

Skagit County

Central Services Cost Allocation Plan

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Central Services Cost Allocation Plan

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The Skagit County

Central Services Cost Allocation Plan

Introduction

Skagit County (the County) provides a wide variety of services to the citizens of Skagit County. Skagit County is a municipal corporation incorporated November 28, 1883. The County operates under a Commission form of government, and has all powers granted by the constitution and laws of the state. The County provides the full range of services contemplated by statute or charter. The governmental activities of Skagit County include a full range of local government services provided to the public, such as law enforcement and public safety; the superior, juvenile, and district court systems; legal prosecution and indigent defense; jails and corrections; road construction and maintenance; planning and community development; parks and open space preservation; and care and welfare of the disadvantaged and mentally ill. In addition, other general government services are provided, such as elections, property assessment, tax collection, and the issuance of licenses. The business-type activities of Skagit County include Solid Waste Utility, Drainage Utility, and the Skagit County Jail.

The County is a local government, established as a subdivision of the State of Washington. It is funded mostly by local taxing sources but is funded by some Federal awards and pass-through awards from the State of Washington.

The County administers various federal and state funded programs. While the federal portion of the County's total funding is important, it is not a major source of funding for the County.

The County is submitting this Central Services Cost Allocation Plan (CSCAP) prepared in accordance with principles and procedures of the U.S. Office of Management and Budget 2 CFR Part 200, *Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87 Revised)*, Attachment C. The County is not considered a "major local government", so its cost allocation plan does not need to be approved by a federal cognizant agency.

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

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Submission and Documentation Requirements

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

Central Services Cost Allocation Plan Feature	Location Provided
1 General	
a An organization chart sufficiently detailed to show operations including the central service activities of the State/local government whether or not they are shown as benefiting from central service functions.	Appendix A
b A copy of the Annual Financial Report (or a copy of the Executive Budget if budgeted costs are being proposed) to support the allowable costs of each central service activity included in the plan.	The audited annual financial report is available online
c A certification that the plan was prepared in accordance with this Circular, contains only allowable costs, and was prepared in a manner that treated similar costs consistently among the various Federal awards and between Federal and non-Federal awards/activities.	Page 5
2 Allocated Central Services - For each allocated central service, the plan must also include the following: (If any self-insurance funds or fringe benefit costs are treated as allocated (rather than billed) central services, documentation discussed in Billed Services sections below shall also be	Self insurance funds are incl. in the Billed Service Category
a A brief description of the service, an identification of the unit rendering the service and the operating agencies receiving the service.	Page 6 to 11 and Appendix B
b The items of expense included in the cost of the service and the method used to distribute the cost of the service to the specific benefitted departments.	Pages 14 to 16 and Appendix B
c A summary schedule showing the allocation of each service to the specific benefitted departments.	Appendix B
3 Billed Service - the information described below shall be provided for all billed central service funds, self insurance funds, and fringe benefits funds.	
Internal Service Funds. For each internal service fund or similar activity with an operating budget of \$5 million or more, the plan shall include:	
a A brief description of each service.	Pages 11 to 14
b A balance sheet for each fund based on individual accounts contained in the governmental unit's accounting system.	Appendix C

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Internal Service Continued

- c** A revenue/expenses statement, with revenues broken out by source, e.g., regular billings, interest earned, etc. Appendix C
- d** A listing of all non-operating transfers (as defined by Generally Accepted Accounting Principles (GAAP)) into and out of the fund. Appendix C
- e** A description of the procedures (methodology) used to charge the costs of each service to users, including how billing rates are determined. Pages 14 to 15
- f** A schedule comparing total revenues (including imputed revenues) generated by the service to the allowable costs of the service, as determined under this Circular, with an explanation of how variances will Appendix D
- g** Revenues shall consist of all revenues generated by the service, including unbilled and uncollected revenues. If some users were not billed for the services (or were not billed at the full rate for that class of users), a schedule showing the full imputed revenues associated with these users shall be provided. Expenses shall be broken out by object cost categories (e.g., salaries, supplies, etc.). Appendix D

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

- a** The fund balance sheet. Appendix C
- b** A statement of revenue and expenses including a summary of billings and claims paid by department. Appendix C
- c** A listing of all non-operating transfers into and out of the fund. Appendix C
- d** The type(s) of risk(s) covered by the fund (e.g., automobile liability, workers' compensation, etc.). Pages 12 to 14
- e** An explanation of how the levels of fund contributions are determined. Pages 12 to 14
- f** Included a copy of the current actuarial report (with the actuarial assumptions used) if the contributions are determined on an actuarial is available
- g** A description of the procedures used to charge or allocate fund contributions to benefitted activities. Pages 12 to 14
- h** Reserve levels in excess of claims (1) submitted and adjudicated but not paid, (2) submitted but not adjudicated, and (3) incurred but not submitted must be identified and explained. Appendix C

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

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The county participates in the State of Washington's pension systems and its employee benefits are included in the self-insurance funds, with the information provided above. As such, the remainder of this requirement is not applicable. Appendix C

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Certificate of Cost Allocation Plan

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

(1) All costs included in this proposal as of December 31, 2024 to establish cost allocations or billings for the year ended December 31, 2026 are allowable in accordance with the requirements of the 2 CFR Part 200, "Cost Principles for State, Local, and Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit: Skagit County

Signature: Sandra Perkins

Name of Official: Sandy Perkins

Title: Skagit County Auditor

Date of Execution: 11-17-25

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Skagit County

Description of Central Services

Introduction

The County provides support services to operating departments in eight (8) Central Service Departments. In addition, support services are provided in seven (7) Internal Service funds or sub-funds that include self-insurance and fringe benefit programs.

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

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

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

Central Service Functions

The following provides a description of the central services and the benefiting functions presented in Appendix B. The costs presented in Appendix B are actual costs for the year ending December 31, 2024. The costs have been summarized for presentation purposes into six direct categories; Salaries, Benefits, Supplies, Services, Intergovernmental, and Capital.

Commissioners

The Board of County Commissioners serves as the County's legislative body and as chief policy makers for many important County operations and functions. The commissioners are

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

The Commissioner's Office provides overall guidance to all County functions through the budgeting and regulatory process. Costs are directly related to the amount of Commissioners' session time available. Therefore, the Commissioner's Office costs will be allocated to those funds that have standard agenda time with the Commissioners on the basis of regular agenda time scheduled for the respective functions as a percentage of total agenda time. For 2026, costs will be allocated to General Fund, Public Health, Emergency Management, Parks and Recreation, County Roads, Senior Services, Medic I Services, Planning and Development, Solid Waste Utility, Drainage Utility, Information Services, Geographic Information Services, and Records Management.

The Calculation is:

Commissioner's Office Expenditures <i>Less</i> Board of County Commissioners' Salaries & Benefits	X	<u>Applicable Fund's Related Agenda Time</u> Total Agenda Time
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The County Board of Commissioners costs are allocated to benefiting departments based on the agenda time that is specifically designated for that purpose. Agenda matters that do not benefit a specific function are tracked separately and are not allocated to specific departments. Approximately 51% of the Commissioners agenda items relate to a specific function. As such, approximately 49% of the Commissioner's Office expenditures (less the Board of County Commissioners' salaries and benefits) are retained in this cost pool and are not distributed to County departments.

Assessor

The Assessor's function of valuation, notification of assessed value, and computation of tax are directly related to the dollar value of tax levy. Therefore, the Assessor's Office costs will be allocated to all Funds that levy taxes on the basis of the applicable fund's tax levy as a percentage of the total operating taxes levied by the Assessor. The Drainage Utility Fund will not be allocated a portion of the cost of the Assessor's Office as the assessment for the Drainage Utility Fund is formula driven not value based.

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The calculation is:

Assessor's Expenditures <i>Less</i> Elected Official's Salary & Benefits	X	<u>Respective Fund's Tax Levy</u> Total Operating Taxes Levied
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The Assessor's Office provides services to other jurisdictions for which taxes are levied and collected by the County. Approximately 77.84% of operating taxes relate to these other jurisdictions. As such, approximately 77.84% of the Assessor's Office expenditures (less the Assessor's salaries and benefits) are retained in this cost pool and are not distributed to County departments.

Treasurer

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

The Treasurer's Office workload is most directly and logically related to tax levies. As a result, the Treasurer's Office costs will be allocated to all applicable Funds including the Drainage Utility Fund on the basis of the respective tax levy as a percentage of the total operating taxes levied by the Assessor. This is the same basis used to allocate the Assessor's costs. As such, approximately 77.36% of the Treasurer's Office expenditures (less the Treasurer's salaries and benefits) are retained in this cost pool and are not distributed to County departments.

The calculation is:

Treasurer's Expenditures <i>Less</i> Elected Official's Salary/Benefits	X	<u>Respective Fund's Tax Levy</u> Total Operating Taxes Levied
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County Auditor

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

The main function of the Auditor's Office, which is significantly related to all County Funds' activities, is the accounting function. The accounting function costs will be allocated to all applicable funds based on the average of the percentage of full-time equivalents employees (FTEs) and the percentage of total accounts payable transactions.

The calculation is:

(1)	<u>Respective Fund FTEs</u> Total County FTEs	+	<u>Respective Fund AP Transactions</u> Total County AP Transactions
(2)	Above Percentage Result	X	Accounting Dept. Expenditures

Administrative Services

The County Administrator oversees the Budget and Finance Director, the Director of Human Resource Management, Communications, Upriver Services and serves as an aide to the Skagit County Board of Commissioners. The Administrator is also responsible for oversight of the day-to-day management responsibilities in the board directed departments.

Budget and Finance – The Budget and Finance division manages budget and financial management matters for the County. Duties include coordinating the annual budget process, financial analysis, budget preparation, budget management, revenue forecasting, project management, and contract management.

The budget and finance function costs are allocated to benefiting departments based on actual expenses as it most closely tracks the effort of the budget and finance function in providing its financial services.

Communications – The Communications division is responsible for leading, planning, and implementing public engagement plans and programs, including public information, public involvement, community relations and media relations, to achieve the County's strategic goals.

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Administrative Services provided include the coordination of efforts and administration of services aimed at improving employee productivity and management of County government. The specific functions presently serving all applicable Funds are as follows: general administrative services; budget/financial management; and communications. The costs will be allocated based on a ratio of respective fund's total actual expenses divided by total County actual expenses.

The calculation is:

Administrative Services Expenditures Less Human Resources	X	<u>Respective Fund Actual Expenses</u> Total County Actual Expense
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Human Resources – Human Resources ensures the best qualified personnel are recruited and employed to staff Skagit County. Staff continues to strengthen administrative rules and regulations and develop harmonious relationships among all employee groups. They are responsible for monitoring all employee benefits as well as classification and/or salary studies in order to maintain the integrity of the County. Human Resources engages in the process of recruiting, screening, departmental personnel services, benefits management, record keeping, salary and compensation assessment, union negotiations and a host of other personnel related services for all County Funds and Departments.

The human resources function costs are allocated to benefiting departments based on the count of full-time equivalents (FTEs) as it most closely tracks the effort of the human resources function in providing its services. The cost will be allocated based on a ratio of FTEs by Fund divided by total FTEs for the County.

The calculation is:

Human Resource Expenditures	X	<u>Respective Fund FTEs</u> Total County FTEs
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General Maintenance

General Maintenance provides building maintenance and custodial services for County Facilities. This includes but is not limited to the following: mechanical and electrical equipment services, building maintenance and upkeep, custodial services, land maintenance, leases for additional space and establishing contracts for services and supplies and payments of all utilities. Facility Management provides general repair and maintenance, custodial services,

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safety and health specialists/training, and mechanical, plumbing, electrical, and security systems services.

The general maintenance function costs are allocated to benefiting departments based on the square feet of occupied space for each department as it most closely tracks the effort of the general maintenance function in providing its facilities maintenance services. The costs will be allocated based on a ratio by the fund of building square footage for County maintained buildings divided by the total square footage for County maintained buildings. Bond payments from this department will not be included.

The calculation is:

Facilities Management: Salaries and Wages, Personnel Benefits, Supplies, Utilities & associated operational expense	X	$\frac{\text{Respective fund bldg. maintenance sq ft}}{\text{Total County bldg. maintenance sq ft}}$
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Prosecuting Attorney / Civil Division

The Prosecutor, through the Civil Division, provides legal advice to all departments of the County. Upon request of the Commissioners, this office litigates civil cases, advises all departments regarding legal matters, and enforces the Skagit County Code. The costs will be directly charged to respective funds on an actual or estimated basis.

Non-Departmental

The Non-Departmental Department is used to record those expenditures that are not directly associated with any particular department within the County. These costs are allocated to benefiting departments based on Modified Total Direct Cost. Only those costs that benefit all departments are included in the allocation.

Internal Service Funds

The County accounts for services provided to operating departments in seven (7) internal service funds or sub-funds. The services and methods of calculating the assessments from these internal service funds are briefly described below.

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Insurance Services

The Insurance Services Department recognizes and evaluates potential liability, monitors insurance coverage and trends, property liability and casualty losses, and investigates claims. Billings are based on the history of claims and operating expenses and are billed out annually at year-end. The rate varies per year based on the amount of claims, property values, and actual expenses incurred. The rate for 2024 was \$1,794 to \$672,675 annually.

The Insurance Services Fund is also used as a holding account for employee benefits. Premiums are transferred into the Insurance Services Fund and payments are made to the claims processor as service provider invoices are submitted. The County is self-insured for medical, dental, vision, and unemployment claims. Medical and Dental accrual rates are determined by an actuary on an annual basis. Those actuarial numbers are used, in conjunction with negotiated union contracts, to set accrual rates on an annual basis. The composite rate for 2024 was \$20,232 to \$21,072 per year for a full-time employee, which includes medical, dental, life, vision and EAP.

Information Services

The Information Services (IS) Department is the County's central technology provider. This department provides the computer and business information system support required by the County departments. These services include network services, systems support, application development and maintenance and general PC support.

Billings are based on the amount of expenditure per cost center divided by the metric used to allocate costs for that cost center. Differing metrics are used based on the type of expense. The rate for each cost center changes from quarter to quarter based on the expenses incurred by each cost center. The rate for 2024 was \$0 to \$1,382,783 per quarter.

Geographic Information Services

The Geographic Information Services (GIS) office is a centralized service center that provides mapping and GIS services to meet the business needs of our partners, customers, and clients within Skagit County and the communities we serve. This includes providing support and maintenance in the areas of data conversion, cartography, remote sensing, computer graphics and visualization, Global Positioning Systems (GPS), database design, software development, address system maintenance, and 911-database maintenance.

Billings are based on the actual number of hours spent on a project. The rate for 2024 was \$51.46 to \$95.41 per straight time hour of work.

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Records Management

The Records Management Department is responsible for management of all County records, including property records, court records and any other records that pertain to the County. They also convert County records from paper files to either microfilm or optical images to reduce the bulk of records. The Records Management Department is also responsible for the purchase of all copiers and supplies for all county departments as well as interoffice and USPS mail.

Billings are based on the estimated amount of time spent on records management and mail services for billed departments and the number of copiers used by a department as a percentage of total copiers. Billed amounts vary by billing period. The rate for 2024 was \$4,371 to \$312,273 semiannually.

Unemployment Compensation

The Unemployment Compensation Insurance Fund receives payments from operating funds and departments. The monies received are used for payment of actual claims paid by the state. The County is self-insured for unemployment claims. Billings are based on the history of claims and operating expenses. The rate for 2024 was 1% of salary.

Equipment Rental Fund

The Equipment Rental and Revolving Fund (ER&R) is responsible for managing the acquisition, assignment, and disposition of fleet equipment, maintaining and repairing fleet equipment, maintaining fleet equipment records, providing short-term motor pool service, and administering a capital fleet equipment replacement plan all in support of the Sheriff's Department, General Government, and Public Works Divisions such as the Solid Waste Utility and Road Maintenance and Construction. The charges for services are designed to recover costs at or near breakeven while ensuring a positive cash balance in the Fund. Customers pay a monthly or hourly replacement fee to the Fund for each specific vehicle set at an amount designed to recover adequate funds to replace the vehicle at a future date mutually agreed upon by ER&R and the customer at the time the vehicle goes into service. ER&R also collects a fixed annual administrative overhead fee included in the lease rates for each vehicle to support wages and benefits, allocated costs, rent, and all other costs assessed to ER&R. The rate is \$185.93 to \$1,507.01 depending on the estimated amount of time a piece of equipment spends in the shop and whether or not it has a County-installed radio. Equipment is charged out at either hourly or monthly rates, depending on the type of equipment. Current rates are \$2.37 to \$309.62 per hour and \$34.37 to \$16,760.45 monthly. Vehicles are charged an hourly shop rate of \$89.00/hour designed to recover all of the costs of providing fleet maintenance and repair services. Parts and materials are charged at actual cost plus a management fee. Rock is charged actual cost plus a 37% management fee. Pool vehicle rental fees are intended to support the

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cost of fuel, maintenance, replacement costs, and administration. Pool vehicle rental fees are assessed as a monthly rental fee for the use of a pool vehicle. All assessments and charges are reviewed annually and updated as needed.

Fringe Benefit Plans and Related Costs

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

Cost Allocation Methodology

Introduction

The County provides support services to operating departments in eight (8) Central Services Departments. In addition, support services are provided by seven (7) Internal Service funds or sub-funds that include self-insurance and fringe benefit programs.

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

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

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

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Accounting, Financial Reporting, and Cost Allocation Systems

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

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

The accounting system provides for determining the allocation basis prior to the fiscal year to be used in the allocation of central service costs to funds/departments for budget control and management purposes.

Specific Cost Allocation Methodologies Used in the CSCAP

As provided in the Description of Central Services Section of this CSCAP, each central service cost center grouping uses a unique base, upon which to allocate its costs. The central service functions allocated in this CSCAP are grouped by the allocation base used as follows:

Central services that use authorized Full-Time Equivalents (FTEs):

- Administrative Services Human Resources use FTEs as the only allocation base.
- The County Auditor uses FTEs for one-half of its allocation base with the remainder using accounts payable transaction counts.

Central services that use operating tax levies:

- Assessor's Office
- Treasurer's Office

The efforts in these central services are directly related to the dollar value of the levies assessed and collected by the County. These central service functions provide services to other jurisdictions for which taxes are levied and collected by the County. Since approximately 78% of operating taxes relate to these other jurisdictions, approximately 78% of the costs of these central service functions are retained in this cost pool and are not distributed to County departments.

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Central services that use actual expense data:

- Administrative Services Budget and Finance
- Non-Departmental

The effort in this central service includes compiling and monitoring the annual budget as well as the overall administration of the County. The effort is most closely related to the dollar value of the expenses tracked through the financial system.

Central services that use specific data tracking systems to provide for an indication of effort and related benefit:

- The County Commissioners function uses an agenda tracking system to determine its efforts for the prior year.
- The legal-civil function provides an estimate of its actual effort by department, (e.g. direct labor hours) to provide for an allocation of its effort.
- The general maintenance function tracks the square feet of County facilities occupied by each County department.

Cost Accounting Procedure

Costs are accumulated in funds, departments, divisions, activity/project and job cost numbers as previously described. The cost allocation plan is used to calculate an indirect cost rate for each operating fund/department to use in the ensuing year. At the end of each fiscal year, County accounting staff applies the allocation factors to the actual costs incurred and generates a journal entry to transfer costs out of central service cost centers (senders) and into the operating department (receivers).

Certain internal service funds also gather costs in certain cost centers using project numbers in the financial system to “bill” its users. This is used mainly for services in which underlying billing basis remains relatively constant during the year, such as the number of email accounts or direct labor hours. Other internal services use a direct charge basis whereby costs are transferred using a journal entry based on the actual transactions for the prior month. The Cayenta system is able to process internal service fund “assessments” prior to calculating the amount of the central service assessments.

Since the County uses a single-tier allocation methodology, whereby central service departments only charge operating departments and not one another, the County does not need to run two assessment proceeding steps.

Appendix A: Organization Chart



SKAGIT COUNTY ORGANIZATIONAL CHART

SKAGIT COUNTY CITIZENS

Constitutional Officers

CLERK OF THE COURT
PROSECUTOR
SHERIFF
- EMERGENCY MANAGEMENT
DISTRICT COURT
- DISTRICT COURT PROBATION
SUPERIOR COURT
- OFFICE OF JUVENILE COURT
- LAW LIBRARY

Board of Equalization
Board of Health
Boundary Review Board
Civil Service Commission
Hearing Examiner
Law & Justice Council
Noxious Weed Control Board
Planning Commission

Board of County COMMISSIONERS

Advisory boards and
Committees
Appointments listed
on the County's
website under the
Commissioners
webpage

Statutory Officers

ASSESSOR
AUDITOR
TREASURER
CORONER

COUNTY ADMINISTRATOR

DEPUTY COUNTY
ADMINISTRATOR

COMMUNICATIONS

ASSIGNED COUNSEL

BUDGET AND FINANCE

CENTRAL SERVICES

GEOGRAPHIC INFO SERVICES
INFORMATION SERVICES
RECORDS MANAGEMENT

EMERGENCY MEDICAL
SERVICES

FACILITIES

HUMAN RESOURCES /
RISK MANAGEMENT

PARKS,
RECREATION,
& FAIR

PLANNING &
DEVELOPMENT
SERVICES

PUBLIC DEFENDER

PUBLIC HEALTH

PUBLIC WORKS

Appendix B: Summary and Detail Cost Allocation Plan Components

							Expenditures			Payments to
				General	Internal		per FS <i>plus</i>			IS Funds and
				Fund	Service	Total	transfers out			Special
		Total		Indirect	Indirect	Indirect	<i>less</i> capital	Allocated	Pass Thru Grants	Revenue
Fund No.	Fund Name	Allocated	MTDC	Cost Rate	Cost Rate	Cost Rate	outlay	Costs		Funds
Operating Departments										
001	General Fund	3,761,010	48,265,109	7.79%	11.54%	19.33%	73,856,581	11,165,049	516,033	13,910,390
101	Health Department	563,487	5,430,140	10.38%	11.54%	21.92%	7,539,111	-	2,108,971	
102	Special Paths	2,512	127,255	1.97%	0.00%	1.97%	127,255	-	-	
104	Tourism Promotion	3,659	450,000	0.81%	0.00%	0.81%	450,000	-	-	
105	Emergency Management	71,747	893,247	8.03%	11.54%	19.57%	893,247	-	-	
106	Fairgrounds	18,734	905,429	2.07%	11.54%	13.61%	905,429	-	-	
107	Veterans Relief	9,346	406,496	2.30%	0.00%	2.30%	406,496	-	-	
108	Law Library	22,818	145,803	15.65%	11.54%	27.19%	145,803	-	-	
111	Treasurer O&M	971	61,027	1.59%	0.00%	1.59%	61,027	-	-	
112	Centennial Document Preservation	2,920	140,564	2.08%	0.00%	2.08%	140,564	-	-	
113	Elections Services	79,818	1,449,315	5.51%	11.54%	17.05%	1,449,315	-	-	
114	Parks & Recreation	138,520	2,250,999	6.15%	11.54%	17.69%	2,250,999	-	-	
115	Substance Abuse Services	7,904	590,145	1.34%	0.00%	1.34%	1,069,604	-	479,459	
116	Mental Health-Developmental Disability	211,913	8,190,430	2.59%	11.54%	14.13%	8,190,430	-	-	
117	County Roads	841,757	15,432,923	5.45%	11.54%	16.99%	21,750,325	-	6,317,402	
118	Community Services	150,409	2,769,337	5.43%	0.00%	5.43%	2,808,513	-	39,176	
119	Convention Center	8,235	960,101	0.86%	0.00%	0.86%	960,101	-	-	
120	Clean Water Program	85,067	1,954,134	4.35%	11.54%	15.89%	2,102,596	-	148,462	
121	ARPA	96,706	10,233,009	0.95%	0.00%	0.95%	10,233,009	-	-	
122	Conservation Futures	48,506	269,992	17.97%	11.54%	29.50%	269,992	-	-	
123	Medic I Services	235,689	9,515,082	2.48%	11.54%	14.02%	9,515,082	-	-	
124	Crime Victims Services	2,933	148,989	1.97%	0.00%	1.97%	148,989	-	-	
125	Communication System	51,096	6,469,879	0.79%	0.00%	0.79%	6,469,879	-	-	
127	Water Quality	0	6	0.79%	0.00%	0.79%	6	-	-	
128	Planning and Development	533,419	5,412,229	9.86%	0.00%	9.86%	5,412,229	-	-	
141	LAKE MANAGEMENT DISTRICT NO. 1	1,213	53,947	2.25%	0.00%	2.25%	53,947	-	-	
142	LAKE MANAGEMENT DISTRICT NO. 2	357	15,189	2.35%	0.00%	2.35%	15,189	-	-	
143	LAKE MANAGEMENT DISTRICT NO. 3	852	25,192	3.38%	0.00%	3.38%	25,192	-	-	
144	LAKE MANAGEMENT DISTRICT NO. 4	459	20,237	2.27%	0.00%	2.27%	20,237	-	-	
150	Edison Clean Water District	3,108	89,183	3.48%	0.00%	3.48%	89,865	-	682	
160	Drug Enforcement Reserves	890	113,005	0.79%	0.00%	0.79%	113,005	-	-	
161	Boating Safety	1,530	51,021	3.00%	0.00%	3.00%	68,027	-	17,006	
162	Low-Income Housing	13,071	1,478,450	0.88%	0.00%	0.88%	1,478,450	-	-	
163	TITLE III PROJECTS FUND	363	38,887	0.93%	0.00%	0.93%	38,887	-	-	
164	Treasurer REET	-	-	0.00%	0.00%	0.00%	-	-	-	
165	Homeless Housing and Assistance	85,016	6,091,252	1.40%	0.00%	1.40%	6,190,398	-	99,146	
166	Housing Revolving Loan	883	112,028	0.79%	0.00%	0.79%	112,028	-	-	
170	Interlocal Investigation Reserves	10,300	582,373	1.77%	0.00%	1.77%	671,586	-	89,213	
201	Debt Service	15,854	1,987,971	0.80%	0.00%	0.80%	1,987,971	-	-	
340	FACILITY IMPROVEMENT FUND	4,966	220,341	2.25%	0.00%	2.25%	220,341	-	-	
341	CAPITAL IMPROVEMENTS	32,087	4,058,760	0.79%	0.00%	0.79%	4,058,760	-	-	
342	DISTRESSED COUNTY PUBLIC FACIL	27,455	3,454,207	0.79%	0.00%	0.79%	3,454,207	-	-	
352	PARK IMPROVEMENT FUND	12,921	859,703	1.50%	0.00%	1.50%	859,703	-	-	
357	Capital Lease	1,026	74,000	1.39%	0.00%	1.39%	74,000	-	-	
401	Solid Waste Utility	291,203	20,643,734	1.41%	11.54%	12.95%	20,643,734	-	-	
402	Drainage Utility	80,538	2,152,676	3.74%	11.54%	15.28%	2,152,676	-	-	
403	Jail Fund	358,422	22,460,593	1.60%	11.54%	13.13%	22,460,593	-	-	
		7,891,691	187,054,389				221,945,378	11,165,049	9,815,551	

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

Allocation Base: Agenda Hours

Salaries	\$	621,381
Benefits		238,780
Supplies		620
Services		31,094
Other		-
Intergovernmental		-
Capital		-
Total Direct Costs		<u>891,875</u>
Adjustments:		
Less: Unallowable Costs		
Elected Official Salaries		(586,463)
Add: Use Allowance		-
Subtotal Adjustments		<u>(586,463)</u>
Total Allowable, Allocable Costs	\$	<u>305,412</u>

Fund No.	Fund Name	Agenda Hours	Allocation
	Operating Departments		
001	General Fund	3.56	\$ 20,924
101	Health Department	3.06	17,987
102	Special Paths	-	-
104	Tourism Promotion	-	-
105	Emergency Management	1.88	11,012
106	Fairgrounds	-	-
107	Veterans Relief	-	-
108	Law Library	-	-
111	Treasurer O&M	-	-
112	Centennial Document Preservation	-	-
113	Elections Services	-	-
114	Parks & Recreation	0.50	2,937
115	Substance Abuse Services	-	-
116	Mental Health-Developmental Disability	-	-
117	County Roads	4.38	25,696
118	Senior Services	0.50	2,937
119	Convention Center	-	-
120	Clean Water Program	-	-
121	ARPA	-	-
122	Conservation Futures	-	-
123	Medic I Services	0.50	2,937
124	Crime Victims Services	-	-
125	Communication System	-	-
127	Water Quality	-	-
128	Planning and Development	8.81	51,759
141	LAKE MANAGEMENT DISTRICT NO. 1	-	-
142	LAKE MANAGEMENT DISTRICT NO. 2	-	-
143	LAKE MANAGEMENT DISTRICT NO. 3	-	-

144	LAKE MANAGEMENT DISTRICT NO. 4	-	-
150	Edison Clean Water District	-	-
160	Drug Enforcement Reserves	-	-
161	Boating Safety	-	-
162	Low-Income Housing	-	-
163	TITLE III PROJECTS FUND	-	-
165	Homeless Housing and Assistance	-	-
166	Housing Revolving Loans	-	-
170	Interlocal Investigation Reserves	-	-
201	Debt Service	-	-
340	FACILITY IMPROVEMENT FUND	-	-
341	CAPITAL IMPROVEMENTS	-	-
342	DISTRESSED COUNTY PUBLIC FACIL	-	-
352	PARK IMPROVEMENT FUND	-	-
357	Capital Lease	-	-
401	Solid Waste Utility	0.50	2,937
402	Drainage Utility	1.00	5,873
403	Jail Fund	-	-
Total Operating Department Base Item Count		24.69	144,997
Internal Service Funds:			
501	Equipment Rental Fund	-	-
503	Insurance Service	-	-
504	Information Services	1.40	8,237
504	GIS / Mapping Services	0.30	1,762
504	Records Management	0.11	646
505	Unemployment Compensation	-	-
Add Services provided to External Organizations:		25.50	149,769
Total Count to use in Allocating Central Services Costs based on Items		52.00	\$ 305,412

Assessor - Fund-Department included in this Central Service Cost Pool: 001-0001

Allocation Base: Tax Levy

Salaries	\$ 1,547,740
Benefits	692,278
Supplies	4,726
Services	15,772
Other	33,560
Intergovernmental	13,554
Capital	
Total Direct Costs	<u>2,307,630</u>
Adjustments:	
Less: Unallowable Costs	
Elected Official Salaries	(187,779)
Add: Use Allowance	-
Subtotal Adjustments	<u>(187,779)</u>
Total Allowable, Allocable Costs	<u>\$ 2,119,851</u>

Fund No.	Fund Name	Tax Levy	Allocation
	Operating Departments		
001	General Fund	\$ 29,377,391	\$ 223,566
101	Health Department	-	-
102	Special Paths	-	-
104	Tourism Promotion	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	360,168	2,741
108	Law Library	-	-
111	Treasurer O&M	-	-
112	Centennial Document Preservation	-	-
113	Elections Services	-	-
114	Parks & Recreation	-	-
115	Substance Abuse Services	-	-
116	Mental Health-Developmental Disability	413,400	3,146
117	County Roads	18,866,212	143,575
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	1,737,853	13,225
121	ARPA	-	-
122	Conservation Futures	1,021,199	7,771
123	Medic I Services	9,680,453	73,670
124	Crime Victims Services	-	-
125	Communication System	-	-
127	Water Quality	-	-
128	Planning and Development	-	-
141	LAKE MANAGEMENT DISTRICT NO. 1	64,513	491
142	LAKE MANAGEMENT DISTRICT NO. 2	15,282	116
143	LAKE MANAGEMENT DISTRICT NO. 3	51,109	389

144	LAKE MANAGEMENT DISTRICT NO. 4	20,865	159
150	Edison Clean Water District	113,090	861
160	Drug Enforcement Reserves	-	-
161	Boating Safety	-	-
162	Low-Income Housing	-	-
163	TITLE III PROJECTS FUND	-	-
165	Homeless Housing and Assistance	-	-
166	Housing Revolving Loans	-	-
170	Interlocal Investigation Reserves	-	-
201	Debt Service	-	-
340	FACILITY IMPROVEMENT FUND	-	-
341	CAPITAL IMPROVEMENTS	-	-
342	DISTRESSED COUNTY PUBLIC FACIL	-	-
352	PARK IMPROVEMENT FUND	-	-
357	Capital Lease	-	-
401	Solid Waste Utility	-	-
402	Drainage Utility	-	-
403	Jail Fund	-	-
		<hr/>	
Total Operating Department Base Item Count		61,721,535	469,710
Internal Service Funds:			
501	Equipment Rental Fund	-	-
503	Insurance Service	-	-
504	Information Services	-	-
504	GIS / Mapping Services	-	-
504	Records Management	-	-
505	Unemployment Compensation	-	-
Add Services provided to External Organizations:		<hr/>	
		216,834,583	1,650,142
Total Count to use in Allocating Central Services Costs based on Items		<hr/>	
		\$ 278,556,118	\$ 2,119,851
		<hr/>	

Treasurer - Fund-Department included in this Central Service Cost Pool: 001-0023

Allocation Base: Tax Levy

Salaries	\$ 799,582
Benefits	343,929
Supplies	7,714
Services	256,326
Other	8,500
Other - Treasurer O&M	306
Intergovernmental	-
Capital	-
Total Direct Costs	<u>1,416,357</u>
Adjustments:	
Less: Unallowable Costs	
Elected Official Salaries	(187,859)
Less: amounts already charged to funds for investments	(171,869)
Add: Use Allowance	-
Subtotal Adjustments	<u>(359,728)</u>
Total Allowable, Allocable Costs	<u>\$ 1,056,629</u>

Fund No.	Fund Name	Tax Levy	Allocation
	Operating Departments		
001	General Fund	\$ 29,377,391	\$ 110,748
101	Health Department	-	-
102	Special Paths	-	-
104	Tourism Promotion	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	360,168	1,358
108	Law Library	-	-
111	Treasurer O&M	-	-
112	Centennial Document Preservation	-	-
113	Elections Services	-	-
114	Parks & Recreation	-	-
115	Substance Abuse Services	-	-
116	Mental Health-Developmental Disability	413,400	1,558
117	County Roads	18,866,212	71,122
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	1,737,853	6,551
121	ARPA	-	-
122	Conservation Futures	1,021,199	3,850
123	Medic I Services	9,680,453	36,494
124	Crime Victims Services	-	-
125	Communication System	-	-
127	Water Quality	-	-
128	Planning and Development	-	-
141	LAKE MANAGEMENT DISTRICT NO. 1	64,513	243

142	LAKE MANAGEMENT DISTRICT NO. 2	15,282	58
143	LAKE MANAGEMENT DISTRICT NO. 3	51,109	193
144	LAKE MANAGEMENT DISTRICT NO. 4	20,865	79
150	Edison Clean Water District	113,090	426
160	Drug Enforcement Reserves	-	-
161	Boating Safety	-	-
162	Low-Income Housing	-	-
163	TITLE III PROJECTS FUND	-	-
165	Homeless Housing and Assistance	-	-
166	Housing Revolving Loans	-	-
170	Interlocal Investigation Reserves	-	-
201	Debt Service	-	-
340	FACILITY IMPROVEMENT FUND	-	-
341	CAPITAL IMPROVEMENTS	-	-
342	DISTRESSED COUNTY PUBLIC FACIL	-	-
352	PARK IMPROVEMENT FUND	-	-
357	Capital Lease	-	-
401	Solid Waste Utility	-	-
402	Drainage Utility	1,730,212	6,523
403	Jail Fund	-	-
		<hr/>	
Total Operating Department Base Item Count		63,451,747	239,202
 Internal Service Funds:			
501	Equipment Rental Fund	-	-
503	Insurance Service	-	-
504	Information Services	-	-
504	GIS / Mapping Services	-	-
504	Records Management	-	-
505	Unemployment Compensation	-	-
 Add Services provided to External Organizations:		<hr/>	
		216,834,583	817,428
 Total Count to use in Allocating Central Services Costs based on Items		<hr/>	
		\$ 280,286,330	\$ 1,056,629
		<hr/>	

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

Allocation Base: Average FTE & Accounts Payable

Salaries	\$ 505,714
Benefits	232,475
Supplies	7,819
Services	6,775
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>752,783</u>
Adjustments:	
Jr. District Billings	<u>(146,764)</u>
Subtotal Adjustments	<u>(146,764)</u>
Total Allowable, Allocable Costs	<u>\$ 606,019</u>

Fund No.	Fund Name	FTEs	FTE %	Accounts Payable Count	Accounts Payable %	Average	Allocation
	Operating Departments						
001	General Fund	318.89	44.5166%	10,149	31.5804%	38.0485%	\$ 230,581
101	Health Department	47.35	6.6100%	1,489	4.6333%	5.6216%	34,068
102	Special Paths	0.74	0.1033%	22	0.0685%	0.0859%	520
104	Tourism Promotion	-	0.0000%	12	0.0373%	0.0187%	113
105	Emergency Management	4.13	0.5765%	67	0.2085%	0.3925%	2,379
106	Fairgrounds	3.78	0.5277%	525	1.6336%	1.0807%	6,549
107	Veterans Relief	0.98	0.1368%	34	0.1058%	0.1213%	735
108	Law Library	0.80	0.1117%	72	0.2240%	0.1679%	1,017
111	Treasurer O&M	-	0.0000%	52	0.1618%	0.0809%	490
112	Centennial Document Preservation	0.95	0.1326%	15	0.0467%	0.0896%	543
113	Elections Services	4.05	0.5654%	70	0.2178%	0.3916%	2,373
114	Parks & Recreation	10.14	1.4155%	3,749	11.6657%	6.5406%	39,637
115	Substance Abuse Services	0.27	0.0377%	84	0.2614%	0.1495%	906
116	Mental Health-Developmental Disability	15.08	2.1051%	551	1.7145%	1.9098%	11,574
117	County Roads	81.01	11.3089%	2,604	8.1028%	9.7058%	58,819
118	Senior Services	12.06	1.6836%	1,666	5.1841%	3.4338%	20,810
119	Convention Center	-	0.0000%	71	0.2209%	0.1105%	669
120	Clean Water Program	8.14	1.1363%	341	1.0611%	1.0987%	6,658
121	ARPA	8.16	1.1391%	182	0.5663%	0.8527%	5,168
122	Conservation Futures	1.01	0.1410%	66	0.2054%	0.1732%	1,050
123	Medic I Services	4.00	0.5584%	478	1.4874%	1.0229%	6,199
124	Crime Victims Services	1.00	0.1396%	-	0.0000%	0.0698%	423
125	Communication System	-	0.0000%	12	0.0373%	0.0187%	113
127	Water Quality	-	0.0000%	-	0.0000%	0.0000%	-
128	Planning and Development	33.16	4.6291%	366	1.1389%	2.8840%	17,477
130	BRYSON RD SUB-FLOOD CNTRL ZONE	-	0.0000%	-	0.0000%	0.0000%	-
131	SEDRO WOOLLEY FLD CONTROL MAIN	-	0.0000%	-	0.0000%	0.0000%	-
132	BRITT SLOUGH FLOOD CONTROL	-	0.0000%	-	0.0000%	0.0000%	-
133	Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	0.0000%	-	0.0000%	0.0000%	-
134	MT VERNON SO SFCZ MAINTENANCE	-	0.0000%	-	0.0000%	0.0000%	-
135	DUNBAR SFCZ MAINTENANCE	-	0.0000%	-	0.0000%	0.0000%	-
137	BLANCHARD SUB FLOOD CONTROL MT	-	0.0000%	-	0.0000%	0.0000%	-
139	HANSEN CREEK SUB FLOOD CONTROL	-	0.0000%	-	0.0000%	0.0000%	-
140	WARNER PRAIRIE SUB-FLOOD	-	0.0000%	-	0.0000%	0.0000%	-
141	LAKE MANAGEMENT DISTRICT NO. 1	0.02	0.0028%	2	0.0062%	0.0045%	27
142	LAKE MANAGEMENT DISTRICT NO. 2	0.02	0.0028%	3	0.0093%	0.0061%	37
143	LAKE MANAGEMENT DISTRICT NO. 3	0.03	0.0042%	2	0.0062%	0.0052%	32
144	LAKE MANAGEMENT DISTRICT NO. 4	0.03	0.0042%	1	0.0031%	0.0036%	22
150	Edison Clean Water District	0.18	0.0251%	85	0.2645%	0.1448%	878
160	Drug Enforcement Reserves	-	0.0000%	-	0.0000%	0.0000%	-
161	Boating Safety	0.18	0.0251%	86	0.2676%	0.1464%	887
162	Low-Income Housing	0.10	0.0140%	54	0.1680%	0.0910%	551
163	TITLE III PROJECTS FUND	-	0.0000%	6	0.0187%	0.0093%	57
164	Treasurer REET	-	0.0000%	-	0.0000%	0.0000%	-
165	Homeless Housing and Assistance	3.65	0.5095%	397	1.2353%	0.8724%	5,287
166	Housing Revolving loans	-	0.0000%	-	0.0000%	0.0000%	-
170	Interlocal Investigation Reserves	1.36	0.1899%	352	1.0953%	0.6426%	3,894
201	Debt Service	-	0.0000%	20	0.0622%	0.0311%	189
340	FACILITY IMPROVEMENT FUND	1.08	0.1508%	141	0.4387%	0.2948%	1,786
341	CAPITAL IMPROVEMENTS	-	0.0000%	11	0.0342%	0.0171%	104
342	DISTRESSED COUNTY PUBLIC FACIL	-	0.0000%	25	0.0778%	0.0389%	236
352	PARK IMPROVEMENT FUND	1.35	0.1885%	400	1.2447%	0.7166%	4,343
357	Capital Lease	-	0.0000%	47	0.1462%	0.0731%	443
401	Solid Waste Utility	22.55	3.1479%	965	3.0028%	3.0754%	18,637

402	Drainage Utility	9.07	1.2662%	304	0.9460%	1.1061%	6,703
403	Jail Fund	67.54	9.4285%	1,854	5.7691%	7.5988%	46,050
Total Operating Department Base Item Count		662.86	92.5343%	27,432	85.3596%	88.9469%	539,035
Internal Service Funds:							
501	Equipment Rental Fund	10.34	1.4434%	2,951	9.1826%	5.3130%	32,198
503	Insurance Service	2.54	0.3546%	427	1.3287%	0.8416%	5,100
504	Information Services	27.74	3.8725%	1,168	3.6344%	3.7535%	22,747
504	GIS / Mapping Services	9.61	1.3415%	13	0.0405%	0.6910%	4,188
504	Records Management	2.55	0.3560%	139	0.4325%	0.3942%	2,389
505	Unemployment Compensation	0.70	0.0977%	7	0.0218%	0.0598%	362
Add Services provided to External Organizations:		-	0.0000%				
Total Count to use in Allocating Central Services Costs based on Items		716.34	100.0000%	32,137	100.0000%	100.0000%	\$ 606,019

**Financial-General Administrative Services - Fund-Department-Division included in this Central Service Cost Pool:
001-0010-001 & 001-0010-006**

Allocation Base: MTDC

Salaries	\$ 796,045
Benefits	260,895
Supplies	2,208
Services	33,857
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>1,093,005</u>
Adjustments:	
Less: Unallowable Costs	-
Add: Use Allowance	-
Subtotal Adjustments	<u>-</u>
Total Allowable, Allocable Costs	<u>\$ 1,093,005</u>

Fund No.	Fund Name	MTDC	Allocation
	Operating Departments		
001	General Fund	\$ 48,265,109	\$ 233,256
101	Health Department	5,430,140	26,243
102	Special Paths	127,255	615
104	Tourism Promotion	450,000	2,175
105	Emergency Management	893,247	4,317
106	Fairgrounds	905,429	4,376
107	Veterans Relief	406,496	1,965
108	Law Library	145,803	705
111	Treasurer O&M	61,027	295
112	Centennial Document Preservation	140,564	679
113	Elections Services	1,449,315	7,004
114	Parks & Recreation	2,250,999	10,879
115	Substance Abuse Services	590,145	2,852
116	Mental Health-Developmental Disability	8,190,430	39,583
117	County Roads	15,432,923	74,584
118	Senior Services	2,769,337	13,384
119	Convention Center	960,101	4,640
120	Clean Water Program	1,954,134	9,444
121	ARPA	10,233,009	49,454
122	Conservation Futures	269,992	1,305
123	Medic I Services	9,515,082	45,985
124	Crime Victims Services	148,989	720
125	Communication System	6,469,879	31,268
127	Water Quality	6	0
128	Planning and Development	5,412,229	26,156
141	LAKE MANAGEMENT DISTRICT NO. 1	53,947	261
142	LAKE MANAGEMENT DISTRICT NO. 2	15,189	73
143	LAKE MANAGEMENT DISTRICT NO. 3	25,192	122

144	LAKE MANAGEMENT DISTRICT NO. 4	20,237	98
150	Edison Clean Water District	89,183	431
160	Drug Enforcement Reserves	113,005	546
161	Boating Safety	51,021	247
162	Low-Income Housing	1,478,450	7,145
163	TITLE III PROJECTS FUND	38,887	188
164	Treasurer REET	-	-
165	Homeless Housing and Assistance	6,091,252	29,438
166	Housing Revolving Loan	112,028	541
170	Interlocal Investigation Reserves	582,373	2,814
201	Debt Service	1,987,971	9,607
340	FACILITY IMPROVEMENT FUND	220,341	1,065
341	CAPITAL IMPROVEMENTS	4,058,760	19,615
342	DISTRESSED COUNTY PUBLIC FACIL	3,454,207	16,694
352	PARK IMPROVEMENT FUND	859,703	4,155
357	Capital Lease	74,000	358
401	Solid Waste Utility	20,643,734	99,767
402	Drainage Utility	2,152,676	10,403
403	Jail Fund	22,460,593	108,548
		<hr/>	
Total Operating Department Base Item Count		187,054,389	903,998
 Internal Service Funds:			
501	Equipment Rental Fund	7,329,106	35,420
503	Insurance Service	19,440,890	93,954
504	Information Services	9,884,616	47,770
504	GIS / Mapping Services	1,470,295	7,106
504	Records Management	496,559	2,400
505	Unemployment Compensation	487,663	2,357
 Add Services provided to External Organizations:		<hr/>	
		-	-
 Total Count to use in Allocating Central Services Costs based on Items		<hr/>	
		\$ 226,163,518	\$ 1,093,005
		<hr/>	

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

Allocation Base: FTE

Salaries	\$	562,773
Benefits		234,877
Supplies		7,927
Services		151,524
Other		-
Intergovernmental		-
Capital		-
Total Direct Costs		<u>957,101</u>
Adjustments:		
Less: Recovered Costs		-
Add: Use Allowance		-
Subtotal Adjustments		<u>-</u>
Total Allowable, Allocable Costs	\$	<u>957,101</u>

Fund No.	Fund Name	FTEs	Allocation
	Operating Departments		
001	General Fund	318.89	\$ 426,069
101	Health Department	47.35	63,264
102	Special Paths	0.74	989
104	Tourism Promotion	-	-
105	Emergency Management	4.13	5,518
106	Fairgrounds	3.78	5,050
107	Veterans Relief	0.98	1,309
108	Law Library	0.80	1,069
111	Treasurer O&M	-	-
112	Centennial Document Preservation	0.95	1,269
113	Elections Services	4.05	5,411
114	Parks & Recreation	10.14	13,548
115	Substance Abuse Services	0.27	361
116	Mental Health-Developmental Disability	15.08	20,148
117	County Roads	81.01	108,237
118	Senior Services	12.06	16,113
119	Convention Center	-	-
120	Clean Water Program	8.14	10,876
121	ARPA	8.16	10,903
122	Conservation Futures	1.01	1,349
123	Medic I Services	4.00	5,344
124	Crime Victims Services	1.00	1,336
125	Communication System	-	-
127	Water Quality	-	-
128	Planning and Development	33.16	44,305
141	LAKE MANAGEMENT DISTRICT NO. 1	0.02	27
142	LAKE MANAGEMENT DISTRICT NO. 2	0.02	27
143	LAKE MANAGEMENT DISTRICT NO. 3	0.03	40
144	LAKE MANAGEMENT DISTRICT NO. 4	0.03	40
150	Edison Clean Water District	0.18	240

160	Drug Enforcement Reserves	-	-
161	Boating Safety	0.18	240
162	Low-Income Housing	0.10	134
163	TITLE III PROJECTS FUND	-	-
164	Treasurer REET	-	-
165	Homeless Housing and Assistance	3.65	4,877
166	Housing Revolving Loan	-	-
170	Interlocal Investigation Reserves	1.36	1,817
201	Debt Service	-	-
340	FACILITY IMPROVEMENT FUND	1.08	1,443
341	CAPITAL IMPROVEMENTS	-	-
342	DISTRESSED COUNTY PUBLIC FACIL	-	-
352	PARK IMPROVEMENT FUND	1.35	1,804
357	Capital Lease	-	-
401	Solid Waste Utility	22.55	30,129
402	Drainage Utility	9.07	12,118
403	Jail Fund	67.54	90,240
		<hr/>	
Total Operating Department Base Item Count		662.86	885,646
Internal Service Funds:			
501	Equipment Rental Fund	10.34	13,815
503	Insurance Service	2.54	3,394
504	Information Services	27.74	37,063
504	GIS / Mapping Services	9.61	12,840
504	Records Management	2.55	3,407
505	Unemployment Compensation	0.70	935
Add Services provided to External Organizations:		<hr/>	
Total Count to use in Allocating Central Services Costs based on Items		716.34	\$ 957,101
		<hr/> <hr/>	

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

Allocation Base: Direct Charge

Salaries	\$	921,112
Benefits		289,736
Supplies		-
Services		-
Other		-
Intergovernmental		-
Capital		-
Total Direct Costs		<u>1,210,848</u>
Adjustments:		
Less: Unallowable Costs		-
Add: Use Allowance		-
Subtotal Adjustments		<u>-</u>
Total Allowable, Allocable Costs	\$	<u><u>1,210,848</u></u>

Fund No.	Fund Name	Direct Charge	Allocation
	Operating Departments		
001	General Fund	48.40%	\$ 586,032
101	Health Department	4.71%	57,018
102	Special Paths	0.00%	-
104	Tourism Promotion	0.00%	-
105	Emergency Management	1.99%	24,065
106	Fairgrounds	0.00%	-
107	Veterans Relief	0.00%	-
108	Law Library	0.00%	-
111	Treasurer O&M	0.00%	-
112	Centennial Document Preservation	0.00%	-
113	Elections Services	1.04%	12,585
114	Parks & Recreation	1.97%	23,829
115	Substance Abuse Services	0.00%	-
116	Mental Health-Developmental Disability	0.00%	-
117	County Roads	4.45%	53,930
118	Senior Services	0.00%	-
119	Convention Center	0.00%	-
120	Clean Water Program	2.67%	32,358
121	ARPA	0.00%	-
122	Conservation Futures	2.67%	32,358
123	Medic I Services	0.54%	6,571
124	Crime Victims Services	0.00%	-
125	Communication System	0.00%	-
127	Water Quality	0.00%	-
128	Planning and Development	16.40%	198,574

141	LAKE MANAGEMENT DISTRICT NO. 1	0.00%	-
142	LAKE MANAGEMENT DISTRICT NO. 2	0.00%	-
143	LAKE MANAGEMENT DISTRICT NO. 3	0.00%	-
144	LAKE MANAGEMENT DISTRICT NO. 4	0.00%	-
150	Edison Clean Water District	0.00%	-
160	Drug Enforcement Reserves	0.00%	-
161	Boating Safety	0.00%	-
162	Low-Income Housing	0.00%	-
163	TITLE III PROJECTS FUND	0.00%	-
164	Treasurer REET	0.00%	-
165	Homeless Housing and Assistance	0.00%	-
166	Housing Revolving Loans	0.00%	-
170	Interlocal Investigation Reserves	0.00%	-
201	Debt Service	0.00%	-
340	FACILITY IMPROVEMENT FUND	0.00%	-
341	CAPITAL IMPROVEMENTS	0.00%	-
342	DISTRESSED COUNTY PUBLIC FACIL	0.00%	-
352	PARK IMPROVEMENT FUND	0.00%	-
357	Capital Lease	0.00%	-
401	Solid Waste Utility	2.67%	32,358
402	Drainage Utility	2.67%	32,358
403	Jail Fund	3.73%	45,143

Total Operating Department Base Item Count	93.92%	1,137,179
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Internal Service Funds:

501	Equipment Rental Fund	0.00%	\$ -
503	Insurance Service	0.00%	-
504	Information Services	3.98%	48,189
504	GIS / Mapping Services	0.00%	-
504	Records Management	2.10%	25,480
505	Unemployment Compensation	0.00%	-

Add Services provided to External Organizations:	0.00%	-
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Total Count to use in Allocating Central Services Costs based on Items	100%	\$ 1,210,848
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General Maintenance - Fund-Department included in this Central Service Cost Pool: 001-0014

Allocation Base: Square Footage

Salaries	1,161,335
Benefits	560,445
Supplies	170,898
Services	1,370,055
Other	-
Intergovernmental	-
Capital	38,300
Total Direct Costs	<u>3,301,033</u>
Adjustments:	
Less: Unallowable Costs	-
Capital	-
Cost Recovery from External Organizations	(149,710)
Interest	-
Add: Use Allowance	-
Subtotal Adjustments	<u>(149,710)</u>
Total Allowable, Allocable Costs	<u><u>3,151,323</u></u>

Fund No.	Fund Name	Square Footage	Allocation
Operating Departments			
001	General Fund	110,245	1,782,762
101	Health Department	21,542	348,360
102	Special Paths	-	-
104	Tourism Promotion	-	-
105	Emergency Management	1,344	21,734
106	Fairgrounds	-	-
107	Veterans Relief	-	-
108	Law Library	1,211	19,583
111	Treasurer O&M	-	-
112	Centennial Document Preservation	-	-
113	Elections Services	2,970	48,028
114	Parks & Recreation	2,525	40,832
115	Substance Abuse Services	123	1,986
116	Mental Health-Developmental Disability	6,861	110,946
117	County Roads	16,002	258,767
118	Senior Services	5,487	88,727
119	Convention Center	-	-
120	Clean Water Program	-	-
121	ARPA	-	-
122	Conservation Futures	-	-
123	Medic I Services	1,824	29,496

124 Crime Victims Services	-	-
125 Communication System	-	-
127 Water Quality	-	-
128 Planning and Development	11,048	178,656
141 LAKE MANAGEMENT DISTRICT NO. 1	-	-
142 LAKE MANAGEMENT DISTRICT NO. 2	-	-
143 LAKE MANAGEMENT DISTRICT NO. 3	-	-
144 LAKE MANAGEMENT DISTRICT NO. 4	-	-
150 Edison Clean Water District	-	-
160 Drug Enforcement Reserves	-	-
161 Boating Safety	-	-
162 Low-Income Housing	45	736
163 TITLE III PROJECTS FUND	-	-
164 Treasurer REET	-	-
165 Homeless Housing and Assistance	1,661	26,854
166 Housing Revolving Loans	-	-
170 Add Svcs provided to External Orgs:	-	-
201 Debt Service	-	-
340 FACILITY IMPROVEMENT FUND	-	-
341 CAPITAL IMPROVEMENTS	-	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	-
352 PARK IMPROVEMENT FUND	-	-
357 Capital Lease	-	-
401 Solid Waste Utility	2,750	44,470
402 Drainage Utility	-	-
403 Jail	-	-
	<hr/>	
Total Operating Department Base Item Count	185,638	3,001,936
Internal Service Funds:		
501 Equipment Rental Fund	1,200	19,405
503 Insurance Service	-	-
504 Information Services	4,725	76,408
504 GIS / Mapping Services	2,313	37,403
504 Records Management	1,000	16,171
505 Unemployment Compensation	-	-
	<hr/>	
Add Services provided to External Organizations:	-	-
	<hr/>	
Total Count to use in Allocating Central Services Costs based on Items	194,876	3,151,323
	<hr/> <hr/>	

Non-Departmental - Fund-Department-Division included in this Central Service Cost Pool: 001-0025

Allocation Base: MTDC

Salaries	\$ 30,000
Benefits	76,024
Supplies	-
Services	645,268
Other	-
Intergovernmental	-
Capital	-
Debt Service: Principal	-
Interfund Payments for Service	3,422,426
Total Direct Costs	<u>4,173,718</u>
Adjustments:	
Less: Unallowable Costs	-
Project 93 - Pass Thru EPA Grant	-
Leoff 1 Medical	(62,709)
Ruckelshaus - Ryan Walters	-
Port of Skagit Grant	-
CVAA Director	-
River Oaks - Franchise Fee	-
Food Dist Ctr - Paul Schissler	-
USDA - Starling Control	(15,655)
SCCAA - Pass Thru & Direct Service	-
Lourdes Young - Interpretation/Jail	-
Advertis, Dependency Hrngs, Farmworker housing, etc	-
Miscellaneous Direct Service	-
Transfers	-
Year End Adjustments	-
NW Regional Council, NW Learn	-
NWCAA NW Clean Air Agency	-
SCOG Local Matching Funds	-
NW Clean Air Agency	-
Library Support	-
Dike and Drain	(24,934)
Central Services Billings, Insur Cost Allocation	(3,381,260)
Add: Use Allowance	-
Subtotal Adjustments	<u>(3,484,558)</u>
Total Allowable, Allocable Costs	<u>\$ 689,160</u>

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	\$ 48,265,109	\$ 147,072
101	Health Department	5,430,140	16,547
102	Special Paths	127,255	388
104	Tourism Promotion	450,000	1,371
105	Emergency Management	893,247	2,722
106	Fairgrounds	905,429	2,759
107	Veterans Relief	406,496	1,239
108	Law Library	145,803	444
111	Treasurer O&M	61,027	186
112	Centennial Document Preservation	140,564	428
113	Elections Services	1,449,315	4,416
114	Parks & Recreation	2,250,999	6,859
115	Substance Abuse Services	590,145	1,798
116	Total Operating Dept Base Item Count	8,190,430	24,958
117	County Roads	15,432,923	47,027
118	Senior Services	2,769,337	8,439
119	Convention Center	960,101	2,926
120	Clean Water Program	1,954,134	5,955
121	ARPA	10,233,009	31,182
122	Conservation Futures	269,992	823
123	Medic I Services	9,515,082	28,994
124	Crime Victims Services	148,989	454
125	Communication System	6,469,879	19,715
127	Water Quality	6	0
128	Planning and Development	5,412,229	16,492
141	LAKE MANAGEMENT DISTRICT NO. 1	53,947	164
142	LAKE MANAGEMENT DISTRICT NO. 2	15,189	46
143	LAKE MANAGEMENT DISTRICT NO. 3	25,192	77
144	LAKE MANAGEMENT DISTRICT NO. 4	20,237	62
150	Edison Clean Water District	89,183	272
160	Drug Enforcement Reserves	113,005	344
161	Boating Safety	51,021	155
162	Low-Income Housing	1,478,450	4,505
163	TITLE III PROJECTS FUND	38,887	118
164	Treasurer REET	-	-
165	Homeless Housing and Assistance	6,091,252	18,561
166	Housing Revolving loans	112,028	341
170	Interlocal Investigation Reserves	582,373	1,775
201	Debt Service	1,987,971	6,058
340	FACILITY IMPROVEMENT FUND	220,341	671
341	CAPITAL IMPROVEMENTS	4,058,760	12,368
342	DISTRESSED COUNTY PUBLIC FACIL	3,454,207	10,526
352	PARK IMPROVEMENT FUND	859,703	2,620
357	Capital Lease	74,000	225
401	Solid Waste Utility	20,643,734	62,905
402	Drainage Utility	2,152,676	6,560
403	Jail Fund	22,460,593	68,441
Total Operating Department Base Item Count		187,054,389	569,988

Internal Service Funds:		
501 Equipment Rental Fund	7,329,106	22,333
503 Insurance Service	19,440,890	59,240
504 Information Services	9,884,616	30,120
504 GIS / Mapping Services	1,470,295	4,480
504 Records Management	496,559	1,513
505 Unemployment Compensation	487,663	1,486
Add Services provided to External Organizations:	-	-
Total Count to use in Allocating Central Services Costs based on Items	\$ 226,163,518	\$ 689,160

Appendix C: Financial Information for Internal Service Funds

SKAGIT COUNTY, WASHINGTON
Statement of Net Position
Internal Service Funds
December 31, 2024

	Governmental Activities - Internal Service Funds				
	501 Equip Rent & Revolve	503 Insurance Services	504 Central Services	505 Unemploy Comp	Total
ASSETS					
<u>Current Assets</u>					
Cash and Cash Equivalents	\$ 2,086,424	\$ 3,985,987	\$ 4,163,939	\$ 1,676,874	\$ 11,913,224
Restricted Cash	-	4,368,281	-	-	4,368,281
Investments	3,163,544	3,751,891	-	-	6,915,435
Accounts Receivable	7,771	-	-	-	7,771
Lease Receivable	94,116	-	-	-	94,116
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Inventories and Prepayments	5,177,194	-	-	-	5,177,194
Total Current Assets	10,529,049	12,106,159	4,163,939	1,676,874	28,476,021
<u>Non-Current Assets</u>					
Capital Assets					
Buildings	180,888	-	-	-	180,888
Machinery and Equipment	30,413,425	-	2,949,178	-	33,362,603
Less Accumulated Depreciation	(17,047,181)	-	(2,197,596)	-	(19,244,777)
Leased Assets	38,794	-	-	-	38,794
Subscriptions	-	-	571,404	-	571,404
Net Pension Asset	166,338	15,423	847,774	-	1,029,535
Total Non-Current Assets	13,752,264	15,423	2,170,760	-	15,938,447
Total Assets	24,281,313	12,121,582	6,334,699	1,676,874	44,414,468
Deferred Outflows of Resources	238,504	23,916	1,193,007	-	1,455,427
LIABILITIES AND FUND EQUITY					
<u>Current Liabilities</u>					
Accounts/Vouchers Payable	269,162	54,748	241,777	31,652	597,339
Claims and Judgements Payable	-	2,655,052	-	-	2,655,052
Accrued Wages Payable	40,805	10,976	174,853	3,348	229,982
Accrued Employee Benefits	8,356	1,980	31,640	-	41,976
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	325,441	2,726,662	488,289	35,000	3,575,392
<u>Non-Current Liabilities</u>					
Compensated Absences	80,244	22,944	421,038	-	524,226
OPEB Liability	40,389	7,977	150,667	-	199,033
Subscription Liability	-	-	537,279	-	537,279
Environmental Liability	262,206	-	-	-	262,206
Net Pension Liability	77,979	7,254	397,436	-	482,669
Total Non-Current Liabilities	460,818	38,175	1,506,420	-	2,005,413
Total Liabilities	786,259	2,764,837	1,994,709	35,000	5,580,805
Deferred Inflows of Resources	208,445	14,808	543,440	-	766,693
<u>Net Position</u>					
Net Invested in Capital Assets	13,583,926	-	1,322,986	-	14,906,912
Restricted	-	4,368,281	-	-	4,368,281
Unrestricted	9,941,187	4,997,572	3,666,571	1,641,874	20,247,204
Total Net Position	\$ 23,525,113	\$ 9,365,853	\$ 4,989,557	\$ 1,641,874	\$ 39,522,397

SKAGIT COUNTY, WASHINGTON
Statement of Revenue, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2024

	Governmental Activities - Internal Service Funds				
	501 Equip Rent & Revolving	503 Insurance Services	504 Central Services	505 Unemploy Comp	Total
<u>Operating Revenues</u>					
Charges for Service	\$ 6,757,762	\$ 15,689,278	\$ 11,543,080	\$ 733,454	\$ 34,723,574
Other Operating Revenue	700,032	5,200,583	-	-	5,900,615
Total Operating Revenue	<u>7,457,794</u>	<u>20,889,861</u>	<u>11,543,080</u>	<u>733,454</u>	<u>40,624,189</u>
<u>Operating Expenditures</u>					
Personal Services	1,249,589	545,899	5,196,055	355,537	7,347,080
Contractual Services	1,519,132	4,631,584	4,798,073	-	10,948,789
Supplies and Expenses	2,249,881	43,292	1,315,563	-	3,608,736
Depreciation	2,310,504	-	541,779	-	2,852,283
Payment to Claimants	-	14,220,115	-	132,126	14,352,241
Total Operating Expenditures	<u>7,329,106</u>	<u>19,440,890</u>	<u>11,851,470</u>	<u>487,663</u>	<u>39,109,129</u>
Operating Income (Loss)	<u>128,688</u>	<u>1,448,971</u>	<u>(308,390)</u>	<u>245,791</u>	<u>1,515,060</u>
<u>Non-Operating Revenue (Expenses)</u>					
Interest Revenue	156,568	184,097	(18,169)	-	322,496
Insurance Recovery	35,063	-	-	-	35,063
Gain (Loss) on Disposition of Capital Assets	51,773	-	-	-	51,773
Total Non-Operating Revenue (Expense)	<u>243,404</u>	<u>184,097</u>	<u>(18,169)</u>	<u>-</u>	<u>409,332</u>
Income (Loss) before Contributions and Transfers	372,092	1,633,068	(326,559)	245,791	1,924,392
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Change in Net Assets	<u>372,092</u>	<u>1,633,068</u>	<u>(326,559)</u>	<u>245,791</u>	<u>1,924,392</u>
Net Position, January 1	23,153,021	7,732,785	5,316,116	1,396,083	37,598,005
Net Position, December 31	<u>\$ 23,525,113</u>	<u>\$ 9,365,853</u>	<u>\$ 4,989,557</u>	<u>\$ 1,641,874</u>	<u>\$ 39,522,397</u>

Appendix D: Reconciliation of Internal Service Funds' Net Position

Skagit County
Central Service Cost Allocation Plan - Appendix D
For the Year Ended December 31, 2024

All Internal Service Funds	Equipment Rental Fund (501)	Insurance Services Fund (503)	Central Services Fund (504)	Unemployment Compensation Fund (505)	Total Internal Service Funds
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES FOR YEAR ENDING DECEMBER 31, 2024					
Appendix V to 2 CFR Part 200					
NET POSITION BALANCE JANUARY 1, 2024	\$ 23,153,021	\$ 7,732,785	\$ 5,316,116	\$ 1,396,083	\$ 37,598,005
Prior Period Adjustments	-	-	-	-	-
Beginning Balance as restated	23,153,021	7,732,785	5,316,116	1,396,083	37,598,005
Less Invested in Capital Assets, net of related debt	13,583,926	-	1,322,986	-	14,906,912
Less contributions for replacement of Capital Assets NOTE	-	-	-	-	-
Appendix V to 2 CFR Part 200 BALANCE JANUARY 1, 2024	9,569,095	7,732,785	3,993,130	1,396,083	22,691,093
FY 2024 RETAINED EARNINGS INCREASE (DECREASE) Per Annual Financial Report (AFR)					
TOTAL OPERATING REVENUES	7,457,794	20,889,861	11,543,080	733,454	40,624,189
Interest revenue	156,568	184,097	(18,169)	-	322,496
Gain on disposition of capital asset	51,773	-	-	-	51,773
Other	35,063	-	-	-	35,063
Total Revenues	7,701,198	21,073,958	11,524,911	733,454	41,033,521
TOTAL OPERATING EXPENSES	7,329,106	19,440,890	11,851,470	487,663	39,109,129
Interest expense and fiscal charges	-	-	-	-	-
Total Expenses	7,329,106	19,440,890	11,851,470	487,663	39,109,129
Less Appendix V Unallowable Costs <i>(None)</i>					
Plus Appendix V Allowable Costs <i>(None)</i>					
2 CFR 200 Allowable Expenditures	7,329,106	19,440,890	11,851,470	487,663	39,109,129
2 CFR 200 R.E. BALANCE DECEMBER 31, 2024 [A]	9,941,187	9,365,853	3,666,571	1,641,874	24,615,485
Allowable Reserve [B]	1,221,518	3,240,148	1,975,245	81,277	6,518,188
Excess Balance [A] - [B] NOTE	8,719,669	6,125,705	1,691,326	1,560,597	18,097,297
2 CFR PART 200 CONTRIBUTED CAPITAL BALANCE					
Appendix V CONTRIBUTED CAPITAL BALANCE JANUARY 1, 2024	13,583,926	-	1,322,986	-	14,906,912
Plus: Transfers in (e.g., Contrib. Capital)	-	-	-	-	-
Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Users of Fund R.E.)	-	-	-	-	-
Net Transfers	-	-	-	-	-
Appendix V CONTRIBUTED CAPITAL BALANCE DECEMBER 31, 2024 [C]	13,583,926	-	1,322,986	-	14,906,912
PART IV RECONCILIATION OF 2 CFR Part 200 R.E., CONTRIBUTED CAPITAL AND ADJUSTMENTS BALANCES TO AFR BALANCE					
RECONCILIATION OF 2 CFR Part 200 R.E., CONTR. CAPITAL & ADJUST. BALANCES TO AFR [A] + [C] + [D]	\$ 23,525,113	\$ 9,365,853	\$ 4,989,557	\$ 1,641,874	\$ 39,522,397

NOTE: A significant portion of the Equipment Rental and Revolving Fund Unrestricted Net Assets relates to charges for the replacement of equipment. The amount of accumulated collections for future equipment replacement is not currently available.