
Total Other Financing Source (Uses)	5,673,012	759,162	1,488,053	7,920,227
Net Change in Fund Balance	4,120,937	108,384	4,259,557	8,488,878
Fund Balance-January 1	24,407,745	2,471,048	15,569,426	42,448,219
Fund Balance-December 31	\$ 28,528,682	\$ 2,579,432	\$ 19,828,983	\$ 50,937,097

SKAGIT COUNTY, WASHINGTON
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2021

Special Revenue Funds are utilized to account for the proceeds from specific revenue sources other than expendable trusts or major capital project that are legally restricted for the purposes so designated. Both revenues and expenditures are budgeted in compliance with the Revised Code of Washington 36.40. The modified accrual basis of accounting is applied. A description of each fund follows:

Public Health Fund - A fund to account for the financial operations of County health programs.

Special Paths Fund - A fund established in accordance with RCW 46.68.100. The specific purpose of the fund is to set aside monies for establishing and maintaining paths and trails within the right-of-way of County roads for pedestrians, equestrians or bicyclist.

Tourism - A fund to advertise and draw tourists to the Skagit area enhancing the local economy.

Emergency Management Fund - A fund established to account for emergency services within the County.

County Fair Fund - A fund to finance the promotion of the Skagit County Fair as established by Skagit County Code. Partial funding for the Fair is derived from the State Department of Agriculture, so the Fair must conform to RCW 15.76.

Veterans Relief Fund - This is a fund to finance emergency financial assistance to veterans and their surviving spouses.

Law Library Fund - A fund to finance the purchase of legal publications and maintenance of a law library used by judges, attorneys, and the general public.

River Improvement Fund - A fund established to account for river improvements.

Treasurer's Operation & Maintenance Fund - A fund to account for extraordinary costs incurred collecting delinquent real and personal taxes.

Document Preservation Fund - A fund to finance the acquisition, installation, operation and maintenance of equipment to copy, preserve, and index documents recorded in the county.

Election Reserves Fund - A fund to finance election services and equipment.

Parks & Recreation Fund - A fund to finance the maintenance of parks and the needs of the County through recreational facilities and programs.

Substance Abuse Fund - A fund established to coordinate alcohol/substance abuse rehabilitation within the County.

Community Services Fund - A fund established to assist senior citizens.

Convention Center Fund - A fund to account for the programs funded through the accommodations excise tax.

Clean Water Fund – A fund established to account for salmon recovery projects

Conservation Futures Fund - A fund created for the purpose of preserving farmland and critical areas in the County.

Medic 1 Services Fund - A fund to finance the overall coordination of basic and advanced life support services within the County.

Crime/Victim Fund - A fund established for the administration of the Victim/Witness Program.

SKAGIT COUNTY, WASHINGTON
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2021

Communication System Fund - A fund established to administer the emergency services communication system.

Water Quality - A fund established to account for the county's revolving loan fund program for The Clean Water District.

Planning & Development Services Fund - A Fund established for the administration of Planning and Development Services.

Lake Management District No. 1 – A fund established to collect assessments and to pay for costs related to lake improvements and maintenance activities on Big Lake.

Lake Management District No. 2 – A fund established to collect assessments and to pay for costs related to lake improvements and maintenance activities on Lake McMurray.

Lake Management District No. 3 – A fund established to collect assessments and to pay for costs related to lake improvements and maintenance activities on Lakes Erie and Campbell.

Lake Management District No. 4 – A fund established to collect assessments and to pay for costs related to lake improvements and maintenance activities on Clear and Beaver Lakes.

Edison Clean Water District Subarea – A fund established to collect operating assessments and to pay for the operations and maintenance of the Edison wastewater collection and treatment system.

Drug Enforcement - A fund established for drug enforcement activities.

Boating Safety – A fund established to receive state funding to be used exclusively for safety costs related to boating safety programs within the County.

Low Income Housing - A fund established to collect recording fees and to spend those fees on low-income housing projects.

Title III Projects – A fund established to collect revenues and to expend on projects in accordance with Public Law 106-393.

Treasurer's REET - A fund established to collect certain excise Tax fees and expend for the development and maintenance of an electronic reporting system for real estate excise tax affidavits.

Housing Revolving Loan - A fund established as a revolving loan/grant fund receiving federal funds for the benefit of low-to-moderate income households in Skagit County.

Interlocal Investigations - A fund established for use by participating law enforcement agencies for investigative activities.

SKAGIT COUNTY, WASHINGTON
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2021

ASSETS and OUTFLOWS of RESOURCES	Public Health	Special Paths	Tourism	Emergency Mgmt	County Fair
Cash and Cash Equivalents	\$1,740,130	\$0	\$88,688	\$266,083	\$773,420
Investments	106,221	61,738	-	-	-
Taxes Receivable	-	-	-	-	-
Accounts Receivable	224	-	-	-	-
Due from Other Funds	-	-	-	-	-
Due from Other Governments	988,698	-	-	11,319	-
Interfund Loans Receivable	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>2,835,273</u>	<u>61,738</u>	<u>88,688</u>	<u>277,402</u>	<u>773,420</u>
Deferred Outflows of Resources	-	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 2,835,273</u>	<u>\$ 61,738</u>	<u>\$ 88,688</u>	<u>\$ 277,402</u>	<u>\$ 773,420</u>
LIABILITIES, DEFERRED INFLOWS of REOURCES and FUND BALANCES					
<u>Liabilities</u>					
Accounts and Vouchers Payable	49,225	17,124	23,121	33,893	8,348
Warrants in excess of available funds	-	31,002	-	-	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	-	-
Accrued Wages Payable	146,072	3,481	-	13,272	4,413
Accrued Employee Benefits	29,334	726	-	2,570	962
Deposits	-	-	-	-	-
Unearned Revenue	50,843	-	-	-	7,850
Interfund Loans Payable	-	-	-	185,000	-
Total Liabilities	<u>275,474</u>	<u>52,333</u>	<u>23,121</u>	<u>234,735</u>	<u>21,573</u>
Deferred Inflows of Resources	-	-	-	-	-
<u>Fund Balance</u>					
Nonspendable	-	-	-	-	-
Restricted	2,150,231	9,405	-	-	-
Committed	409,568	-	65,567	42,667	751,847
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>2,559,799</u>	<u>9,405</u>	<u>65,567</u>	<u>42,667</u>	<u>751,847</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 2,835,273</u>	<u>\$ 61,738</u>	<u>\$ 88,688</u>	<u>\$ 277,402</u>	<u>\$ 773,420</u>

SKAGIT COUNTY, WASHINGTON
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2021

ASSETS and OUTFLOWS of RESOURCES	Veterans' Relief	Law Library	River Imp	Treasurer O&M
Cash and Cash Equivalents	\$996,286	\$104,290	\$0	\$94,805
Investments	-	-	-	235,158
Taxes Receivable	6,730	-	-	-
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Interfund Loans Receivable	-	-	-	-
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	<u>1,003,016</u>	<u>104,290</u>	<u>-</u>	<u>329,963</u>
Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 1,003,016</u>	<u>\$ 104,290</u>	<u>\$ -</u>	<u>\$ 329,963</u>
LIABILITIES, DEFERRED INFLOWS of REOURCES and FUND BALANCES				
<u>Liabilities</u>				
Accounts and Vouchers Payable	29,486	3,480	-	544
Warrants in excess of available funds	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Accrued Wages Payable	91	937	-	-
Accrued Employee Benefits	18	176	-	-
Deposits	-	-	-	-
Unearned Revenue	-	-	-	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	<u>29,595</u>	<u>4,593</u>	<u>-</u>	<u>544</u>
Deferred Inflows of Resources	<u>6,730</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balance</u>				
Nonspendable	-	-	-	-
Restricted	966,691	99,697	-	329,419
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>966,691</u>	<u>99,697</u>	<u>-</u>	<u>329,419</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,003,016</u>	<u>\$ 104,290</u>	<u>\$ -</u>	<u>\$ 329,963</u>

SKAGIT COUNTY, WASHINGTON
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2021

ASSETS and OUTFLOWS of RESOURCES	Document			Substance
	Preserv	Election	Parks & Rec	Abuse
Cash and Cash Equivalents	\$486,720	\$592,187	\$401,931	\$443,804
Investments	345,850	1,204	419,334	-
Taxes Receivable	-	-	-	-
Accounts Receivable	-	308,059	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	75,684
Interfund Loans Receivable	-	-	-	-
Inventories	-	-	-	-
Prepaid Items	-	-	100	-
Total Assets	832,570	901,450	821,365	519,488
Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 832,570	\$ 901,450	\$ 821,365	\$ 519,488
LIABILITIES, DEFERRED INFLOWS of REOURCES and FUND BALANCES				
<u>Liabilities</u>				
Accounts and Vouchers Payable	3,610	721	16,534	36,476
Warrants in excess of available funds	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Accrued Wages Payable	1,692	9,727	28,006	2,418
Accrued Employee Benefits	334	1,925	5,762	478
Deposits	-	-	4,256	-
Unearned Revenue	-	-	40,430	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	5,636	12,373	94,988	39,372
Deferred Inflows of Resources	-	-	-	-
<u>Fund Balance</u>				
Nonspendable	-	-	-	-
Restricted	826,934	-	-	480,116
Committed	-	889,077	726,377	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	826,934	889,077	726,377	480,116
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 832,570	\$ 901,450	\$ 821,365	\$ 519,488

SKAGIT COUNTY, WASHINGTON
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2021

ASSETS and OUTFLOWS of RESOURCES	Community Services	Conv. Center	Clean Water	Conserv. Futures
Cash and Cash Equivalents	\$835,961	\$1,029,566	\$1,305,320	\$2,376,553
Investments	-	138,298	-	574,602
Taxes Receivable	-	-	68,452	18,116
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	39,480	80,491	98,645	-
Interfund Loans Receivable	-	-	-	-
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	<u>875,441</u>	<u>1,248,355</u>	<u>1,472,417</u>	<u>2,969,271</u>
Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 875,441</u>	<u>\$ 1,248,355</u>	<u>\$ 1,472,417</u>	<u>\$ 2,969,271</u>
LIABILITIES, DEFERRED INFLOWS of RECOURCES and FUND BALANCES				
<u>Liabilities</u>				
Accounts and Vouchers Payable	55,755	85,578	48,929	2,812
Warrants in excess of available funds	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Accrued Wages Payable	35,397	-	18,119	2,599
Accrued Employee Benefits	6,933	-	3,785	573
Deposits	-	-	-	-
Unearned Revenue	-	-	-	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	<u>98,085</u>	<u>85,578</u>	<u>70,833</u>	<u>5,984</u>
Deferred Inflows of Resources	-	-	68,452	18,116
<u>Fund Balance</u>				
Nonspendable	-	-	-	-
Restricted	769,583	1,162,777	1,333,132	2,945,171
Committed	7,773	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>777,356</u>	<u>1,162,777</u>	<u>1,333,132</u>	<u>2,945,171</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 875,441</u>	<u>\$ 1,248,355</u>	<u>\$ 1,472,417</u>	<u>\$ 2,969,271</u>

SKAGIT COUNTY, WASHINGTON
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2021

ASSETS and OUTFLOWS of RESOURCES	Medic 1	Crime Victim	Comm. System	Water Quality
Cash and Cash Equivalents	\$6,896,544	\$175,515	\$446,142	\$391,634
Investments	2,551,572	126,280	-	132,051
Taxes Receivable	169,585	-	-	-
Accounts Receivable	-	-	-	28
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	919,242	1,378
Interfund Loans Receivable	-	-	-	-
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	<u>9,617,701</u>	<u>301,795</u>	<u>1,365,384</u>	<u>525,091</u>
Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	<u>\$ 9,617,701</u>	<u>\$ 301,795</u>	<u>\$ 1,365,384</u>	<u>\$ 525,091</u>
LIABILITIES, DEFERRED INFLOWS of REOURCES and FUND BALANCES				
<u>Liabilities</u>				
Accounts and Vouchers Payable	792,581	-	13,449	-
Warrants in excess of available funds	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	1,537	-	-	-
Accrued Wages Payable	11,402	2,240	-	-
Accrued Employee Benefits	-	489	-	-
Deposits	-	-	-	-
Unearned Revenue	8,000	-	-	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	<u>813,520</u>	<u>2,729</u>	<u>13,449</u>	<u>-</u>
Deferred Inflows of Resources	169,585	-	-	-
<u>Fund Balance</u>				
Nonspendable	-	-	-	-
Restricted	-	299,066	1,351,935	525,091
Committed	8,634,596	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>8,634,596</u>	<u>299,066</u>	<u>1,351,935</u>	<u>525,091</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 9,617,701</u>	<u>\$ 301,795</u>	<u>\$ 1,365,384</u>	<u>\$ 525,091</u>

SKAGIT COUNTY, WASHINGTON
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2021

ASSETS and OUTFLOWS of RESOURCES	Planning & Development	Lake Mgmt Dist. 1	Lake Mgmt Dist. 2	Lake Mgmt Dist. 3
Cash and Cash Equivalents	\$1,458,160	\$154,557	\$58,883	\$56,840
Investments	-	-	-	-
Taxes Receivable	-	247	378	152
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	38,657	-	-	-
Interfund Loans Receivable	-	-	-	-
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	1,496,817	154,804	59,261	56,992
Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 1,496,817	\$ 154,804	\$ 59,261	\$ 56,992
LIABILITIES, DEFERRED INFLOWS of REOURCES and FUND BALANCES				
<u>Liabilities</u>				
Accounts and Vouchers Payable	30,994	70,668	1,039	45,913
Warrants in excess of available funds	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Accrued Wages Payable	94,384	-	-	-
Accrued Employee Benefits	23,418	-	-	-
Deposits	-	-	-	-
Unearned Revenue	23,039	-	-	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	171,835	70,668	1,039	45,913
Deferred Inflows of Resources	-	247	378	152
<u>Fund Balance</u>				
Nonspendable	-	-	-	-
Restricted	1,324,982	83,889	57,844	10,927
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	1,324,982	83,889	57,844	10,927
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,496,817	\$ 154,804	\$ 59,261	\$ 56,992

SKAGIT COUNTY, WASHINGTON
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2021

ASSETS and OUTFLOWS of RESOURCES	Lake Mgmt Dist. 4	Edison Clean Wtr	Drug Enforce.	Boating Safety
Cash and Cash Equivalents	\$25,256	\$210,937	\$19,591	\$114,884
Investments	-	212,356	125,460	62,615
Taxes Receivable	-	1,035	-	-
Accounts Receivable	-	-	-	-
Due from Other Funds	-	-	-	-
Due from Other Governments	-	-	-	-
Interfund Loans Receivable	-	5,500	-	-
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	25,256	429,828	145,051	177,499
Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 25,256	\$ 429,828	\$ 145,051	\$ 177,499
LIABILITIES, DEFERRED INFLOWS of REOURCES and FUND BALANCES				
<u>Liabilities</u>				
Accounts and Vouchers Payable	-	5,907	-	438
Warrants in excess of available funds	-	-	-	-
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Accrued Wages Payable	-	350	-	-
Accrued Employee Benefits	-	-	-	-
Deposits	-	-	-	-
Unearned Revenue	-	-	-	-
Interfund Loans Payable	-	-	-	-
Total Liabilities	-	6,257	-	438
Deferred Inflows of Resources	-	1,035	-	-
<u>Fund Balance</u>				
Nonspendable	-	-	-	-
Restricted	25,256	-	145,051	177,061
Committed	-	422,536	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	25,256	422,536	145,051	177,061
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 25,256	\$ 429,828	\$ 145,051	\$ 177,499

SKAGIT COUNTY, WASHINGTON
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2021

ASSETS and OUTFLOWS of RESOURCES	Low Inc. Housing	Title III Projects	Treasurer REET	Housing Revolving Loan
Cash and Cash Equivalents	\$755,537	\$26,539	\$215,410	\$0
Investments	-	-	72,320	344,262
Taxes Receivable	-	-	-	-
Accounts Receivable	-	-	-	111,961
Due from Other Funds	-	-	-	-
Due from Other Governments	154,618	-	-	-
Interfund Loans Receivable	-	-	-	-
Inventories	-	-	-	-
Prepaid Items	-	-	-	-
Total Assets	<u>910,155</u>	<u>26,539</u>	<u>287,730</u>	<u>456,223</u>
Deferred Outflows of Resources	-	-	-	-
Total Assets and Deferred Outflows of Resources	\$ 910,155	\$ 26,539	\$ 287,730	\$ 456,223
LIABILITIES, DEFERRED INFLOWS of REOURCES and FUND BALANCES				
<u>Liabilities</u>				
Accounts and Vouchers Payable	13,660	2,821	-	-
Warrants in excess of available funds	-	-	-	14,888
Due to Other Funds	-	-	-	-
Due to Other Governments	-	-	-	-
Accrued Wages Payable	86	-	-	-
Accrued Employee Benefits	-	-	-	-
Deposits	-	-	-	-
Unearned Revenue	-	-	-	437,636
Interfund Loans Payable	-	-	-	-
Total Liabilities	<u>13,746</u>	<u>2,821</u>	<u>-</u>	<u>452,524</u>
Deferred Inflows of Resources	-	-	-	-
<u>Fund Balance</u>				
Nonspendable	-	-	-	-
Restricted	896,409	23,718	287,730	3,699
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>896,409</u>	<u>23,718</u>	<u>287,730</u>	<u>3,699</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 910,155	\$ 26,539	\$ 287,730	\$ 456,223

SKAGIT COUNTY, WASHINGTON
COMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AS OF DECEMBER 31, 2021

ASSETS and OUTFLOWS of RESOURCES	Interlocal	
	Invest.	TOTAL
Cash and Cash Equivalents	\$143,028	\$22,685,201
Investments	2,254,940	7,764,261
Taxes Receivable	-	264,695
Accounts Receivable	75	420,347
Due from Other Funds	-	-
Due from Other Governments	14,328	2,422,540
Interfund Loans Receivable	-	5,500
Inventories	-	-
Prepaid Items	11,915	12,015
Total Assets	2,424,286	33,574,559
 Deferred Outflows of Resources	 -	 -
 Total Assets and Deferred Outflows of Resources	 \$ 2,424,286	 \$ 33,574,559
LIABILITIES, DEFERRED INFLOWS of REOURCES and FUND BALANCES		
<u>Liabilities</u>		
Accounts and Vouchers Payable	7,479	1,400,585
Warrants in excess of available funds	-	45,890
Due to Other Funds	25,838	25,838
Due to Other Governments	-	1,537
Accrued Wages Payable	-	374,686
Accrued Employee Benefits	-	77,483
Deposits	2,098,109	2,102,365
Unearned Revenue	-	567,798
Interfund Loans Payable	-	185,000
Total Liabilities	2,131,426	4,781,182
 Deferred Inflows of Resources	 -	 264,695
 <u>Fund Balance</u>		
Nonspendable	-	-
Restricted	292,860	16,578,674
Committed	-	11,950,008
Assigned	-	-
Unassigned	-	-
Total Fund Balances	292,860	28,528,682
 Total Liabilities, Deferred Inflows of Resources and Fund Balances	 \$ 2,424,286	 \$ 33,574,559

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES	Public Health	Special Paths	Tourism	Emergency Mgmt	County Fair
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	-
Other Taxes	-	-	317,011	-	-
Licenses and Permits	597,066	-	-	-	-
Intergovernmental	5,570,379	154,876	-	382,153	23,000
Charges for Services	462,178	-	-	-	343,604
Fines and Forfeits	6,619	-	-	-	-
Interest Earnings	111	-	61	-	-
Donations	3,500	-	-	10,000	53,593
Other Revenue	-	64	-	411	232,640
Total Revenue	<u>6,639,853</u>	<u>154,940</u>	<u>317,072</u>	<u>392,564</u>	<u>652,837</u>
EXPENDITURES					
Current:					
General Governmental Services	-	-	-	-	-
Public Safety	-	-	-	811,533	-
Utilities and Environment	-	-	-	-	-
Transportation	-	334,551	-	-	-
Economic Environment	-	-	-	-	-
Health & Human Services	7,024,762	-	-	-	-
Culture and Recreation	-	-	251,505	-	425,867
Capital Outlay	-	-	-	19,180	-
Total Expenditures	<u>7,024,762</u>	<u>334,551</u>	<u>251,505</u>	<u>830,713</u>	<u>425,867</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(384,909)</u>	<u>(179,611)</u>	<u>65,567</u>	<u>(438,149)</u>	<u>226,970</u>
Other Financing Sources (Uses)					
Extraordinary items	-	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	1,125,027	-	-	265,247	-
Transfers Out	-	-	-	-	(7,376)
Total Other Financial Sources (Uses)	<u>1,125,027</u>	<u>-</u>	<u>-</u>	<u>265,247</u>	<u>(7,376)</u>
Net Change in Fund Balance	740,118	(179,611)	65,567	(172,902)	219,594
Fund Balance, January 1	1,819,681	189,016	-	215,569	532,253
Fund Balance, December 31	<u>\$ 2,559,799</u>	<u>\$ 9,405</u>	<u>\$ 65,567</u>	<u>\$ 42,667</u>	<u>\$ 751,847</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES	Veterans'	Law	River	Treasurer
	Relief	Library	Imp	O&M
Property Taxes	\$ 359,028	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-
Other Taxes	7,882	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	15,044	-	-	-
Charges for Services	-	37,625	-	34,587
Fines and Forfeits	-	-	-	-
Interest Earnings	11	-	-	246
Donations	-	-	-	-
Other Revenue	249	-	-	-
Total Revenue	<u>382,214</u>	<u>37,625</u>	<u>-</u>	<u>34,833</u>
EXPENDITURES				
Current:				
General Governmental Services	-	112,271	-	23,124
Public Safety	-	-	-	-
Utilities and Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Health & Human Services	345,195	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>345,195</u>	<u>112,271</u>	<u>-</u>	<u>23,424</u>
Excess (Deficit) of Revenues Over Expenditures	<u>37,019</u>	<u>(74,646)</u>	<u>-</u>	<u>11,409</u>
Other Financing Sources (Uses)				
Extraordinary items	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers In	-	87,339	849	-
Transfers Out	-	-	-	-
Total Other Financial Sources (Uses)	<u>-</u>	<u>87,339</u>	<u>849</u>	<u>-</u>
Net Change in Fund Balance	37,019	12,693	849	11,409
Fund Balance, January 1	929,672	87,004	(849)	318,010
Fund Balance, December 31	<u>\$ 966,691</u>	<u>\$ 99,697</u>	<u>\$ -</u>	<u>\$ 329,419</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES	Document			Substance
	Preserv	Election	Parks & Rec	Abuse
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-
Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	107,045	30,070	-	1,205,519
Charges for Services	86,974	866,627	217,908	-
Fines and Forfeits	-	-	-	-
Interest Earnings	362	1	438	-
Donations	-	68,960	3,347	-
Other Revenue	-	1	394,399	-
Total Revenue	194,381	965,659	616,092	1,205,519
EXPENDITURES				
Current:				
General Governmental Services	84,543	739,535	-	-
Public Safety	-	-	-	-
Utilities and Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Health & Human Services	-	-	-	1,049,371
Culture and Recreation	-	-	1,577,680	-
Capital Outlay	-	46,754	-	-
Total Expenditures	84,543	786,289	1,577,680	1,049,371
Excess (Deficit) of Revenues Over Expenditures	109,838	179,370	(961,588)	156,148
Other Financing Sources (Uses)				
Extraordinary items	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers In	-	250,000	658,803	-
Transfers Out	-	-	-	-
Total Other Financial Sources (Uses)	-	250,000	658,803	-
Net Change in Fund Balance	109,838	429,370	(302,785)	156,148
Fund Balance, January 1	717,096	459,707	1,029,162	323,968
Fund Balance, December 31	\$ 826,934	\$ 889,077	\$ 726,377	\$ 480,116

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES	Community Services	Conv. Center	Clean Water	Conserv. Futures
Property Taxes	\$ -	\$ -	\$ -	\$ 953,563
Sales and Use Taxes	-	691,236	-	-
Other Taxes	-	-	1,732,625	20,830
Licenses and Permits	-	-	-	-
Intergovernmental	673,823	-	333,086	39,906
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest Earnings	-	145	-	630
Donations	269,790	-	-	205
Other Revenue	1,939	-	4,860	660
Total Revenue	<u>945,552</u>	<u>691,381</u>	<u>2,070,571</u>	<u>1,015,874</u>
EXPENDITURES				
Current:				
General Governmental Services	-	-	-	-
Public Safety	-	-	-	-
Utilities and Environment	-	-	1,527,329	163,311
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Health & Human Services	2,152,814	-	-	-
Culture and Recreation	-	369,706	-	-
Capital Outlay	-	-	-	1,014,833
Total Expenditures	<u>2,152,814</u>	<u>369,706</u>	<u>1,527,329</u>	<u>1,178,144</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(1,207,262)</u>	<u>321,675</u>	<u>543,242</u>	<u>(162,270)</u>
Other Financing Sources (Uses)				
Extraordinary items	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers In	1,152,212	-	-	-
Transfers Out	-	-	-	-
Total Other Financial Sources (Uses)	<u>1,152,212</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(55,050)	321,675	543,242	(162,270)
Fund Balance, January 1	832,406	841,102	789,890	3,107,441
Fund Balance, December 31	<u>\$ 777,356</u>	<u>\$ 1,162,777</u>	<u>\$ 1,333,132</u>	<u>\$ 2,945,171</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES	Medic 1	Crime Victim	Comm. System	Water Quality
Property Taxes	\$ 9,040,968	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	5,361,930	-
Other Taxes	197,298	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	391,267	-	50,199	-
Charges for Services	735	150,933	-	-
Fines and Forfeits	-	-	-	-
Interest Earnings	2,939	132	760	151
Donations	-	-	-	-
Other Revenue	10,939	-	-	-
Total Revenue	<u>9,644,146</u>	<u>151,065</u>	<u>5,412,889</u>	<u>151</u>
EXPENDITURES				
Current:				
General Governmental Services	-	166,030	-	-
Public Safety	8,135,238	-	5,326,203	-
Utilities and Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Health & Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	79,855	-	-	-
Total Expenditures	<u>8,215,093</u>	<u>166,030</u>	<u>5,326,203</u>	<u>-</u>
Excess (Deficit) of Revenues Over Expenditures	<u>1,429,053</u>	<u>(14,965)</u>	<u>86,686</u>	<u>151</u>
Other Financing Sources (Uses)				
Extraordinary items	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financial Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,429,053	(14,965)	86,686	151
Fund Balance, January 1	7,205,543	314,031	1,265,249	524,940
Fund Balance, December 31	<u>\$ 8,634,596</u>	<u>\$ 299,066</u>	<u>\$ 1,351,935</u>	<u>\$ 525,091</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES	Planning & Development	Lake Mgmt Dist. 1	Lake Mgmt Dist. 2	Lake Mgmt Dist. 3
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-
Other Taxes	-	59,057	15,396	51,843
Licenses and Permits	953,695	-	-	-
Intergovernmental	140,577	-	-	-
Charges for Services	1,030,670	-	-	-
Fines and Forfeits	10,171	-	-	-
Interest Earnings	-	-	-	-
Donations	-	-	-	-
Other Revenue	1,855	-	-	-
Total Revenue	<u>2,136,968</u>	<u>59,057</u>	<u>15,396</u>	<u>51,843</u>
EXPENDITURES				
Current:				
General Governmental Services	-	-	-	-
Public Safety	-	-	-	-
Utilities and Environment	-	72,361	15,171	47,598
Transportation	-	-	-	-
Economic Environment	3,724,870	-	-	-
Health & Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>3,724,870</u>	<u>72,361</u>	<u>15,171</u>	<u>47,598</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(1,587,902)</u>	<u>(13,304)</u>	<u>225</u>	<u>4,245</u>
Other Financing Sources (Uses)				
Extraordinary items	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers In	2,140,911	-	-	-
Transfers Out	-	-	-	-
Total Other Financial Sources (Uses)	<u>2,140,911</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	553,009	(13,304)	225	4,245
Fund Balance, January 1	771,973	97,193	57,619	6,682
Fund Balance, December 31	<u>\$ 1,324,982</u>	<u>\$ 83,889</u>	<u>\$ 57,844</u>	<u>\$ 10,927</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

	Lake Mgmt Dist. 4	Edison Clean Wtr	Drug Enforce.	Boating Safety
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-
Other Taxes	21,158	81,315	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	3,000	136,289
Charges for Services	-	-	-	-
Fines and Forfeits	-	-	-	-
Interest Earnings	-	220	131	65
Donations	-	-	-	-
Other Revenue	-	-	-	243
Total Revenue	<u>21,158</u>	<u>81,535</u>	<u>3,131</u>	<u>136,597</u>
EXPENDITURES				
Current:				
General Governmental Services	-	-	-	-
Public Safety	-	-	3,000	67,269
Utilities and Environment	21,578	99,707	-	-
Transportation	-	-	-	-
Economic Environment	-	-	-	-
Health & Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>21,578</u>	<u>99,707</u>	<u>3,000</u>	<u>67,269</u>
Excess (Deficit) of Revenues Over Expenditures	(420)	(18,172)	131	69,328
Other Financing Sources (Uses)				
Extraordinary items	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financial Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(420)	(18,172)	131	69,328
Fund Balance, January 1	25,676	440,708	144,920	107,733
Fund Balance, December 31	<u>\$ 25,256</u>	<u>\$ 422,536</u>	<u>\$ 145,051</u>	<u>\$ 177,061</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES	Low Inc. Housing	Title III Projects	Treasurer REET	Housing Revolving Loan
Property Taxes	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	294,503	-	-	-
Other Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	225,000	30,196	17,320	25,532
Charges for Services	241,958	-	14,915	-
Fines and Forfeits	-	-	-	-
Interest Earnings	-	-	76	10,034
Donations	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	<u>761,461</u>	<u>30,196</u>	<u>32,311</u>	<u>35,566</u>
EXPENDITURES				
Current:				
General Governmental Services	-	8,333	-	-
Public Safety	-	-	-	-
Utilities and Environment	-	-	-	-
Transportation	-	-	-	-
Economic Environment	496,322	-	-	-
Health & Human Services	-	-	-	25,532
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
Total Expenditures	<u>496,322</u>	<u>8,333</u>	<u>-</u>	<u>25,532</u>
Excess (Deficit) of Revenues Over Expenditures	<u>265,139</u>	<u>21,863</u>	<u>32,311</u>	<u>10,034</u>
Other Financing Sources (Uses)				
Extraordinary items	-	-	-	-
Proceeds from Sale of Capital Assets	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financial Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	265,139	21,863	32,311	10,034
Fund Balance, January 1	631,270	1,855	255,419	(6,335)
Fund Balance, December 31	<u>\$ 896,409</u>	<u>\$ 23,718</u>	<u>\$ 287,730</u>	<u>\$ 3,699</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES	<u>Interlocal Invest.</u>	<u>TOTAL</u>
Property Taxes	\$ -	\$ 10,353,559
Sales and Use Taxes	-	6,347,669
Other Taxes	-	2,504,415
Licenses and Permits	-	1,550,761
Intergovernmental	100,588	9,654,869
Charges for Services	4,034	3,492,748
Fines and Forfeits	155	16,945
Interest Earnings	1,672	18,185
Donations	-	409,475
Other Revenue	122,101	770,361
Total Revenue	<u>228,550</u>	<u>35,118,987</u>
EXPENDITURES		
Current:		
General Governmental Services	-	1,134,136
Public Safety	307,831	14,651,074
Utilities and Environment	-	1,947,055
Transportation	-	334,551
Economic Environment	-	4,221,192
Health & Human Services	-	10,597,674
Culture and Recreation	-	2,624,758
Capital Outlay	-	1,160,622
Total Expenditures	<u>307,831</u>	<u>36,671,062</u>
Excess (Deficit) of Revenues Over Expenditures	<u>(79,281)</u>	<u>(1,552,075)</u>
Other Financing Sources (Uses)		
Extraordinary items	-	-
Proceeds from Sale of Capital Assets	-	-
Transfers In	-	5,680,388
Transfers Out	-	(7,376)
Total Other Financial Sources (Uses)	<u>-</u>	<u>5,673,012</u>
Net Change in Fund Balance	(79,281)	4,120,937
Fund Balance, January 1	372,141	24,407,745
Fund Balance, December 31	<u>\$ 292,860</u>	<u>\$ 28,528,682</u>

SKAGIT COUNTY, WASHINGTON

Public Health

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Budgeted Fund Balance, January 1	\$ 198,679	\$ 198,679	\$ 1,819,681	
Resources (in-flows)				
Licenses and Permits	536,065	536,065	597,066	61,001
Intergovernmental Revenue	1,786,750	6,087,809	5,570,379	(517,430)
Charges for Goods and Services	546,900	546,900	462,178	(84,722)
Fines and Forfeits	19,526	19,526	6,619	(12,907)
Interest Revenue	1,300	1,300	111	(1,189)
Donations	-	-	3,500	3,500
Transfers In	1,125,027	1,125,027	1,125,027	-
Miscellaneous Revenues	-	-	-	-
Total Resources (in-flows)	4,015,568	8,316,627	7,764,880	(551,747)
Amounts Available for Appropriation	4,214,247	8,515,306	9,584,561	
Charges to Appropriations (out-flows)				
Salaries and Wages	2,182,502	4,530,445	3,623,018	(907,427)
Personnel Benefits	1,021,236	2,050,659	1,454,965	(595,694)
Supplies	66,048	121,547	216,285	94,738
Services and Charges	302,567	1,160,027	1,365,523	205,496
Capital Outlays	-	-	-	-
Interfund Payments for Services	641,894	652,628	365,052	(287,576)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	4,214,247	8,515,306	7,024,843	(1,490,463)
 Budgeted Fund Balance, December 31	 \$ -	 \$ -	 \$ 2,559,718	

SKAGIT COUNTY, WASHINGTON

Special Paths

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ 258,122	\$ 258,122	\$ 189,016	
Resources (in-flows)				
Intergovernmental Revenue	162,000	162,000	154,876	(7,124)
Investment revenue	1,000	1,000	65	(935)
Miscellaneous Revenue	-	-	-	-
Total Resources (in-flows)	163,000	163,000	154,941	(8,059)
Amounts Available for Appropriation	421,122	421,122	343,957	
Charges to Appropriations (out-flows)				
Salaries and Wages	79,918	79,918	78,031	(1,887)
Personnel Benefits	39,804	39,804	38,631	(1,173)
Supplies	19,000	19,000	4,012	(14,988)
Services and Charges	267,900	267,900	210,330	(57,570)
Capital Outlays	-	-	-	-
Interfund Payments for Services	14,500	14,500	3,548	(10,952)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	421,122	421,122	334,552	(86,570)
 Budgeted Fund Balance, December 31	 \$ -	 \$ -	 \$ 9,405	

SKAGIT COUNTY, WASHINGTON

Tourism

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Budgeted Fund Balance, January 1	\$ -	\$ -	\$ -	
Resources (in-flows)				
Licenses and Permits	250,000	250,000	317,011	67,011
Intergovernmental Revenue	-	-	-	-
Charges for Goods and Services	-	20,000	-	(20,000)
Transfers In	-	-	-	-
Miscellaneous Revenues	-	-	61	61
Total Resources (in-flows)	250,000	270,000	317,072	47,072
Amounts Available for Appropriation	250,000	270,000	317,072	
Charges to Appropriations (out-flows)				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Services and Charges	250,000	270,000	251,505	(18,495)
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	250,000	270,000	251,505	(18,495)
Budgeted Fund Balance, December 31	\$ -	\$ -	\$ 65,567	

SKAGIT COUNTY, WASHINGTON

Emergency Management

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ 28,394	\$ 97,394	\$ 215,569	
Resources (in-flows)				
Licenses and Permits	-	-	-	-
Intergovernmental Revenue	395,831	609,929	382,152	(227,777)
Charges for Goods and Services	-	-	-	-
Transfers In	265,247	265,247	265,247	-
Miscellaneous Revenues	-	-	10,411	10,411
Total Resources (in-flows)	<u>661,078</u>	<u>875,176</u>	<u>657,810</u>	<u>(217,366)</u>
Amounts Available for Appropriation	689,472	972,570	873,379	
Charges to Appropriations (out-flows)				
Salaries and Wages	300,879	409,860	373,328	(36,532)
Personnel Benefits	156,230	189,015	138,912	(50,103)
Supplies	51,000	126,789	83,333	(43,456)
Services and Charges	50,350	102,753	79,076	(23,677)
Capital Outlays	-	13,140	19,180	6,040
Interfund Payments for Services	131,013	131,013	136,883	5,870
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>689,472</u>	<u>972,570</u>	<u>830,712</u>	<u>(141,858)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 42,667</u>	

SKAGIT COUNTY, WASHINGTON

Skagit County Fair

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ 52,694	\$ 52,694	\$ 532,253	
Resources (in-flows)				
Licenses and Permits	-	-	-	-
Intergovernmental Revenue	34,000	34,000	23,000	(11,000)
Charges for Goods and Services	304,300	304,300	343,604	39,304
Donations	-	-	-	-
Other Revenue	107,000	107,000	286,234	179,234
Transfers In	-	-	-	-
Miscellaneous Revenues	28,500	28,500	-	(28,500)
Total Resources (in-flows)	<u>473,800</u>	<u>473,800</u>	<u>652,838</u>	<u>179,038</u>
Amounts Available for Appropriation	526,494	526,494	1,185,091	
Charges to Appropriations (out-flows)				
Salaries and Wages	161,899	161,899	121,884	(40,015)
Personnel Benefits	59,317	59,317	51,495	(7,822)
Supplies	20,500	20,500	28,942	8,442
Services and Charges	253,550	253,550	216,249	(37,301)
Capital Outlays	-	-	-	-
Interfund Payments for Services	31,228	31,228	7,297	(23,931)
Transfers Out	-	-	7,376	7,376
Amount Charged to Appropriations (out-flows)	<u>526,494</u>	<u>526,494</u>	<u>433,243</u>	<u>(93,251)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 751,848</u>	

SKAGIT COUNTY, WASHINGTON

Veterans Relief

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ 416,100	\$ 416,100	\$ 929,671	
Resources (in-flows)				
Property Tax	352,240	352,240	359,028	6,788
Sales and Use Tax	2,243	2,243	7,882	5,639
Intergovernmental Revenue	15,421	15,421	15,044	(377)
Interest Revenue	16	16	11	(5)
Miscellaneous Revenues	600	600	249	(351)
Total Resources (in-flows)	<u>370,520</u>	<u>370,520</u>	<u>382,214</u>	<u>11,694</u>
Amounts Available for Appropriation	786,620	786,620	1,311,885	
Charges to Appropriations (out-flows)				
Salaries and Wages	4,403	4,403	3,590	(813)
Personnel Benefits	1,819	1,819	1,423	(396)
Supplies	-	-	-	-
Services and Charges	774,888	774,888	335,029	(439,859)
Capital Outlays	-	-	-	-
Interfund Payments for Services	5,510	5,510	5,152	(358)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>786,620</u>	<u>786,620</u>	<u>345,194</u>	<u>(441,426)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 966,691</u>	

SKAGIT COUNTY, WASHINGTON

Law Library

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ -	\$ -	\$ 87,003	
Resources (in-flows)				
Charges for Goods and Services	45,400	45,400	37,625	(7,775)
Intergovernmental Revenue	-	-	-	-
Transfers In	87,339	87,339	87,339	-
Miscellaneous Revenues	1,000	1,000	-	(1,000)
Total Resources (in-flows)	<u>133,739</u>	<u>133,739</u>	<u>124,964</u>	<u>(8,775)</u>
Amounts Available for Appropriation	133,739	133,739	211,967	
Charges to Appropriations (out-flows)				
Salaries and Wages	46,589	46,589	32,471	(14,118)
Personnel Benefits	27,575	27,575	21,509	(6,066)
Supplies	7,150	7,150	4,052	(3,098)
Services and Charges	52,425	52,425	54,239	1,814
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>133,739</u>	<u>133,739</u>	<u>112,271</u>	<u>(21,468)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 99,696</u>	

SKAGIT COUNTY, WASHINGTON

River Improvement

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ (1,452)	\$ (1,452)	\$ (849)	
Resources (in-flows)				
Intergovernmental Revenue	-	-	-	-
Charges for Goods and Services	-	-	-	-
Interest Revenue	-	-	-	-
Transfers In	64,488	64,488	849	(63,639)
Miscellaneous Revenues	-	-	-	-
Total Resources (in-flows)	<u>64,488</u>	<u>64,488</u>	<u>849</u>	<u>(63,639)</u>
Amounts Available for Appropriation	63,036	63,036	-	
Charges to Appropriations (out-flows)				
Salaries and Wages	7,230	7,230	-	(7,230)
Personnel Benefits	3,330	3,330	-	(3,330)
Supplies	150	150	-	(150)
Services and Charges	44,500	44,500	-	(44,500)
Capital Outlays	-	-	-	-
Interfund Payments for Services	7,826	7,826	-	(7,826)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>63,036</u>	<u>63,036</u>	<u>-</u>	<u>(63,036)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

SKAGIT COUNTY, WASHINGTON

Treasurer's O&M

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ 27,641	\$ 27,641	\$ 318,554	
Resources (in-flows)				
Intergovernmental Revenue	-	-	-	-
Charges for Goods and Services	15,700	15,700	34,587	18,887
Interest Revenue	500	500	246	(254)
Total Resources (in-flows)	16,200	16,200	34,833	18,633
Amounts Available for Appropriation	43,841	43,841	353,387	
Charges to Appropriations (out-flows)				
Salaries and Wages	16,604	16,604	-	(16,604)
Personnel Benefits	8,037	8,037	-	(8,037)
Supplies	-	-	-	-
Services and Charges	19,200	19,200	23,424	4,224
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	43,841	43,841	23,424	(20,417)
Budgeted Fund Balance, December 31	\$ -	\$ -	\$ 329,963	

SKAGIT COUNTY, WASHINGTON
Centennial Document Preservation
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Budgeted Fund Balance, January 1	\$ (39,763)	\$ (34,763)	\$ 717,096	
Resources (in-flows)				
Intergovernmental Revenue	70,000	70,000	107,045	37,045
Charges for Goods and Services	65,000	65,000	86,974	21,974
Interest Revenue	2,000	2,000	362	(1,638)
Total Resources (in-flows)	<u>137,000</u>	<u>137,000</u>	<u>194,381</u>	<u>57,381</u>
Amounts Available for Appropriation	97,237	102,237	911,477	
Charges to Appropriations (out-flows)				
Salaries and Wages	57,348	57,348	44,175	(13,173)
Personnel Benefits	31,239	31,239	27,575	(3,664)
Supplies	-	-	-	-
Services and Charges	8,650	13,650	12,793	(857)
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>97,237</u>	<u>102,237</u>	<u>84,543</u>	<u>(17,694)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 826,934</u>	

SKAGIT COUNTY, WASHINGTON

Election Services

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Budgeted Fund Balance, January 1	\$ 141,497	\$ 218,497	\$ 459,706	
Resources (in-flows)				
Intergovernmental Revenue	-	-	30,070	30,070
Charges for Goods and Services	535,000	535,000	866,627	331,627
Investment interest			1	1
Donations	-	13,000		
Transfers In	250,000	250,000	250,000	-
Miscellaneous Revenues	-	-	68,961	68,961
Total Resources (in-flows)	<u>785,000</u>	<u>798,000</u>	<u>1,215,659</u>	<u>430,659</u>
Amounts Available for Appropriation	926,497	1,016,497	1,675,365	
Charges to Appropriations (out-flows)				
Salaries and Wages	297,146	297,146	229,988	(67,158)
Personnel Benefits	130,766	130,766	114,841	(15,925)
Supplies	5,000	5,000	2,221	(2,779)
Services and Charges	379,045	434,045	355,153	(78,892)
Capital Outlays	25,000	60,000	46,754	(13,246)
Interfund Payments for Services	89,540	89,540	37,332	(52,208)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>926,497</u>	<u>1,016,497</u>	<u>786,289</u>	<u>(230,208)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 889,076</u>	

SKAGIT COUNTY, WASHINGTON

Parks and Recreation

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Budgeted Fund Balance, January 1	\$ 299,999	\$ 449,999	\$ 1,029,162	
Resources (in-flows)				
Intergovernmental Revenue	-	-	-	-
Charges for Goods and Services	427,879	427,879	217,908	(209,971)
Interest Revenue	5,000	5,000	438	(4,562)
Donations	9,000	9,000	3,347	(5,653)
Transfers In	658,803	658,803	658,803	-
Miscellaneous Revenues	285,950	285,950	394,399	108,449
Total Resources (in-flows)	<u>1,386,632</u>	<u>1,386,632</u>	<u>1,274,895</u>	<u>(111,737)</u>
Amounts Available for Appropriation	1,686,631	1,836,631	2,304,057	
Charges to Appropriations (out-flows)				
Salaries and Wages	706,603	706,603	638,243	(68,360)
Personnel Benefits	323,313	323,313	292,583	(30,730)
Supplies	80,550	80,550	66,317	(14,233)
Services and Charges	428,430	578,430	430,083	(148,347)
Capital Outlays	6,300	6,300	-	(6,300)
Interfund Payments for Services	141,435	141,435	150,454	9,019
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>1,686,631</u>	<u>1,836,631</u>	<u>1,577,680</u>	<u>(258,951)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 726,377</u>	

SKAGIT COUNTY, WASHINGTON

Substance Abuse

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Budgeted Fund Balance, January 1	\$ 66,979	\$ 66,979	\$ 323,969	
Resources (in-flows)				
Intergovernmental Revenue	821,214	1,080,626	1,205,519	124,893
Charges for services	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Transfers In	-	-	-	-
Total Resources (in-flows)	<u>821,214</u>	<u>1,080,626</u>	<u>1,205,519</u>	<u>124,893</u>
Amounts Available for Appropriation	888,193	1,147,605	1,529,488	
Charges to Appropriations (out-flows)				
Salaries and Wages	68,610	68,610	68,914	304
Personnel Benefits	29,504	29,504	28,832	(672)
Supplies	1,550	1,550	-	(1,550)
Services and Charges	768,300	1,027,712	827,030	(200,682)
Capital Outlays	-	-	-	-
Interfund Payments for Services	20,229	20,229	124,597	104,368
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>888,193</u>	<u>1,147,605</u>	<u>1,049,373</u>	<u>(98,232)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 480,115</u>	

SKAGIT COUNTY, WASHINGTON

Community Service

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ 200,004	\$ 200,004	\$ 832,405	
Resources (in-flows)				
Intergovernmental Revenue	579,948	579,948	673,823	93,875
Charges for Goods and Services	6,500	6,500	-	(6,500)
Donations	336,952	336,952	269,790	(67,162)
Transfers In	1,152,212	1,152,212	1,152,212	(1,150,273)
Miscellaneous Revenues	11,000	11,000	1,939	(9,061)
Total Resources (in-flows)	<u>2,086,612</u>	<u>2,086,612</u>	<u>2,097,764</u>	<u>(1,139,121)</u>
Amounts Available for Appropriation	2,286,616	2,286,616	2,930,169	
Charges to Appropriations (out-flows)				
Salaries and Wages	872,311	872,311	804,295	(68,016)
Personnel Benefits	464,768	464,768	433,480	(31,288)
Supplies	493,949	493,949	549,256	55,307
Services and Charges	425,018	425,018	345,529	(79,489)
Capital Outlays	7,500	7,500	-	(7,500)
Interfund Payments for Services	23,070	23,070	20,253	(2,817)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>2,286,616</u>	<u>2,286,616</u>	<u>2,152,813</u>	<u>(133,803)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 777,356</u>	

SKAGIT COUNTY, WASHINGTON

Convention Center

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ 105,647	\$ 105,647	\$ 841,101	
Resources (in-flows)				
Sales and Use Tax	299,600	299,600	691,236	391,636
Intergovernmental Revenues	-	-	-	
Miscellaneous Revenue	-	-	-	-
Interest Revenue	400	400	15	(385)
Total Resources (in-flows)	<u>300,000</u>	<u>300,000</u>	<u>691,251</u>	<u>391,251</u>
Amounts Available for Appropriation	405,647	405,647	1,532,352	
Charges to Appropriations (out-flows)				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Services and Charges	405,647	405,647	369,706	(35,941)
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>405,647</u>	<u>405,647</u>	<u>369,706</u>	<u>(35,941)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,162,646</u>	

SKAGIT COUNTY, WASHINGTON

Clean Water Program

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Budgeted Fund Balance, January 1	\$ (330,888)	\$ (288,010)	\$ 789,890	
Resources (in-flows)				
Taxes	1,726,605	1,726,605	1,732,625	6,020
Intergovernmental Revenue	359,935	359,935	333,086	(26,849)
Charges for Goods and Services	-	-	-	-
Interest Revenue	-	-	-	-
Miscellaneous Revenues	-	-	4,860	4,860
Transfers In	-	-	-	-
Total Resources (in-flows)	2,086,540	2,086,540	2,070,571	(15,969)
Amounts Available for Appropriation	1,755,652	1,798,530	2,860,461	
Charges to Appropriations (out-flows)				
Salaries and Wages	414,929	414,929	441,064	26,135
Personnel Benefits	166,676	209,554	209,987	433
Supplies	62,700	62,700	47,026	(15,674)
Services and Charges	756,064	756,064	640,039	(116,025)
Capital Outlays	-	-	-	-
Interfund Payments for Services	355,283	355,283	189,213	(166,070)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	1,755,652	1,798,530	1,527,329	(271,201)
 Budgeted Fund Balance, December 31	 \$ -	 \$ -	 \$ 1,333,132	

SKAGIT COUNTY, WASHINGTON

Conservation Futures

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Budgeted Fund Balance, January 1	\$ 945,228	\$ 945,228	\$ 3,107,442	
Resources (in-flows)				
Property Tax	958,217	958,217	953,563	(1,654)
Sales and Use Tax	22,475	22,475	20,830	(1,645)
Intergovernmental Revenue	26,200	26,200	39,906	13,706
Interest Revenue	8,620	8,620	630	(7,990)
Donations	200	200	285	85
Miscellaneous Revenues	60	60	660	600
Total Resources (in-flows)	<u>1,015,772</u>	<u>1,015,772</u>	<u>1,015,874</u>	<u>102</u>
Amounts Available for Appropriation	1,961,000	1,961,000	4,123,316	
Charges to Appropriations (out-flows)				
Salaries and Wages	41,090	41,090	62,700	21,610
Personnel Benefits	17,610	17,610	24,752	7,142
Supplies	-	-	62	62
Services and Charges	83,900	83,900	35,063	(48,837)
Capital Outlays	1,800,000	1,800,000	1,014,833	(785,167)
Interfund Payments for Services	18,400	18,400	40,734	22,334
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>1,961,000</u>	<u>1,961,000</u>	<u>1,178,144</u>	<u>(782,856)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,945,172</u>	

SKAGIT COUNTY, WASHINGTON

Medic I

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Budgeted Fund Balance, January 1	\$ (807,950)	\$ (807,950)	\$ 7,205,542	
Resources (in-flows)				
Property Tax	8,949,651	8,949,651	9,040,968	91,317
Sales and Use Tax	227,000	227,000	197,298	(29,702)
Intergovernmental Revenue	512,000	512,000	391,267	(120,733)
Charges for Services	-	-	735	735
Interest Revenue	-	-	2,939	2,939
Transfers In	-	-	-	-
Miscellaneous Revenues	-	-	10,939	10,939
Total Resources (in-flows)	9,688,651	9,688,651	9,644,146	(44,505)
Amounts Available for Appropriation	8,880,701	8,880,701	16,849,688	
Charges to Appropriations (out-flows)				
Salaries and Wages	218,022	218,022	214,621	(3,401)
Personnel Benefits	100,606	100,606	99,906	(700)
Supplies	177,200	177,200	132,569	(44,631)
Services and Charges	1,801,008	1,801,008	1,280,430	(520,578)
Capital Outlays	100,000	100,000	79,855	(20,145)
Interfund Payments for Services	6,483,865	6,483,865	6,407,712	(76,153)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	8,880,701	8,880,701	8,215,093	(665,608)
Budgeted Fund Balance, December 31	\$ -	\$ -	\$ 8,634,595	

SKAGIT COUNTY, WASHINGTON

Crime Victim Services

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ (32,937)	\$ 17,063	\$ 314,031	
Resources (in-flows)				
Charges for Goods and Services	160,000	160,000	150,933	(9,067)
Interest Revenue	-	-	132	132
Total Resources (in-flows)	<u>160,000</u>	<u>160,000</u>	<u>151,065</u>	<u>(8,935)</u>
Amounts Available for Appropriation	127,063	177,063	465,096	
Charges to Appropriations (out-flows)				
Salaries and Wages	48,568	48,568	44,965	(3,603)
Personnel Benefits	28,495	28,495	19,377	(9,118)
Supplies	-	-	-	-
Services and Charges	-	-	1,688	1,688
Capital Outlays	-	-	-	-
Interfund Payments for Services	50,000	100,000	100,000	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>127,063</u>	<u>177,063</u>	<u>166,030</u>	<u>(11,033)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 299,066</u>	

SKAGIT COUNTY, WASHINGTON

Communication System

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1			\$ 1,278,699	
Resources (in-flows)				
Sales and Use Tax	4,595,000	5,345,000	5,361,930	16,930
Other Tax				-
Interest Earnings	-	-	760	760
Intergovernmental Revenue	54,000	54,000	50,199	(3,801)
Total Resources (in-flows)	4,649,000	5,399,000	5,412,889	13,889
Amounts Available for Appropriation	4,649,000	5,399,000	6,691,588	
Charges to Appropriations (out-flows)				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Services and Charges	4,649,000	5,399,000	5,326,203	(72,797)
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	4,649,000	5,399,000	5,326,203	(72,797)
Budgeted Fund Balance, December 31	\$ -	\$ -	\$ 1,365,385	

SKAGIT COUNTY, WASHINGTON

Water Quality Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ -	\$ -	\$ 524,941	
Resources (in-flows)				
Property Tax	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Goods and Services	-	-	-	-
Interest Revenue	-	-	151	151
Proceeds of Long Term Debt	-	-	-	-
Total Resources (in-flows)	-	-	151	151
Amounts Available for Appropriation	-	-	525,092	
Charges to Appropriations (out-flows)				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Services and Charges	-	-	-	-
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	-	-	-	-
Budgeted Fund Balance, December 31	\$ -	\$ -	\$ 525,092	

SKAGIT COUNTY, WASHINGTON
Planning and Development
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Budgeted Fund Balance, January 1	\$ 137,775	\$ 217,775	\$ 771,974	
Resources (in-flows)				
Licenses and Permits	868,000	868,000	953,695	85,695
Intergovernmental Revenue	106,200	106,200	140,577	34,377
Charges for Goods and Services	728,780	728,780	1,030,670	301,890
Fines and Forfeits	9,500	9,500	10,171	671
Interest Earnings				-
Transfers In	2,140,911	2,140,911	2,140,911	-
Miscellaneous Revenues	740	740	1,855	1,115
Total Resources (in-flows)	<u>3,854,131</u>	<u>3,854,131</u>	<u>4,277,879</u>	<u>423,748</u>
Amounts Available for Appropriation	3,991,906	4,071,906	5,049,853	
Charges to Appropriations (out-flows)				
Salaries and Wages	2,452,087	2,452,087	2,343,597	(108,490)
Personnel Benefits	1,062,196	1,062,196	1,009,844	(52,352)
Supplies	22,225	22,225	11,907	(10,318)
Services and Charges	452,098	532,098	289,200	(242,898)
Capital Outlays	-	-	-	-
Interfund Payments for Services	3,300	3,300	70,322	67,022
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>3,991,906</u>	<u>4,071,906</u>	<u>3,724,870</u>	<u>(347,036)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,324,983</u>	

SKAGIT COUNTY, WASHINGTON

Lake Management District 1

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ 21,462	\$ 21,462	\$ 97,193	
Resources (in-flows)				
Other Tax	58,000	58,000	59,057	1,057
Interest Earnings	100	100	-	(100)
Total Resources (in-flows)	<u>58,100</u>	<u>58,100</u>	<u>59,057</u>	<u>957</u>
Amounts Available for Appropriation	79,562	79,562	156,250	
Charges to Appropriations (out-flows)				
Salaries and Wages	5,719	5,719	2,027	(3,692)
Personnel Benefits	2,643	2,643	1,256	(1,387)
Supplies	-	-	-	-
Services and Charges	71,200	71,200	69,078	(2,122)
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>79,562</u>	<u>79,562</u>	<u>72,361</u>	<u>(7,201)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 83,889</u>	

SKAGIT COUNTY, WASHINGTON
Lake Management District 2
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Budgeted Fund Balance, January 1	\$ 9,696	\$ 9,696	\$ 57,619	
Resources (in-flows)				
Other Tax	15,667	15,667	15,396	(271)
Interest Earnings	100	100	-	(100)
Total Resources (in-flows)	<u>15,767</u>	<u>15,767</u>	<u>15,396</u>	<u>(271)</u>
Amounts Available for Appropriation	25,463	25,463	73,015	
Charges to Appropriations (out-flows)				
Salaries and Wages	7,149	7,149	2,451	(4,698)
Personnel Benefits	3,314	3,314	1,168	(2,146)
Supplies	-	-	-	-
Services and Charges	15,000	15,000	11,552	(3,448)
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>25,463</u>	<u>25,463</u>	<u>15,171</u>	<u>(10,292)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,844</u>	

SKAGIT COUNTY, WASHINGTON

Lake Management District 3

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ 1,291	\$ 1,291	\$ 6,681	
Resources (in-flows)				
Other Tax	52,059	52,059	51,843	(216)
Interest Earnings	120	120	-	(120)
Total Resources (in-flows)	<u>52,179</u>	<u>52,179</u>	<u>51,843</u>	<u>(336)</u>
Amounts Available for Appropriation	53,470	53,470	58,524	
Charges to Appropriations (out-flows)				
Salaries and Wages	5,719	5,719	1,943	(3,776)
Personnel Benefits	2,651	2,651	905	(1,746)
Supplies	-	-	-	-
Services and Charges	45,100	45,100	44,750	(350)
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>53,470</u>	<u>53,470</u>	<u>47,598</u>	<u>(5,872)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,926</u>	

SKAGIT COUNTY, WASHINGTON

Lake Management District 4

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ 10,213	\$ 10,213	\$ 25,676	
Resources (in-flows)				
Other Tax	20,895	20,895	21,158	263
Interest Earnings	76	76	-	(76)
Total Resources (in-flows)	<u>20,971</u>	<u>20,971</u>	<u>21,158</u>	<u>187</u>
Amounts Available for Appropriation	31,184	31,184	46,834	
Charges to Appropriations (out-flows)				
Salaries and Wages	6,185	6,185	2,029	(4,156)
Personnel Benefits	2,999	2,999	933	(2,066)
Supplies	-	-	-	-
Services and Charges	22,000	22,000	18,617	(3,383)
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>31,184</u>	<u>31,184</u>	<u>21,579</u>	<u>(9,605)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,255</u>	

SKAGIT COUNTY, WASHINGTON

Edison Clean Water District

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ (28,400)	\$ 30,043	\$ 435,208	
Resources (in-flows)				
Other taxes	80,000	80,000	81,315	1,315
Charges for Goods and Services	-	-	-	-
Interest Earnings	-	-	220	220
Miscellaneous Revenues	-	-	-	-
Total Resources (in-flows)	<u>80,000</u>	<u>80,000</u>	<u>81,535</u>	<u>1,535</u>
Amounts Available for Appropriation	51,600	110,043	516,743	
Charges to Appropriations (out-flows)				
Salaries and Wages	3,430	6,430	4,834	(1,596)
Personnel Benefits	1,570	5,395	2,185	(3,210)
Supplies	100	100	1,049	949
Services and Charges	45,000	96,618	91,613	(5,005)
Capital Outlays	-	-	-	-
Interfund Payments for Services	1,500	1,500	22	(1,478)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>51,600</u>	<u>110,043</u>	<u>99,703</u>	<u>(10,340)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 417,040</u>	

SKAGIT COUNTY, WASHINGTON
Drug Enforcement Cumulative
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original Budget</u>	<u>Final Budget</u>		
Budgeted Fund Balance, January 1	\$ 2,000	\$ 3,500	\$ 144,920	
Resources (in-flows)				
Intergovernmental Revenue	-	-	3,000	3,000
Interest Revenue	1,000	1,000	131	(869)
Miscellaneous Revenues		1,500	-	(1,500)
Total Resources (in-flows)	<u>1,000</u>	<u>2,500</u>	<u>3,131</u>	<u>631</u>
Amounts Available for Appropriation	3,000	6,000	148,051	
Charges to Appropriations (out-flows)				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	3,000	6,000	3,000	(3,000)
Services and Charges	-	-	-	-
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>3,000</u>	<u>6,000</u>	<u>3,000</u>	<u>(3,000)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 145,051</u>	

SKAGIT COUNTY, WASHINGTON

Boating Safety

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ -	\$ 15,837	\$ 107,733	
Resources (in-flows)				
Intergovernmental Revenue	70,000	70,000	136,289	66,289
Interest Earnings	450	450	65	(385)
Miscellaneous Revenues	-	-	243	243
Total Resources (In-flows)	<u>70,450</u>	<u>70,450</u>	<u>136,597</u>	<u>66,147</u>
Amounts Available for Appropriation	70,450	86,287	244,330	
Charges to Appropriations (out-flows)				
Salaries and Wages	27,011	38,600	26,984	(11,616)
Personnel Benefits	8,998	13,246	9,156	(4,090)
Supplies	16,666	16,666	13,143	(3,523)
Services and Charges	17,775	17,775	17,986	211
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>70,450</u>	<u>86,287</u>	<u>67,269</u>	<u>(19,018)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177,061</u>	

SKAGIT COUNTY, WASHINGTON

Low-Income Housing Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ (132,999)	\$ (132,999)	\$ 631,271	
Resources (in-flows)				
Taxes	213,000	213,000	294,503	81,503
Charges for Goods and Services	192,874	192,874	241,958	49,084
Intergovernmental Revenue	451,625	451,625	225,000	(226,625)
Interest Revenue	-	-	-	-
Total Resources (in-flows)	857,499	857,499	761,461	(96,038)
Amounts Available for Appropriation	724,500	724,500	1,392,732	
Charges to Appropriations (out-flows)				
Salaries and Wages	6,688	6,688	3,050	(3,638)
Personnel Benefits	3,597	3,597	1,460	(2,137)
Supplies	-	-	26	26
Services and Charges	714,215	714,215	482,662	(231,553)
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	9,123	9,123
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	724,500	724,500	496,321	(228,179)
Budgeted Fund Balance, December 31	\$ -	\$ -	\$ 896,411	

SKAGIT COUNTY, WASHINGTON

Title III Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ -	\$ -	\$ 1,855	
Resources (in-flows)				
Charges for Services	-	-	-	
Intergovernmental Revenue	31,000	31,000	30,196	
Interest Revenue	-	-	-	-
Total Resources (in-flows)	<u>31,000</u>	<u>31,000</u>	<u>30,196</u>	<u>-</u>
Amounts Available for Appropriation	31,000	31,000	32,051	
Charges to Appropriations (out-flows)				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Services and Charges	31,000	31,000	8,333	(22,667)
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>31,000</u>	<u>31,000</u>	<u>8,333</u>	<u>(22,667)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23,718</u>	

SKAGIT COUNTY, WASHINGTON

Treasurer's Reet

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ 18,800	\$ 124,110	\$ 255,421	
Resources (in-flows)				
Sales and Use Tax			-	-
Intergovernmental	12,000	12,000	17,320	5,320
Services and Charges	12,000	12,000	14,915	2,915
Interest Revenue	200	200	76	(124)
Total Resources (in-flows)	24,200	24,200	32,311	8,111
Amounts Available for Appropriation	43,000	148,310	287,732	
Charges to Appropriations (out-flows)				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Services and Charges	-	-	-	-
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	-	-	-	-
Budgeted Fund Balance, December 31	\$ 43,000	\$ 148,310	\$ 287,732	

SKAGIT COUNTY, WASHINGTON
Housing/CD Revolving Loan Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Budgeted Fund Balance, January 1	\$ 250,000	\$ 250,000	\$ (6,336)	
Resources (in-flows)				
Intergovernmental Revenue	-	-	25,532	25,532
Charges for Goods and Services	-	-	-	-
Interest Revenue	-	-	10,034	10,034
Total Resources (in-flows)	-	-	35,566	10,034
Amounts Available for Appropriation	250,000	250,000	29,230	
Charges to Appropriations (out-flows)				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Services and Charges	250,000	250,000	25,532	(224,468)
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	250,000	250,000	25,532	(224,468)
Budgeted Fund Balance, December 31	\$ -	\$ -	\$ 3,698	

SKAGIT COUNTY, WASHINGTON

Interlocal Investigation

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original Budget	Final Budget		
Budgeted Fund Balance, January 1	\$ -	\$ 1,180	\$ 372,142	
Resources (in-flows)				
Intergovernmental Revenue	88,286	128,286	100,588	(27,698)
Charges for Goods and Services	-	-	4,034	4,034
Fines and Forfeits	183,500	183,500	92,939	(90,561)
Interest Revenue	700	700	1,672	972
Donations	-	-	-	-
Miscellaneous Revenues	12,000	12,000	29,316	17,316
Total Resources (in-flows)	<u>284,486</u>	<u>324,486</u>	<u>228,549</u>	<u>(95,937)</u>
Amounts Available for Appropriation	284,486	325,666	600,691	
Charges to Appropriations (out-flows)				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	11,500	14,500	16,423	1,923
Services and Charges	247,986	286,166	291,408	5,242
Capital Outlays	-	-	-	-
Interfund Payments for Services	25,000	25,000	10,336	(14,664)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>284,486</u>	<u>325,666</u>	<u>318,167</u>	<u>(7,499)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 282,524</u>	

SKAGIT COUNTY, WASHINGTON

NONMAJOR DEBT SERVICE FUND

The Debt Service Fund is established to account for the accumulation of resources and the payment of expenditures, principal and interest for certain debt service arrangements.

For the Year Ended December 31, 2021

SKAGIT COUNTY, WASHINGTON
BALANCE SHEET
Combining Nonmajor Debt Service Fund
As of December 31, 2021

ASSETS AND OTHER DEBITS:	TOTALS
ASSETS:	
Cash	\$ 1,655,269
Investments	929,663
Accounts Receivable	-
Interfund Loans Receivable	-
TOTAL ASSETS	2,584,932
 LIABILITIES AND FUND BALANCES	
LIABILITIES	
Vouchers Payable	-
Interfund Loans Payable	5,500
TOTAL LIABILITIES	5,500
Deferred Inflow of Resources	-
 FUND BALANCES	
Reserved for Debt Service	2,579,432
TOTAL FUND BALANCES	2,579,432
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 2,584,932

SKAGIT COUNTY, WASHINGTON
Combing Statement of Revenues, Expenditures
And Changes in Fund Balances
DEBT SERVICE FUND
For the Year Ended December 31, 2021

REVENUES:	Total
Interest Revenue	\$ 35,467
Miscellaneous Revenues	1,220,195
TOTAL REVENUES	1,255,662
EXPENDITURES:	
Debt Service: Principal	1,381,587
Debt Service: Interest and Related Costs	524,853
TOTAL EXPENDITURES	1,906,440
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(650,778)
OTHER FINANCING SOURCES (USES):	
Transfers In	759,162
Proceeds of Long Term Debt	-
TOTAL OTHER FINANCING SOURCES (USES)	759,162
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	108,384
FUND BALANCES:	
Fund Balance, January 1	2,471,048
FUND BALANCE, DECEMBER 31	\$ 2,579,432

SKAGIT COUNTY, WASHINGTON

Debt Service

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget (GAAP Basis) and Actual

For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Budgeted Fund Balance, January 1	\$ (66,397)	\$ (66,397)	\$ 2,471,048	
Resources (in-flows)				
Intergovernmental Revenues	-	-	-	-
Transfers In	759,170	759,170	759,162	(8)
Interest Revenue	55,900	55,900	35,467	(20,433)
Other Revenue	1,144,120	1,157,820	1,220,195	62,375
Total Resources (in-flows)	<u>1,959,190</u>	<u>1,972,890</u>	<u>2,014,824</u>	<u>41,934</u>
Amounts Available for Appropriation	1,892,793	1,906,493	4,485,872	
Charges to Appropriations (out-flows)				
Debt Service				-
Principal	1,372,208	1,381,628	1,381,587	(41)
Interest	520,585	524,865	524,852	(13)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>1,892,793</u>	<u>1,906,493</u>	<u>1,906,439</u>	<u>(54)</u>
 Budgeted Fund Balance, December 31	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 2,579,433</u>	

SKAGIT COUNTY, WASHINGTON NONMAJOR CAPITAL PROJECT FUNDS

Facility Improvement Fund - A fund established in 1978 to account for the expenses incurred in investigation, planning, construction, improvement, replacement, repair, acquisition of property, property rights, facilities and equipment of public facilities.

Capital Improvements Fund - A fund established in 1990 to account for the expenses incurred in improving and maintaining capital facilities.

Distressed County Public Improvement Fund - A fund established to collect the 0.04% distressed County sales and use tax as authorized by RCW 82.14.370 and authorized by the Board of County Commissioners. The fund will also be utilized for expending proceeds from the tax for financing and construction of public facilities.

Park Improvement Fund - A fund established to provide for accounting for the expenses incurred in investigation, planning, construction, improvement, replacement, repair, acquisition of property, property rights, facilities, and equipment.

SKAGIT COUNTY, WASHINGTON
BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
As of December 31, 2021

ASSETS:	FACILITY IMPROVEMENTS	CAPITAL IMPROVEMENT	DISTRESSED PUBLIC IMPROVEMENTS	PARKS IMPROVEMENT	TOTALS
ASSETS:					
Cash	\$ 4,329,703	\$ 5,203,552	\$ 7,367,209	\$ 171,673	\$ 17,072,137
Investments	210,426	697,256	2,230,770	-	3,138,452
Due from Other Funds	-	-	-	-	-
Due from another government unit	11,123	-	623,296	527,942	1,162,361
TOTAL ASSETS	\$ 4,551,252	\$ 5,900,808	\$ 10,221,275	\$ 699,615	\$ 21,372,950
LIABILITIES AND FUND BALANCES					
LIABILITIES:					
Accounts/vouchers payable	815,733	-	42,066	43,678	901,477
Due to other funds	-	-	-	-	-
Unearned Revenue	642,490	-	-	-	642,490
TOTAL LIABILITIES	1,458,223	-	42,066	43,678	1,543,967
FUND BALANCES					
Fund balances:					
Nonspendable	-	-	-	-	-
Restricted	3,093,029	5,900,808	10,179,209	655,937	19,828,983
Committed	-	-	-	-	-
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	3,093,029	5,900,808	10,179,209	655,937	19,828,983
TOTAL LIABILITIES AND FUND BALANCES	\$ 4,551,252	\$ 5,900,808	\$ 10,221,275	\$ 699,615	\$ 21,372,950

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE
NONMAJOR CAPITAL PROJECTS FUNDS
For the Year Ended December 31, 2021

	FACILITY IMPROVEMENTS FUND	CAPITAL IMPROVEMENTS FUND	DISTRESSED PUBLIC IMPROVEMENT	PARK IMPROVEMENT FUND	TOTALS
REVENUES:					
Other Taxes	\$ -	\$ 4,384,271	\$ -	\$ -	\$ 4,384,271
Excise Taxes	-	-	3,672,873	-	3,672,873
Intergovernmental Revenue	6,789,583	-	-	2,627,199	9,416,782
Charges for Goods and Services	230,423	-	-	-	230,423
Interest Revenue	220	729	2,332	-	3,281
Other Revenue	-	-	-	156,234	156,234
TOTAL REVENUES	7,020,226	4,385,000	3,675,205	2,783,433	17,863,864
EXPENDITURES:					
Current					
Economic Environment	191,687	252,860	2,848,731	-	3,293,278
Culture and Recreation	-	-	-	845,891	845,891
Capital Outlay	8,108,414	-	-	2,844,777	10,953,191
Total Expenditures	8,300,101	252,860	2,848,731	3,690,668	15,092,360
TOTAL EXPENDITURES	8,300,101	252,860	2,848,731	3,690,668	15,092,360
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,279,875)	4,132,140	826,474	(907,235)	2,771,504
OTHER FINANCING SOURCES (USES):					
Issuance of Long Term Debt	-	-	-	-	-
Proceeds of Capital Assets	-	-	-	-	-
Transfers In	3,117,048	-	-	1,150,148	4,267,196
Transfers Out	-	(2,779,143)	-	-	(2,779,143)
TOTAL OTHER FINANCING SOURCES (USES)	3,117,048	(2,779,143)	-	1,150,148	1,488,053
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USE	1,837,173	1,352,997	826,474	242,913	4,259,557
FUND BALANCES:					
Fund Balance, January 1	1,255,856	4,547,811	9,352,735	413,024	15,569,426
Prior Period Adjustment	-	-	-	-	-
FUND BALANCE, DECEMBER 31	\$ 3,093,029	\$ 5,900,808	\$ 10,179,209	\$ 655,937	\$ 19,828,983

SKAGIT COUNTY, WASHINGTON
Facility Improvement
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Budgeted Fund Balance, January 1	\$ -	\$ (915,698)	\$ 1,255,856	
Resources (in-flows)				
Intergovernmental Revenues	5,006,000	6,975,820	6,789,583	(186,237)
Proceeds of Lt Debt	-	-	-	-
Transfers In	944,102	1,225,731	3,117,048	1,891,317
Interest Revenue	-	-	220	220
Other Revenue	1,162,700	1,727,230	230,423	(1,496,807)
Total Resources (in-flows)	<u>7,112,802</u>	<u>9,928,781</u>	<u>10,137,274</u>	<u>208,493</u>
Amounts Available for Appropriation	7,112,802	9,013,083	11,393,130	
Charges to Appropriations (out-flows)				
Salaries and Wages	91,658	91,658	92,522	864
Personnel Benefits	39,494	39,494	39,106	(388)
Supplies	-	150,000	11,219	(138,781)
Services and Charges	527,950	881,250	20,930	(860,320)
Capital Outlays	6,453,700	7,850,681	8,136,325	285,644
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>7,112,802</u>	<u>9,013,083</u>	<u>8,300,102</u>	<u>(712,981)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,093,028</u>	

SKAGIT COUNTY, WASHINGTON
Capital Improvements
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Budgeted Fund Balance, January 1	\$ 1,258,537	\$ 1,508,537	\$ 4,547,811	
Resources (in-flows)				
Other Taxes	1,900,000	2,299,735	4,384,270	2,084,535
Interest Revenue	2,500	2,500	729	(1,771)
Total Resources (in-flows)	<u>1,902,500</u>	<u>2,302,235</u>	<u>4,384,999</u>	<u>2,082,764</u>
Amounts Available for Appropriation	3,161,037	3,810,772	8,932,810	
Charges to Appropriations (out-flows)				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Miscellaneous	500,000	500,000	252,860	(247,140)
Capital Outlays	-	-	-	-
Interfund Payments for Services	-	-	-	-
Transfers Out	2,661,037	3,310,772	2,779,142	(531,630)
Amount Charged to Appropriations (out-flows)	<u>3,161,037</u>	<u>3,810,772</u>	<u>3,032,002</u>	<u>(778,770)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,900,808</u>	

SKAGIT COUNTY, WASHINGTON
Distressed Public Improvement
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
For the Year Ended December 31, 2021

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	
Budgeted Fund Balance, January 1	\$ 2,148,888	\$ 2,148,888	\$ 9,352,734	
Resources (in-flows)				
Sales and Use Tax	2,609,550	2,609,550	3,672,874	1,063,324
Interest Revenue	6,000	6,000	2,332	(3,668)
Total Resources (in-flows)	<u>2,615,550</u>	<u>2,615,550</u>	<u>3,675,206</u>	<u>1,059,656</u>
Amounts Available for Appropriation	4,764,438	4,764,438	13,027,940	
Charges to Appropriations (out-flows)				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	-	-	-	-
Services and Charges	-	-	-	-
Capital Outlays	-	-	-	-
Interfund Payments for Services	4,764,438	4,764,438	2,848,731	(1,915,707)
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	<u>4,764,438</u>	<u>4,764,438</u>	<u>2,848,731</u>	<u>(1,915,707)</u>
Budgeted Fund Balance, December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,179,209</u>	

SKAGIT COUNTY, WASHINGTON

Park Improvement

Schedule of Revenues, Expenditures and Changes in Fund Balance Budget (GAAP Basis) and Actual For the Year Ended December 31, 2021

	Budgeted Amounts			Variance with Final Budget
	Original Budget	Final Budget	Actual	
Budgeted Fund Balance, January 1	\$ -	\$ -	\$ 413,024	
Resources (In-flows)				
Intergovernmental Revenue	2,709,228	2,709,228	2,627,199	(82,029)
Charges for Goods and Services	10,000	10,000	-	(10,000)
Interest Earnings	-	-	-	-
Transfers In	1,195,772	1,445,772	1,150,148	(295,624)
Miscellaneous	-	-	156,234	156,234
Total Resources (in-flows)	3,915,000	4,165,000	3,933,581	(231,419)
Amounts Available for Appropriation	3,915,000	4,165,000	4,346,605	
Charges to Appropriations (out-flows)				
Salaries and Wages	-	-	-	-
Personnel Benefits	-	-	-	-
Supplies	290,000	290,000	10,648	(279,352)
Services and Charges	460,000	710,000	835,243	125,243
Capital Outlays	3,165,000	3,165,000	2,844,777	(320,223)
Interfund Payments for Services	-	-	-	-
Transfers Out	-	-	-	-
Amount Charged to Appropriations (out-flows)	3,915,000	4,165,000	3,690,668	(474,332)
Budgeted Fund Balance, December 31	\$ -	\$ -	\$ 655,937	

Nonmajor Enterprise Funds



SKAGIT COUNTY, WASHINGTON

NONMAJOR ENTERPRISE FUNDS

For the Year ended December 31, 2021, Skagit County has no Nonmajor Enterprise Funds.

Internal Service Funds



SKAGIT COUNTY, WASHINGTON INTERNAL SERVICE FUNDS

Internal Service Funds are established to account for the financing of goods or services provided by one department, agency, or government to other departments or agencies of Skagit County, or to other governments, on a cost reimbursable basis.

Equipment Rental Fund - A fund to finance the maintenance, operations, and acquisition of goods used by the Public Works Department and other County Funds.

Insurance Services Fund - A fund established for risk management activities, including settlement and defense of lawsuits and third-party claims to all tortious conduct.

Central Services Fund - A fund established to account for information systems, geographic information systems and records management on a county-wide basis pursuant to RCW 36.92

Unemployment Compensation Fund - A fund established to finance and account for unemployment claims against the County.

SKAGIT COUNTY, WASHINGTON
Combining Statement of Net Position
Internal Service Funds
December 31, 2021

Assets	Equipment Rental Fund	Insurance Service Fund	Central Services Fund	Unemployment Compensation Fund	Total
Current Assets					
Cash and Cash Equivalents	\$5,877,260	\$ 4,696,938	\$4,686,834	\$1,312,098	\$16,573,130
Restricted Cash	-	3,587,749	-	-	3,587,749
Accounts Receivable	2,506	-	43,443	-	45,949
Inventories and Prepayments	5,036,510	-	-	-	5,036,510
Total Current Assets	<u>10,916,276</u>	<u>8,284,687</u>	<u>4,730,277</u>	<u>1,312,098</u>	<u>25,243,338</u>
Noncurrent Assets					
Capital Assets					
Buildings	180,888	-	-	-	180,888
Machinery and Equipment	24,239,955	-	3,076,113	-	27,316,068
Less Accumulated Depreciation	(12,594,001)	-	(2,229,669)	-	(14,823,670)
Net Pension Asset	495,456	343,869	2,466,301	-	3,305,626
Total noncurrent assets	<u>12,322,298</u>	<u>343,869</u>	<u>3,312,745</u>	<u>-</u>	<u>15,978,912</u>
Total Assets	<u>\$ 23,238,574</u>	<u>\$ 8,628,556</u>	<u>\$8,043,022</u>	<u>\$ 1,312,098</u>	<u>\$ 41,222,250</u>
Deferred Outflows of Resources	<u>68,578</u>	<u>43,083</u>	<u>318,249</u>	<u>-</u>	<u>429,910</u>
Liabilities and Fund Equity					
Current Liabilities					
Accounts/Vouchers Payable	136,727	34,095	224,298	-	395,120
Claims and Judgements Payable	-	3,189,353	-	-	3,189,353
Accrue Wages Payable	37,740	6,857	139,975	26,866	211,438
Accrued Employee Benefits	-	1,354	27,524	-	28,878
Compensated Absences - Short term	5,724	3,526	36,089	-	45,339
OPEB Liability-Short Term	1,394	380	3,930	-	5,704
Total Current Liabilities	<u>181,585</u>	<u>3,235,565</u>	<u>431,816</u>	<u>26,866</u>	<u>3,875,832</u>
Non-Current Liabilities					
Compensated Absences	54,862	28,821	264,535	-	348,218
OPEB Liability	43,573	11,884	122,795	-	178,252
Environmental Liability	265,086	-	-	-	265,086
Net Pension Liability	52,702	36,578	262,348	-	351,628
Total Non-Current Liabilities	<u>416,223</u>	<u>77,283</u>	<u>649,678</u>	<u>-</u>	<u>1,143,184</u>
Total Liabilities	<u>597,808</u>	<u>3,312,848</u>	<u>1,081,494</u>	<u>26,866</u>	<u>5,019,016</u>
Deferred Inflows of Resources	<u>569,255</u>	<u>375,822</u>	<u>2,734,891</u>	<u>-</u>	<u>3,679,968</u>
Net Position					
Net Investment in Capital Assets,	11,826,842	-	846,444	-	12,673,286
Restricted	-	3,587,749	-	-	3,587,749
Unrestricted	10,313,247	1,395,220	3,698,442	1,285,232	16,692,141
Total Net Position	<u>\$ 22,140,089</u>	<u>\$ 4,982,969</u>	<u>\$4,544,886</u>	<u>\$ 1,285,232</u>	<u>\$ 32,953,176</u>

SKAGIT COUNTY, WASHINGTON

Combining Statement of Revenues, Expenses, and Changes in Fund Net Position

Internal Service Funds

December 31, 2021

	Equipment Rental Fund	Insurance Services Fund	Central Services Fund	Unemployment Compensation Fund	Total
<u>Operating Revenues:</u>					
Charges For Services	\$ 5,995,047	\$ 2,023,582	\$ 8,118,274	\$ 579,097	\$16,716,000
Miscellaneous	98,818	13,563,790	44	-	13,662,652
Total Operating Revenue	<u>6,093,865</u>	<u>15,587,372</u>	<u>8,118,318</u>	<u>579,097</u>	<u>30,378,652</u>
<u>Operating Expenses:</u>					
Personal services	830,777	222,022	3,313,313	345,320	4,711,432
Contractual services	1,164,824	5,214,816	-	-	6,379,640
Other supplies and expenses	1,829,096	4,879	3,553,606	-	5,387,581
Depreciation	2,022,256	-	315,736	-	2,337,992
Payment to Claimants	-	13,225,581	-	53,905	13,279,486
Total Operating Expenses	<u>5,846,953</u>	<u>18,667,298</u>	<u>7,182,655</u>	<u>399,225</u>	<u>32,096,131</u>
Operating Income (Loss)	<u>246,912</u>	<u>(3,079,926)</u>	<u>935,663</u>	<u>179,872</u>	<u>(1,717,479)</u>
<u>Non-Operating Revenues (Expenses):</u>					
Interest Revenue	2,958	3,508	-	-	6,466
Gain (Loss) on Fixed Asset Disposal	188,937	-	-	-	188,937
Total non-operating revenues	<u>191,895</u>	<u>3,508</u>	<u>-</u>	<u>-</u>	<u>195,403</u>
Net Income (Loss) Before Operating Transfers Contributions and Special Items	<u>438,807</u>	<u>(3,076,418)</u>	<u>935,663</u>	<u>179,872</u>	<u>(1,522,076)</u>
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Changes in Net Position	<u>438,807</u>	<u>(3,076,418)</u>	<u>935,663</u>	<u>179,872</u>	<u>(1,522,076)</u>
Net Position as of January 1	21,701,282	8,059,387	3,609,223	1,105,360	34,475,252
Net Position as of December 31	<u>\$ 22,140,089</u>	<u>\$ 4,982,969</u>	<u>\$ 4,544,886</u>	<u>\$ 1,285,232</u>	<u>\$32,953,176</u>

SKAGIT COUNTY, WASHINGTON
Combining Statement of Cash Flow
Internal Service Funds
For the Year Ended December 31, 2021

	Equipment Rental Fund	Insurance Service Fund	Central Services Fund	Unemployment Compensation Fund	Total
<u>Cash Flows From Operating Activities:</u>					
Receipts from Customers	\$ 96,312	\$ 2,023,582	\$ 226,887	\$ -	\$ 2,346,781
Receipts from interfund services provided	8,962,685	15,502,296	9,807,336	-	34,272,317
Payments to Employees	(820,688)	(564,631)	(3,333,161)	(340,551)	(5,059,031)
Payments to Suppliers	(1,781,045)	759,194	(3,918,280)	-	(4,940,131)
Payments to claimants	-	(13,225,581)	-	(71,102)	(13,296,683)
Payments for interfund services used	(4,221,477)	(5,269,361)	(24,767)	579,097	(8,936,508)
Miscellaneous receipts(payments)	(216,619)	268,387	(1,081,492)	-	(1,029,724)
Net cash provided (used) by operating activities	2,019,168	(506,114)	1,676,523	167,444	3,357,021
<u>Cash Flows From Non-Capital And Related Financing Activities</u>					
Net cash provided (used) by Non-Capital and related financing activities	-	-	-	-	-
<u>Cash Flows From Capital And Related Financing Activities</u>					
Proceeds from sale of capital assets	430,845	-	-	-	430,845
Purchases of capital assets	(2,251,952)	-	(160,529)	-	(2,412,481)
Net cash provided (used) by capital and related financing activities	(1,821,107)	-	(160,529)	-	(1,981,636)
<u>Cash Flows From Investing Activities:</u>					
Interest Received	2,958	3,508	-	-	6,466
Net Cash Provided by Investing Activities	2,958	3,508	-	-	6,466
Net Increase in Cash & Cash Equivalents	201,019	(502,606)	1,515,994	167,444	1,381,851
Balances as of January 1	5,676,241	8,787,293	3,170,840	1,144,654	18,779,028
Balances as of December 31	\$ 5,877,260	\$ 8,284,687	\$4,686,834	\$ 1,312,098	\$ 20,160,879

SKAGIT COUNTY, WASHINGTON

Combining Reconciliation of Operating Income to Net Cash Provided Internal Service Funds For the Year Ended December 31, 2021

	Equipment Rental Fund	Insurance Service Fund	Central Services Fund	Unemployment Compensation # Fund	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities					
Operating Income (Loss)	\$ 246,912	\$ (3,079,926)	\$ 935,663	\$ 179,872	(1,717,479)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:					
Depreciation Expense	2,022,256	-	315,736	-	2,337,992
Changes in Assets and Liabilities:					
Receivables, Net	2,484,494	1,583,637	(466,774)	-	3,601,357
Inventories	55,750	-	-	-	55,750
Accounts and Other Payables	(2,790,244)	990,175	891,090	(12,428)	(920,599)
Net Cash Provided (Used) by Operating Activities	<u>\$ 2,019,168</u>	<u>\$ (506,114)</u>	<u>\$ 1,676,523</u>	<u>\$ 167,444</u>	<u>\$ 3,357,021</u>

Non-cash Activities

Vehicles with a cost of \$1,250,769 and accumulated depreciation of \$1,008,861 were sold in 2021

Custodial Funds



SKAGIT COUNTY, WASHINGTON

CUSTODIAL FUNDS

Custodial Funds are established to account for assets Skagit County holds in the capacity of agent. Many independent taxing districts are required by Washington State statutes to process all monies through the county treasurer. These Custodial Funds are custodial in nature and do not present results of operations or have a measurement focus.

Custodial Funds Include:

- Affiliated Health Services Funds
- Cemetery District Funds
- Cities & Towns Funds
- Council of Governments Funds
- Dike Districts Funds
- Drainage District Funds
- Fidalgo Park Funds
- Fire District Funds
- Hospital District 1 Funds
- Hospital District 2 funds
- Hospital District 304 Funds
- Library Funds
- North Sound RSN/ASO Funds
- Northwest Clean Air Agency
- Port District Funds
- Public Facilities District
- School Districts Funds
- Sewer District Funds
- Skagit Community Network
- Skagit Emergency Communications
- Skagit Hospice Services
- Skagit Housing Fund
- Skagit Transportation Funds
- State Funds
- Trust Funds
- Water District Funds

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF FIDUCIARY
NET POSITION
As of December 31, 2021

	TRUST FUNDS	STATE FUNDS	NORTH SOUND RSN/ASO FUNDS	CEMETARY DISTRICTS FUNDS
ASSETS				
Cash	\$ 455,912	\$ 1,257,434	\$ 3,591,838	\$ 333,651
Taxes Receivable		1,188,799	-	4,252
Other Assets			2,366	-
TOTAL ASSETS	\$ 455,912	\$ 2,446,233	\$ 3,594,204	\$ 337,903
LIABILITIES				
Payables			\$ 2,670,407	\$ -
Other Liabilities	490,983	8,850,900	-	-
TOTAL LIABILITIES	\$ 490,983	\$ 8,850,900	\$ 2,670,407	\$ -
NET POSITION	\$ (35,071)	\$ (6,404,667)	\$ 923,797	\$ 337,903
TOTAL NET POSITION	\$ (35,071)	\$ (6,404,667)	\$ 923,797	\$ 337,903

	COUNCIL OF GOVERNMENTS FUNDS	SKAGIT EMERGENCY COMM	SKAGIT HOSPICE SERVICES	SKAGIT TRANSPORTATION FUNDS
ASSETS				
Cash	\$ 28,586	\$ 50	\$ 853	\$ 504
Taxes Receivable	-	-	-	-
Other Assets	-	-	-	-
ASSETS	\$ 28,586	\$ 50	\$ 853	\$ 504
LIABILITIES				
Payables	\$ 21,204	\$ -	\$ -	\$ -
Other Liabilities	-	15,316	-	-
TOTAL LIABILITIES	\$ 21,204	\$ 15,316	\$ -	\$ -
NET POSITION	\$ 7,382	\$ (15,266)	\$ 853	\$ 504
TOTAL NET POSITION	\$ 7,382	\$ (15,266)	\$ 853	\$ 504

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF FIDUCIARY
NET POSITION

As of December 31, 2021

	DIKE DISTRICTS FUNDS	FIRE DISTRICT FUNDS	FIDALGO PARK FUNDS	WATER DISTRICT FUNDS
ASSETS				
Cash	\$ 7,975,885	\$ 4,301,304	\$ 185,130	\$ 116,147
Taxes Receivable	88,838	169,897	7,300	-
Other Assets	-	-	-	-
TOTAL ASSETS	\$ 8,064,723	\$ 4,471,201	\$ 192,430	\$ 116,147
LIABILITIES				
Payables	\$ 201,875	\$ 14,171	\$ -	\$ -
Other Liabilities	81,541	687	-	415
TOTAL LIABILITIES	\$ 283,416	\$ 14,858	\$ -	\$ 415
NET POSITION	\$ 7,781,307	\$ 4,456,343	\$ 192,430	\$ 115,732
TOTAL NET POSITION	\$ 7,781,307	\$ 4,456,343	\$ 192,430	\$ 115,732

	HOSPITAL DISTRICT 1 FUNDS	HOSPITAL DISTRICT 2 FUNDS	HOSPITAL DISTRICT 304 FUNDS	AFFILIATED HEALTH SERVICES FUNDS
ASSETS				
Cash	\$ 25,704,794	\$ 3,219,227	\$ 478,774	\$ 0
Taxes Receivable	100,464	56,507	24,357	-
Other Assets	-	-	-	-
ASSETS	\$ 25,805,258	\$ 3,275,734	\$ 503,130	\$ 0
LIABILITIES				
Payables	\$ 6,827,371	\$ 1,736,167	\$ 117,260	\$ -
Other Liabilities	-	-	-	-
TOTAL LIABILITIES	\$ 6,827,371	\$ 1,736,167	\$ 117,260	\$ -
NET POSITION	\$ 18,977,887	\$ 1,539,567	\$ 385,870	\$ -
TOTAL NET POSITION	\$ 18,977,887	\$ 1,539,567	\$ 385,870	\$ -

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF FIDUCIARY
NET POSITION
As of December 31, 2021

	LIBRARY FUNDS	NW CLEAN AIR AGENCY FUNDS	PUBLIC FACILITIES DISTRICT	DRAINAGE DISTRICT FUNDS
ASSETS				
Cash	\$ 2,257,736	\$ 26,640	\$ 110,384	\$ 786,008
Taxes Receivable	51,293	-	-	34,822
Other Assets	-	-	-	-
TOTAL ASSETS	\$ 2,309,029	\$ 26,640	\$ 110,384	\$ 820,830
LIABILITIES				
Payables	\$ 864	\$ -	\$ 7,035,000	\$ 56,529
Other Liabilities	56,075	-	-	19,863
TOTAL LIABILITIES	\$ 56,939	\$ -	\$ 7,035,000	\$ 76,392
NET POSITION	\$ 2,252,090	\$ 26,640	\$ (6,924,616)	\$ 744,438
TOTAL NET POSITION	\$ 2,252,090	\$ 26,640	\$ (6,924,616)	\$ 744,438

	PORT DISTRICT FUNDS	SCHOOL DISTRICTS FUNDS	CITIES AND TOWNS FUNDS	SKAGIT COMMUNITY NETWORK
ASSETS				
Cash	\$ 3,416,405	\$ 11,726,469	\$ 581,689	\$ 1,801
Taxes Receivable	124,059	1,326,354	335,239	-
Other Assets	-	-	-	-
ASSETS	\$ 3,540,465	\$ 13,052,822	\$ 916,928	\$ 1,801
LIABILITIES				
Payables	\$ 738,676	\$ 9,363,140	\$ -	\$ -
Other Liabilities	-	-	-	-
TOTAL LIABILITIES	\$ 738,676	\$ 9,363,140	\$ -	\$ -
NET POSITION	\$ 2,801,788	\$ 3,689,682	\$ 916,928	\$ 1,801
TOTAL NET POSITION	\$ 2,801,788	\$ 3,689,682	\$ 916,928	\$ 1,801

**SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF FIDUCIARY**

NET POSITION

As of December 31, 2021

	SEWER DISTRICT FUNDS	SKAGIT CONSERVATION DISTRICT	
ASSETS			
Cash	\$ 177,550	\$ 179,588	
Taxes Receivable	-	8,256	
Other Assets	-	-	
TOTAL ASSETS	\$ 177,550	\$ 187,843	
LIABILITIES			
Payables	\$ 4,214	\$ -	
Other Liabilities	-	-	
TOTAL LIABILITIES	\$ 4,214	\$ -	
NET POSITION	\$ 173,335	\$ 187,843	
TOTAL NET POSITION	\$ 173,335	\$ 187,843	

	2021 TOTALS
ASSETS	
Cash	\$ 66,914,358
Taxes Receivable	3,520,436
Other Assets	2,366
ASSETS	\$ 70,437,160
LIABILITIES	
Payables	28,786,879
Other Liabilities	9,515,780
TOTAL LIABILITIES	\$ 38,302,659
NET POSITION	32,134,501
TOTAL NET POSITION	\$ 32,134,501

**SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF NET POSITION
INVESTMENT TRUST**

As of December 31, 2021

	TRUST FUNDS	STATE FUNDS	NORTH SOUND RSN/ASO FUNDS	CEMETARY DISTRICTS FUNDS	DIKE DISTRICTS FUNDS	FIRE DISTRICT FUNDS	FIDALGO PARK FUNDS
ASSETS							
Investments	\$ -	\$ -	\$ 3,029,400	\$ 395,797	\$ 23,222,875	\$ 6,773,810	\$ 2,351
TOTAL ASSETS	\$ -	\$ -	\$ 3,029,400	\$ 395,797	\$ 23,222,875	\$ 6,773,810	\$ 2,351
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NET POSITION	\$ -	\$ -	\$ 3,029,400	\$ 395,797	\$ 23,222,875	\$ 6,773,810	\$ 2,351
ASSETS	COUNCIL OF GOVERNMENTS FUNDS	SKAGIT EMERGENCY COMM	SKAGIT HOSPICE SERVICES	SKAGIT TRANSPORTATION FUNDS	HOSPITAL DISTRICT 1 FUNDS	HOSPITAL DISTRICT 2 FUNDS	HOSPITAL DISTRICT 304 FUNDS
Investments	\$ 374,039	\$ 1,713,922	\$ 2,096,732	\$ 16,937,159	\$ 13,899,187	\$ 65,281,120	\$ 15,175,697
TOTAL ASSETS	\$ 374,039	\$ 1,713,922	\$ 2,096,732	\$ 16,937,159	\$ 13,899,187	\$ 65,281,120	\$ 15,175,697
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NET POSITION	\$ 374,039	\$ 1,713,922	\$ 2,096,732	\$ 16,937,159	\$ 13,899,187	\$ 65,281,120	\$ 15,175,697

**SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF NET POSITION
INVESTMENT TRUST**

As of December 31, 2021

	WATER DISTRICT FUNDS	LIBRARY FUNDS	NW CLEAN AIR AGENCY FUNDS	PUBLIC FACILITIES DISTRICT	DRAINAGE DISTRICT FUNDS	SEWER DISTRICT FUNDS
ASSETS						
Investments	\$ 294,814	\$ 1,929,784	\$ 4,071,836	\$ 2,225,608	\$ 366,247	\$ 499,865
TOTAL ASSETS	\$ 294,814	\$ 1,929,784	\$ 4,071,836	\$ 2,225,608	\$ 366,247	\$ 499,865
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NET POSITION	\$ 294,814	\$ 1,929,784	\$ 4,071,836	\$ 2,225,608	\$ 366,247	\$ 499,865

	AFFILIATED HEALTH SERVICES FUNDS	PORT DISTRICT FUNDS	SCHOOL DISTRICTS FUNDS	CITIES AND TOWNS FUNDS	SKAGIT COMMUNITY NETWORK	2021 TOTALS
ASSETS						
Investments	\$ 104,091	\$ 20,651,141	\$ 92,974,208	\$ -	\$ -	\$ 272,019,683
TOTAL ASSETS	\$ 104,091	\$ 20,651,141	\$ 92,974,208	\$ -	\$ -	\$ 272,019,683
TOTAL LIABILITIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL NET POSITION	\$ 104,091	\$ 20,651,141	\$ 92,974,208	\$ -	\$ -	\$ 272,019,683

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY
NET POSITION
Fiscal Year Ended
December 31, 2021

ADDITIONS	TRUST FUNDS	STATE FUNDS
Tax Collections for Other Governments		\$ 28,949,785
Real & Personal Property Taxes		65,213,937
Deposits from Other Government		
Receipt from investment trust		
Loan proceeds		
Miscellaneous revenue	62,653	1,955
Total Additions	<u>62,653</u>	<u>94,165,677</u>
 DEDUCTIONS		
Salaries and Benefits Paid on Behalf of Other Governments		
Benefits paid on behalf of other governments		
Other payments made on behalf of other governments		94,970,959
Disbursement to investment trust		
Total Deductions	<u>-</u>	<u>94,970,959</u>
 Change in Net Position	 62,653	 (805,282)
 Beginning Net Position	 <u>(97,724)</u>	 <u>(5,599,385)</u>
 Ending Balance Net Position	 <u>\$ (35,071)</u>	 <u>\$ (6,404,667)</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY
NET POSITION
Fiscal Year Ended
December 31, 2021

	NORTH SOUND RSN/ASO FUNDS	CEMETARY DISTRICTS FUNDS
ADDITIONS		
Tax Collections for Other Governments	\$ -	\$ 19,536
Real & Personal Property Taxes		252,984
Deposits from Other Government	27,626,157	-
Receipt from investment trust	2,053,404	-
Loan proceeds	-	-
Miscellaneous revenue	-	90,765
Total Additions	<u>29,679,561</u>	<u>363,285</u>
 DEDUCTIONS		
Salaries and Benefits Paid on Behalf of Other Governments	1,816,158	119,151
Benefits paid on behalf of other governments	791,981	31,010
Other payments made on behalf of other governments	34,186,867	164,436
Disbursement to investment trust	-	-
Total Deductions	<u>36,795,006</u>	<u>314,597</u>
 Change in Net Position	(7,115,445)	48,688
 Beginning Net Position	<u>8,039,242</u>	<u>289,215</u>
 Ending Balance Net Position	<u>\$ 923,797</u>	<u>\$ 337,903</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY
NET POSITION
Fiscal Year Ended
December 31, 2021

	DIKE DISTRICTS FUNDS	FIRE DISTRICT FUNDS
ADDITIONS		
Tax Collections for Other Governments	\$ -	\$ 153,103
Real & Personal Property Taxes	4,868,570	7,127,297
Deposits from Other Government	83,631	-
Receipt from investment trust	-	-
Loan proceeds	-	-
Miscellaneous revenue	850,753	1,434,140
Total Additions	<u>5,802,954</u>	<u>8,714,540</u>
 DEDUCTIONS		
Salaries and Benefits Paid on Behalf of Other Governments	669,179	171,113
Benefits paid on behalf of other governments	201,913	21,233
Other payments made on behalf of other governments	3,344,588	8,417,765
Disbursement to investment trust	1,000,000	863,085
Total Deductions	<u>5,215,680</u>	<u>9,473,196</u>
 Change in Net Position	587,274	(758,656)
 Beginning Net Position	<u>7,194,033</u>	<u>5,214,999</u>
 Ending Balance Net Position	<u><u>7,781,307</u></u>	<u><u>\$ 4,456,343</u></u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY
NET POSITION
Fiscal Year Ended
December 31, 2021

	FIDALGO PARK FUNDS	WATER DISTRICT FUNDS	LIBRARY FUNDS
ADDITIONS			
Tax Collections for Other Governments	\$ 745,753		\$ 707,192
Real & Personal Property Taxes			1,490,953
Deposits from Other Government	47		-
Receipt from investment trust			-
Loan proceeds			-
Miscellaneous revenue	275,000	77,980	761,384
Total Additions	<u>1,020,800</u>	<u>77,980</u>	<u>2,959,529</u>
DEDUCTIONS			
Salaries and Benefits Paid on Behalf of Other Governments		3,584	822,708
Benefits paid on behalf of other governments		280	337,538
Other payments made on behalf of other governments	1,091,141	34,747	2,337,683
Disbursement to investment trust			180,012
Total Deductions	<u>1,091,141</u>	<u>38,611</u>	<u>3,677,941</u>
Change in Net Position	(70,341)	39,369	(718,412)
Beginning Net Position	<u>262,771</u>	<u>76,363</u>	<u>2,970,502</u>
Ending Balance Net Position	<u>\$ 192,430</u>	<u>\$ 115,732</u>	<u>\$ 2,252,090</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY
NET POSITION
Fiscal Year Ended
December 31, 2021

	NW CLEAN AIR AGENCY FUNDS	PUBLIC FACILITIES DISTRICT	DRAINAGE DISTRICT FUNDS
ADDITIONS			
Tax Collections for Other Governments			\$ -
Real & Personal Property Taxes			1,102,970
Deposits from Other Government		1,692,423	-
Receipt from investment trust		1,206,640	-
Loan proceeds			-
Miscellaneous revenue	4,699,527	61,559	140,234
Total Additions	<u>4,699,527</u>	<u>2,960,622</u>	<u>1,243,204</u>
DEDUCTIONS			
Salaries and Benefits Paid on Behalf of Other Governments			113,432
Benefits paid on behalf of other governments			13,374
Other payments made on behalf of other governments	4,427,746	2,371,766	1,042,033
Disbursement to investment trust	261,400	-	-
Total Deductions	<u>4,689,146</u>	<u>2,371,766</u>	<u>1,168,839</u>
Change in Net Position	10,381	588,856	74,365
Beginning Net Position	<u>16,259</u>	<u>(7,513,472)</u>	<u>670,073</u>
Ending Balance Net Position	<u>\$ 26,640</u>	<u>\$ (6,924,616)</u>	<u>\$ 744,438</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY
NET POSITION
Fiscal Year Ended
December 31, 2021

	SEWER DISTRICT FUNDS	SKAGIT CONSERVATION DISTRICT
ADDITIONS		
Tax Collections for Other Governments	\$ -	\$ 268,572
Real & Personal Property Taxes	-	
Deposits from Other Government	-	
Receipt from investment trust	102,450	
Loan proceeds	-	
Miscellaneous revenue	1,336,346	
Total Additions	<u>1,438,796</u>	<u>268,572</u>
 DEDUCTIONS		
Salaries and Benefits Paid on Behalf of Other Governments	4,608	
Benefits paid on behalf of other governments	360	
Other payments made on behalf of other governments	1,459,137	175,093
Disbursement to investment trust	-	
Total Deductions	<u>1,464,105</u>	<u>175,093</u>
 Change in Net Position	(25,309)	93,479
 Beginning Net Position	<u>198,644</u>	<u>94,364</u>
 Ending Balance Net Position	<u>\$ 173,335</u>	<u>\$ 187,843</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY
NET POSITION
Fiscal Year Ended
December 31, 2021

	COUNCIL OF GOVERNMENTS FUNDS	SKAGIT EMERGENCY COMM
ADDITIONS		
Tax Collections for Other Governments	\$ -	\$ -
Real & Personal Property Taxes	-	-
Deposits from Other Government	-	5,276,004
Receipt from investment trust	-	-
Loan proceeds	-	-
Miscellaneous revenue	714,654	396,500
Total Additions	<u>714,654</u>	<u>5,672,504</u>
DEDUCTIONS		
Salaries and Benefits Paid on Behalf of Other Governments	336,387	-
Benefits paid on behalf of other governments	156,341	-
Other payments made on behalf of other governments	216,896	5,558,547
Disbursement to investment trust	25,000	113,957
Total Deductions	<u>734,624</u>	<u>5,672,504</u>
Change in Net Position	(19,970)	-
Beginning Net Position	<u>27,352</u>	<u>(15,266)</u>
Ending Balance Net Position	<u>\$ 7,382</u>	<u>\$ (15,266)</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY
NET POSITION
Fiscal Year Ended
December 31, 2021

	SKAGIT HOSPICE SERVICES	SKAGIT TRANSPORTATION FUNDS
ADDITIONS		
Tax Collections for Other Governments	\$ -	\$ -
Real & Personal Property Taxes	-	-
Deposits from Other Government	-	-
Receipt from investment trust	-	-
Loan proceeds	-	-
Miscellaneous revenue	-	-
Total Additions	-	-
DEDUCTIONS		
Salaries and Benefits Paid on Behalf of Other Governments	-	-
Benefits paid on behalf of other governments	-	-
Other payments made on behalf of other governments	-	-
Disbursement to investment trust	-	-
Total Deductions	-	-
Change in Net Position	-	-
Beginning Net Position	853	504
Ending Balance Net Position	\$ 853	\$ 504

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY
NET POSITION
Fiscal Year Ended
December 31, 2021

ADDITIONS	HOSPITAL DISTRICT 1 FUNDS	HOSPITAL DISTRICT 2 FUNDS
Tax Collections for Other Governments	\$ 51,081	\$ 46,729
Real & Personal Property Taxes	4,668,254	5,684,968
Deposits from Other Government	-	-
Receipt from investment trust	224,939,359	2,237,266
Loan proceeds	-	-
Miscellaneous revenue	551,942,031	102,171,525
Total Additions	781,600,725	110,140,488
 DEDUCTIONS		
Salaries and Benefits Paid on Behalf of Other Governments	-	-
Benefits paid on behalf of other governments	-	-
Other payments made on behalf of other governments	765,195,161	109,600,844
Disbursement to investment trust	-	-
Total Deductions	765,195,161	109,600,844
 Change in Net Position	 16,405,564	 539,644
 Beginning Net Position	 2,572,323	 999,923
 Ending Balance Net Position	 \$ 18,977,887	 \$ 1,539,567

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY
NET POSITION
Fiscal Year Ended
December 31, 2021

	HOSPITAL DISTRICT 304 FUNDS	AFFILIATED HEALTH SERVICES FUNDS
ADDITIONS		
Tax Collections for Other Governments	\$ 148,920	\$ -
Real & Personal Property Taxes	1,030,125	-
<u>Deposits from Other Government</u>	-	-
Receipt from investment trust	556,660	-
Loan proceeds	-	-
Miscellaneous revenue	2,618,458	-
Total Additions	4,354,163	-
DEDUCTIONS		
Salaries and Benefits Paid on Behalf of Other Governments	-	-
Benefits paid on behalf of other governments	-	-
Other payments made on behalf of other governments	4,438,584	-
Disbursement to investment trust	-	-
Total Deductions	4,438,584	-
Change in Net Position	(84,421)	-
Beginning Net Position	470,291	-
Ending Balance Net Position	\$ 385,870	\$ -

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY
NET POSITION
Fiscal Year Ended
December 31, 2021

ADDITIONS	PORT DISTRICT FUNDS	SCHOOL DISTRICTS FUNDS
Tax Collections for Other Governments	\$ 435,497	\$ 270,772,098
Real & Personal Property Taxes	6,322,569	69,709,001
Deposits from Other Government	-	-
Receipt from investment trust	-	17,385,714
Loan proceeds	-	-
Miscellaneous revenue	40,237,211	53,542,936
Total Additions	<u>46,995,277</u>	<u>411,409,749</u>
 DEDUCTIONS		
Salaries and Benefits Paid on Behalf of Other Governments	-	-
Benefits paid on behalf of other governments	-	-
Other payments made on behalf of other governments	43,299,114	415,508,442
Disbursement to investment trust	4,626,585	-
Total Deductions	<u>47,925,699</u>	<u>415,508,442</u>
 Change in Net Position	 (930,422)	 (4,098,693)
 Beginning Net Position	 <u>3,732,210</u>	 <u>7,788,375</u>
 Ending Balance Net Position	 <u>\$ 2,801,788</u>	 <u>\$ 3,689,682</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGES IN
FIDUCIARY
NET POSITION
Fiscal Year Ended
December 31, 2021

	CITIES AND TOWNS FUNDS	SKAGIT COMMUNITY NETWORK	2021 TOTALS
ADDITIONS			
Tax Collections for Other Governments	\$ 5,486,381	\$ -	\$ 307,784,647
Real & Personal Property Taxes	20,169,900	-	187,641,528
Deposits from Other Government	-	-	34,678,262
Receipt from investment trust	-	-	248,481,493
Loan proceeds	-	-	-
Miscellaneous revenue	-	-	761,415,611
Total Additions	<u>25,656,281</u>	<u>-</u>	<u>1,540,001,541</u>
DEDUCTIONS			
Salaries and Benefits Paid on Behalf of Other Governments	-	-	4,056,319
Benefits paid on behalf of other governments	-	-	1,554,030
Other payments made on behalf of other governments	25,518,513	-	1,523,360,062
Disbursement to investment trust	-	-	7,070,039
Total Deductions	<u>25,518,513</u>	<u>-</u>	<u>1,536,040,450</u>
Change in Net Position	137,768	-	3,961,091
Beginning Net Position	<u>779,160</u>	<u>1,801</u>	<u>28,173,410</u>
Ending Balance Net Position	<u>\$ 916,928</u>	<u>\$ 1,801</u>	<u>\$ 32,134,501</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGE IN NET POSITION
INVESTMENT TRUST
Fiscal Year Ended
December 31, 2021

ADDITIONS	TRUST FUNDS	STATE FUNDS	NORTH SOUND RSN/ASO FUNDS
Investment Revenue	\$ -	\$ -	\$ 3,166
Investment Purchases	-	-	-
Total Additions	-	-	3,166
DEDUCTIONS			
Investment Trust Sales	-	-	-
Total Deductions	-	-	-
Change in Net Position	-	-	3,166
Beginning Net Position	-	-	3,026,234
Ending Balance Net Position	\$ -	\$ -	\$ 3,029,400

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGE IN NET POSITION
INVESTMENT TRUST
Fiscal Year Ended
December 31, 2021

	CEMETARY DISTRICTS FUNDS	DIKE DISTRICTS FUNDS	FIRE DISTRICT FUNDS
ADDITIONS			
Investment Revenue	\$ 429	\$ 23,375	\$ 6,050
Investment Purchases	-	1,000,000	\$ 1,007,157
Total Additions	<u>429</u>	<u>1,023,375</u>	<u>1,013,207</u>
DEDUCTIONS			
Investment Trust Sales	-	-	144,072
Total Deductions	<u>-</u>	<u>-</u>	<u>144,072</u>
Change in Net Position	429	1,023,375	869,135
Beginning Net Position	<u>395,368</u>	<u>22,199,500</u>	<u>5,904,675</u>
Ending Balance Net Position	<u>\$ 395,797</u>	<u>\$ 23,222,875</u>	<u>\$ 6,773,810</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGE IN NET POSITION
INVESTMENT TRUST
Fiscal Year Ended
December 31, 2021

	FIDALGO PARK FUNDS	WATER DISTRICT FUNDS	LIBRARY FUNDS
ADDITIONS			
Investment Revenue	\$ 2	\$ 308	\$ 1,943
Investment Purchases	-	-	300,000
Total Additions	<u>2</u>	<u>308</u>	<u>301,943</u>
DEDUCTIONS			
Investment Trust Sales	-	-	119,988
Total Deductions	<u>-</u>	<u>-</u>	<u>119,988</u>
Change in Net Position	2	308	181,955
Beginning Net Position	<u>2,349</u>	<u>294,506</u>	<u>1,747,829</u>
Ending Balance Net Position	<u>\$ 2,351</u>	<u>\$ 294,814</u>	<u>\$ 1,929,784</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGE IN NET POSITION
INVESTMENT TRUST
Fiscal Year Ended
December 31, 2021

ADDITIONS	NW CLEAN AIR AGENCY FUNDS	PUBLIC FACILITIES DISTRICT	DRAINAGE DISTRICT FUNDS
Investment Revenue	\$ 3,782	\$ 3,290	\$ 383
Investment Purchases	2,270,000	\$ 938,331	-
Total Additions	<u>2,273,782</u>	<u>\$ 941,621</u>	<u>383</u>
DEDUCTIONS			
Investment Trust Sales	2,008,600	2,144,971	-
Total Deductions	<u>2,008,600</u>	<u>2,144,971</u>	<u>-</u>
Change in Net Position	265,182	(1,203,349)	383
Beginning Net Position	<u>3,806,654</u>	<u>3,428,957</u>	<u>365,864</u>
Ending Balance Net Position	<u>\$ 4,071,836</u>	<u>\$ 2,225,608</u>	<u>\$ 366,247</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGE IN NET POSITION
INVESTMENT TRUST
Fiscal Year Ended
December 31, 2021

	SEWER DISTRICT FUNDS	COUNCIL OF GOVERNMENTS FUNDS	SKAGIT EMERGENCY COMM
ADDITIONS			
Investment Revenue	\$ 521	\$ 452	\$ 1,850
Investment Purchases	\$ 410,051	125,000	396,500
Total Additions	<u>410,572</u>	<u>125,452</u>	<u>398,350</u>
DEDUCTIONS			
Investment Trust Sales	512,500	100,000	282,542
Total Deductions	<u>512,500</u>	<u>100,000</u>	<u>282,542</u>
Change in Net Position	(101,928)	25,452	115,808
Beginning Net Position	<u>601,793</u>	<u>348,587</u>	<u>1,598,114</u>
Ending Balance Net Position	<u>\$ 499,865</u>	<u>\$ 374,039</u>	<u>\$ 1,713,922</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGE IN NET POSITION
INVESTMENT TRUST
Fiscal Year Ended
December 31, 2021

	SKAGIT HOSPICE SERVICES	SKAGIT TRANSPORTATION FUNDS	HOSPITAL DISTRICT 1 FUNDS
ADDITIONS			
Investment Revenue	\$ 2,192	\$ 11,778	\$ 1,021,580.05
Investment Purchases	-	6,000,000	377,083,543
Total Additions	<u>2,192</u>	<u>6,011,778</u>	<u>378,105,123</u>
DEDUCTIONS			
Investment Trust Sales	-	-	602,022,902
Total Deductions	<u>-</u>	<u>-</u>	<u>602,022,902</u>
Change in Net Position	2,192	6,011,778	(223,917,779)
Beginning Net Position	<u>2,094,540</u>	<u>10,925,381</u>	<u>237,816,966</u>
Ending Balance Net Position	<u>\$ 2,096,732</u>	<u>\$ 16,937,159</u>	<u>\$ 13,899,187</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGE IN NET POSITION
INVESTMENT TRUST
Fiscal Year Ended
December 31, 2021

	HOSPITAL DISTRICT 2 FUNDS	HOSPITAL DISTRICT 304 FUNDS	AFFILIATED HEALTH SERVICES FUNDS
ADDITIONS			
Investment Revenue	\$ 74,452	\$ 63,119	\$ 101
Investment Purchases	\$ 16,855,142	\$ 12,640,876	149,795
Total Additions	<u>\$ 16,929,594</u>	<u>\$ 12,703,995</u>	<u>149,897</u>
DEDUCTIONS			
Investment Trust Sales	19,092,408	13,197,536	154,510
Total Deductions	<u>19,092,408</u>	<u>13,197,536</u>	<u>154,510</u>
Change in Net Position	(2,162,814)	(493,541)	(4,613)
Beginning Net Position	<u>67,443,934</u>	<u>15,669,238</u>	<u>108,704</u>
Ending Balance Net Position	<u>\$ 65,281,120</u>	<u>\$ 15,175,697</u>	<u>\$ 104,091</u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGE IN NET POSITION
INVESTMENT TRUST
Fiscal Year Ended
December 31, 2021

	PORT DISTRICT FUNDS	SCHOOL DISTRICTS FUNDS	CITIES AND TOWNS FUNDS
ADDITIONS			
Investment Revenue	\$ 19,726	\$ 113,908	\$ -
Investment Purchases	\$ 20,194,471	93,589,765	-
Total Additions	<u>\$ 20,214,197</u>	<u>93,703,673</u>	<u>-</u>
DEDUCTIONS			
Investment Trust Sales	15,567,886	110,975,479	-
Total Deductions	<u>15,567,886</u>	<u>110,975,479</u>	<u>-</u>
Change in Net Position	4,646,312	(17,271,806)	-
Beginning Net Position	<u>16,004,829</u>	<u>110,246,014</u>	<u>-</u>
Ending Balance Net Position	<u><u>\$ 20,651,141</u></u>	<u><u>\$ 92,974,208</u></u>	<u><u>\$ -</u></u>

SKAGIT COUNTY, WASHINGTON
COMBINING STATEMENT OF CHANGE IN NET POSITION
INVESTMENT TRUST
Fiscal Year Ended
December 31, 2021

ADDITIONS	SKAGIT COMMUNITY NETWORK	2021 TOTALS
Investment Revenue	\$ -	\$ 1,352,408
Investment Purchases	-	532,960,632
Total Additions	-	534,313,040
DEDUCTIONS		
Investment Trust Sales	-	766,323,393
Total Deductions	-	766,323,393
Change in Net Position	-	(232,010,353)
Beginning Net Position	-	504,030,036
Ending Balance Net Position	\$ -	\$ 272,019,683

Statistical Section



SKAGIT COUNTY, WASHINGTON

Statistical Section

This part of Skagit County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

Contents

Financial Trends

These schedules contain trend information to help the reader understand how the County's financial performance has changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the County's most significant local revenue source, property taxes.

Debt Capacity

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment in which the County's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial statements relate to the services the County provides and the activities it performs.

SKAGIT COUNTY, WASHINGTON
Net Position by Component
For Ten Fiscal Years
(Accrual Basis of Accounting)

Fiscal Year:	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Government Activities										
Net Investment in Capital Assets	\$ 324,329,535	\$ 311,928,988	\$ 291,628,047	\$ 273,798,884	\$ 252,394,754	\$ 245,952,404	\$ 254,580,624	\$ 256,756,738	\$ 251,490,543	\$ 282,566,113
Restricted	28,152,145	31,055,769	30,418,711	36,559,030	52,215,900	53,942,940	58,184,424	66,156,448	60,836,526	42,276,233
Unrestricted	29,972,479	11,722,089	28,256,073	6,460,200	9,585,543	17,837,590	19,903,334	22,706,177	42,017,251	76,354,483
Total Governmental Activities Net Position	<u>382,454,159</u>	<u>354,706,846</u>	<u>350,302,831</u>	<u>316,818,114</u>	<u>314,196,197</u>	<u>317,732,897</u>	<u>332,668,382</u>	<u>345,519,363</u>	<u>354,344,320</u>	<u>401,196,829</u>
Business-Type Activities										
Net Investment in Capital Assets	6,207,740	7,110,665	14,405,733	9,066,636	9,100,601	18,958,513	20,186,095	20,379,984	20,017,605	20,738,183
Restricted	-	-	-	-	58,529	-	227,161	339,062	430,008	4,181,022
Unrestricted	(1,926,699)	(2,810,762)	(2,963,191)	5,090,996	13,877,618	5,506,284	4,990,859	(12,301,384)	(4,246,942)	(7,647,449)
Total Business-Type Activities Net Position	<u>4,281,041</u>	<u>4,299,903</u>	<u>11,442,542</u>	<u>14,157,632</u>	<u>23,036,748</u>	<u>24,464,797</u>	<u>25,404,115</u>	<u>7,516,362</u>	<u>16,200,671</u>	<u>17,271,756</u>
Primary Government										
Net Investment in Capital Assets	330,537,275	319,039,653	306,033,780	282,865,520	261,495,355	264,910,917	274,766,719	276,336,322	231,508,148	303,304,296
Restricted	28,152,145	31,055,769	30,418,711	36,559,030	52,274,429	53,942,940	58,411,585	66,495,510	51,266,534	46,457,255
Unrestricted	28,045,780	8,911,327	25,292,882	11,551,196	23,463,161	23,343,837	24,894,193	9,304,193	37,770,309	68,707,034
Total Primary Government Net Position	<u>\$ 386,735,200</u>	<u>\$ 359,006,749</u>	<u>\$ 361,745,373</u>	<u>\$ 330,975,746</u>	<u>\$ 337,232,945</u>	<u>\$ 342,197,694</u>	<u>\$ 358,072,497</u>	<u>\$ 353,236,325</u>	<u>\$ 330,544,991</u>	<u>\$ 418,468,585</u>

Notes:

In 2014, jail operations were removed from Government Activities and now reside in Business-Type Activities.

Source: Skagit County Auditor's Office

SKAGIT COUNTY, WASHINGTON

Changes in Net Position by Function

For Ten Fiscal Years

(Accrual Basis of Accounting)

Fiscal Year:	2011	2012	2013	2014	2015	2016	2016	2017	2018	2019	2020	2021
Expenses												
Governmental Activities												
General Government	\$ 29,694,591	\$ 32,996,294	\$ 31,210,941	\$ 33,434,058	\$ 38,988,745	\$ 35,189,312	\$ 34,868,544	\$ 34,438,559	\$ 37,617,669	\$ 41,241,682	\$ 40,456,951	
Judicial	6,528,192	6,762,929	7,068,715	6,993,755	7,023,822	7,994,589	5,875,661	9,007,779	9,633,647	9,490,898	8,476,787	
Public Safety	20,622,410	19,980,408	22,333,986	21,504,017	22,700,976	24,535,763	23,235,604	30,838,340	31,309,178	28,263,021	28,159,584	
Physical Environment	2,672,643	2,729,881	2,835,410	2,241,397	2,579,726	3,231,182	2,420,083	1,384,804	1,519,711	258,058	1,291,492	
Transportation	29,952,995	29,724,498	32,986,406	32,912,501	25,806,761	26,676,629	30,425,842	14,522,089	17,242,802	17,428,177	16,152,233	
Economic Environment	3,162,607	3,233,397	3,188,571	2,836,294	2,662,654	4,228,992	6,063,851	5,945,636	6,025,187	6,097,330	6,536,516	
Health and Human Services	10,387,711	10,391,910	11,895,878	11,366,884	10,277,091	11,131,708	11,133,584	14,334,069	14,029,999	19,520,361	31,087,418	
Culture and Recreation	1,642,170	2,066,029	1,699,884	2,010,042	2,118,435	2,295,704	2,321,809	2,649,791	3,651,028	2,535,807	3,542,768	
Interest on Long-Term Debt	516,260	222,519	969,862	2,572,433	1,113,066	1,100,345	1,089,760	1,021,375	1,014,519	1,165,171	1,247,440	
Total Government Activities	105,179,579	108,107,865	114,189,653	115,871,381	113,271,275	116,384,224	117,434,738	114,142,442	122,043,740	126,000,505	136,951,189	
Business-Type Activities												
Solid Waste	7,252,470	6,952,600	8,826,690	8,065,622	8,414,131	9,277,227	8,939,419	10,479,366	10,741,453	11,220,226	14,578,909	
Drainage Utility	1,412,499	1,716,453	1,468,019	2,495,934	2,259,694	1,540,053	1,806,801	1,456,542	1,469,713	3,180,490	2,173,329	
Jail Fund	-	-	-	6,944,227	7,351,101	6,470,825	10,788,388	13,364,087	15,131,404	14,070,842	13,790,910	
Total Business-Type Activities	8,664,969	8,669,053	10,294,709	17,505,783	18,024,926	17,288,105	21,534,608	25,299,995	27,342,570	28,471,558	30,543,148	
Total Primary Government Expenses	\$ 113,844,548	\$ 116,776,918	\$ 124,484,362	\$ 133,377,164	\$ 131,296,201	\$ 133,672,329	\$ 138,969,346	\$ 139,442,437	\$ 149,386,310	\$ 154,472,063	\$ 167,494,337	
Program Revenues												
Governmental Activities												
Property Tax	40,612,732	41,460,187	45,491,521	44,659,376	45,164,735	49,106,391	50,138,944	48,662,370	51,508,031	53,452,525	54,571,993	
Sales and Other Tax	18,124,427	18,898,614	16,716,680	18,060,643	19,255,493	20,514,571	22,016,238	27,503,125	29,281,880	29,312,770	24,429,777	
Interest and Investments	781,032	589,613	2,896,837	1,559,578	1,613,617	1,887,018	2,554,231	4,146,928	4,980,701	2,678,848	12,083,143	
Charges for Services												
General Government	9,081,343	7,670,970	7,902,178	8,053,198	11,225,727	11,198,012	8,624,929	11,481,752	5,183,675	11,760,462	10,673,443	
Judicial	3,962,902	3,923,771	4,148,064	4,129,697	4,246,989	4,212,319	4,558,311	4,545,306	3,091,548	1,324,875	2,476,799	
Public Safety	3,590,375	2,813,154	3,296,521	1,854,641	2,072,801	2,122,196	2,692,409	2,225,234	3,106,583	1,946,067	2,188,147	
Physical Environment	125,144	201,726	312,525	527,379	289,242	67,537	78,244	79,649	18,894	1,440,286	6,032,611	
Transportation	6,354,529	6,756,935	6,607,346	6,731,733	6,685,090	6,937,385	7,999,900	10,354,457	2,602,100	7,149,470	6,992,891	
Economic Environment	894,872	1,088,468	1,184,165	1,055,292	1,380,435	1,524,967	1,754,501	1,808,411	1,699,659	903,207	1,215,164	
Health and Human Services	3,322,591	3,026,346	3,506,429	3,769,935	4,461,088	4,622,944	5,116,681	6,412,778	2,486,411	5,146,557	3,046,230	
Culture and Recreation	894,709	666,661	939,657	917,338	902,599	947,128	1,028,944	1,030,970	1,124,821	217,746	584,517	
Operating Grants and Contributions	8,961,787	9,492,002	7,423,603	8,098,345	7,309,333	7,204,908	6,048,133	7,138,726	23,657,254	21,736,612	23,629,887	
Capital Grants and Contributions	5,685,601	13,169,596	4,165,511	4,097,331	1,324,956	3,379,086	7,490,767	7,333,886	4,769,605	4,243,936	12,281,010	
Gain(Loss) from Sale of Caplt Assets	(118,394)	-	1,292,478	(340,575)	114,660	76,294	696,538	36,860	(175,253)	-	-	
Other Revenue	-	-	-	-	-	-	-	-	-	-	3,412,101	10,961,418
Extraordinary Item	-	-	-	-	-	-	-	-	514,168	-	-	-
Issuance of Long Term Debt	-	-	-	1,786,614	-	-	-	-	-	-	-	-
Total Governmental Activities Program Revenues	102,273,650	109,758,043	105,883,515	104,960,525	106,046,765	113,800,756	120,799,770	132,760,452	133,850,077	144,725,462	171,167,030	
Business-Type Activities												
Interest and Investments	(545,115)	(485,298)	(504,334)	(406,062)	(395,829)	(384,815)	(1,662,621)	(2,318,135)	(2,098,945)	(2,262,456)	(2,137,080)	
Charges for Services												
Solid Waste	8,194,581	8,084,972	8,616,406	9,083,934	9,194,846	9,949,949	10,488,212	11,253,549	11,649,777	13,673,988	13,586,350	
Drainage Utility	1,544,370	1,604,197	1,646,427	1,592,768	1,751,555	1,640,358	1,760,592	1,746,207	1,584,695	34,987	91,902	
Jail Fund	-	-	-	12,121,803	12,357,458	13,129,310	13,209,111	14,975,298	15,209,333	16,076,352	16,963,838	
Operating Grants and Contributions	397,974	480,798	446,909	1,044,605	1,004,289	1,823,176	742,982	260,393	885,519	1,016,225	1,239,014	
Capital Grants and Contributions	71,451	-	54,414	-	-	-	-	1,003,983	33,767	-	-	
Other Revenue	-	-	-	-	-	-	-	-	-	8,516,171	1,870,633	
Gain(Loss) from Sale of Caplt Assets	700	-	8,372	-	-	12,549	(16,767)	-	-	-	-	
Extraordinary Item	-	-	-	-	-	-	-	-	(17,708,726)	-	-	
Total Business-Type Activities	9,663,961	9,684,669	10,268,194	23,437,048	23,912,319	26,170,527	24,521,509	26,921,295	9,555,420	37,055,267	31,614,657	
Total Primary Gvmnt Program Revs	\$ 111,937,611	\$ 119,442,712	\$ 116,151,709	\$ 128,397,573	\$ 129,959,084	\$ 139,971,283	\$ 145,321,279	\$ 159,681,747	\$ 143,405,497	\$ 181,780,729	\$ 202,781,687	
Net (Expense) Revenue												
Governmental Activities	(2,905,929)	1,650,178	(8,306,138)	(10,910,856)	(7,224,510)	(2,583,468)	3,365,032	18,618,010	11,806,337	18,724,957	34,215,841	
Business-Type Activities	998,992	1,915,616	(28,515)	5,931,265	5,887,393	8,882,422	2,986,901	1,621,300	(17,787,150)	8,583,709	1,071,509	
Total Primary Government Net Expense	\$ (1,906,937)	\$ 2,665,794	\$ (8,334,653)	\$ (4,979,591)	\$ (1,337,117)	\$ 6,298,954	\$ 6,351,933	\$ 20,239,310	\$ (5,980,813)	\$ 27,308,666	\$ 35,287,350	

Notes:
 * The County began separating out Judicial operations in 2009
 * In 2014, jail operations were removed from Government Activities and now reside in Business-Type Activities.

SKAGIT COUNTY, WASHINGTON

Changes in Net Position For Ten Fiscal Years (Accrual Basis of Accounting)

Fiscal Year:	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Revenues and Other Changes in Net Position											
Governmental Activities											
Property Taxes	\$ 40,612,732	\$ 41,460,187	\$ 45,491,521	\$ 44,659,376	\$ 45,164,735	\$ 49,106,391	\$ 50,138,944	\$ 48,662,370	\$ 51,508,031	\$ 53,452,525	\$ 54,571,993
Sales/Use Tax	15,478,629	16,447,958	16,716,680	17,263,481	18,421,647	19,778,645	20,697,012	23,314,364	23,828,587	24,802,700	24,429,777
Other Tax	2,645,798	2,450,656	895,827	797,162	833,846	735,926	1,319,226	4,188,761	5,453,293	6,202,934	12,083,143
Interest and Investment Earnings	781,032	589,613	2,001,010	1,559,578	1,613,617	1,887,018	2,554,231	4,146,928	4,980,701	2,678,848	1,916,785
Gain (Loss) From Sale of Assets	(118,394)	-	1,292,478	(340,575)	114,660	76,294	696,538	36,865	(175,253)	-	-
Other Revenues	-	-	-	-	-	-	-	-	-	10,235,408	9,044,633
Special Item	-	-	-	1,786,614	-	-	-	-	514,168	-	-
Transfers	9,142	(185,509)	104,000	(50,845)	(58,858)	(38,451)	5,000	-	24,697	-	424
Total Governmental Activities	59,408,939	60,762,905	66,501,516	65,674,791	66,089,647	71,545,823	75,410,951	80,349,288	86,134,224	97,372,415	\$ 102,046,755
Business-Type Activities											
Interest on Long-Term Debt	(545,115)	(485,298)	(504,334)	(406,062)	(395,829)	(384,815)	(1,662,621)	(2,318,135)	(2,098,945)	(2,262,456)	(2,137,080)
Gain (Loss) From Sale of Assets	700	-	8,372	-	-	-	(16,767)	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-	-	1,870,633
Special Item	-	-	-	-	-	-	-	-	(17,708,726)	-	-
Transfers	(9,142)	185,509	(104,000)	50,845	58,858	38,451	(5,000)	-	(24,697)	-	-424
Total Business-Type Activities	(553,557)	(299,789)	(599,962)	(355,217)	(336,971)	(346,364)	(1,684,388)	(2,318,135)	(19,832,368)	(2,262,456)	(266,871)
Total Primary Government	58,855,382	60,463,118	65,901,554	65,319,574	65,752,676	71,199,459	73,726,563	78,031,153	66,301,856	95,109,959	101,779,884
Changes in Net Position											
Government Activities	(2,896,787)	1,464,669	(8,202,138)	(10,961,701)	(7,283,369)	(2,621,919)	3,370,032	18,639,958	11,806,337	18,724,957	34,216,265
Business-Type Activities	989,850	1,201,125	(130,515)	5,982,110	5,948,251	8,920,873	2,981,901	1,599,357	(17,787,150)	8,583,709	1,071,085
Total Primary Government	\$ (1,906,937)	\$ 2,665,794	\$ (8,332,653)	\$ (4,979,591)	\$ (1,337,117)	\$ 6,298,954	\$ 6,351,933	\$ 20,239,315	\$ (5,980,813)	\$ 27,308,666	\$ 35,287,350

Note:

In 2014, jail operations were removed from Government Activities and now reside in Business-Type Activities.

SKAGIT COUNTY, WASHINGTON
Fund Balances of Government Funds
For Ten Fiscal Years
(Modified Accrual Basis of Accounting)

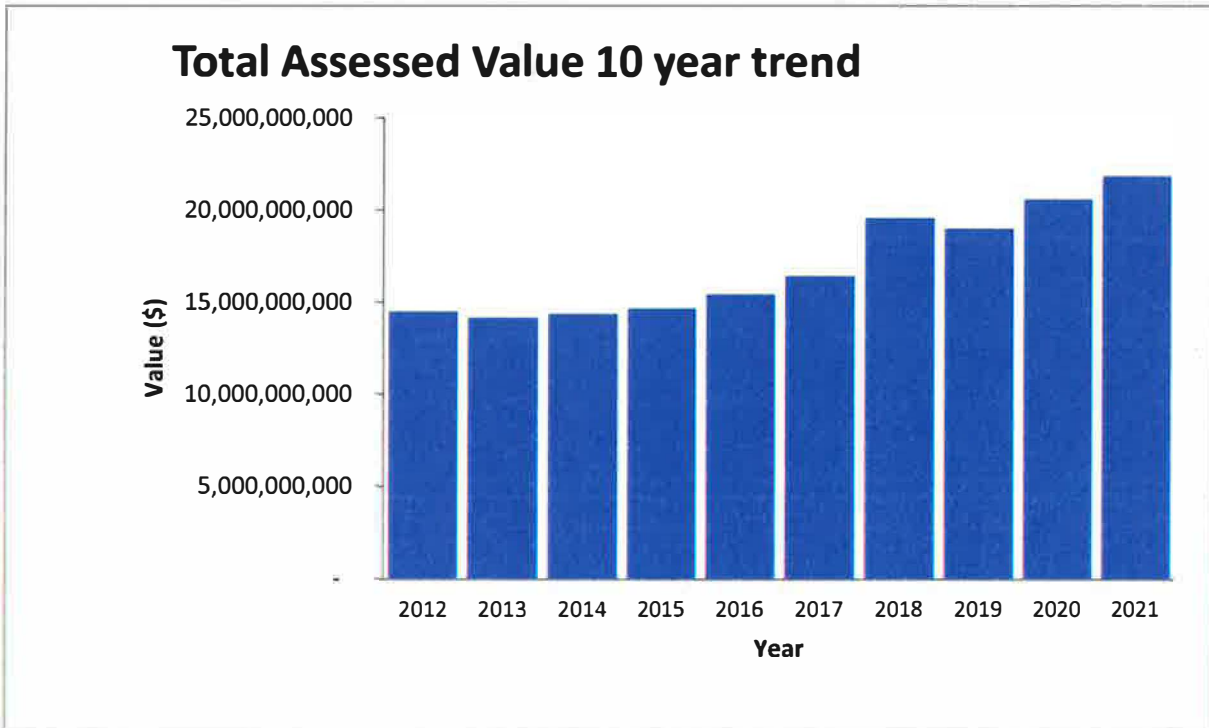
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable						5,314	4,098	1,427	1,085	1,085
Restricted										
Committed										
Assigned				1,000,000	1,000,000	1,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Unassigned	11,915,249	13,962,092	13,822,646	13,576,013	14,197,999	15,859,550	16,957,241	19,417,887	23,520,609	23,130,855
Reserved										
Unreserved										
Total General Fund	\$ 11,915,249	\$ 13,962,092	\$ 13,822,646	\$ 14,576,013	\$ 15,197,999	\$ 16,864,864	\$ 19,961,339	\$ 22,419,314	\$ 26,521,694	\$ 26,131,940
All Other Governmental Funds										
Nonspendable	45,681	122,235	57,488	7,232		150,000	150,000	150,000		
Restricted	30,877,381	29,266,009	30,576,475	35,167,746	43,127,886	45,258,951	27,102,228	54,377,548	58,385,757	63,736,847
Committed	2,776,253	3,102,611	6,313,711	7,247,553	7,507,552	8,534,251	8,077,947	8,627,473	10,487,061	11,950,008
Assigned										
Unassigned										
Reserved, Reported in:										
Prepaid Items	-	-	-	-	-	-	-	-	-	-
Loans Receivables	-	-	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-
Petty Cash and Inventory	-	-	-	-	-	-	-	-	-	-
Unreserved, Reported in:										
Special Revenue Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-	-	-	-	-
Total All Other Gvmnmtl Funds	\$ 33,699,315	\$ 32,490,855	\$ 36,947,674	\$ 42,422,531	\$ 50,635,438	\$ 53,943,202	\$ 35,330,175	\$ 63,155,021	\$ 68,872,818	\$ 75,686,855

SKAGIT COUNTY, WASHINGTON
Changes in Fund Balance of Government Funds
For Ten Fiscal Years
(Modified Accrual Basis of Accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2020
Revenues										
Property Tax	\$ 41,270,011	\$ 45,950,878	\$ 44,633,004	\$ 45,444,886	\$ 49,036,278	\$ 49,944,857	\$ 47,658,449	\$ 51,612,793	\$ 53,608,725	\$ 54,409,449
Sales/Use Tax	16,447,958	16,716,680	17,263,481	18,421,647	19,778,645	20,697,012	23,314,364	23,828,587	24,802,700	24,429,777
Other Tax	2,450,656	895,827	797,162	833,846	735,926	1,319,226	4,188,761	5,453,293	5,681,142	12,050,120
License and Permits	1,039,551	1,363,241	1,403,580	1,572,816	1,718,637	1,720,642	1,723,814	1,785,365	1,940,508	2,241,527
Intergovernmental	33,469,657	22,187,738	21,210,374	21,943,000	24,452,313	28,626,209	31,868,539	28,426,859	39,995,081	55,274,676
Charges for Services	10,309,648	10,580,307	10,351,662	8,834,090	9,522,520	9,044,516	11,053,088	10,450,669	9,640,599	11,504,256
Fines and Forfeits	1,852,797	2,606,269	2,420,473	2,212,512	2,048,756	2,256,734	2,147,684	2,176,829	1,371,669	1,072,840
Interest Earnings	584,571	1,995,311	1,549,712	1,601,551	1,839,041	2,446,269	3,975,586	4,828,028	2,632,252	1,910,319
Donations	574,306	479,642	437,591	536,411	555,934	663,082	713,160	752,518	549,786	707,149
Other Revenues	2,019,288	1,786,735	1,652,153	993,365	1,187,243	1,234,380	3,303,549	2,035,292	2,096,690	2,603,827
Total Revenues	110,018,443	104,562,628	101,719,192	102,394,124	110,875,293	117,952,926	129,946,994	131,350,233	142,319,152	166,203,940
Expenditures										
General Government	18,111,961	17,218,893	21,016,835	18,302,815	19,767,777	21,255,603	17,275,622	15,406,968	22,625,834	19,983,868
Judicial	8,192,507	8,426,095	6,437,688	8,713,544	9,360,475	7,205,165	10,800,393	11,094,840	11,184,790	11,573,756
Public Safety	25,249,050	26,727,069	26,225,434	27,005,041	28,185,071	28,061,749	36,630,536	38,914,675	34,502,156	35,578,922
Physical Environment	3,583,100	3,605,198	3,000,198	3,446,955	3,329,938	2,686,928	2,656,074	2,671,759	1,856,675	1,970,936
Transportation	18,953,032	18,872,864	17,771,654	17,493,644	18,366,268	19,075,130	19,479,471	21,996,403	22,053,829	21,763,567
Economic Environment	3,602,203	3,736,169	3,369,706	3,314,408	4,774,441	6,284,484	6,335,774	7,624,984	6,590,190	7,943,481
Health and Human Services	12,060,459	13,163,601	12,630,363	11,594,828	11,902,846	12,376,167	15,985,894	15,412,667	21,187,501	32,821,925
Culture and Recreation	2,536,420	2,108,744	2,353,191	2,361,129	2,503,338	2,660,040	3,022,660	4,024,731	2,880,612	4,328,723
Debt Service										
Principal	1,213,119	2,084,813	2,772,142	1,469,334	1,557,880	1,791,191	3,856,663	1,264,952	1,333,465	1,381,587
Interest	565,948	667,297	693,958	681,870	627,770	578,051	457,446	399,681	494,593	524,853
Capital Outlay	15,023,756	8,960,070	7,052,054	2,832,109	5,708,813	12,545,096	8,120,556	4,913,955	7,724,256	21,908,462
Total Expenditures	109,091,555	105,570,813	103,323,223	97,215,677	106,084,617	114,519,604	124,621,089	123,725,615	132,433,901	159,780,080
Excess (deficiency) of Revenues over (under) Expenditures	926,888	(1,008,185)	(1,604,031)	5,178,447	4,790,676	3,433,322	5,325,905	7,624,618	9,885,251	6,423,860
Other Financial Sources (Uses)										
Proceeds of Long Term Debt	353,939	715,416	1,786,614	814,731	4,081,331	913,314	-	-	-	-
Proceeds from Sale of Capital Assets	8,172	1,414,600	58,072	328,400	14,625	878,848	24,555	-	-	-
Extraordinary Item	-	-	-	-	-	-	-	514,168	-	-
Transfers In	8,808,381	7,058,643	7,551,869	7,007,509	7,478,991	9,098,576	9,606,120	9,350,532	6,311,927	10,706,746
Transfers Out	(9,398,067)	(7,342,090)	(7,643,603)	(7,100,867)	(7,530,730)	(9,349,430)	(10,079,065)	(9,325,835)	(6,376,999)	(10,706,322)
Total Other Financing Sources (Uses)	(227,575)	1,846,569	1,752,952	1,049,773	4,044,217	1,541,309	(448,390)	538,865	(65,072)	424
Net Change in Fund Balance	\$ 699,313	\$ 838,384	\$ 148,921	\$ 6,228,220	\$ 8,834,893	\$ 4,974,631	\$ 4,877,515	\$ 8,163,483	\$ 9,820,179	\$ 6,424,284
Debt Service as a Percentage of Noncapital Expenditures	1.9%	2.9%	3.7%	2.3%	2.2%	2.4%	3.8%	1.4%	1.5%	1.4%

SKAGIT COUNTY, WASHINGTON
ASSESSED VALUE OF TAXABLE PROPERTY
For a Ten Year Period

Year	Real Property Assessed Value	Personal Property Assessed Value	Total Assessed Value	Total Direct Tax Per Assessed Value
2011	14,123,251,945	1,087,219,836	15,210,471,781	3.32
2012	13,630,153,404	864,518,340	14,494,671,744	3.52
2013	13,010,191,978	1,153,862,901	14,164,054,879	3.81
2014	13,150,792,759	1,219,229,512	14,370,022,271	3.80
2015	13,310,324,042	1,360,098,135	14,670,422,177	3.95
2016	14,244,891,656	1,201,242,030	15,446,133,686	3.75
2017	15,232,382,080	1,200,738,501	16,433,120,581	3.58
2018	18,388,709,346	1,191,533,769	19,580,243,115	3.49
2019	18,388,709,346	628,305,000	19,017,014,346	3.49
2020	19,931,711,377	671,429,560	20,603,140,937	3.36
2021	21,157,521,076	697,822,180	21,855,343,256	3.23



Source: Skagit County Assessors Office

Skagit County does not estimate actual value. Re-evaluations occur on a market resale base. The County is revalued in each four year period by area, and statistically updated annually. Valuation data of assessed property may not coincide with fiscal year end.

SKAGIT COUNTY, WASHINGTON

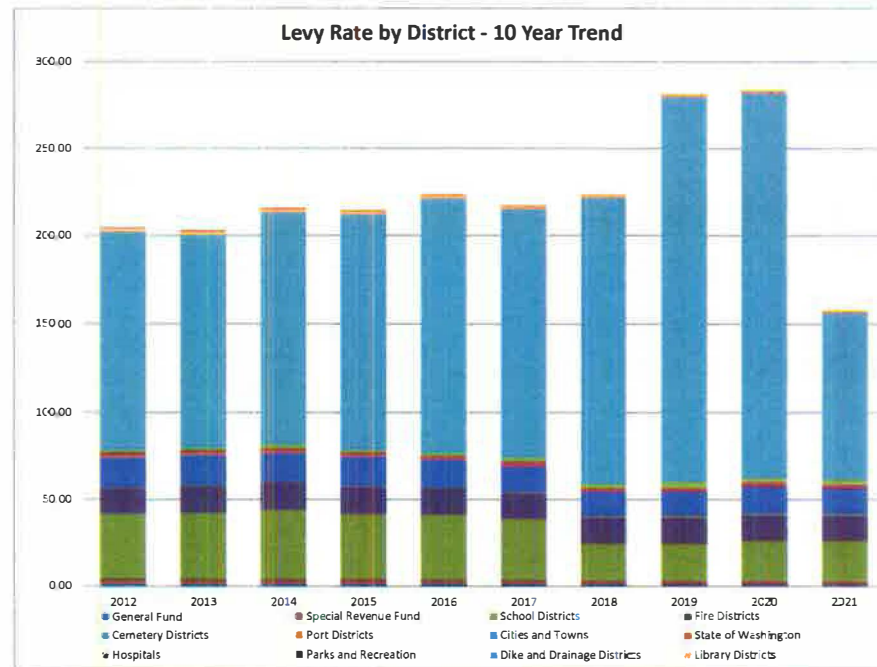
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

(Per \$1,000 of Assessed Value)
For a Twenty Year Period

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund	1.62	1.62	1.59	1.56	1.51	1.44	1.34	1.31	1.30	1.25
Special Revenue Fund	2.19	2.19	2.21	2.39	2.24	2.14	2.15	2.18	2.06	1.98
Total	3.81	3.81	3.80	3.95	3.75	3.58	3.49	3.49	3.36	3.23
School Districts	37.82	38.30	40.31	37.68	37.45	35.37	21.04	21.04	22.97	22.93
Fire Districts	14.65	15.38	15.83	15.69	15.42	14.60	14.88	14.82	14.58	14.36
Cemetery Districts	0.36	0.35	0.29	0.28	0.27	0.26	0.24	0.24	0.23	0.25
Port Districts	0.30	0.30	0.32	0.31	0.32	0.30	0.54	0.87	0.55	0.53
Cities and Towns	17.41	17.64	16.51	17.03	15.97	15.17	14.34	14.34	16.03	15.26
State of Washington	2.55	2.41	2.30	2.15	2.04	2.89	2.45	2.45	2.92	2.91
Hospitals	1.82	1.80	2.47	1.74	1.68	1.95	1.80	2.67	1.69	1.70
Parks and Recreation	0.14	0.14	0.14	0.13	0.13	0.13	0.12	0.12	0.12	0.11
Dike and Drainage Districts	123.86	120.73	131.67	133.44	144.56	141.22	162.92	219.55	219.55	94.90
Library Districts	1.41	1.94	1.99	1.94	1.88	1.73	1.67	1.66	1.66	1.56
Total	204.13	202.80	215.63	214.34	223.47	217.21	223.49	281.25	283.66	157.74

Source: Skagit County Assessor

Note: The County may levy up to \$1.80 per \$1,000 of assessed valuation for general government services, subject to Washington State law, RCW 84.55.010 and the Washington State Constitution. See Note IV A, Property Taxes.



SKAGIT COUNTY, WASHINGTON
PROPERTY TAX LEVIES AND COLLECTIONS
For a Twenty Year Period

Fiscal Year	Total Tax Levy	Current Tax Collections	(2) Percent of Levy Collected	(1) Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collection To Tax Levy	(3) Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
2001	\$103,218,485	\$100,455,501	97.32%	\$2,327,907	\$102,783,408	99.58%	\$4,711,147	4.56%
2002	\$109,439,758	\$106,712,231	97.51%	\$2,730,428	\$109,442,659	100.00%	\$4,522,951	4.13%
2003	\$114,559,571	\$111,458,177	97.29%	\$2,642,949	\$114,101,126	99.60%	\$4,744,271	4.14%
2004	\$120,305,571	\$118,243,328	98.29%	\$3,450,438	\$121,693,766	101.15%	\$4,316,208	3.59%
2005	\$128,295,473	\$126,114,741	98.30%	\$2,837,863	\$128,952,604	100.51%	\$3,539,485	2.76%
2006	135,462,007	133,783,316	98.76%	2,143,734	135,297,050	99.88%	3,255,603	2.40%
2007	145,773,155	144,360,528	99.03%	1,654,424	146,284,952	100.35%	3,952,926	2.71%
2008	154,061,268	150,977,621	98.00%	2,196,014	153,173,635	99.42%	4,475,235	2.90%
2009	161,166,776	156,767,949	97.27%	2,317,327	159,085,276	98.71%	6,518,704	4.04%
2010	164,971,138	159,652,294	96.78%	3,093,710	162,746,004	98.65%	8,118,042	4.92%
2011	168,555,708	163,942,409	97.26%	4,594,609	168,537,018	99.99%	7,664,747	4.55%
2012	171,985,718	167,991,026	97.68%	4,165,855	172,156,881	100.10%	7,966,597	4.63%
2013	182,248,613	179,129,124	98.29%	5,165,263	184,294,387	101.12%	5,654,739	3.10%
2014	182,581,205	179,125,895	98.11%	2,677,312	181,803,207	99.57%	5,386,231	2.95%
2015	188,233,865	185,179,581	98.38%	2,817,772	187,997,353	99.87%	4,910,855	2.61%
2016	192,414,284	189,228,179	98.34%	2,792,682	192,020,861	99.80%	4,892,894	2.54%
2017	201,754,899	198,883,526	98.58%	3,128,618	202,012,144	100.13%	4,472,206	2.22%
2018	225,508,730	223,156,416	98.96%	2,661,610	225,818,026	100.14%	4,734,091	2.10%
2019	204,474,994	202,180,086	98.88%	3,130,843	205,310,930	100.41%	4,029,838	1.97%
2020	236,607,707	233,294,864	98.60%	2,330,264	235,625,128	99.58%	4,379,709	1.85%
2021	246,185,059	243,373,978	98.86%	3,087,327	246,461,305	100.11%	4,750,559	1.93%

County is in process of calculating the delinquent taxes by levy year
 reported on current year's levy
 statements, supplements, and cancellations

Source:
 County Treasurer

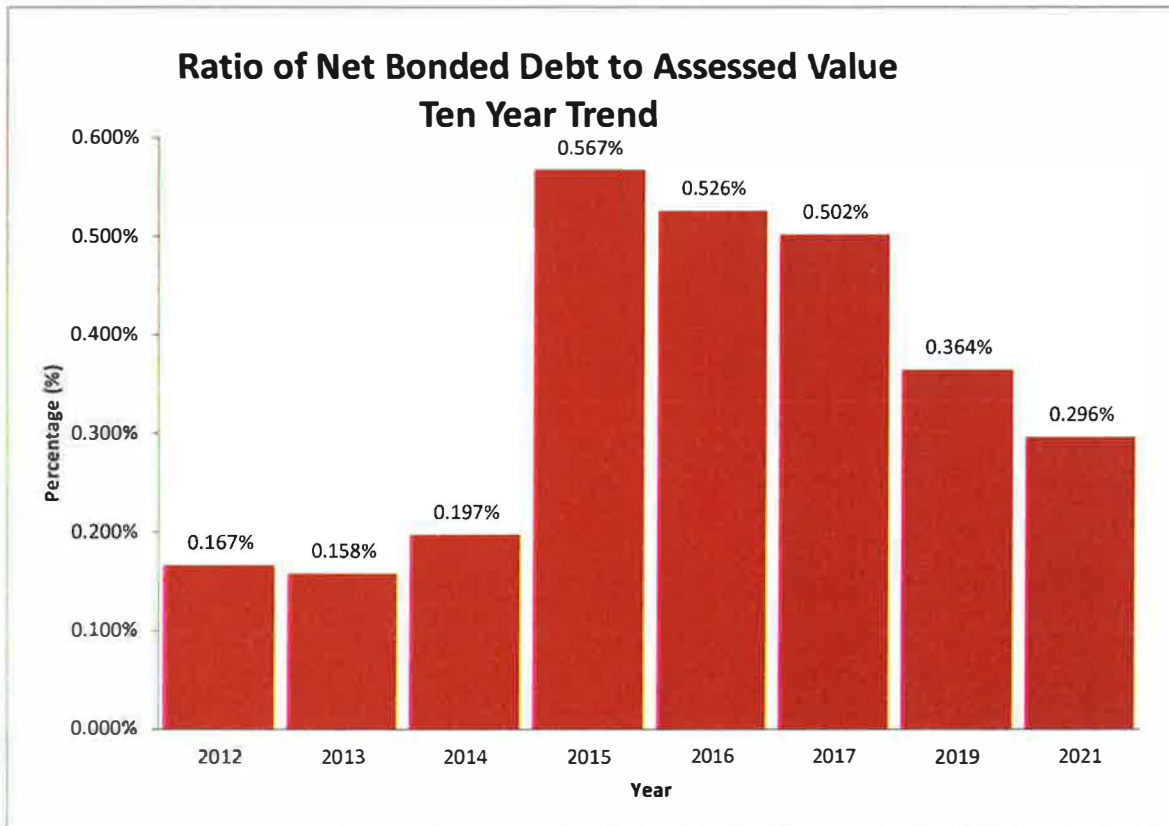
**SKAGIT COUNTY, WASHINGTON
SPECIAL ASSESSMENT COLLECTIONS
For a Twenty Year Period**

Year	Assessment Receivable At January 1	Additions	Collections	Assessment Receivable At December 31
2001	\$ 8,776	\$ 161,939	\$ 162,270	\$ 8,445
2002	\$ 8,445	\$ 168,455	\$ 169,158	\$ 7,742
2003	\$ 7,742	\$ 211,488	\$ 207,749	\$ 11,481
2004	\$ 11,481	\$ 202,269	\$ 199,281	\$ 14,469
2005	\$ 14,469	\$ 202,605	\$ 211,243	\$ 5,831
2006	\$ 5,831	\$ 205,152	\$ 205,576	\$ 5,407
2007	\$ 5,407	\$ 214,877	\$ 210,808	\$ 9,476
2008	\$ 9,476	\$1,292,246	\$1,270,652	\$ 31,070
2009	\$ 31,070	\$1,238,778	\$1,224,388	\$ 45,460
2010	\$ 45,460	\$1,492,343	\$1,463,845	\$ 73,958
2011	\$ 73,958	\$1,459,849	\$1,430,920	\$ 102,887
2012	\$ 102,887	\$1,470,508	\$1,471,216	\$ 102,179
2013	\$ 102,179	\$1,524,402	\$1,566,780	\$ 59,801
2014	\$ 59,801	\$1,535,589	\$1,529,046	\$ 66,344
2015	\$ 66,344	\$1,507,674	\$ 1,511,571	\$ 62,447
2016	\$ 62,447	\$1,657,774	\$ 1,657,926	\$ 62,295
2017	\$ 62,295	\$1,677,885	\$ 1,675,624	\$ 64,556
2018	\$ 64,556	\$1,691,546	\$ 1,691,930	\$ 64,172
2019	\$ 64,172	\$1,656,329	\$ 160,552	\$ 59,979
2020	\$ 59,980	\$1,948,095	\$ 1,941,050	\$ 67,025
2021	\$ 67,025	\$1,956,561	\$ 1,953,322	\$ 70,264

SOURCE: Skagit County Treasurer

SKAGIT COUNTY, WASHINGTON
RATIO OF NET GENERAL BONDED DEBT TO ASSESSED VALUE
AND NET BONDED DEBT PER CAPITA
For a Ten Year Period

<u>Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Bond Debt Per Capita (restated)</u>
2012	117,400	14,494,671,744	22,378,328	0.167%	191
2013	118,837	14,164,054,879	28,350,841	0.158%	239
2014	120,365	14,370,022,271	83,248,228	0.197%	692
2015	121,846	14,670,422,177	81,206,615	0.567%	666
2016	122,270	15,446,113,686	82,448,143	0.526%	674
2017	124,100	16,433,120,581	74,700,000	0.502%	602
2018	126,520	17,747,214,025	69,305,000	0.465%	548
2019	129,200	19,017,014,346	66,445,000	0.364%	514
2020	130,734	21,157,321,251	66,870,000	0.314%	511
2021	129,523	22,422,110,269	67,258,745	0.296%	519



**SKAGIT COUNTY, WASHINGTON
LIMITATION OF INDEBTEDNESS
For a Ten Year Period**

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
TOTAL TAXABLE PROPERTY VALUE	\$ 14,164,054,879	\$ 14,370,022,271	\$ 14,670,422,177	\$ 15,446,113,686	\$ 16,433,120,581	\$ 17,747,214,025	\$ 19,580,243,115	\$ 21,157,321,251	\$ 22,422,110,269	\$ 25,206,461,742
INDEBTEDNESS FOR GENERAL PURPOSE WITHOUT A VOTE										
DEBT LIMIT-1.5% OF TOTAL ASSESSED VALUE	212,460,823	215,560,334	220,056,333	231,691,705	246,496,809	266,206,210	293,703,647	317,359,819	336,331,654	378,096,626
DEBT LIMITATION APPLICABLE TO THE LIMIT										
Less Outstanding Debt	30,400,000	27,760,000	78,730,000	76,890,000	77,995,000	74,700,000	69,505,000	66,445,000	66,870,000	63,840,000
Add Assets Available	13,861,676	16,560,695	16,040,207	19,333,088	24,044,986	20,915,329	26,689,375	31,258,127	29,239,039	30,700,133
	16,538,324	11,299,305	62,689,793	57,556,912	53,950,014	53,786,671	42,615,625	35,186,873	37,630,961	33,139,667
REMAINING DEBT CAPACITY WITHOUT A VOTE	195,922,499	204,311,029	157,366,540	174,134,793	192,546,795	212,421,540	251,088,023	282,172,946	298,700,693	344,957,059
INDEBTEDNESS FOR GENERAL PURPOSE WITH A VOTE										
DEBT LIMIT-2.5% OF TOTAL ASSESSED VALUE	354,101,372	359,260,557	366,760,554	386,152,842	410,828,015	443,680,351	489,506,078	528,933,031	560,552,757	630,161,644
REMAINING DEBT CAPACITY INCLUDING VOTED DEBT	\$ 141,640,549	\$ 143,700,223	\$ 146,704,222	\$ 154,461,137	\$ 164,331,206	\$ 177,472,140	\$ 195,802,431	\$ 211,573,212	\$ 224,221,103	\$ 252,064,618
NET DEBT APPLICABLE TO THE LIMIT AS A PERCENTAGE OF DEBT LIMIT	7.78%	5.21%	28.49%	24.84%	21.89%	20.20%	14.51%	11.09%	11.19%	8.76%

Source:
Skagit County Treasurer

SKAGIT COUNTY, WASHINGTON
RATIOS OF OUTSTANDING DEBT BY TYPE
For a Ten Year Period

Fiscal Year	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Loans Payable	General Obligation Bonds				
2012	\$ 11,849,282	\$ 3,848,383	\$ 10,529,046		\$ 26,226,711	0.69%	190
2013	\$ 18,649,936	\$ 3,153,698	\$ 9,700,905		\$ 31,504,539	0.85%	234
2014	\$ 18,197,643	\$ 2,802,125	\$ 65,050,585		\$ 86,050,353	2.42%	654
2015	\$ 16,793,870	\$ 2,677,791	\$ 64,412,745		\$ 83,884,406	2.29%	631
2016	\$ 18,678,238	\$ 2,571,911	\$ 63,769,905		\$ 85,020,054	1.35%	695
2017	\$ 16,967,136	\$ 2,664,823	\$ 61,967,065		\$ 81,599,024	1.25%	658
2018	\$ 13,215,888	\$ 2,488,680	\$ 60,164,224		\$ 75,868,792	1.16%	600
2019	\$ 12,189,027	\$ 2,985,268	\$ 58,196,385		\$ 73,370,680	1.22%	568
2020	\$ 13,665,000	\$ 3,010,455	\$ 53,205,000		\$ 69,880,455	1.01%	536
2021	\$ 12,485,000	\$ 2,801,868	\$ 51,355,000		\$ 66,641,868	1.51%	513

SKAGIT COUNTY, WASHINGTON COMPUTATION OF DIRECT AND OVERLAPPING DEBT FOR THE YEAR ENDED DECEMBER 31, 2021

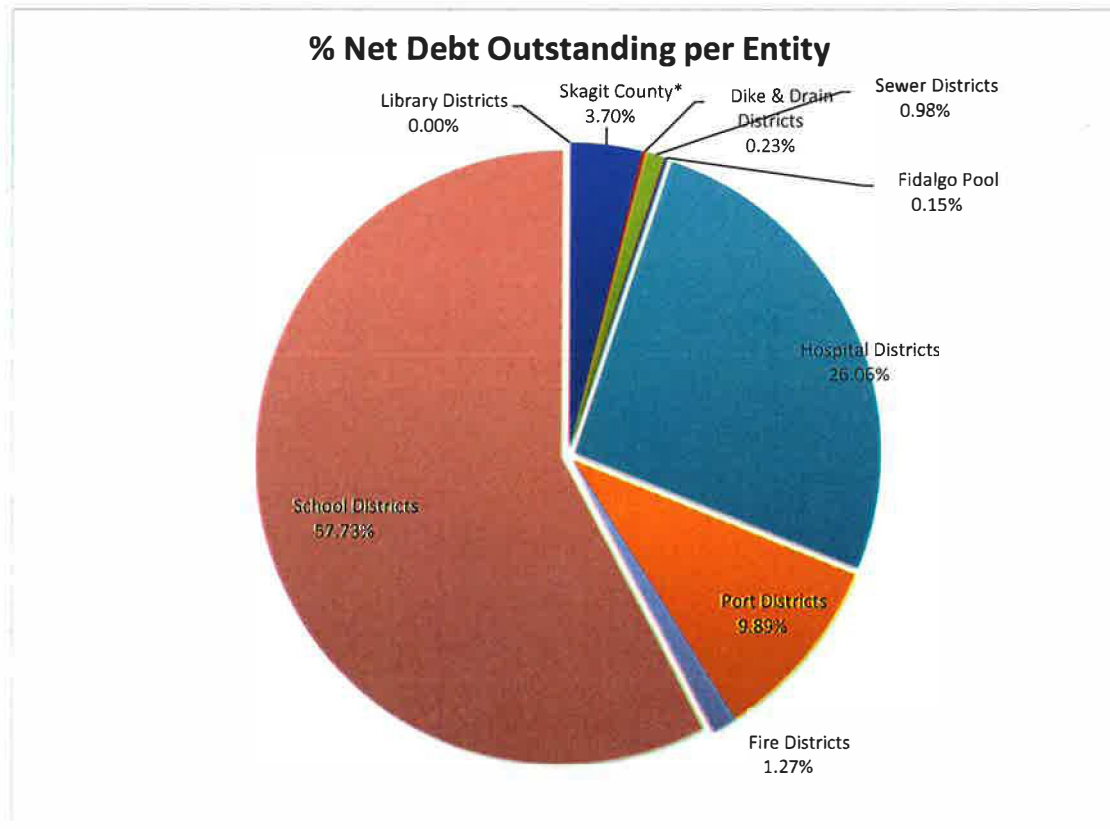
JURISDICTION	NET DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO SKAGIT COUNTY	AMOUNT APPLICABLE TO SKAGIT COUNTY
Direct Debt			
Skagit County*	12,485,000	100%	12,485,000
Total Direct Debt	<u>\$ 12,485,000</u>		<u>\$ 12,485,000</u>
Overlapping debt			
Dike & Drain Districts	769,294	100%	769,294
Sewer Districts	3,314,385	100%	3,314,385
Fidalgo Pool	499,033	100%	499,033
Hospital Districts	88,005,000	100%	88,005,000
Port Districts	33,393,339	100%	33,393,339
Fire Districts	4,290,925	100%	4,290,925
School Districts	195,008,099	100%	195,008,099
Library Districts	-	100%	-
Total Overlapping Debt	<u>325,280,075</u>		<u>325,280,075</u>
Total Direct & Overlapping Debt	<u><u>\$337,765,075</u></u>	0%	<u><u>\$337,765,075</u></u>

* Does not include Propriety Fund Debt

Source: Skagit County Treasurer and
appropriate city finance offices

Percentage of overlap calculated as follows:

Overlapping portion of the government's revenue base
Total revenue base of the overlapping government



SKAGIT COUNTY, WASHINGTON
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL BONDED DEBT
TO TOTAL GENERAL EXPENDITURES
For a Ten Year Period

Year	Principal	Interest and Fiscal Charges	*Total Debt Service	**Total General Expenditures	Ratio of Net Bonded Debt to Assessed Value
2012	1,213,119	565,948	1,779,067	92,288,732	1.93%
2013	2,084,813	667,297	2,752,110	93,858,633	2.93%
2014	2,772,142	693,958	3,466,100	92,805,069	3.73%
2015	1,469,334	681,870	2,151,204	92,232,364	2.33%
2016	1,557,880	627,770	2,185,650	98,190,154	2.23%
2017	1,791,191	578,051	2,369,242	99,605,267	2.38%
2018	3,856,663	457,446	4,314,109	111,772,458	3.86%
2019	1,264,952	399,683	1,664,635	120,977,843	1.38%
2020	1,140,000	311,581	1,451,581	132,433,901	1.10%
2021	1,180,000	452,281	1,632,281	136,951,189	1.19%

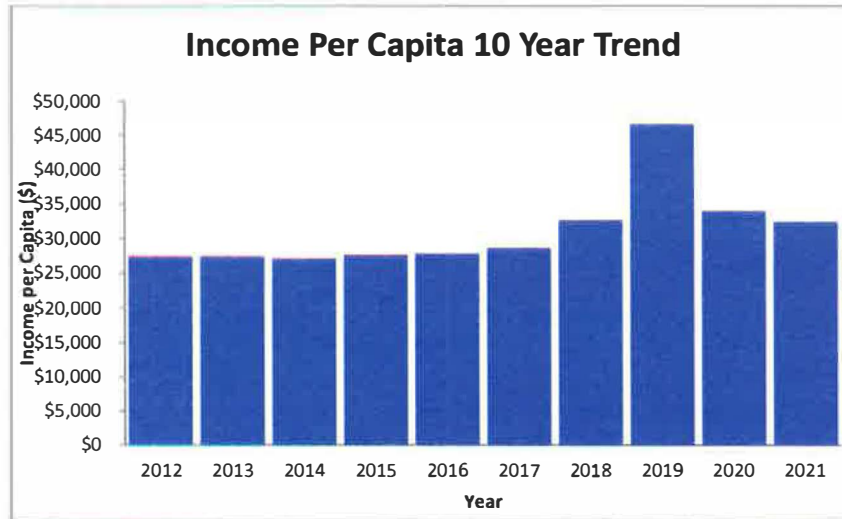
Notes:

- 1) Does not include Enterprise Funds
- 2) Includes General, Special Revenue, Capital Projects, and Debt Service funds

SKAGIT COUNTY, WASHINGTON

Demographic Statistics For a Ten Year Period

	2012	2013	2014	2015	2016	2017	2018	2019	2020
County Population April 1									
Unincorporated	48,345	48,411	48,720	49,220	49,860	50,875	51,540	52,565	52,930
Incorporated	69,605	70,189	70,780	71,400	72,410	73,225	74,980	76,635	77,520
Totals	117,950	118,600	119,500	120,620	122,270	124,100	126,520	129,200	130,450
Income Per Capita	\$27,447	\$27,395	\$27,065	\$27,598	\$27,794	\$28,586	\$32,653	\$46,565	\$33,941
Median Household Income	\$ 56,443	\$ 56,058	\$ 54,852	\$ 56,322	\$ 55,524	\$ 58,990	\$ 64,106	\$ 65,216	\$ 77,430
Unemployment Rate	9.2%	8.7%	5.8%	6.6%	6.8%	4.9%	5.3%	5.2%	5.7%
Civilian Labor Force	57,112	56,754	56,490	56,713	57,965	59,250	60,278	61,600	62,851
School Enrollment	18,920	18,678	18,869	18,920	18,951	19,148	20,002	20,850	19,747



SOURCES:
 WA State Employment Security Department
 Washington State Office of Public Instruction

SKAGIT COUNTY, WASHINGTON
PRINCIPAL PROPERTY TAXPAYERS
Current Year Compared to 2011

Top Ten Taxpayers	2021			2011		
	Taxable Assessed Value	Rank	Percentage of Total Assessed Taxable Value	Taxable Assessed Value	Rank	Percentage of Total Assessed Taxable Value
Equilon Enterprises LLC	\$528,694,100	1	2.36%	\$ 471,686,200	1	3.25%
Tesoro Refining and Marketing Co	398,122,200	2	1.78%	\$ 265,632,000	2	1.83%
Puget Sound Energy Electric				\$ 161,880,527	3	1.12%
Tesoro Logistics Operations LLC	83,731,700	3	0.37%			
Sierra Pacific Industries	70,671,900	4	0.32%	\$ 70,555,700	4	
Pacific Woodtech Corporation	67,974,900	5	0.30%	\$ 48,838,400	6	0.34%
PACCAR Inc Truck Testing	62,144,490	6	0.28%	\$ 39,955,800	7	0.28%
Frontier Property Tax Dept NCA				\$ 66,162,796	5	
NW Pipeline GP				\$ 36,260,199	8	0.25%
PPR Cascade LLC				\$ 34,046,700	9	0.23%
SHI Owner LLC	36,861,900	7	0.16%			
Upper Skagit Indian Tribe	32,026,600	8	0.14%			
MGP X Properties LLC	28,226,800	9	0.13%			
Punkin Center West LLC	26,264,100	10	0.12%			
Cascade Natural Gas				\$ 27,133,026	10	0.19%
Total of Top Ten Assessed Value	1,334,718,690		5.95%	1,222,151,348		7.49%
Total County Assessed Value	\$ 22,422,110,289			\$ 14,494,671,744		
Percentage to Total County Assessed Value			5.95%			8.43%

Source: Skagit County Assessor

**SKAGIT COUNTY, WASHINGTON
PRINCIPAL EMPLOYERS
Current Year Compared to 2011**

Top Ten Principal Employers	2021			2011		
	Number of Employees	Rank	Percentage of Total Labor Force	Number of Employees	Rank	Percentage of Total Labor Force
Skagit Regional Health	3,000	1	4.76%	1,788	1-Jan	3.04%
Mount Vernon School District	1,147	2	1.82%	868	3	1.48%
Draper Valley Farms	1,038	3	1.65%	403	9	0.69%
Skagit County Government	757	4	1.20%	616	4	1.05%
Island Hospital	751	5	1.19%			
Janicki Industries	692	6	1.10%	526	5	0.89%
Sedro Woolley School District	489	7	0.78%	525	6	0.89%
Shell Puget Sound Refinery	475	8	0.75%			
Skagit Valley Casino	450	9	0.71%			
Burlington Edison School District	435	10	0.69%			
Skagit Valley College				701	2	1.19%
Burlington School District				544	7	0.92%
Wal Mart				400	10	0.68%
Regent Blue Shield				472	8	0.80%
Total Top Ten Employees	9,234		14.66%	6,843		11.63%
Total County Labor Force	63,009			58,830		

Sources:
*Economic Development Alliance of Skagit County
Washington State Auditor's Office
Agency Human Resource Departments*

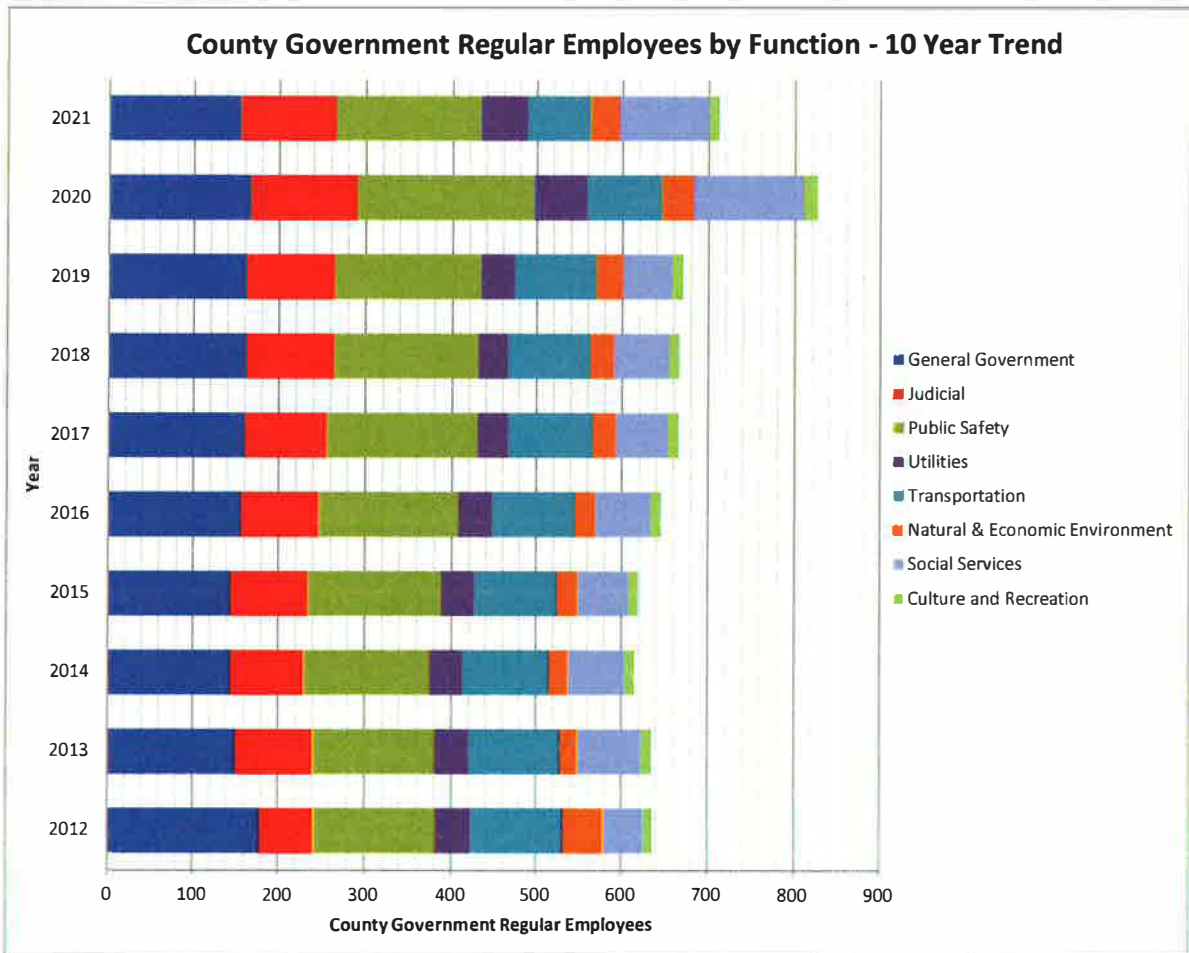
Note:
Includes seasonal and temporary employees

SKAGIT COUNTY, WASHINGTON

COUNTY GOVERNMENT EMPLOYEES BY FUNCTION

For a Ten Year Period

Function	Number of Regular Employees as of December 31									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government	178	150	144	144	156	160	162	162	167	155
Judicial	64	91	86	91	91	96	102	102	123	110
Public Safety	141	141	146	154	161	174	167	170	207	168
Utilities	41	40	38	38	40	37	35	40	61	55
Transportation	108	106	101	97	97	99	97	96	88	75
Natural & Economic Environment	48	21	23	25	25	27	28	31	37	33
Social Services	46	74	66	59	64	61	64	57	128	105
Culture and Recreation	10	12	11	11	12	12	12	13	16	12
Total	636	635	615	619	646	666	667	671	827	713



Source: Skagit County Auditor

Note:
Numbers restated in accordance with function designations

SKAGIT COUNTY, WASHINGTON
MISCELLANEOUS STATISTICS
For a Ten Year Period

	2011	2012	2013	2014	2015	2016	2017	2018	2019
(A) MILES OF ROAD									
Paved Roads	761	760	761	761	761	756	761.048	761.428	762.204
Unpaved Roads	41	41	40	40	40	40	40.157	39.748	38.668
	<u>802</u>	<u>801</u>	<u>801</u>	<u>801</u>	<u>801</u>	<u>796</u>	<u>801.205</u>	<u>801.176</u>	<u>800.872</u>
(B) BUILDING PERMITS									
Permits issued	416	424	445	392	591	524	587	518	481
Value of buildings	\$ 38,893,281	\$ 40,588,568	\$ 58,051,285	\$ 57,696,373	\$ 62,443,127	\$ 67,496,136	\$ 84,524,082	\$ 86,155,172	\$ 66,407,740
(C) FIRE PROTECTION									
Number of districts	18	18	18	18	18	18	17	17	17
Number of volunteer firefighters	568	561	559	572	589	589	588	551	558
(D) POLICE PROTECTION									
Number of employees, commissioned	46	44	50	52	51	54	51	56	58
Number of employees, civilian and limited commission	53	59	55	56	65	65	87	76	80
Average daily jail population	196	226.3	247.7	235	205	213.8	213	265	292
Police patrol units, vehicle	49	71	55	56	55	68	81	88	78
Police patrol units, boats	5	5	5	4	4	4	3	3	4
(E) RECREATIONAL FACILITIES									
Number of parks	26	32	29	29	29	29	29	29	29
Park acreage	2300	2153.5	2054.5	2054.5	2058.05	2058.05	2063.88	2063.97	2063.97
(F) GENERAL ELECTIONS									
Number of registered voters	\$ 68,996	72,966	74,075	75,774	74,282	79,796	73,710	75,699	78,200
Number of votes cast	\$ 38,256	56,262	35,847	40,825	29,784	59,023	27,947	55,583	39,159
Percentage voting	59%	83%	53%	61%	43%	80%	38%	73%	50%
(G) PUBLIC EDUCATION									
Elementary	25	25	26	26	26	26	26	26	26
Middle/Junior High	5	5	5	5	5	5	5	5	5
High	6	6	6	6	6	6	6	6	7
Community College	1	1	1	1	1	1	1	1	1
Alternative	6	8	8	8	8	8	10	10	8
Special Education	4	5	5	4	4	4	4	4	4

SOURCES:

Washington State Board of Volunteer Firefighters
Skagit County Educational Service District 189
Washington State Association of Sheriffs and Police Chiefs
Washington State Office of Public Instruction
Skagit County Departments: Auditor, Parks, Sheriff,
Planning & Development Services, Public Works

Compliance Section



Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via Northwest Regional Council)	Farmers Market Vouchers Program	10.576	201018-NUTR/Farmers Market Vouchers	3,165		3,165		1, 4
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via Northwest Regional Council)	Senior Farmers Market Nutrition Program	10.576	201018-NUTR/Farmers Market Vouchers	2,531	-	2,531	-	1
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via Northwest Regional Council)	Senior Farmers Market Nutrition Program	10.576	201018-NUTR/SFMNP-Administration	368		368		1
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via Northwest Regional Council)	Senior Farmers Market Nutrition Program	10.576	201018-NUTR/SFMNP-Administration	5,000	-	5,000	-	1
			Total CFDA 10.576:	11,064	-	11,064	-	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via State of Washington Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	19-62210-012	27,528	-	27,528	24,337	1
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via State of Washington Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-62210-012	39,480	-	39,480	39,137	1
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via State of Washington Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-6221C-124	212,207	-	212,207	-	1

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Washington State Departmen: of Commerce, Local Governemnt Division, Community Assistance and Research Unit)	Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii	14.228	18-62210-3034 Homeowners assistance	225,000	-	225,000	-	1
			Total CFDA 14.228:	504,215	-	504,215	63,474	
				510,286		510,286	508,044	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF	EMERGENCY SOLUTIONS GRANT HOUSING ASSISTANCE	14.231	20-4613C-123					
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF	Home Investment Partnerships Program	14.239	M21-DC530210		1,304	1,304	-	1
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF	Home Investment Partnerships Program	14.239	APP 869/00205		94,261	94,261	93,920	1
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF	Home Investment Partnerships Program	14.239	APP 868/10205		100,962	100,962	100,962	1
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF	Home Investment Partnerships Program	14.239	APP 867/00205		24,216	24,216	24,216	1

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF	Home Investment Partnerships Program	14.239	APP 860/30205		246,408	246,408	169,053	1
			Total CFDA 14.239:	-	467,151	467,151	388,151	
NATIONAL FISH AND WILDLIFE FOUNDATION	Cedar Grove Fish Passage Improvement	15.663	0314.18.062608	11,744		11,744		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	National Criminal History Improvement	16.554	2020-RU-BX-K025	2,830		2,830		1
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	Victim Witness Assistance	16.575	21-31101-526	32,905		32,905		1
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	Stop Violence Against Women	16.588	119-31103-031	17,312		17,312		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	Edward Byrne Memorial Justice Assistance	16.738	S18-31102-526	43,858	-	43,858	-	1
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	Edward Byrne Memorial Justice Assistance	16.738	S18-31102-526	56,730	-	56,730		1
			Total CFDA 16.738:	100,588	-	100,588	-	

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	Equitable Sharing Program	16.922	F17-31103-031	88,544		88,544	-	1
Department of Labor & Industries	NW Workforce Dislocated Worker	17.227	C20200361	11,613		11,613		
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Skagit River Bridge Modification and Interstate Highway Protection Project	20.205	FBP 6240 (003)	10,998	-	10,998	-	1
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction Burlington Northern Overpass on Old Hwy 99 North	20.205	BHS-W290 (001)	40,440	-	40,440	-	1
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	HSIP-000S(579)	6,500	-	6,500	-	1, 2
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	STPR-7318 (0010LA-8426)	1,053,025	-	1,053,025	-	1, 2

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	HSIP T292 (002)	12,500	-	12,500	-	1, 2
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	HSIP 000S (578)	25,611		25,611		1
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	BHOS-2029(057)	244,846	-	244,846	-	1
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	STPR- F294(001)LA/926 1	22,941		22,941	-	1, 2
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	STPR- F294(002)LA- 9415	6,540		6,540	-	1, 2
Total Highway Planning and Construction Cluster:				1,423,401	-	1,423,401	-	
Highway Safety Cluster NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	Target Zero Corridor Project	20.600	2021 HVE-4052	922		922	-	1, 2

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	Target Zero Corridor Project	20.600	2021 HVE-4052	1,464		1,464	-	1
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	Target Zero Corridor Project	20.600	2021 HVE-4052	870		870		1
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	Target Zero Corridor Project	20.600	2021 HVE-4052	864		864		1
			Total CFDA 20.600:	4,120	-	4,120	-	
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION,	Target Zero Corridor Project	20.616	2021 HVE-4052	1,229		1,229		1
			Total Highway Safety Cluster:	5,349	-	5,349	-	
TREASURY DEPARTMENT	Equitable Sharing	21.016	none	3,000	-	3,000	-	1
TREASURY DEPARTMENT	COVID-19 Coronavirus Relief Funds	21.019	21-4614C-123	727,673	-	727,673	702,145	1
TREASURY DEPARTMENT	COVID-19 Coronavirus Relief Funds	21.019	1897129V	369,261	-	369,261	-	
			Total CFDA 21.019:	1,096,934	-	1,096,934	702,145	
TREASURY DEPARTMENT	COVID-19 Emergency Rental Assistance	21.023	c20210131	6,914,036	-	6,914,036	6,890,227	
TREASURY DEPARTMENT	COVID-19 Coronavirus State & Local Fiscal Recovery Funds	21.027	00343-04	4,135,162	-	4,135,162	4,103,042	1
								1

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
TREASURY DEPARTMENT	COVID-19 Coronavirus State & Local Fiscal Recovery Funds	21.027	none	-	928,414	928,414	323,268	1
		Total CFDA 21.027:		4,135,162	928,414	5,063,576	4,426,310	
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Washington State Department of Ecology)	Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program	66.123	GLV24546	204,294		204,294		1
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Washington State Department of Health)	Inspection for Low Income	66.123	CLH18259/PS SSI 1-5 Subaward Process Task 4	122,435		122,435	-	1
		Total CFDA 66.123:		326,729	-	326,729	-	
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Washington State Department of Ecology)	National Estuary Program	66.456	SEANWS-2018- SKCOPW-00004	28,000	-	28,000	-	1
US ELECTIONS ASSISTANCE COMMISSION	HAVA Election Security Grant	90.404	EAC1651DB2020	16,503		16,503		1, 2
Aging Cluster ADMINISTRATION FOR COMMUNITY LIVING (ACL), HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Northwest Regional Council)	Nutrition Services Incentive Program	93.044	201018- NUTR/(03)	44,007		44,007		1
ADMINISTRATION FOR COMMUNITY LIVING (ACL), HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Northwest Regional Council)	Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	201018- NUTR/(03)	37,000	-	37,000	-	1, 2

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
ADMINISTRATION FOR COMMUNITY LIVING (ACL), HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Northwest Regional Council)	Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	201018- NUTR(03)	225,274	-	225,274	-	1,2
		Total CFDA 93.045:		262,274	-	262,274		
ADMINISTRATION FOR COMMUNITY LIVING (ACL), HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Northwest Regional Council)	Nutrition Services Incentive Program	93.053	202018- NUTR/NSIP18	121,870	-	121,870	-	1
		Total Aging Cluster:		428,151	-	428,151	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Public Health Emergency Preparedness	93.069	NU90TP922043	16,864	-	16,864	-	1, 3f
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Public Health Emergency Preparedness	93.069	NU90TP922043	20,977	-	20,977	-	1, 3f
		Total CFDA 93.069:		37,841	-	37,841	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Injury Prevention and Control Research and State and Community Based Programs	93.136	NU17CE925007	12,787	-	12,787	-	1, 3f

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Injury Prevention and Control Research and State and Community Based Programs	93.136	NU18CE925007	17,265	-	17,265	-	1, 3f
			Total CFDA 93.136:	30,052	-	30,052	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Health Care Authority, Division of Behavioral Health)	Substance Abuse and Mental Health Services Administration, Center for Substance Abuse Treatment- Projects of Regional and National Significance	93.243	1763-94269	68,781		68,781	66,056	1, 3b
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Social and Health Services, Behavioral Health and Service Integration, Division of Behavioral Health and Recovery)	Immunization Cooperative Agreements	93.268	CLH18259	296,863		296,863		1
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Social and Health Services, Behavioral Health and Service Integration, Division of Behavioral Health and Recovery)	Immunization Cooperative Agreements	93.268	NH23IP922619	2,938		2,938		1, 3f

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Social and Health Services, Behavioral Health and Service Integration, Division of Behavioral Health and Recovery)	Immunization Cooperative Agreements	93.268	NH23IP922619	2,623	-	2,623		1, 3f
			Total CFDA 93.268:	302,424	-	302,424	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Department of Social & Health Services, Economic Services Administration)	COVID-19 Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323		502,823		502,823	-	1
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Department of Social & Health Services, Economic Services Administration)	COVID-19 Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323		256,487		256,487	-	1
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Department of Social & Health Services, Economic Services Administration)	COVID-19 Epidemiology & Laboratory Capacity for Infectious Diseases (ELC)	93.323		16,550		16,550	-	1
			Total CFDA 93.323:	775,860	-	775,860	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Department of Social & Health Services, Economic Services Administration)	Public Health Emergency Response	93.354	0863-31629/75-1501-0-1-609	143,694	-	143,694	-	1

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Social and Health Services, Economic Services Division)	Child Support Enforcement	93.563	Child Support Enforcement	21,144		21,144		1,2
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Social and Health Services, Economic Services Division)	Child Support Enforcement	93.563	1663-67776/Child Support Enforcement	25,351	-	25,351	-	1
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Social and Health Services, Economic Services Division)	Child Support Enforcement	93.563	1663-67776/Child Support Enforcement	365,628	-	365,628	-	1,2
Total CFDA 93.563:				390,979	-	390,979	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Public Hospital District #304)	Opioid STR	93.788	1763-94269 Opioid STR	99,094	-	99,094	93,444	1

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Public Hospital District #304)	Opioid STR	93.788	1763-94269 Opioid STR	257,849	-	257,849	254,408	1
				Total CFDA 93.788:	356,943	-	356,943	327,852
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Children, Youth and Families)	Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	18-1050/NFP (MIECHV)	202,372	-	202,372	-	1, 2, 3d
				Total CFDA 93.870:	414,126	-	414,126	-
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Children, Youth and Families)	Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870		211,754	-	211,754	-	
				Total CFDA 93.870:	414,126	-	414,126	-
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Health Care Authority, Division of Behavioral Health)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1763- 94269/SABG Substance Abuse Block Grant	58,942	-	58,942	58,942	1
				Total CFDA 93.959:	140,490	-	140,490	133,076
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via North Sound Behavioral Health Organization)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	NSBHO SABG 17-19	81,548	-	81,548	74,134	1
				Total CFDA 93.959:	140,490	-	140,490	133,076

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Maternal and Child Health Services Block Grant to the States	93.994	CLH18259/FFY1 9 MCHBG LHJ Contracts (MIH/CAH)	27,227	-	27,227	-	1, 3e
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Department of Health)	Maternal and Child Health Services Block Grant to the States	93.994	CLH18259/FFY1 9 MCHBG LHJ Contracts (CSHCN)	87,354	-	87,354	-	1, 3e
			Total CFDA 93.994:	114,581	-	114,581	-	
U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Parks and Recreation Commission)	Boating Safety Financial Assistance	97.012	DHS-USCG- 2017-001	12,868	-	12,868	-	1
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Hazard Mitigation Grant	97.039	DR-4539-06R	258,874	-	258,874	-	1
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Hazard Mitigation Grant	97.039	DR-4309-2-R	67,687	-	67,687	-	
			Total CFDA 97.039:	326,561	-	326,561	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Emergency Management Performance grant	97.042	EMS-2020- EP00009-501	68,186	-	68,186	-	1

Skagit County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Footn ote Ref
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Emergency Management Performance grant	97.042	EMPG E20 263	20,676	-	20,676	-	1
			Total CFDA 97.042:	88,862	-	88,862	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military)	Security Grant Program	97.067	19HSGP	62,440	-	62,440	-	
			Total Federal Awards Expended:	\$ 18,956,012	\$ 1,395,565	\$ 20,351,577	\$ 13,505,335	

SKAGIT COUNTY, WASHINGTON

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2021

NOTE 1 – BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as Skagit County's financial statements. Skagit County, in compliance with generally accepted accounting practices, uses modified accrual accounting for government funds and accrual accounting for proprietary funds.

NOTE 2 – PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including Skagit County's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – INDIRECT COST RATE

Skagit County has not elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

The amount expended includes a percentage claimed as an indirect cost recovery using an approved indirect cost rate. These rates are as shown below:

- (a) 2%, (b) 4%, (c) 8% (d) 10%, (e) 20%, (f) 20.42%, (g) 25%

NOTE 4 – NONCASH AWARDS - VOUCHERS

The amount of vouchers reported on the schedule is the value of food vouchers received by Skagit County during 2021 and priced as prescribed by the Department of Agriculture.

SKAGIT COUNTY, WASHINGTON
 SCHEDULE OF STATE FINANCIAL ASSISTANCE
 For the Year Ending December 31, 2021

Grantor	Program Title	Indentification Number	Current Year Expenditures
Administrative Office of the Courts	Support of CASA Programs	C20200445	\$ 32,475
	Support of CASA Programs	C20210440	29,988
	Becca Programs and Service	C20200399	59,129
	Becca Programs and Service	C20200399	9,255
	Becca Programs and Service	C20210502	67,186
	Becca Programs and Service	C20210502	7,685
	Blake Reimbursements	IAA22185	35,046
	AOC Guardianship	IAA21654	2,220
	<u>TOTAL ADMINISTRATIVE OFFICE OF THE COURTS</u>		
County Road Administration Board	BOW HILL ROAD RECONSTRUCTION	2913-01	\$ 2,022,995
	Guemes Ferry	CF2919-01	\$ 33,314
	Guemes Ferry	C20190315	375,000
	<u>TOTAL COUNTY ROAD ADMINSTRATION BOARD</u>		
Washington Secretary of State	Election Security	EAC1651DB2020DR	\$ 4,720
	<u>TOTAL WASHINGTON SECRETARY OF STATE</u>		
Department of Agriculture	Spartina Eradication	K2234	\$ 10,230
	Knoxweed Control	K3550	13,095
	Senior Farmers Market Vouchers	205018-NUTR (1)	10,955
	Capital Improvement Grant	K2945	72,000
	<u>TOTAL DEPARTMENT OF AGRICULTURE</u>		
Department of Ecology	Remedial Action Grants Waste 2 Resources	TCPRA-2014_SkCoPW00058	2,034
	Community Litter Cleanup Program	W2RCLCP-1719-SKCOPW-00012	16,699
	Maddox Creek Culvert Removal and Stream Enhancement	WQC-2019-SKCOPW-00102	8,592
	Solid Waste Management	SWMLSWFA-2021-SKCOPW-00013	181,829
	Water Quality Stormwater	WQSWCAP-1921-SKCOPW-00016	50,000
	Solid Waste Management	SWMLSWFA-2023-SKCOPW-00048	16,032
	TCPRA-1921	TCPRA-1921_SkCoPW00017	57,563
	Local Source Control Partnership	IAA C200000025	20,758

SKAGIT COUNTY, WASHINGTON
 SCHEDULE OF STATE FINANCIAL ASSISTANCE
 For the Year Ending December 31, 2021

Grantor	Program Title	Identification Number	Current Year Expenditures
	Local Source Control Partnership	C220054	19,549
	Northwest Straits Project	SEANWS-2017-SKOPW-00002	45,295
	Northwest Straits Project	SEANWS-2017-SKOPW-00003	25,155
	2017-19 LSWFA Skagit County Public Health	SWML-SWFA-2019	16,765
	Lorenzan Creek Stormwater	WQC-2021-SKOPW-00083	32,316
	Solid Waste Management	SWMLSWFA-2021-SkCoHD-00097	55,099
	<u>TOTAL DEPARTMENT OF ECOLOGY</u>		\$ 547,686
Washington Health Care Authority	Community Based Prevention services	K4219	\$ 8,351
	Dedicated Marijuana Account - Fund 315 State	1763-94269	21,162
	Dedicated Marijuana Account - Fund 315 State	K3940	3,886
	Spill Prevention Preparedness and Response		47,795
	<u>TOTAL DEPARTMENT OF WASHINGTON HEALTH CARE AUTHORITY</u>		\$ 81,194
Department of Social & Health Services	Child Suppor: Enforcement Reimbursement	0863-31629/75-1501-0-1-609	4,102
	Child Suppor: Enforcement Reimbursement	3000CC-63	162,113
	Jail Transition Services	North Sound BHO-Skagit Co-Jail Services	22,860
	Jail Transition Services	North Sound BHO-Skagit Co-Jail Services-16-19	22,860
	Jail Transition Services	C20190441	15,415
	NSBHO HARPS	North Sound BHO-Skagit-Admin-18	13,827
	Puget Sound OSS LMP Implementation	CLH18259	22,500
	Puget Sound OSS LMP Implementation	CLH18259	8,783
	Rec Shellfish/Biotoxin	CLH18259	1,082
	Rec Shellfish/Biotoxin	CLH18260	2,500
	Marijuana Prevention	C20210336	1,413
	Prevention Services for Tobacco and Vapor Devices	C20180400	11,741
	Youth Marijuana Prevention and Education Program (YMPEP)	202006016	19,944
	Court Commissioner's Services	1663-6777E	7,133
	Mental Health Field Response	C20210387	87,000
	COVID Disaster Response	C20180132	166,781
	Maternal Infanat Early Childhood Home Visit	C20190467	14,333
	Maternal Infanat Early Childhood Home Visit	C20210459	1,857
	<u>TOTAL DEPARTMENT OF SOCIAL AND HEALTH SERVICES</u>		\$ 586,244

SKAGIT COUNTY, WASHINGTON
SCHEDULE OF STATE FINANCIAL ASSISTANCE
For the Year Ending December 31, 2021

Schedule 15

Grantor	Program Title	Indentification Number	Current Year Expenditures
Washington Association of Sheriffs and Police Chiefs			
	Registered Sex Offender Address and Residency Verification Program	C20210387	\$ 13,721
	Registered Sex Offender Address and Residency Verification Program	C20210296	48,163
	Registered Sex Offender Address and Residency Verification Program	RSO 18-19-SKAGIT	46,727
	<u>TOTAL WASHINGTON ASSOCIATION OF SHERIFFS & POLICE CHIEFS</u>		<u>\$ 108,611</u>
Washington Recreation and Conservation Office			
	Sauk Tributary Culvert	C20200112	\$ 162,415
	VSP Voluntary Stewardship Program	K2021	101,397
	VSP Voluntary Stewardship Program	K2221	81,765
	JOSH WILSON ROAD PHASE 1	2918-01	995,920
	Fisher Creek Cedardale Rd	19-1581P	24,783
	Skagit Valley Playfields	C20190369	253,181
	NSRA Trailhead and Park	C20200184	22,588
	Cedar Grove Fish Passage Improvement	18-1490R	62,223
	South Fork Skagit Channel	20-1369R	30,343
	Skiyou Rock Removal Prelim Design	18-1487P	2,817
	<u>TOTAL WASHINGTON RECREATION AND CONSERVATION OFFICE</u>		<u>\$ 1,737,432</u>
Washington State Department of Commerce			
	Behavior Health Facilities	18-96617-008	\$ 385,931
	Sheriff Communication Project-Radios	C20200408	284,200
	Consolidated Homelessness Grant	C20210338	429,817
	Behaavior Health Facility	C20190577	5,008,399
	Consolidated Homeless Grant	20-46108-26	541,854
	Presentation Park Trails	16-1730C	2,279,429
	<u>TOTAL WASHINGTON STATE DEPARTMENT OF COMMERCE</u>		<u>\$ 8,929,630</u>
Washington State Military Department			
	Enhanced 911 Funds Coordinator Professional Development	E21-034	\$ 29,561
	Enhanced 911 Funds Coordinator Professional Development	E22-034	20,638
	Lyman Slough Acquisition	D22-011	41,698
	Lyman Slough Acquisition	D22-007	11,281
	<u>TOTAL WASHINGTON STATE MILITARY DEPARTMENT</u>		<u>\$ 103,178</u>
Washington State Dept of Children Youth and Families			
	Juvenile Court Block grant		\$ 496

SKAGIT COUNTY, WASHINGTON
 SCHEDULE OF STATE FINANCIAL ASSISTANCE
 For the Year Ending December 31, 2021

Grantor	Program Title	Identification Number	Current Year Expenditures
	<u>TOTAL WASHINGTON STATE DEPT OF CHILDREN YOUTH AND FAMILIES</u>		\$ 496
		TOTAL STATE GRANTS	<u>\$ 14,879,764</u>