

Skagit County

Central Services Cost Allocation Plan

Revised 1/25/2023

Skagit County
Central Services Cost Allocation Plan

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Skagit County
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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 a Solid Waste Utility, Drainage Utility, and the Skagit County Jail.

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

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

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

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

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Submission and Documentation Requirements

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

Central Services Cost Allocation Plan Feature	Location Provided
1 General	
<ul style="list-style-type: none"> 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
<ul style="list-style-type: none"> 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 on-line
<ul style="list-style-type: none"> c A certification that the plan was prepared in accordance with this Circular, contains only allowable costs, and was prepared in a manner that treated similar costs consistently among the various Federal awards and between Federal and non-Federal awards/activities. 	Page 4
2 Allocated Central Services - For each allocated central service, the plan must also include the following: (If any self-insurance funds or fringe benefit costs are treated as allocated (rather than billed) central services, documentation discussed in Billed Services sections below shall also be included.)	
<ul style="list-style-type: none"> a A brief description of the service, an identification of the unit rendering the service and the operating agencies receiving the service. 	Self insurance funds are included in the Billed Service Category Page 5-9, Apdx B
<ul style="list-style-type: none"> b The items of expense included in the cost of the service and the method used to distribute the cost of the service to the specific benefitted departments. 	Pages 12 to 14, Appendix B
<ul style="list-style-type: none"> 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:	
<ul style="list-style-type: none"> a A brief description of each service. 	Pages 9 to 11
<ul style="list-style-type: none"> b A balance sheet for each fund based on individual accounts contained in the governmental unit's accounting system. 	Appendix C

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Internal Service Continued

- c A revenue/expenses statement, with revenues broken out by source, e.g., regular billings, interest earned, etc. Appendix C
- d A listing of all non-operating transfers (as defined by Generally Accepted Accounting Principles (GAAP)) into and out of the fund. Appendix C
- e A description of the procedures (methodology) used to charge the costs of each service to users, including how billing rates are determined. Page 12
- f A schedule comparing total revenues (including imputed revenues) generated by the service to the allowable costs of the service, as determined under this Circular, with an explanation of how variances will be handled. Appendix D
- g Revenues shall consist of all revenues generated by the service, including unbilled and uncollected revenues. If some users were not billed for the services (or were not billed at the full rate for that class of users), a schedule showing the full imputed revenues associated with these users shall be provided. Expenses shall be broken out by object cost categories (e.g., salaries, supplies, etc.). Appendix D

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

- a The fund balance sheet. Appendix C
- b A statement of revenue and expenses including a summary of billings and claims paid by department. Appendix C
- c A listing of all non-operating transfers into and out of the fund. Appendix C
- d The type(s) of risk(s) covered by the fund (e.g., automobile liability, workers' compensation, etc.). Pages 9 to 11
- e An explanation of how the levels of fund contributions are determined. Pages 9 to 11
- f Included a copy of the current actuarial report (with the actuarial assumptions used) if the contributions are determined on an actuarial basis. Actuarial Report is available
- g A description of the procedures used to charge or allocate fund contributions to benefitted activities. Pages 9 to 11
- h Reserve levels in excess of claims (1) submitted and adjudicated but not paid (2) submitted but not adjudicated, and (3) incurred but not submitted must be identified and explained. Appendix C

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

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. Page 11 and 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, 2021 to establish cost allocations or billings for the year ended December 31, 2023 are allowable in accordance with the requirements of the 2 CFR Part 200, "Cost Principles for State, Local, and Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental Unit: Skagit County

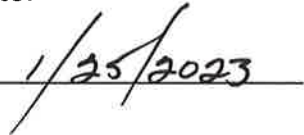
Signature: _____



Name of Official: Sandy Perkins

Title: Skagit County Auditor

Date of Execution: _____



Skagit County

Description of Central Services

Introduction

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

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

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

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

Central Service Functions

The following provides a description of the central services and the benefitting functions presented in Appendix B. The costs presented in Appendix B are actual costs for the year ended December 31, 2020. The costs have been summarized, for presentation purposes into six direct categories; Salaries, Benefits, Supplies, Services, Intergovernmental and Capital.

Commissioners

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

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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 2022, costs will be allocated to General Fund, Public Health, Mental Health, County Road, Senior Services, Planning and Development, Homeless Assistance and Housing and County Jail.

The Calculation is:

Commissioner's Office Expenditures less Board of County Commissioners' Salaries & Benefits	X	<u>Applicable Fund's Related Agenda Time</u> Total Agenda Time
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The County Board of Commissioners costs are allocated to benefitting departments based on the agenda time that is specifically designated for that purpose. Agenda matters that do not benefit a specific function are tracked separately and are not allocated to specific departments. Approximately 60% of the Commissioners-agenda items relate to a specific function. As such, approximately 40% 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.

The Calculation is:

Assessor's Expenditures less Elected Official's Salary & Benefits	X	<u>Respective Fund's Tax Levy</u> Total Operating Taxes Levied
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The Assessor's Office provides services to other jurisdictions for which taxes are levied and collected by the County. Approximately 75.92% of operating taxes relate to these other jurisdictions. As such, approximately 75.92% of the Assessor's Office expenditures (less the Assessor's salaries and benefits) are retained in this cost pool and are not distributed to County departments.

Treasurer

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

The Treasurer's Office workload is most directly and logically related to tax levies. As a result, the Treasurer's Office costs will be allocated to all applicable Funds including the Drainage Utility Fund on the basis of the respective tax levy as a percentage of the total operating taxes levied by the Assessor. This is the same basis used to allocate the Assessor's costs. As such, approximately 75.92% of the Treasurer's Office expenditures (less the Treasurer's salaries and benefits) are retained in this cost pool and are not distributed to County departments.

The calculation is:

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

The County Auditor independently oversees all County offices to ensure fiscal compliance with State law and County policy. The County Auditor aggressively administers a program of internal auditing to provide the County with a very high level of confidence that County assets are

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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 (FTE's) and the percentage of total accounts payable transactions.

The calculation is:

(1)	<u>Respective Fund FTE's</u> Total County FTE's	+	<u>Respective Fund AP Transactions</u> Total County AP Transactions
(2)	Percentage	X	Accounting Dept. Expenditures

Administrative Services

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

The County Administrator oversees Budget and Finance, the Director of Human Resources/Risk Management, and Communications 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 benefitting 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: 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 benefitting departments based on the count of full time equivalents (FTE's) as it most closely tracks the effort of the human resources function in providing its services. The cost will be allocated based on a ratio of FTE's by Fund divided by total FTE's for the County.

The calculation is:

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

General Maintenance provides building maintenance and custodial services for County Facilities. This includes but is not limited to the following: mechanical and electrical equipment services, building maintenance and upkeep, custodial services, land maintenance, leases for

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additional space and establishing contracts for services and supplies and payments of all utilities. Facility Management provides general repair and maintenance, custodial services, safety and health specialists/training, and mechanical, plumbing, electrical, and security systems services.

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

The calculation is:

Facilities Management: Salaries and Wages, Personnel Benefits, Supplies, Utilities & associated operational expense	X	$\frac{\text{Respective fund bldg. maintenance sq ft}}{\text{Total County bldg. maintenance sq ft}}$
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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 benefitting departments based on Modified Total Direct Cost. Only those costs that benefit all departments are included in the allocation.

Internal Service Funds

The County accounts for services provided to operating departments in six (6) internal service funds or sub-funds. The services and methods of calculating the assessments from these internal service funds are briefly described below.

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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 2020 was \$21 to \$1,797,267 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 2020 was \$18,072 per year for a full time employee. (This includes medical, dental, life, vision and EAP.)

Information Services

The Information Services (IS) Department is the County's central technology provider. This department provides the computer and business information system support required by the 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 2020 was \$0 - \$1,161,276 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 2020 was \$37.16 to \$74.47 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 number of time spent on records management and mail services for billed departments and the number of copiers used by a department as a percentage of total copiers. Billed amounts vary by billing period. The rate for 2020 was \$6,517 to \$371,734 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 2020 was 1.5% of the first \$60,000 of salary.

Equipment Rental Fund

The Equipment Rental and Revolving Fund (ER&R) is responsible for managing the acquisition, assignment, and disposition of fleet equipment, maintaining and repairing fleet equipment, maintaining fleet equipment records, providing short-term motor pool service, and administering a capital fleet equipment replacement plan all in support of the Sheriff's Department, General Government, and Public Works Divisions such as the Solid Waste Utility and Road Maintenance and Construction. The charges for services are designed to recover costs at or near breakeven while ensuring a positive cash balance in the Fund. Customers pay a monthly or hourly replacement fee to the Fund for each specific vehicle set at an amount designed to recover adequate funds to replace the vehicle at a future date mutually agreed upon by ER&R and the customer at the time the vehicle goes into service. ER&R also collects a fixed annual administrative overhead fee included in the lease rates for each vehicle to support wages and benefits, allocated costs, rent, and all other costs assessed to ER&R. The rate is \$79 to \$6,500 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 \$2.75 to \$205 per hour and \$62 to \$14,445 monthly. Vehicles are charged an hourly shop rate of \$79.00/hour designed to recover all of the costs of providing fleet maintenance and repair services. Parts and materials are charged at actual cost plus a management fee. Rock is charged actual cost plus a 37% management fee. Pool vehicle rental fees are intended to support the cost of fuel,

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

Fringe Benefit Plans and Related Costs

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

Cost Allocation Methodology

Introduction

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

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

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

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

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

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

Specific Cost Allocation Methodologies Used in the CSCAP

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

Central services that use authorized Full Time Equivalent (FTE):

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

Central services that use operating tax levies:

- Assessor's Office
- Treasurer's Office

The efforts in these central services are directly related to the dollar value of the levies assessed and collected by the County. These central service functions provide services to other jurisdictions for which taxes are levied and collected by the County. Since approximately 74% of operating taxes relate to these other jurisdictions, approximately 74% 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 use an agenda tracking system to determine its efforts for the prior year.
- The legal-civil function provides an estimate of its actual effort by department, (e.g. direct labor hours) to provide for an allocation of its effort.
- The general maintenance function tracks the square feet of County facilities occupied by each County department.

Cost Accounting Procedure:

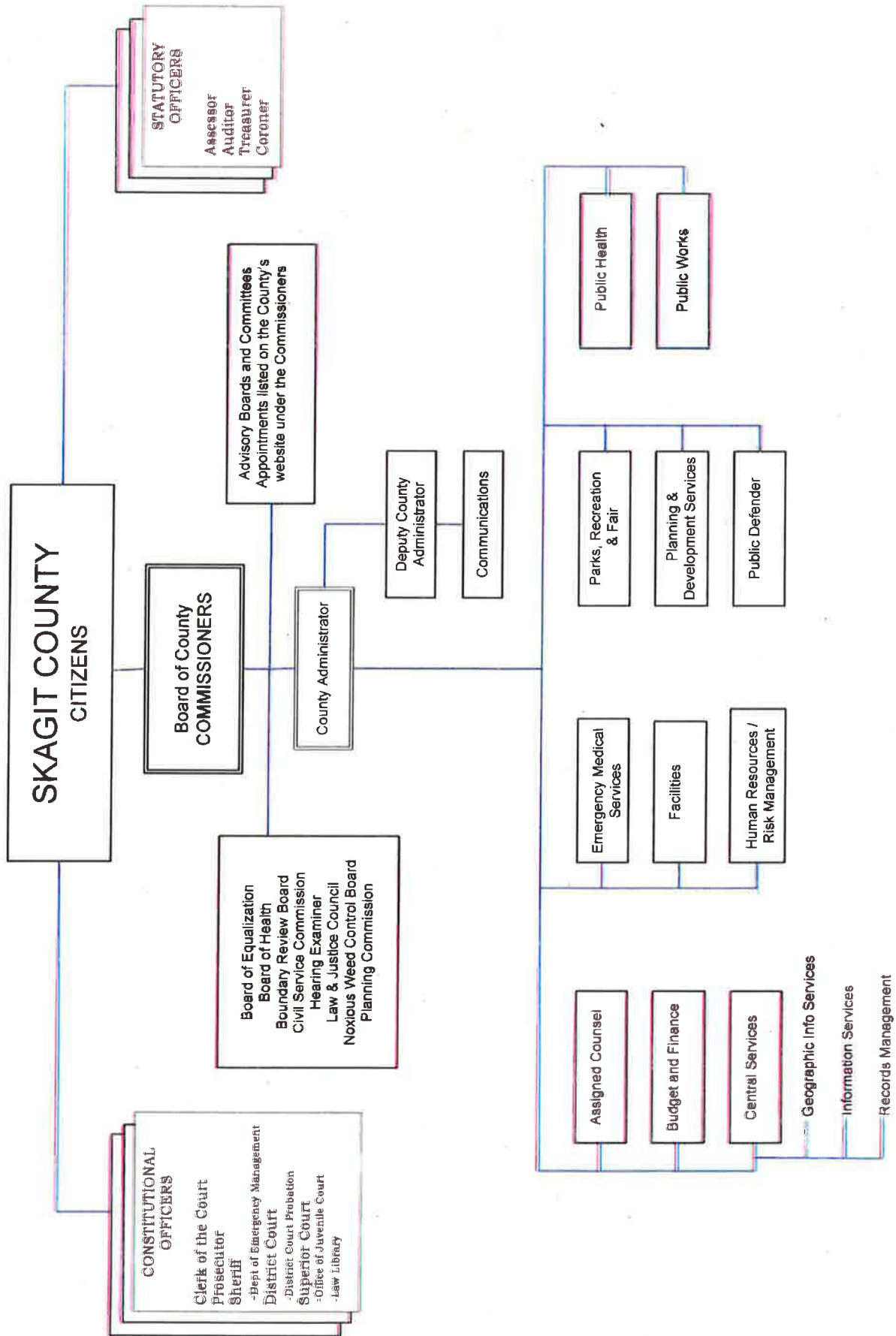
Costs are accumulated in funds, departments, divisions, activity/project and job cost numbers as previously described. The cost allocation plan is used to calculate an indirect cost rate for each operating fund/department to use in the ensuing year. At the end of each fiscal year, County accounting staff 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.

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Appendix A: Organization Chart



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**Appendix B: Summary and Detail Cost
Allocation Plan Components**

Fund No.	Fund Name	Total Allocated Costs	MTDC	General	Internal	Total Indirect Cost Rate	From FS plus transfers out less capital outlay	Allocated		Pmts to IS Funds and Special Revenue Funds
				Fund Indirect Cost Rate	Service Indirect Cost Rate			Costs	Pass Thru Grants	Funds
Operating Departments										
001	General Fund	\$ 2,499,063	38,620,416	6.47%	6.07%	12.54%	59,892,115	9,502,840	470,519	11,298,340
101	Health Department	417,702	4,825,310	8.66%	6.07%	14.73%	7,024,762		2,199,452	
102	Special Paths	4,524	334,551	1.35%	0.00%	1.35%	334,551		-	
104	Tourism Promotion	3,383	251,505	1.35%	0.00%	1.35%	251,505		-	
105	Emergency Management	27,816	641,050	4.34%	6.07%	10.41%	792,353		151,303	
106	Fairgrounds	7,869	418,491	1.88%	0.00%	1.88%	418,491		-	
107	Veterans Relief	6,646	345,195	1.93%	0.00%	1.93%	345,195		-	
108	Law Library	12,395	112,271	11.04%	0.00%	11.04%	112,271		-	
110	River Improvement	22	0	#DIV/0!	0.00%	#DIV/0!	-		-	
111	Treasurer O&M	711	23,424	3.03%	0.00%	3.03%	23,424		-	
112	Centennial Document Preservation	1,725	84,543	2.04%	0.00%	2.04%	84,543		-	
113	Elections Services	36,361	723,032	5.03%	6.07%	11.10%	739,535		16,503	
114	Parks & Recreation	75,235	1,577,680	4.77%	0.00%	4.77%	1,577,680		-	
115	Substance Abuse Services	8,643	483,157	1.79%	0.00%	1.79%	1,049,371		566,214	
116	Mental Health-Developmental Disability	89,413	5,665,162	1.58%	0.00%	1.58%	5,665,162		-	
117	County Roads	757,493	20,258,684	3.74%	6.07%	9.81%	21,682,085		1,423,401	
118	Community Services	100,839	1,686,071	5.98%	0.00%	5.98%	2,152,814		466,743	
119	Convention Center	2,989	369,706	0.81%	0.00%	0.81%	369,706		-	
120	Clean Water Program	60,918	1,295,035	4.70%	6.07%	10.77%	1,527,329		232,294	
121	ARPA	8,360	163,311	5.12%	6.07%	11.19%	163,311		-	
122	Conservation Futures	40,920	902,817	4.53%	0.00%	4.53%	902,817		-	
123	Medic I Services	182,598	8,135,238	2.24%	0.00%	2.24%	8,135,238		-	
124	Crime Victims Services	1,698	166,030	1.02%	0.00%	1.02%	166,030		-	
125	Communication System	37,982	5,326,203	0.71%	0.00%	0.71%	5,326,203		-	
127	Water Quality	-	0	#DIV/0!	0.00%	#DIV/0!	-		-	
128	Planning and Development	318,838	3,724,870	8.56%	0.00%	8.56%	3,724,870		-	
141	LAKE MANAGEMENT DISTRICT NO. 1	1,199	72,361	1.66%	0.00%	1.66%	72,361		-	
142	LAKE MANAGEMENT DISTRICT NO. 2	297	15,171	1.96%	0.00%	1.96%	15,171		-	
143	LAKE MANAGEMENT DISTRICT NO. 3	925	47,598	1.94%	0.00%	1.94%	47,598		-	
144	LAKE MANAGEMENT DISTRICT NO. 4	434	21,578	2.01%	0.00%	2.01%	21,578		-	
150	Edison Clean Water District	3,269	99,707	3.28%	0.00%	3.28%	99,707		-	
160	Drug Enforcement Reserves	21	3,000	0.71%	0.00%	0.71%	3,000		-	
161	Boating Safety	1,265	54,401	2.32%	0.00%	2.32%	67,269		12,868	
162	Low-Income Housing	8,096	271,322	2.98%	0.00%	2.98%	496,322		225,000	
163	TITLE III PROJECTS FUND	111	8,333	1.34%	0.00%	1.34%	8,333		-	
165	Homeless Housing and Assistance	46,109	4,078,518	1.13%	0.00%	1.13%	16,067,596		11,989,078	
166	Housing Revolving Loan	189	25,532	0.74%	0.00%	0.74%	25,532		-	
170	Interlocal Investigation Reserves	4,084	207,243	1.97%	0.00%	1.97%	307,831		100,588	
201	Debt Service	13,730	1,906,440	0.72%	0.00%	0.72%	1,906,440		-	
340	FACILITY IMPROVEMENT FUND	3,545	191,687	1.85%	0.00%	1.85%	191,687		-	
341	CAPITAL IMPROVEMENTS	21,605	3,032,003	0.71%	6.07%	6.78%	3,032,003		-	
342	DISTRESSED COUNTY PUBLIC FACIL	20,562	2,848,731	0.72%	0.00%	0.72%	2,848,731		-	
352	PARK IMPROVEMENT FUND	6,958	845,891	0.82%	0.00%	0.82%	845,891		-	
401	Solid Waste Utility	672,478	14,813,053	4.54%	6.07%	10.61%	14,813,053		-	
402	Drainage Utility	53,538	1,835,024	2.92%	6.07%	8.99%	2,173,329		338,305	
403	Jail Fund	230,617	15,699,304	1.47%	6.07%	7.54%	15,699,304		-	
		5,793,178	142,210,649				181,204,097	9,502,840	18,192,268	

INTERNAL USE ONLY

Not Used for Federal 2 CFR 225 Compliant Plan		IS	GIS	Insurance	Records	Total			
501	Equipment Rental Fund	166,911	5,846,953	2.85%	3.39%	0.56%	1.40%	0.06%	13.03%
503	Insurance Service	136,036	18,367,298	0.74%	3.39%	0.56%	1.40%	0.06%	12.43%
504	Information Services	166,417	5,528,147	3.01%		0.56%	1.40%	0.06%	9.24%
504	GIS / Mapping Services	50,617	1,038,481	4.87%	3.39%		1.40%	0.06%	15.60%
504	Records Management	35,561	519,802	6.84%	3.39%	0.56%	1.40%		15.45%
505	Unemployment Compensation	3,927	399,225	0.98%	3.39%	0.56%	1.40%	0.06%	12.34%

County Commissioners Fund-Department included in this Central Allocation Base

Agenda Hours

Salaries	\$ 528,933
Benefits	205,900
Supplies	1,586
Services	27,598
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>764,017</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(524,250)
Add: Use Allowance	-
Subtotal Adjustments	<u>(524,250)</u>
Total Allowable, Allocable Costs	<u>\$ 239,767</u>

Fund No.	Fund Name	Agenda Hours	Allocation
Operating Departments			
001	General Fund	1.25	\$ 7,446
101	Health Department	2.00	11,914
102	Special Paths	-	-
104	Tourism Promotion	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	-	-
108	Law Library	-	-
110	River Improvement	-	-
111	Treasurer O&M	-	-
112	Centennial Document Preservation	-	-
113	Elections Services	-	-
114	Parks & Recreation	0.50	2,978
115	Substance Abuse Services	-	-
116	Mental Health-Developmental Disability	-	-
117	County Roads	2.50	14,892
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	-	-
121	ARPA	-	-
122	Conservation Futures	-	-
123	Medic I Services	-	-
124	Crime Victims Services	-	-
125	Communication System	-	-

127 Water Quality	-	-
128 Planning and Development	2.00	11,914
130 BRYSON RD SUB-FLOOD CNTRI ZONE	-	-
131 SEDRO WOOLLEY FLD CONTROL MAIN	-	-
132 BRITT SLOUGH FLOOD CONTROL	-	-
133 Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	-
134 MT VERNON SO SFCZ MAINTENANCE	-	-
135 DUNBAR SFCZ MAINTENANCE	-	-
137 BLANCHARD SUB FLOOD CONTROL MT	-	-
139 HANSEN CREEK SUB FLOOD CONTROL	-	-
140 WARNER PRAIRIE SUB-FLOOD	-	-
141 LAKE MANAGEMENT DISTRICT NO. 1	-	-
142 LAKE MANAGEMENT DISTRICT NO. 2	-	-
143 LAKE MANAGEMENT DISTRICT NO. 3	-	-
144 LAKE MANAGEMENT DISTRICT NO. 4	-	-
150 Edison Clean Water District	-	-
160 Drug Enforcement Reserves	-	-
161 Boating Safety	-	-
162 Low-Income Housing	1.00	5,957
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 Add Svcs provided to External Orgs:	-	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	-
352 PARK IMPROVEMENT FUND	-	-
401 Solid Waste Utility	-	-
402 Drainage Utility	-	-
403 Jail Fund	-	-
	<hr/>	<hr/>
Total Operating Department Base Item Count	9.25	55,102
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:	31.00	184,665
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Total Count to use in Allocating Central Services Costs based on Items	40.25	\$ 239,767
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**Assessor Fund-Department included in this Central Service Cost
Allocation Base**

Tax Levy

Salaries	\$ 1,252,177
Benefits	646,272
Supplies	2,355
Services	16,923
Other	5,554
Intergovernmental	19,406
Capital	
Total Direct Costs	<u>1,942,687</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(156,408)
Add: Use Allowance	-
Subtotal Adjustments	<u>(156,408)</u>
Total Allowable, Allocable Costs	<u>\$ 1,786,279</u>

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	\$ 27,357,992	\$ 199,513
101	Health Department	-	-
102	Special Paths	-	-
104	Tourism Promotion	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	360,049	2,626
108	Law Library	-	-
110	River Improvement	-	-
111	Treasurer O&M	-	-
112	Centennial Document Preservation	-	-
113	Elections Services	-	-
114	Parks & Recreation	-	-
115	Substance Abuse Services	-	-
116	Mental Health-Developmental Disability	390,166	2,845
117	County Roads	16,285,961	118,768
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	1,728,490	12,605
121	ARPA	-	-
122	Conservation Futures	955,086	6,965
123	Medic I Services	9,066,539	66,119
124	Crime Victims Services	-	-
125	Communication System	-	-

127 Water Quality	-	-
128 Planning and Development	-	-
141 I AKF MANAGFMNT DISTRICT NO. 1	59,188	432
142 LAKE MANAGEMENT DISTRICT NO. 2	15,408	112
143 LAKE MANAGEMENT DISTRICT NO. 3	50,509	368
144 LAKE MANAGEMENT DISTRICT NO. 4	20,865	152
150 Edison Clean Water District	85,060	620
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 Add Svcs provided to External Orgs:	-	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	-
352 PARK IMPROVEMENT FUND	-	-
401 Solid Waste Utility	-	-
402 Drainage Utility	-	-
403 Jail Fund	-	-

Total Operating Department Base Item Count	56,375,313	411,127
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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:	188,566,363	1,375,152
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Total Count to use in Allocating Central Services Costs based on Items	<u>\$ 244,941,676</u>	<u>\$ 1,786,279</u>
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**Treasurer Fund-Department included in this Central Service Cost
Allocation Base**

	Tax Levy
Salaries	\$ 658,637
Benefits	300,944
Supplies	8,833
Services	141,388
Other	12,703
Other - Treasurer O&M	23,424
Intergovernmental	-
Capital	-
Total Direct Costs	<u>1,145,929</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(156,398)
Add: Use Allowance	-
Subtotal Adjustments	<u>(156,398)</u>
Total Allowable, Allocable Costs	<u>\$ 989,531</u>

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	\$ 27,357,992	\$ 109,758
101	Health Department	-	-
102	Special Paths	-	-
104		-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	360,049	1,444
108	Law Library	-	-
110	River Improvement	-	-
111		-	-
112	Centennial Document Preservation	-	-
113	Elections Services	-	-
114	Parks & Recreation	-	-
115	Substance Abuse Services	-	-
116	Mental Health-Developmental Disability	390,166	1,565
117	County Roads	16,285,961	65,338
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	1,728,490	6,935
121	ARPA	-	-
122	Conservation Futures	955,086	3,832
123	Medic I Services	9,066,539	36,374
124	Crime Victims Services	-	-

125 Communication System	-	-
127 Water Quality	-	-
128 Planning and Development	-	-
141 LAKE MANAGEMENT DISTRICT NO. 1	59,188	237
142 LAKE MANAGEMENT DISTRICT NO. 2	15,408	62
143 LAKE MANAGEMENT DISTRICT NO. 3	50,509	203
144 LAKE MANAGEMENT DISTRICT NO. 4	20,865	84
150 Edison Clean Water District	85,060	341
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 Add Svcs provided to External Orgs:	-	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	-
352 PARK IMPROVEMENT FUND	-	-
401 Solid Waste Utility	-	-
402 Drainage Utility	1,707,120	6,849
403 Jail Fund	-	-

Total Operating Department Base Item Count	58,082,433	233,021
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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:	188,566,363	756,510
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Total Count to use in Allocating Central Services Costs based on Items	<u>\$ 246,648,796</u>	<u>\$ 989,531</u>
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County Auditor Fund-Department-Division included in this Allocation Base

Average FTE & Accounts Payable

Salaries	\$ 426,604
Benefits	212,832
Supplies	4,450
Services	1,721
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>645,607</u>
Adjustments:	
Jr. District Billings	<u>(122,988)</u>
Subtotal Adjustments	<u>(122,988)</u>
Total Allowable, Allocable Costs	<u>\$ 399,631</u>

Fund No.	Fund Name	FTEs	FTE %	Accounts Payable Count	Accounts Payable %	Average	Allocation
Operating Departments							
001	General Fund	302.90	44.8874%	6,832	25.4878%	35.1876%	\$ 140,620
101	Health Department	41.20	6.1055%	1,870	6.9763%	6.5409%	26,140
102	Special Paths	1.10	0.1630%	135	0.5036%	0.3333%	1,332
104	Tourism Promotion	-	0.0000%	10	0.0373%	0.0187%	75
105	Emergency Management	3.60	0.5335%	52	0.1940%	0.3637%	1,454
106	Fairgrounds	1.40	0.2075%	462	1.7236%	0.9655%	3,858
107	Veterans Relief	-	0.0000%	16	0.0597%	0.0298%	119
108	Law Library	0.80	0.1186%	59	0.2201%	0.1693%	677
110	River Improvement	-	0.0000%	3	0.0112%	0.0056%	22
111	Treasurer O&M	-	0.0000%	41	0.1530%	0.0765%	306
112	Centennial Document Preservation	1.00	0.1482%	12	0.0448%	0.0965%	386
113	Elections Services	3.80	0.5631%	43	0.1604%	0.3618%	1,446
114	Parks & Recreation	8.40	1.2448%	2,084	7.7747%	4.5097%	18,022
115	Substance Abuse Services	0.80	0.1186%	141	0.5260%	0.3223%	1,288
116	Mental Health-Developmental Disability	7.80	1.1559%	565	2.1078%	1.6319%	6,521
117	County Roads	90.70	13.4410%	3,116	11.6247%	12.5329%	50,085
118	Senior Services	14.80	2.1932%	1,615	6.0250%	4.1091%	16,421
119	Convention Center	-	0.0000%	48	0.1791%	0.0895%	358
120	Clean Water Program	6.50	0.9632%	358	1.3356%	1.1494%	4,593
121	ARPA	4.00	0.5928%	24	0.0895%	0.3412%	1,363
122	Conservation Futures	0.70	0.1037%	27	0.1007%	0.1022%	409
123	Medic I Services	3.00	0.4446%	477	1.7795%	1.1120%	4,444
124	Crime Victims Services	0.50	0.0741%	-	0.0000%	0.0370%	148
125	Communication System	-	0.0000%	11	0.0410%	0.0205%	82
127	Water Quality	-	0.0000%	-	0.0000%	0.0000%	-
128	Planning and Development	30.40	4.5050%	283	1.0558%	2.7804%	11,111
141	LAKE MANAGEMENT DISTRICT NO. 1	-	0.0000%	2	0.0075%	0.0037%	15
142	LAKE MANAGEMENT DISTRICT NO. 2	-	0.0000%	2	0.0075%	0.0037%	15
143	LAKE MANAGEMENT DISTRICT NO. 3	-	0.0000%	2	0.0075%	0.0037%	15
144	LAKE MANAGEMENT DISTRICT NO. 4	-	0.0000%	6	0.0224%	0.0112%	45
150	Edison Clean Water District	0.10	0.0148%	115	0.4290%	0.2219%	887
160	Drug Enforcement Reserves	-	0.0000%	-	0.0000%	0.0000%	-
161	Boating Safety	0.20	0.0296%	90	0.3358%	0.1827%	730
162	Low-Income Housing	-	0.0000%	28	0.1045%	0.0522%	209
163	TITLE III PROJECTS FUND	-	0.0000%	7	0.0261%	0.0131%	52
165	Homeless Housing and Assistance	2.80	0.4149%	343	1.2796%	0.8473%	3,386
166	Housing Revolving loans	-	0.0000%	1	0.0037%	0.0019%	7
170	Interlocal Investigation Reserves	-	0.0000%	350	1.3057%	0.6529%	2,609
201	Debt Service	-	0.0000%	22	0.0821%	0.0410%	164
340	FACILITY IMPROVEMENT FUND	1.10	0.1630%	140	0.5223%	0.3427%	1,369
341	REET Fund	-	0.0000%	4	0.0149%	0.0075%	30

342 DISTRESSED COUNTY PUBLIC FACIL	-	0.0000%	39	0.1455%	0.0727%	291
352 PARK IMPROVEMENT FUND	-	0.0000%	126	0.4701%	0.2350%	939
401 Solid Waste Utility	21.70	3.2158%	1,047	3.9080%	3.5809%	14,230
402 Drainage Utility	7.30	1.0818%	444	1.6564%	1.3691%	5,471
403 Jail Fund	68.30	10.1215%	1,351	5.0401%	7.5808%	30,295
Total Operating Department Base Item Count	624.90	92.6052%	22,403	83.5777%	88.0915%	352,041
Internal Service Funds:						
501 Equipment Rental Fund	10.10	0.0150	2,364	8.8193%	5.1580%	20,613
503 Insurance Service	2.20	0.0033	411	1.5333%	0.9297%	3,715
504 Information Services	21.60	0.0320	956	3.5670%	3.3840%	13,523
504 GIS / Mapping Services	10.00	0.0148	443	1.6511%	1.5865%	6,260
504 Records Management	5.00	0.0074	221	0.8256%	0.7833%	3,130
505 Unemployment Compensation	1.00	0.0015	7	0.0261%	0.0872%	348
Add Services provided to External Organizations:						
Total Count to use in Allocating Central Services Costs based on Items	674.80	100.0000%	26,805	100.0000%	100.0000%	\$ 399,631

**Financial-General Administrative Services Fund-Department-Division
Allocation Base**

	MTDC
Salaries	\$ 462,733
Benefits	181,594
Supplies	211
Services	33,551
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	678,089
Adjustments:	
Less: Unallowable costs	-
Add: Use Allowance	-
Subtotal Adjustments	-
Total Allowable, Allocable Costs	\$ 678,089

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	\$ 38,620,416	\$ 150,584
101	Health Department	4,825,310	18,814
102	Special Paths	334,551	1,304
104	Tourism Promotion	251,505	981
105	Emergency Management	641,050	2,499
106	Fairgrounds	418,491	1,632
107	Veterans Relief	345,195	1,346
108	Law Library	112,271	438
110	River Improvement	-	-
111	Treasurer O&M	23,424	91
112	Centennial Document Preservation	84,543	330
113	Elections Services	723,032	2,819
114	Parks & Recreation	1,577,680	6,151
115	Substance Abuse Services	483,157	1,884
116	Mental Health-Developmental Disability	5,665,162	22,089
117	County Roads	20,258,684	78,990
118	Senior Services	1,686,071	6,574
119	Convention Center	369,706	1,442
120	Clean Water Program	1,295,035	5,049
121	ARPA	163,311	637
122	Conservation Futures	902,817	3,520
123	Medic I Services	8,135,238	31,720
124	Crime Victims Services	166,030	647
125	Communication System	5,326,203	20,767

127 Water Quality	-	-
128 Planning and Development	3,724,870	14,524
141 I AKF MANAGEMENT DISTRICT NO. 1	72,361	282
142 LAKE MANAGEMENT DISTRICT NO. 2	15,171	59
143 LAKE MANAGEMENT DISTRICT NO. 3	47,598	186
144 LAKE MANAGEMENT DISTRICT NO. 4	21,578	84
150 Edison Clean Water District	99,707	389
160 Drug Enforcement Reserves	3,000	12
161 Boating Safety	54,401	212
162 Low-Income Housing	271,322	1,058
163 TITLE III PROJECTS FUND	8,333	32
165 Homeless Housing and Assistance	4,078,518	15,902
166 Housing Revolving Loan	25,532	100
170 Interlocal Investigation Reserves	207,243	808
201 Debt Service	1,906,440	7,433
340 FACILITY IMPROVEMENT FUND	191,687	747
341 Add Svcs provided to External Orgs:	3,032,003	11,822
342 DISTRESSED COUNTY PUBLIC FACIL	2,848,731	11,107
352 PARK IMPROVEMENT FUND	845,891	3,298
401 Solid Waste Utility	14,813,053	57,757
402 Drainage Utility	1,835,024	7,155
403 Jail Fund	15,699,304	61,213
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Total Operating Department Base Item Count	142,210,649	554,489
Internal Service Funds:		
501 Equipment Rental Fund	5,846,953	22,798
503 Insurance Service	18,367,298	71,615
504 Information Services	5,528,147	21,555
504 GIS / Mapping Services	1,038,481	4,049
504 Records Management	519,802	2,027
505 Unemployment Compensation	399,225	1,557
	<hr/>	<hr/>
Add Services provided to External Organizations:	-	-
	<hr/>	<hr/>
Total Count to use in Allocating Central Services Costs based on Items	<u>\$ 173,910,555</u>	<u>\$ 678,089</u>

**Human Resources Fund-Department-Division included in this
Allocation Base**

	FTE
Salaries	\$ 239,455
Benefits	108,297
Supplies	9,890
Services	140,287
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u><u>497,929</u></u>
 Adjustments:	
Less: Recovered costs	-
Add: Use Allowance	-
Subtotal Adjustments	<u><u>-</u></u>
 Total Allowable, Allocable Costs	<u><u>\$ 497,929</u></u>

Fund No.	Fund Name	FTEs	Allocation
Operating Departments			
001	General Fund	302.90	\$ 223,507
101	Health Department	41.20	30,401
102	Special Paths	1.10	812
104	Tourism Promotion	-	-
105	Emergency Management	3.60	2,656
106	Fairgrounds	1.40	1,033
107	Veterans Relief	-	-
108	Law Library	0.80	590
110	River Improvement	-	-
111	Treasurer O&M	-	-
112	Centennial Document Preservation	1.00	738
113	Elections Services	3.80	2,804
114	Parks & Recreation	8.40	6,198
115	Substance Abuse Services	0.80	590
116	Mental Health-Developmental Disability	7.80	5,756
117	County Roads	90.70	66,927
118	Senior Services	14.80	10,921
119	Convention Center	-	-
120	Clean Water Program	6.50	4,796
121	ARPA	4.00	2,952
122	Conservation Futures	0.70	517
123	Medic I Services	3.00	2,214
124	Crime Victims Services	0.50	369
125	Communication System	-	-

127 Water Quality	-	-
128 Planning and Development	30.40	22,432
130 BRYSON RD SUB-FLOOD CNTRL ZONE	-	-
131 SEDRO WOOLLEY FLD CONTROL MAIN	-	-
132 BRITT SLOUGH FLOOD CONTROL	-	-
133 Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	-
134 MT VERNON SO SFCZ MAINTENANCE	-	-
135 DUNBAR SFCZ MAINTENANCE	-	-
137 BLANCHARD SUB FLOOD CONTROL MT	-	-
139 HANSEN CREEK SUB FLOOD CONTROL	-	-
140 WARNER PRAIRIE SUB-FLOOD	-	-
141 LAKE MANAGEMENT DISTRICT NO. 1	-	-
142 LAKE MANAGEMENT DISTRICT NO. 2	-	-
143 LAKE MANAGEMENT DISTRICT NO. 3	-	-
144 LAKE MANAGEMENT DISTRICT NO. 4	-	-
150 Edison Clean Water District	0.10	74
160 Drug Enforcement Reserves	-	-
161 Boating Safety	0.20	148
162 Low-Income Housing	-	-
163 TITLE III PROJECTS FUND	-	-
165 Homeless Housing and Assistance	2.80	2,066
166 Housing Revolving Loan	-	-
170 Interlocal Investigation Reserves	-	-
201 Debt Service	-	-
340 FACILITY IMPROVEMENT FUND	1.10	812
341 Add Svcs provided to External Orgs:	-	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	-
352 PARK IMPROVEMENT FUND	-	-
401 Solid Waste Utility	21.70	16,012
402 Drainage Utility	7.30	5,387
403 Jail Fund	68.30	50,398
Total Operating Department Base Item Count	624.90	461,108
Internal Service Funds:		
501 Equipment Rental Fund	10.10	7,453
503 Insurance Service	2.20	1,623
504 Information Services	21.60	15,938
504 GIS / Mapping Services	10.00	7,379
504 Records Management	5.00	3,689
505 Unemployment Compensation	1	738
Add Services provided to External Organizations:	-	-
Total Count to use in Allocating Central Services Costs based on Items	674.80	\$ 497,929

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

Allocation Base	Direct Charge
Salaries	\$ 668,114
Benefits	224,973
Supplies	-
Services	-
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>893,087</u>
Adjustments:	
Less: Unallowable costs	-
Add: Use Allowance	-
Subtotal Adjustments	<u>-</u>
Total Allowable, Allocable Costs	<u><u>\$ 893,087</u></u>

Fund No.	Fund Name	Direct Charge	Allocation
Operating Departments			
001	General Fund	48.64%	\$ 434,398
101	Health Department	10.36%	\$ 92,524
102	Special Paths	0.00%	\$ -
104	Tourism Promotion	0.00%	\$ -
105	Emergency Management	0.86%	\$ 7,681
106	Fairgrounds	0.00%	\$ -
107	Veterans Relief	0.00%	\$ -
108	Law Library	0.00%	\$ -
110	River Improvement	0.00%	\$ -
111	Treasurer O&M	0.00%	\$ -
112	Centennial Document Preservation	0.00%	\$ -
113	Elections Services	0.86%	\$ 7,681
114	Parks & Recreation	1.71%	\$ 15,272
115	Substance Abuse Services	0.00%	\$ -
116	Mental Health-Developmental Disability	0.00%	\$ -
117	County Roads	4.37%	\$ 39,028
118	Senior Services	0.00%	\$ -
119	Convention Center	0.00%	\$ -
120	Clean Water Program	2.55%	\$ 22,774
121	ARPA	0.00%	\$ -
122	Conservation Futures	2.55%	\$ 22,774
123	Medic I Services	0.00%	\$ -
124	Crime Victims Services	0.00%	\$ -
125	Communication System	0.00%	\$ -
127	Water Quality	0.00%	\$ -
128	Planning and Development	16.86%	\$ 150,574

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	0.07%	\$	638
160 Drug Enforcement Reserves	0.00%	\$	-
161 Boating Safety	0.00%	\$	-
162 Low-Income Housing	0.00%	\$	-
163 TITLE III PROJECTS FUND	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 Add Svcs provided to External Orgs:	0.00%	\$	-
342 DISTRESSED COUNTY PUBLIC FACIL	0.00%	\$	-
352 PARK IMPROVEMENT FUND	0.00%	\$	-
401 Solid Waste Utility	2.55%	\$	22,774
402 Drainage Utility	2.55%	\$	22,774
403 Jail Fund	4.29%	\$	38,211
Total Operating Department Base Item Count	98.22%		877,101

Internal Service Funds:

501 Equipment Rental Fund	0.00%	\$	-
503 Insurance Service	0.00%	\$	-
504 Information Services	1.54%	\$	13,754
504 GIS / Mapping Services	0.06%	\$	536
504 Records Management	0.19%	\$	1,697
Fund 504 Combined		\$	-
505 Unemployment Compensation	0.00%	\$	-

Add Services provided to External Organizations:

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

100% \$ 893,087

General Maintenance Fund-Department included in this Central Service

Allocation Base	Square Footage
Salaries	\$ 906,859
Benefits	508,093
Supplies	161,487
Services	1,065,091
Other	-
Intergovernmental	-
Capital	12,687
Total Direct Costs	<u>2,654,217</u>
Adjustments:	
Less: Unallowable costs	-
Capital	-
Cost Recovery from External Organizations	(33,615)
Interest	-
Add: Use Allowance	-
Subtotal Adjustments	<u>(33,615)</u>
Total Allowable, Allocable Costs	<u>\$ 2,620,602</u>

Fund No.	Fund Name	Square Footage	Allocation
Operating Departments			
001	General Fund	130,016	\$ 1,109,007
101	Health Department	26,072	222,388
102	Special Paths	-	-
104	Tourism Promotion	-	-
105	Emergency Management	1,344	11,464
106	Fairgrounds	-	-
107	Veterans Relief	-	-
108	Law Library	1,211	10,330
110	River Improvement	-	-
111	Treasurer O&M	-	-
112	Centennial Document Preservation	-	-
113	Elections Services	2,261	19,286
114	Parks & Recreation	2,525	21,538
115	Substance Abuse Services	390	3,327
116	Mental Health-Developmental Disability	3,800	32,413
117	County Roads	30,282	258,299
118	Senior Services	7,210	61,500
119	Convention Center	-	-
120	Clean Water Program	-	-
121	ARPA	-	-
122	Conservation Futures	-	-
123	Medic I Services	1,824	15,558

124 Crime Victims Services	-	-
125 Communication System	-	-
127 Water Quality	-	-
128 Planning and Development	11,290	96,301
130 BRYSON RD SUB-FLOOD CNTRL ZONE	-	-
131 SEDRO WOOLLEY FLD CONTROL MAIN	-	-
132 BRITT SLOUGH FLOOD CONTROL	-	-
133 Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	-
134 MT VERNON SO SFCZ MAINTENANCE	-	-
135 DUNBAR SFCZ MAINTENANCE	-	-
137 BLANCHARD SUB FLOOD CONTROL MT	-	-
139 HANSEN CREEK SUB FLOOD CONTROL	-	-
140 Total Operating Dept Base Item Count	-	-
141 LAKE MANAGEMENT DISTRICT NO. 1	-	-
142 LAKE MANAGEMENT DISTRICT NO. 2	-	-
143 LAKE MANAGEMENT DISTRICT NO. 3	-	-
144 LAKE MANAGEMENT DISTRICT NO. 4	-	-
150 Edison Clean Water District	-	-
160 Drug Enforcement Reserves	-	-
161 Boating Safety	-	-
162 Low-Income Housing	-	-
163 TITLE III PROJECTS FUND	-	-
165 Homeless Housing and Assistance	1,364	11,635
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	-	-
401 Solid Waste Utility	60,266	514,055
402 Drainage Utility	-	-
403 Jail	-	-
Total Operating Department Base Item Count	279,855	2,387,099

Internal Service Funds:

501 Equipment Rental Fund	11,400	97,239
503 Insurance Service	-	-
504 Information Services	9,832	83,865
504 GIS / Mapping Services	3,406	29,052
504 Records Management	2,737	23,346
505 Unemployment Compensation	-	-

Add Services provided to External Organizations:

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

307,230	\$ 2,620,602
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Non-Departmental Fund-Department-Division included in this Central Allocation Base

	<u>MTDC</u>
Salaries	\$ -
Benefits	69,042
Supplies	-
Services	761,016
Other	-
Intergovernmental	-
Capital	-
Debt Service: Principal	-
Interfund Payments for Service	<u>6,432,376</u>
Total Direct Costs	<u>7,262,434</u>
Adjustments:	
Less: Unallowable costs	-
Project 93 - Pass Thru EPA Grant	-
Leoff 1 Medical	(68,410)
Ruckelshaus - Ryan Walters	-
Port of Skagit Grant	-
CVAA Director	-
River Oaks - Franchise Fee	-
Food Dist Ctr - Paul Schissler	-
USDA - Starling Control	(21,679)
SCCAA - Pass Thru & Direct Service	(195,849)
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	(26,563)
Central Services Billings, Insur Cost Allocation	(6,390,513)
Add: Use Allowance	-
Subtotal Adjustments	<u>(6,703,014)</u>
Total Allowable, Allocable Costs	<u>\$ 559,420</u>

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	\$ 38,620,416	\$ 124,231
101	Health Department	4,825,310	15,522
102	Special Paths	334,551	1,076
104	Tourism Promotion	251,505	809
105	Emergency Management	641,050	2,062
106	Fairgrounds	418,491	1,346
107	Veterans Relief	345,195	1,110
108	Law Library	112,271	361
110	River Improvement	-	-
111	Treasurer O&M	23,424	75
112	Centennial Document Preservation	84,543	272
113	Elections Services	723,032	2,326
114	Parks & Recreation	1,577,680	5,075
115	Substance Abuse Services	483,157	1,554
116	Total Operating Dept Base Item Count	5,665,162	18,223
117	County Roads	20,258,684	65,166
118	Senior Services	1,686,071	5,424
119	Convention Center	369,706	1,189
120	Clean Water Program	1,295,035	4,166
121	ARPA	163,311	525
122	Conservation Futures	902,817	2,904
123	Medic I Services	8,135,238	26,169
124	Crime Victims Services	166,030	534
125	Communication System	5,326,203	17,133
127	Water Quality	-	-
128	Planning and Development	3,724,870	11,982
141	LAKE MANAGEMENT DISTRICT NO. 1	72,361	233
142	LAKE MANAGEMENT DISTRICT NO. 2	15,171	49
143	LAKE MANAGEMENT DISTRICT NO. 3	47,598	153
144	LAKE MANAGEMENT DISTRICT NO. 4	21,578	69
150	Edison Clean Water District	99,707	321
160	Drug Enforcement Reserves	3,000	10
161	Boating Safety	54,401	175
162	Low-Income Housing	271,322	873
163	TITLE III PROJECTS FUND	8,333	27
165	Homeless Housing and Assistance	4,078,518	13,119
166	Housing Revolving loans	25,532	82
170	Interlocal Investigation Reserves	207,243	667
201	Debt Service	1,906,440	6,132
340	FACILITY IMPROVEMENT FUND	191,687	617
341	CAPITAL IMPROVEMENTS	3,032,003	9,753
342	DISTRESSED COUNTY PUBLIC FACIL	2,848,731	9,164
352	PARK IMPROVEMENT FUND	845,891	2,721
401	Solid Waste Utility	14,813,053	47,649

402 Drainage Utility	1,835,024	5,903
403 Jail Fund	15,699,304	50,500
	<hr/>	<hr/>
Total Operating Department Base Item Count	142,210,649	457,451
 Internal Service Funds:		
501 Equipment Rental Fund	5,846,953	18,808
503 Insurance Service	18,367,298	59,082
504 Information Services	5,528,147	17,782
504 GIS / Mapping Services	1,038,481	3,340
504 Records Management	519,802	1,672
505 Unemployment Compensation	399,225	1,284
 Add Services provided to External Organizations:	<hr/>	<hr/>
	-	-
 Total Count to use in Allocating Central Services Costs based on Items	 <hr/>	 <hr/>
	\$ 173,910,555	\$ 559,420
	<hr/>	<hr/>

Skagit County
Central Service Cost Allocation Plan

**Appendix C: Financial Information for
Internal Service Funds**

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

	Business-Type Activities-Enterprise Funds				Governmental Activities
	501 Equip Rent & Revolve	503 Insurance Services	504 Central Services	505 Unemploy Comp	Internal Services
ASSETS					
<u>Current Assets</u>					
Cash and Cash Equivalents	\$ 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
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Inventories and Prepayments	5,036,510	-	-	-	5,036,510
Total Current Assets	10,916,276	8,284,687	4,730,277	1,312,098	25,243,338
<u>Non-Current Assets</u>					
Capital Assets					
Land	-	-	-	-	-
Buildings	180,888	-	-	-	180,888
Improvements	-	-	-	-	-
Machinery and Equipment	24,239,955	-	3,076,113	-	27,316,068
Less Accumulated Depreciation	(12,594,001)	-	(2,229,669)	-	(14,823,670)
Construction in Progress	-	-	2,466,301	-	2,466,301
Net Pension Asset	495,456	343,869	-	-	839,325
Total Non-Current Assets	12,322,298	343,869	3,312,745	-	15,978,912
Total Assets	23,238,574	8,628,556	8,043,022	1,312,098	41,222,250
Deferred Outflows of Resources	68,578	43,083	318,249	-	429,910
LIABILITIES AND FUND EQUITY					
<u>Current Liabilities</u>					
Accounts/Vouchers Payable	136,727	34,095	224,298	-	395,120
Due to Other Funds	-	3,189,353	-	-	3,189,353
Accrued 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	181,585	3,235,565	431,816	26,866	3,875,832
<u>Non-Current Liabilities</u>					
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	416,223	77,283	649,678	-	1,143,184
Total Liabilities	597,808	3,312,848	1,081,494	26,866	5,019,016
Deferred Inflows of Resources	569,255	375,822	2,734,891	-	3,679,968
<u>Net Position</u>					
Net Invested 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	\$ 22,140,089	\$ 4,982,969	\$ 4,544,886	\$ 1,285,232	\$ 32,953,176

SKAGIT COUNTY, WASHINGTON
Statement of Revenue, Expenses and Changes in Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2021

	Business-Type Activities-Enterprise Funds				Governmental Activities
	501 Equip Rent & Revolving	503 Insurance Services	504 Central Services	505 Unemploy Comp	Internal Services
<u>Operating Revenues</u>					
Charges for Service	\$ 5,995,047	\$ 2,023,582	\$ 8,118,274	\$ 579,097	\$ 16,716,000
Other Operating Revenue	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 Expenditures</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
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 Expenditures	<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 Revenue (Expenses)</u>					
Intergovernmental Revenue	-	-	-	-	-
Interest Revenue	2,958	3,508	-	-	6,466
Miscellaneous Revenue	-	-	-	-	-
Gain (Loss) on Disposition of Capital Assets	188,937	-	-	-	188,937
Interest Expense	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
Total Non-Operating Revenue (Expense)	<u>191,895</u>	<u>3,508</u>	<u>-</u>	<u>-</u>	<u>195,403</u>
Income (Loss) before Contributions and Transfers	438,807	(3,076,418)	935,663	179,872	(1,522,076)
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Change in Net Assets	<u>438,807</u>	<u>(3,076,418)</u>	<u>935,663</u>	<u>179,872</u>	<u>(1,522,076)</u>
Net Position, January 1	<u>21,701,282</u>	<u>8,059,387</u>	<u>3,609,223</u>	<u>1,105,360</u>	<u>34,475,252</u>
Net Position, 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
Central Service Cost Allocation Plan

**Appendix D: Reconciliation of Internal
Service Funds' Net Position**

Skagit County
Central Service Cost Allocation Plan -Appendix D
For the Year Ended December 31, 2021

All Internal Service Funds	<u>Equipment Rental Fund (501)</u>	<u>Insurance Services Fund (503)</u>	<u>Central Services Fund (504)</u>	<u>Unemployment Compensation Fund (505)</u>	<u>Total Internal Service Funds</u>
RECONCILIATION OF RETAINED EARNINGS BALANCE TO FEDERAL GUIDELINES					
FOR YEAR ENDING December 31, 2021					
Appendix V to 2 CFR Part 200					
NET POSITION BALANCE JANUARY 1, 2021	\$ 21,701,282	\$ 8,059,387	\$ 3,609,223	\$ 1,105,360	\$ 34,475,252
Prior Period Adjustments	-	-	-	-	-
Beginning Balance as restated	<u>21,701,282</u>	<u>8,059,387</u>	<u>3,609,223</u>	<u>1,105,360</u>	<u>34,475,252</u>
Less Invested in Capital Assets, net of related debt	11,826,842	-	846,444	-	12,673,286
Less contributions for replacement of Capital Assets	-	-	-	-	-
Appendix V to 2 CFR Part 200 BALANCE JANUARY 1, 2021	<u>9,874,440</u>	<u>8,059,387</u>	<u>2,762,779</u>	<u>1,105,360</u>	<u>21,801,966</u>
NOTE					
FY 2022 RETAINED EARNINGS INCREASE (DECREASE) Per Annual Financial Report (AFR)					
TOTAL OPERATING REVENUES	6,093,865	15,587,372	8,118,318	579,097	30,378,652
Interest revenue	2,958	3,508	-	-	6,466
Other	<u>188,937</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>188,937</u>
Total Revenues	<u>6,285,760</u>	<u>15,590,880</u>	<u>8,118,318</u>	<u>579,097</u>	<u>30,574,055</u>
TOTAL OPERATING EXPENSES	5,846,953	18,667,298	7,182,655	399,225	32,096,131
Loss on disposition of capital asset	-	-	-	-	-
Interest expense and fiscal charges	-	-	-	-	-
Total 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>
Less Appendix V Unallowable Costs (None)					
Plus Appendix V Allowable Costs (None)					
2 CFR 200 Allowable Expenditures	<u>5,846,953</u>	<u>18,667,298</u>	<u>7,182,655</u>	<u>399,225</u>	<u>32,096,131</u>
2 CFR 200 R.E. BALANCE December 31, 2021(A)	10,313,247	4,982,969	3,698,442	1,285,232	20,279,890
Allowable Reserve (B)	974,492	3,111,216	1,197,109	66,538	5,349,355
Excess Balance (A)-(B)	<u>9,338,755</u>	<u>1,871,753</u>	<u>2,501,333</u>	<u>1,218,695</u>	<u>14,930,535</u>
2 CFR PART 200 CONTRIBUTED CAPITAL BALANCE					
Appendix V CONTRIBUTED CAPITAL BALANCE JANUARY 1, 2021	11,826,842	-	1,001,651	-	12,673,286
Plus: Transfers in (e.g., Contrib. Capital)	-	-	-	-	-
Less: Transfers Out (e.g., Payback of Contrib. Capital, Other Users of Fund R.E.)	-	-	-	-	-
Net Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appendix V CONTRIBUTED CAPITAL BALANCE DECEMBER 31, 2021 ©	<u>11,826,842</u>	<u>-</u>	<u>1,001,651</u>	<u>-</u>	<u>12,673,286</u>
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)	<u>\$ 22,140,089</u>	<u>\$ 4,982,969</u>	<u>\$ 4,700,093</u>	<u>\$ 1,285,232</u>	<u>\$ 32,953,176</u>

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

