

Skagit County

Central Services Cost Allocation Plan

Skagit County Central Services Cost Allocation Plan

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Skagit County

Central Services Cost Allocation Plan

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	
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 on-line
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 included.)	
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 6-11, Apdx B
b The items of expense included in the cost of the service and the method used to distribute the cost of the service to the specific benefitted departments.	Pages 14 to 16, 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 13
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 14 |
| 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 11 to 13 |
| e An explanation of how the levels of fund contributions are determined. | Pages 11 to 13 |
| 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 11 to 13 |
| 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. | Page 13
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, 2023 to establish cost allocations or billings for the year ended December 31, 2025 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: 10/30/24

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, 2023. 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 2025, costs will be allocated to General Fund, Public Health, Parks and Recreation, County Road, Planning and Development, and Solid Waste Utility.

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 16% of the Commissioners agenda items relate to a specific function. As such, approximately 84% 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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Skagit County Central Services Cost Allocation Plan

The Assessor's Office provides services to other jurisdictions for which taxes are levied and collected by the County. Approximately 77.85% of operating taxes relate to these other jurisdictions. As such, approximately 77.85% 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 77.21% 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.

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.

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.

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The calculation is:

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

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

The calculation is:

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

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

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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	\times	$\frac{\text{Respective fund bldg. maintenance sq ft}}{\text{Total County bldg. maintenance sq ft}}$
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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.

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

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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 2023 was \$4,478 to \$366,488 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 2023 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 \$319.25 to \$1,613.65 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 \$3.20 to \$314.77 per hour and \$40.45 to \$13,135 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 cost of fuel, maintenance, replacement costs, and administration. Pool vehicle rental fees are assessed a monthly rental fee for the use of a pool vehicle. All assessments and charges are reviewed annually and updated as needed.

Fringe Benefit Plans and Related Costs

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year end. The rate varies per year based on the amount of claims, property values, and actual expenses incurred. The rate for 2023 was \$4,501 to \$472,394 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 2023 was \$20,232 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 2023 was \$0 - \$1,422,816 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 2023 was \$42.26 to \$87.32 per straight time hour of work.

Records Management

The Records Management Department is responsible for management of all County records, including property records, court records and any other records that pertain to the County. They also convert County records from paper files to either microfilm or optical images to

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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.

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

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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.

Central services that use actual expense data:

- Administrative Services Budget and Finance
- Non-Departmental

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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.

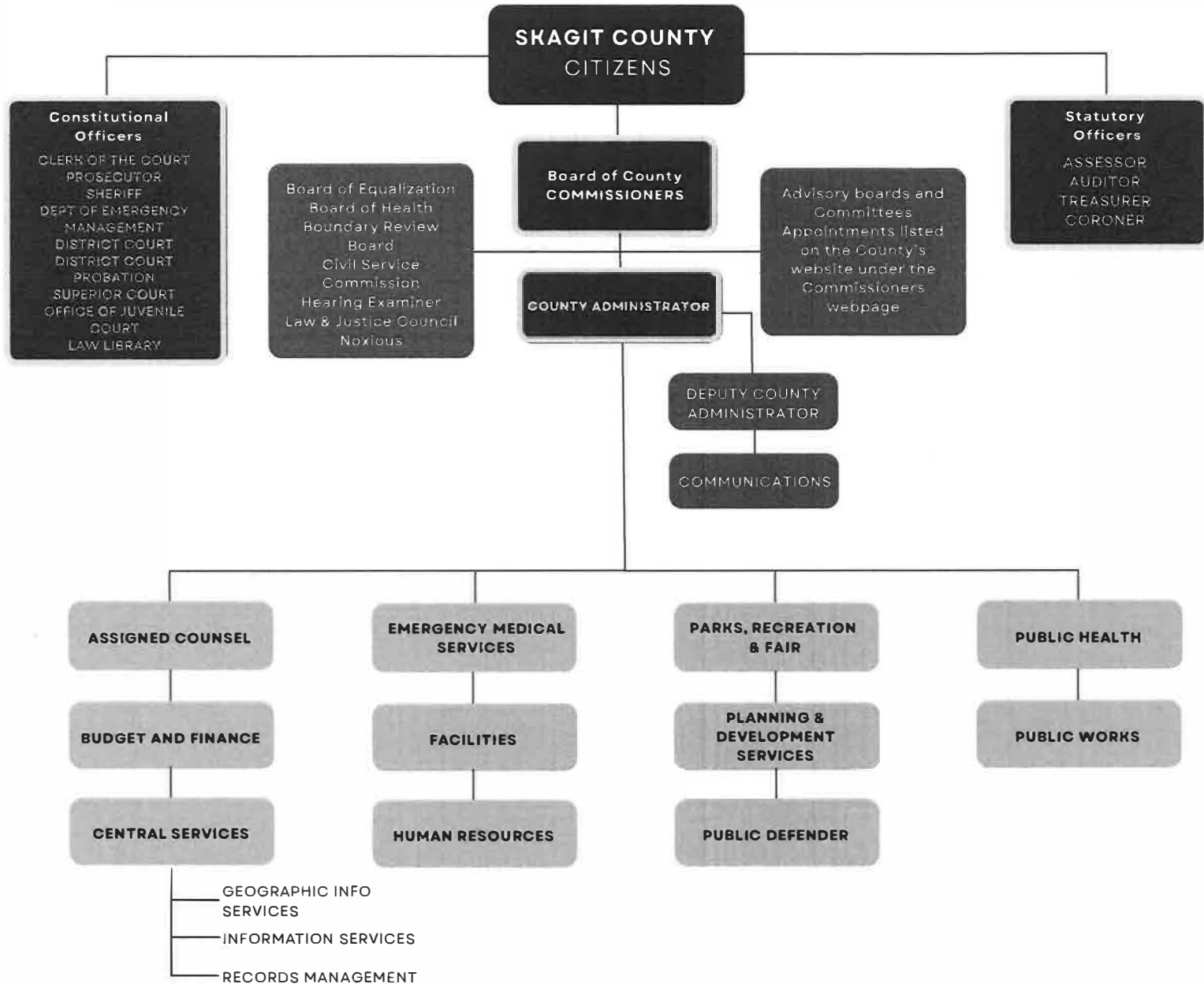
Since the County uses a single-tier allocation methodology, whereby central service departments only charge operating departments and not one another, the County does not need to run two assessment proceeding steps.

Skagit County
Central Service Cost Allocation Plan

Appendix A: Organization Chart



SKAGIT COUNTY ORGANIZATIONAL CHART



Skagit County
Central Service Cost Allocation Plan

Appendix B: Summary and Detail Cost Allocation Plan Components

Fund No.	Fund Name	Total Allocated Costs	MTDC	General	Internal	Total	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	Indirect Cost Rate		Costs	Pass Thru Grants	
Operating Departments										
001	General Fund	\$ 3,594,807	38,867,170	9.25%	13.11%	22.36%	62,177,521	10,438,448	217,154	12,654,749
101	Health Department	478,139	4,277,384	11.18%	13.11%	24.29%	6,290,222		2,012,838	
102	Special Paths	3,486	186,828	1.87%	0.00%	1.87%	186,828		-	
104	Tourism Promotion	3,527	346,676	1.02%	0.00%	1.02%	346,676		-	
105	Emergency Management	46,311	672,540	6.89%	13.11%	20.00%	672,540		-	
106	Fairgrounds	21,301	555,640	3.83%	0.00%	3.83%	555,640		-	
107	Veterans Relief	9,045	298,894	3.03%	0.00%	3.03%	298,894		-	
108	Law Library	21,377	106,725	20.03%	0.00%	20.03%	106,725		-	
111	Treasurer O&M	636	25,069	2.54%	0.00%	2.54%	25,069		-	
112	Centennial Document Preservation	2,834	109,532	2.59%	0.00%	2.59%	109,532		-	
113	Elections Services	50,451	961,938	5.24%	13.11%	18.36%	961,938		-	
114	Parks & Recreation	134,227	1,909,297	7.03%	0.00%	7.03%	1,909,297		-	
115	Substance Abuse Services	10,902	309,256	3.53%	0.00%	3.53%	892,107		582,851	
116	Mental Health-Developmental Disability	157,608	7,463,449	2.11%	0.00%	2.11%	7,506,116		42,667	
117	County Roads	1,003,041	19,566,993	5.13%	13.11%	18.24%	22,793,032		3,226,039	
118	Community Services	166,990	2,079,506	8.03%	0.00%	8.03%	2,469,702		390,196	
119	Convention Center	4,221	379,641	1.11%	0.00%	1.11%	379,641		-	
120	Clean Water Program	79,198	1,370,073	5.78%	13.11%	18.89%	1,574,616		204,543	
121	ARPA	78,865	5,723,370	1.38%	13.11%	14.49%	5,723,370		-	
122	Conservation Futures	45,705	221,271	20.66%	0.00%	20.66%	221,271		-	
123	Medic I Services	243,877	8,633,078	2.82%	0.00%	2.82%	8,633,078		-	
124	Crime Victims Services	2,654	105,452	2.52%	0.00%	2.52%	105,452		-	
125	Communication System	56,415	5,743,710	0.98%	0.00%	0.98%	5,743,710		-	
127	Water Quality	73	7,410	0.98%	0.00%	0.98%	7,410		-	
128	Planning and Development	505,239	4,306,704	11.73%	0.00%	11.73%	4,306,704		-	
141	LAKE MANAGEMENT DISTRICT NO. 1	1,899	106,119	1.79%	0.00%	1.79%	106,119		-	
142	LAKE MANAGEMENT DISTRICT NO. 2	453	19,115	2.37%	0.00%	2.37%	19,115		-	
143	LAKE MANAGEMENT DISTRICT NO. 3	1,258	54,764	2.30%	0.00%	2.30%	54,764		-	
144	LAKE MANAGEMENT DISTRICT NO. 4	618	25,881	2.39%	0.00%	2.39%	25,881		-	
150	Edison Clean Water District	3,133	79,836	3.92%	0.00%	3.92%	79,836		-	
160	Drug Enforcement Reserves	49	5,000	0.98%	0.00%	0.98%	5,000		-	
161	Boating Safety	934	23,480	3.98%	0.00%	3.98%	38,182		14,702	
162	Low-Income Housing	549	36,182	1.52%	0.00%	1.52%	211,182		175,000	
163	TITLE III PROJECTS FUND	277	20,085	1.38%	0.00%	1.38%	20,085		-	
164	Treasurer REET	542	53,312	1.02%	0.00%	1.02%	53,312		-	
165	Homeless Housing and Assistance	77,504	4,928,511	1.57%	0.00%	1.57%	16,778,670		11,850,159	
166	Housing Revolving Loan	845	82,156	1.03%	0.00%	1.03%	82,156		-	
170	Interlocal Investigation Reserves	7,289	166,410	4.38%	0.00%	4.38%	382,195		215,785	
201	Debt Service	19,233	1,940,190	0.99%	0.00%	0.99%	1,940,190		-	
340	FACILITY IMPROVEMENT FUND	1,450	-122,689	-1.18%	0.00%	-1.18%	146,446		269,135	
341	CAPITAL IMPROVEMENTS	1,786	171,002	1.04%	13.11%	14.16%	171,002		-	
342	DISTRESSED COUNTY PUBLIC FACIL	28,699	2,899,010	0.99%	0.00%	0.99%	2,899,010		-	
352	PARK IMPROVEMENT FUND	9,005	563,403	1.60%	0.00%	1.60%	563,403		-	
357	Capital Lease	900	49,930	1.80%	0.00%	1.80%	49,930		-	
401	Solid Waste Utility	261,661	13,788,287	1.90%	13.11%	15.01%	13,788,287		-	
402	Drainage Utility	73,643	2,031,746	3.62%	13.11%	16.74%	2,190,562		158,816	
403	Jail Fund	328,138	16,727,987	1.96%	13.11%	15.07%	16,727,987		-	
		<u>7,540,792</u>	<u>147,877,323</u>				<u>190,330,405</u>	<u>10,438,448</u>	<u>19,359,885</u>	

INTERNAL USE ONLY

Not Used for Federal 2 CFR 225 Compliant Plan		IS	GIS	Insurance	Records	Total			
501	Equipment Rental Fund	277,033	6,757,052	4.10%	8.72%	1.22%	1.79%	0.08%	13.03%
503	Insurance Service	174,002	16,878,366	1.03%	8.72%	1.22%	1.79%	0.08%	12.43%
504	Information Services	294,644	6,049,791	4.87%		1.22%	1.79%	0.08%	9.24%
504	GIS / Mapping Services	13,437	1,371,218	0.98%	8.72%		1.79%	0.08%	15.60%
504	Records Management	6,473	660,516	0.98%	8.72%	1.22%	1.79%		15.45%
505	Unemployment Compensation	6,742	562,237	1.20%	8.72%	1.22%	1.79%	0.08%	12.34%

**County Commissioners Fund-Department included in this Central
Allocation Base**

Agenda Hours

Salaries	\$ 586,143
Benefits	236,054
Supplies	1,140
Services	41,072
Other	-
Intergovernmental	
Capital	
Total Direct Costs	<u>864,409</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(557,415)
Add: Use Allowance	-
Subtotal Adjustments	<u>(557,415)</u>
Total Allowable, Allocable Costs	<u>\$ 306,994</u>

Fund No.	Fund Name	Agenda Hours	Allocation
Operating Departments			
001	General Fund	4.00	\$ 24,078
101	Health Department	-	-
102	Special Paths	-	-
104	Tourism Promotion	-	-
105	Emergency Management	-	-
106	Fairgrounds	0.75	4,515
107	Veterans Relief	-	-
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	0.25	1,505
117	County Roads	1.00	6,019
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	1.00	6,019

130 BRYSON RD SUB-FLOOD CNTRL ZONE	-	-
131 SEDRO WOOLLEY FLD CONTROL MAIN	-	-
132 BRITT SLOUGH FLOOD CONTROL	-	-
133 Sedro-Woolley SUB-FLOOD CNTRL ZONE	-	-
134 MT VERNON SO SFCZ MAINTENANCE	-	-
135 DUNBAR SFCZ MAINTENANCE	-	-
137 BLANCHARD SUB FLOOD CONTROL MT	-	-
139 HANSEN CREEK SUB FLOOD CONTROL	-	-
140 WARNER PRAIRIE SUB-FLOOD	-	-
141 LAKE MANAGEMENT DISTRICT NO. 1	-	-
142 LAKE MANAGEMENT DISTRICT NO. 2	-	-
143 LAKE MANAGEMENT DISTRICT NO. 3	-	-
144 LAKE MANAGEMENT DISTRICT NO. 4	-	-
150 Edison Clean Water District	-	-
160 Drug Enforcement Reserves	-	-
161 Boating Safety	-	-
162 Low-Income Housing	-	-
163 TITLE III PROJECTS FUND	-	-
165 Homeless Housing and Assistance	-	-
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	-	-
357 Capital Lease	-	-
401 Solid Waste Utility	1.00	6,019
402 Drainage Utility	-	-
403 Jail Fund	-	-
Total Operating Department Base Item Count	8.00	48,156
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:	43.00	258,838
Total Count to use in Allocating Central Services		
Costs based on Items	51.00	\$ 306,994

**Assessor Fund-Department included in this Central Service Cost
Allocation Base**

	Tax Levy
Salaries	\$ 1,576,723
Benefits	720,719
Supplies	4,929
Services	19,149
Other	17,982
Intergovernmental	12,991
Capital	
Total Direct Costs	<u>2,352,493</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(175,523)
Add: Use Allowance	-
Subtotal Adjustments	<u>(175,523)</u>
Total Allowable, Allocable Costs	<u>\$ 2,176,970</u>

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	\$ 28,797,776	\$ 231,047
101	Health Department	-	-
102	Special Paths	-	-
104	Tourism Promotion	-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	338,021	2,712
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	404,846	3,248
117	County Roads	18,478,384	148,254
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	1,743,412	13,988
121	ARPA	-	-
122	Conservation Futures	1,000,259	8,025
123	Medic I Services	9,481,826	76,074
124	Crime Victims Services	-	-
125	Communication System	-	-

127 Water Quality	-	-
128 Planning and Development	-	-
141 LAKE MANAGEMENT DISTRICT NO. 1	63,964	513
142 LAKE MANAGEMENT DISTRICT NO. 2	15,282	123
143 LAKE MANAGEMENT DISTRICT NO. 3	51,109	410
144 LAKE MANAGEMENT DISTRICT NO. 4	20,865	167
150 Edison Clean Water District	98,463	790
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	-	-
357 Capital Lease	-	-
401 Solid Waste Utility	-	-
402 Drainage Utility	-	-
403 Jail Fund	-	-

Total Operating Department Base Item Count	60,494,207	485,351
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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:	210,843,534	1,691,619
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Total Count to use in Allocating Central Services Costs based on Items	<u>\$ 271,337,741</u>	<u>\$ 2,176,970</u>
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Treasurer Fund-Department included in this Central Service Cost Allocation Base

	Tax Levy
Salaries	\$ 776,549
Benefits	347,872
Supplies	8,109
Services	156,934
Other	12,832
Other - Treasurer O&M	204
Intergovernmental	-
Capital	-
Total Direct Costs	<u>1,302,500</u>
Adjustments:	
Less: Unallowable costs- Elected Official Salaries	(177,346)
Less: amounts already charged to funds for investments	(29,486)
Add: Use Allowance	-
Subtotal Adjustments	<u>(206,832)</u>
Total Allowable, Allocable Costs	<u>\$ 1,095,668</u>

Fund No.	Fund Name	Tax Levy	Allocation
Operating Departments			
001	General Fund	\$ 28,797,776	\$ 115,561
101	Health Department	-	-
102	Special Paths	-	-
104		-	-
105	Emergency Management	-	-
106	Fairgrounds	-	-
107	Veterans Relief	338,021	1,356
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	404,846	1,625
117	County Roads	18,478,384	74,151
118	Senior Services	-	-
119	Convention Center	-	-
120	Clean Water Program	1,743,412	6,996
121	ARPA	-	-
122	Conservation Futures	1,000,259	4,014
123	Medic I Services	9,481,826	38,049

124 Crime Victims Services	-	-
125 Communication System	-	-
127 Water Quality	-	-
128 Planning and Development	-	-
141 LAKE MANAGEMENT DISTRICT NO. 1	63,964	257
142 LAKE MANAGEMENT DISTRICT NO. 2	15,282	61
143 LAKE MANAGEMENT DISTRICT NO. 3	51,109	205
144 LAKE MANAGEMENT DISTRICT NO. 4	20,865	84
150 Edison Clean Water District	98,463	395
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	-	-
357 Capital Lease	-	-
401 Solid Waste Utility	-	-
402 Drainage Utility	1,703,368	6,835
403 Jail Fund	-	-
Total Operating Department Base Item Count	62,197,575	249,588
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:	210,843,534	846,080
Total Count to use in Allocating Central Services Costs based on Items	\$ 273,041,109	\$ 1,095,668

**County Auditor Fund-Department-Division included in this
Allocation Base**

Average FTE & Accounts Payable

Salaries	\$ 506,942
Benefits	239,406
Supplies	7,528
Services	5,024
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>758,900</u>
Adjustments:	
Jr. District Billings	<u>(140,902)</u>
Subtotal Adjustments	<u>(140,902)</u>
Total Allowable, Allocable Costs	<u>\$ 617,998</u>

Fund No.	Fund Name	FTEs	FTE %	Accounts Payable Count	Accounts Payable %	Average	Allocation
Operating Departments							
001	General Fund	311.87	44.1436%	9,633	31.1929%	37.6683%	\$ 232,789
101	Health Department	45.44	6.4318%	1,043	3.3774%	4.9046%	30,310
102	Special Paths	0.78	0.1104%	31	0.1004%	0.1054%	651
104	Tourism Promotion	-	0.0000%	13	0.0421%	0.0210%	130
105	Emergency Management	4.11	0.5817%	81	0.2623%	0.4220%	2,608
106	Fairgrounds	3.16	0.4473%	589	1.9073%	1.1773%	7,276
107	Veterans Relief	0.95	0.1345%	41	0.1328%	0.1336%	826
108	Law Library	0.80	0.1132%	73	0.2364%	0.1748%	1,080
110	River Improvement	-	0.0000%	-	0.0000%	0.0000%	-
111	Treasurer O&M	-	0.0000%	39	0.1263%	0.0631%	390
112	Centennial Document Preservation	0.94	0.1331%	14	0.0453%	0.0892%	551
113	Elections Services	4.02	0.5690%	60	0.1943%	0.3816%	2,359
114	Parks & Recreation	11.30	1.5995%	3,679	11.9131%	6.7563%	41,754
115	Substance Abuse Services	1.07	0.1515%	73	0.2364%	0.1939%	1,198
116	Mental Health-Developmental Disability	12.38	1.7523%	527	1.7065%	1.7294%	10,688
117	County Roads	84.61	11.9761%	2,745	8.8887%	10.4324%	64,472
118	Senior Services	14.27	2.0198%	1,601	5.1842%	3.6020%	22,261
119	Convention Center	-	0.0000%	50	0.1619%	0.0810%	500
120	Clean Water Program	7.45	1.0545%	294	0.9520%	1.0033%	6,200
121	ARPA	11.82	1.6731%	240	0.7772%	1.2251%	7,571
122	Conservation Futures	1.00	0.1415%	77	0.2493%	0.1954%	1,208
123	Medic I Services	4.00	0.5662%	501	1.6223%	1.0942%	6,762
124	Crime Victims Services	0.94	0.1331%	-	0.0000%	0.0665%	411
125	Communication System	-	0.0000%	13	0.0421%	0.0210%	130
127	Water Quality	-	0.0000%	-	0.0000%	0.0000%	-
128	Planning and Development	34.37	4.8649%	402	1.3017%	3.0833%	19,055
141	LAKE MANAGEMENT DISTRICT NO. 1	0.04	0.0057%	2	0.0065%	0.0061%	38
142	LAKE MANAGEMENT DISTRICT NO. 2	0.03	0.0042%	3	0.0097%	0.0070%	43
143	LAKE MANAGEMENT DISTRICT NO. 3	0.05	0.0071%	2	0.0065%	0.0068%	42
144	LAKE MANAGEMENT DISTRICT NO. 4	0.06	0.0085%	1	0.0032%	0.0059%	36
150	Edison Clean Water District	0.02	0.0028%	113	0.3659%	0.1844%	1,139
160	Drug Enforcement Reserves	-	0.0000%	-	0.0000%	0.0000%	-
161	Boating Safety	0.13	0.0184%	48	0.1554%	0.0869%	537
162	Low-Income Housing	0.02	0.0028%	16	0.0518%	0.0273%	169
163	TITLE III PROJECTS FUND	-	0.0000%	8	0.0259%	0.0130%	80
164	Treasurer REET	-	0.0000%	2	0.0065%	0.0032%	20
165	Homeless Housing and Assistance	3.22	0.4558%	322	1.0427%	0.7492%	4,630
166	Housing Revolving loans	-	0.0000%	4	0.0130%	0.0065%	40
170	Interlocal Investigation Reserves	0.92	0.1302%	407	1.3179%	0.7241%	4,475
201	Debt Service	-	0.0000%	22	0.0712%	0.0356%	220
340	FACILITY IMPROVEMENT FUND	1.08	0.1529%	79	0.2558%	0.2043%	1,263

341 REET Fund	-	0.0000%	11	0.0356%	0.0178%	110
342 DISTRESSED COUNTY PUBLIC FACIL	-	0.0000%	29	0.0939%	0.0470%	290
352 PARK IMPROVEMENT FUND	0.50	0.0708%	262	0.8484%	0.4596%	2,840
357 Capital Lease	-	0.0000%	41	0.1328%	0.0664%	410
401 Solid Waste Utility	23.28	3.2952%	1,000	3.2381%	3.2666%	20,188
402 Drainage Utility	8.47	1.1989%	329	1.0653%	1.1321%	6,996
403 Jail Fund	62.45	8.8395%	1,787	5.7865%	7.3130%	45,194
				0.0000%		-
Total Operating Department Base Item Count	655.55	92.7897%	26,307	85.1855%	88.9876%	549,942
						-
Internal Service Funds:						
501 Equipment Rental Fund	9.50	0.0134	2,289	7.4121%	4.3784%	27,058
503 Insurance Service	2.46	0.0035	436	1.4118%	0.8800%	5,438
504 Central Services	38.30	0.0542	1,844	5.9711%	5.6961%	35,202
504 GIS / Mapping Services	-	-	-	0.0000%	0.0000%	-
504 Records Management	-	-	-	0.0000%	0.0000%	-
505 Unemployment Compensation	0.68	0.0010	6	0.0194%	0.0578%	357
						-
Add Services provided to External Organizations:	-	-	-	-	-	-
						-
Total Count to use in Allocating Central Services Costs based on Items	706.49	100.0000%	30,882	100.0000%	100.0000%	\$ 617,998

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

	MTDC
Salaries	\$ 766,794
Benefits	254,127
Supplies	12,772
Services	40,285
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>1,073,978</u>
Adjustments:	
Less: Unallowable costs	-
Add: Use Allowance	-
Subtotal Adjustments	<u>-</u>
Total Allowable, Allocable Costs	<u>\$ 1,073,978</u>

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	\$ 38,867,170	\$ 231,701
101	Health Department	4,277,384	25,499
102	Special Paths	186,828	1,114
104	Tourism Promotion	346,676	2,067
105	Emergency Management	672,540	4,009
106	Fairgrounds	555,640	3,312
107	Veterans Relief	298,894	1,782
108	Law Library	106,725	636
110	River Improvement	-	-
111	Treasurer O&M	25,069	149
112	Centennial Document Preservation	109,532	653
113	Elections Services	961,938	5,734
114	Parks & Recreation	1,909,297	11,382
115	Substance Abuse Services	309,256	1,844
116	Mental Health-Developmental Disability	7,463,449	44,492
117	County Roads	19,566,993	116,646
118	Senior Services	2,079,506	12,397
119	Convention Center	379,641	2,263
120	Clean Water Program	1,370,073	8,168
121	ARPA	5,723,370	34,119
122	Conservation Futures	221,271	1,319
123	Medic I Services	8,633,078	51,465
124	Crime Victims Services	105,452	629
125	Communication System	5,743,710	34,240

127 Water Quality	7,410	44
128 Planning and Development	4,306,704	25,674
141 LAKE MANAGEMENT DISTRICT NO. 1	106,119	633
142 LAKE MANAGEMENT DISTRICT NO. 2	19,115	114
143 LAKE MANAGEMENT DISTRICT NO. 3	54,764	326
144 LAKE MANAGEMENT DISTRICT NO. 4	25,881	154
150 Edison Clean Water District	79,836	476
160 Drug Enforcement Reserves	5,000	30
161 Boating Safety	23,480	140
162 Low-Income Housing	36,182	216
163 TITLE III PROJECTS FUND	20,085	120
164 Treasurer REET	53,312	318
165 Homeless Housing and Assistance	4,928,511	29,381
166 Housing Revolving Loan	82,156	490
170 Interlocal Investigation Reserves	166,410	992
201 Debt Service	1,940,190	11,566
340 FACILITY IMPROVEMENT FUND	(122,689)	(731)
341 Add Svcs provided to External Orgs:	171,002	1,019
342 DISTRESSED COUNTY PUBLIC FACIL	2,899,010	17,282
352 PARK IMPROVEMENT FUND	563,403	3,359
357 Capital Lease	49,930	298
401 Solid Waste Utility	13,788,287	82,197
402 Drainage Utility	2,031,746	12,112
403 Jail Fund	16,727,987	99,722
Total Operating Department Base Item Count	147,877,323	881,550

Internal Service Funds:

501 Equipment Rental Fund	6,757,052	40,281
503 Insurance Service	16,878,366	100,618
504 Information Services	6,049,791	36,065
504 GIS / Mapping Services	1,371,218	8,174
504 Records Management	660,516	3,938
505 Unemployment Compensation	562,237	3,352

Add Services provided to External Organizations:

- -

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

\$ 180,156,503 \$ 1,073,978

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

	FTE
Salaries	\$ 509,567
Benefits	218,585
Supplies	7,386
Services	173,469
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>909,007</u>
Adjustments:	
Less: Recovered costs	-
Add: Use Allowance	-
Subtotal Adjustments	<u>-</u>
Total Allowable, Allocable Costs	<u>\$ 909,007</u>

Fund No.	Fund Name	FTEs	Allocation
Operating Departments			
001	General Fund	311.87	\$ 401,268
101	Health Department	45.44	58,465
102	Special Paths	0.78	1,004
104	Tourism Promotion	-	-
105	Emergency Management	4.11	5,288
106	Fairgrounds	3.16	4,066
107	Veterans Relief	0.95	1,222
108	Law Library	0.80	1,029
110	River Improvement	-	-
111	Treasurer O&M	-	-
112	Centennial Document Preservation	0.94	1,209
113	Elections Services	4.02	5,172
114	Parks & Recreation	11.30	14,539
115	Substance Abuse Services	1.07	1,377
116	Mental Health-Developmental Disability	12.38	15,929
117	County Roads	84.61	108,864
118	Senior Services	14.27	18,361
119	Convention Center	-	-
120	Clean Water Program	7.45	9,586
121	ARPA	11.82	15,208
122	Conservation Futures	1.00	1,287
123	Medic I Services	4.00	5,147
124	Crime Victims Services	0.94	1,209
125	Communication System	-	-
127	Water Quality	-	-

128 Planning and Development	34.37	44,222
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	0.04	51
142 LAKE MANAGEMENT DISTRICT NO. 2	0.03	39
143 LAKE MANAGEMENT DISTRICT NO. 3	0.05	64
144 LAKE MANAGEMENT DISTRICT NO. 4	0.06	77
150 Edison Clean Water District	0.02	26
160 Drug Enforcement Reserves	-	-
161 Boating Safety	0.13	167
162 Low-Income Housing	0.02	26
163 TITLE III PROJECTS FUND	-	-
164 Treasurer REET	-	-
165 Homeless Housing and Assistance	3.22	4,143
166 Housing Revolving Loan	-	-
170 Interlocal Investigation Reserves	0.92	1,184
201 Debt Service	-	-
340 FACILITY IMPROVEMENT FUND	1.08	1,390
341 Add Svcs provided to External Orgs:	-	-
342 DISTRESSED COUNTY PUBLIC FACIL	-	-
352 PARK IMPROVEMENT FUND	0.50	643
357 Capital Lease	-	-
401 Solid Waste Utility	23.28	29,953
402 Drainage Utility	8.47	10,898
403 Jail Fund	62.45	80,351
Total Operating Department Base Item Count	655.55	843,465
Internal Service Funds:		
501 Equipment Rental Fund	9.50	12,223
503 Insurance Service	2.46	3,165
504 Information Services	38.30	49,279
504 GIS / Mapping Services	-	-
504 Records Management	-	-
505 Unemployment Compensation	0.68	875
Add Services provided to External Organizations:	-	-
Total Count to use in Allocating Central Services Costs based on Items	706.49	\$ 909,007

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

Allocation Base	Direct Charge
Salaries	\$ 879,109
Benefits	281,012
Supplies	-
Services	-
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>1,160,121</u>
Adjustments:	
Less: Unallowable costs	-
Add: Use Allowance	-
Subtotal Adjustments	<u>-</u>
Total Allowable, Allocable Costs	<u>\$ 1,160,121</u>

Fund No.	Fund Name	Direct Charge	Allocation
Operating Departments			
001	General Fund	46.03%	\$ 534,004
101	Health Department	7.11%	\$ 82,485
102	Special Paths	0.00%	\$ -
104	Tourism Promotion	0.00%	\$ -
105	Emergency Management	1.00%	\$ 11,601
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	0.83%	\$ 9,629
114	Parks & Recreation	1.83%	\$ 21,230
115	Substance Abuse Services	0.00%	\$ -
116	Mental Health-Developmental Disability	0.00%	\$ -
117	County Roads	4.17%	\$ 48,377
118	Senior Services	0.00%	\$ -
119	Convention Center	0.00%	\$ -
120	Clean Water Program	2.50%	\$ 29,003
121	ARPA	0.00%	\$ -
122	Conservation Futures	2.50%	\$ 29,003
123	Medic I Services	0.50%	\$ 5,801
124	Crime Victims Services	0.00%	\$ -
125	Communication System	0.00%	\$ -
127	Water Quality	0.00%	\$ -
128	Planning and Development	19.61%	\$ 227,500

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 Add Svcs provided to External Orgs:	0.00%	\$	-
342 DISTRESSED COUNTY PUBLIC FACIL	0.00%	\$	-
352 PARK IMPROVEMENT FUND	0.00%	\$	-
357 Capital Lease	0.00%	\$	-
401 Solid Waste Utility	2.50%	\$	29,003
402 Drainage Utility	2.50%	\$	29,003
403 Jail Fund	3.33%	\$	38,667

Total Operating Department Base Item Count	94.41%		1,095,305
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Internal Service Funds:

501 Equipment Rental Fund	0.00%	\$	-
503 Insurance Service	0.00%	\$	-
504 Central Services Services	5.58%	\$	64,735
504 GIS / Mapping Services	0.00%	\$	-
504 Records Management	0.00%	\$	-
Fund 504 Combined		\$	-
505 Unemployment Compensation	0.00%	\$	-

Add Services provided to External Organizations:			-
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Total Count to use in Allocating Central Services

Costs based on Items	100%	\$	1,160,040
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General Maintenance Fund-Department included in this Central Service

Allocation Base	Square Footage
Salaries	1,086,668
Benefits	548,935
Supplies	170,915
Services	1,349,849
Other	-
Intergovernmental	-
Capital	-
Total Direct Costs	<u>3,156,367</u>
Adjustments:	
Less: Unallowable costs	-
Capital	-
Cost Recovery from External Organizations	(78,819)
Interest	-
Add: Use Allowance	-
Subtotal Adjustments	<u>(78,819)</u>
Total Allowable, Allocable Costs	<u><u>3,077,548</u></u>

Fund No.	Fund Name	Square Footage	Allocation
Operating Departments			
001	General Fund	111,330	1,675,183
101	Health Department	17,609	264,963
102	Special Paths	-	-
104	Tourism Promotion	-	-
105	Emergency Management	1,344	20,223
106	Fairgrounds	-	-
107	Veterans Relief	-	-
108	Law Library	1,211	18,222
110	River Improvement	-	-
111	Treasurer O&M	-	-
112	Centennial Document Preservation	-	-
113	Elections Services	1,586	23,865
114	Parks & Recreation	2,525	37,994
115	Substance Abuse Services	352	5,297
116	Mental Health-Developmental Disability	3,421	51,476
117	County Roads	24,002	361,158
118	Senior Services	7,044	105,991
119	Convention Center	-	-
120	Clean Water Program	-	-
121	ARPA	-	-
122	Conservation Futures	-	-
123	Medic I Services	1,824	27,446

124 Crime Victims Services	-	-
125 Communication System	-	-
127 Water Quality	-	-
128 Planning and Development	11,048	166,239
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	-	-
164 Treasurer REET	-	-
165 Homeless Housing and Assistance	1,358	20,434
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	41,379
402 Drainage Utility	-	-
403 Jail	-	-
Total Operating Department Base item Count	187,404	2,819,868
Internal Service Funds:		
501 Equipment Rental Fund	11,400	171,536
503 Insurance Service	-	-
504 Central Services Services	5,725	86,144
504 GIS / Mapping Services	0	-
504 Records Management	0	-
505 Unemployment Compensation	-	-
Add Services provided to External Organizations:	-	-
Total Count to use in Allocating Central Services Costs based on Items	204,529	3,077,548

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

	<u>MTDC</u>
Salaries	\$ 30,000
Benefits	76,310
Supplies	-
Services	863,589
Other	-
Intergovernmental	-
Capital	-
Debt Service: Principal	-
Interfund Payments for Service	<u>7,656,326</u>
Total Direct Costs	<u>8,626,225</u>
Adjustments:	
Less: Unallowable costs	-
Project 93 - Pass Thru EPA Grant	-
Leoff 1 Medical	(63,184)
Ruckelshaus - Ryan Walters	-
Port of Skagit Grant	-
CVAA Director	-
River Oaks - Franchise Fee	-
Food Dist Ctr - Paul Schissler	-
USDA - Starling Control	(22,166)
SCCAA - Pass Thru & Direct Service	(207,776)
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	(25,924)
Central Services Billings, Insur Cost Allocation	(7,615,718)
Add: Use Allowance	-
Subtotal Adjustments	<u>(7,934,768)</u>
Total Allowable, Allocable Costs	<u>\$ 691,457</u>

Fund No.	Fund Name	MTDC	Allocation
Operating Departments			
001	General Fund	\$ 38,867,170	\$ 149,176
101	Health Department	4,277,384	16,417
102	Special Paths	186,828	717
104	Tourism Promotion	346,676	1,331
105	Emergency Management	672,540	2,581
106	Fairgrounds	555,640	2,133
107	Veterans Relief	298,894	1,147
108	Law Library	106,725	410
110	River Improvement	-	-
111	Treasurer O&M	25,069	96
112	Centennial Document Preservation	109,532	420
113	Elections Services	961,938	3,692
114	Parks & Recreation	1,909,297	7,328
115	Substance Abuse Services	309,256	1,187
116	Total Operating Dept Base Item Count	7,463,449	28,645
117	County Roads	19,566,993	75,100
118	Senior Services	2,079,506	7,981
119	Convention Center	379,641	1,457
120	Clean Water Program	1,370,073	5,258
121	ARPA	5,723,370	21,967
122	Conservation Futures	221,271	849
123	Medic I Services	8,633,078	33,135
124	Crime Victims Services	105,452	405
125	Communication System	5,743,710	22,045
127	Water Quality	7,410	28
128	Planning and Development	4,306,704	16,530
141	LAKE MANAGEMENT DISTRICT NO. 1	106,119	407
142	LAKE MANAGEMENT DISTRICT NO. 2	19,115	73
143	LAKE MANAGEMENT DISTRICT NO. 3	54,764	210
144	LAKE MANAGEMENT DISTRICT NO. 4	25,881	99
150	Edison Clean Water District	79,836	306
160	Drug Enforcement Reserves	5,000	19
161	Boating Safety	23,480	90
162	Low-Income Housing	36,182	139
163	TITLE III PROJECTS FUND	20,085	77
164	Treasurer REET	53,312	205
165	Homeless Housing and Assistance	4,928,511	18,916
166	Housing Revolving loans	82,156	315
170	Interlocal Investigation Reserves	166,410	639
201	Debt Service	1,940,190	7,447
340	FACILITY IMPROVEMENT FUND	(122,689)	(471)
341	CAPITAL IMPROVEMENTS	171,002	656
342	DISTRESSED COUNTY PUBLIC FACIL	2,899,010	11,127
352	PARK IMPROVEMENT FUND	563,403	2,162

357 Capital Lease	49,930	192
401 Solid Waste Utility	13,788,287	52,921
402 Drainage Utility	2,031,746	7,798
403 Jail Fund	16,727,987	64,204
	<hr/>	<hr/>
Total Operating Department Base Item Count	147,877,323	567,567
 Internal Service Funds:		
501 Equipment Rental Fund	6,757,052	25,934
503 Insurance Service	16,878,366	64,781
504 Information Services	6,049,791	23,220
504 GIS / Mapping Services	1,371,218	5,263
504 Records Management	660,516	2,535
505 Unemployment Compensation	562,237	2,158
	<hr/>	<hr/>
Add Services provided to External Organizations:	-	-
	<hr/>	<hr/>
Total Count to use in Allocating Central Services Costs based on Items	<u>\$ 180,156,503</u>	<u>\$ 691,457</u>

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, 2023

	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	\$ 7,852,809	\$ 7,113,296	\$ 5,395,209	\$ 1,485,616	\$ 21,846,930
Restricted cash	-	3,364,691	-	-	3,364,691
Accounts Receivable	2,489	-	-	-	2,489
Lease Receivable	101,003	-	-	-	101,003
Due from Other Funds	-	-	-	-	-
Due from Other Governments	-	-	-	-	-
Inventories and Prepayments	5,308,374	-	-	-	5,308,374
Total Current Assets	<u>13,264,675</u>	<u>10,477,987</u>	<u>5,395,209</u>	<u>1,485,616</u>	<u>30,623,487</u>
<u>Non-Current Assets</u>					
Capital Assets					
Land	-	-	-	-	-
Buildings	180,888	-	-	-	180,888
Improvements	-	-	-	-	-
Machinery and Equipment	25,943,275	-	2,577,806	-	28,521,081
Less Accumulated Depreciation	(15,497,868)	-	(1,930,875)	-	(17,428,743)
Leased Assets	46,962	-	-	-	46,962
Construction in Progress	-	-	811,962	-	811,962
Net Pension Asset	184,441	56,652	966,699	-	1,207,792
Total Non-Current Assets	<u>10,857,698</u>	<u>56,652</u>	<u>2,425,592</u>	<u>-</u>	<u>13,339,942</u>
Total Assets	<u>24,122,373</u>	<u>10,534,639</u>	<u>7,820,801</u>	<u>1,485,616</u>	<u>43,963,429</u>
Deferred Outflows of Resources	<u>170,677</u>	<u>51,779</u>	<u>862,770</u>	<u>-</u>	<u>1,085,226</u>
LIABILITIES AND FUND EQUITY					
<u>Current Liabilities</u>					
Accounts/Vouchers Payable	401,519	22,633	694,635	45,793	1,164,580
Claims and Judgements Payable	-	2,714,763	-	-	2,714,763
Accrued Wages Payable	26,132	9,525	150,704	43,740	230,101
Accrued Employee Benefits	5,462	1,760	27,588	-	34,810
Compensated Absences - Short Term	5,724	3,526	36,089	-	45,339
OPEB Liability - Short Term	1,394	380	3,930	-	5,704
Total Current Liabilities	<u>440,231</u>	<u>2,752,587</u>	<u>912,946</u>	<u>89,533</u>	<u>4,195,297</u>
<u>Non-Current Liabilities</u>					
Compensated Absences	59,530	18,328	380,425	-	458,283
OPEB Liability	42,596	11,617	152,036	-	206,249
Subscription Liability	-	-	754,712	-	754,712
Environmental Liability	262,206	-	-	-	262,206
Net Pension Liability	90,771	27,882	475,739	-	594,392
Total Non-Current Liabilities	<u>455,103</u>	<u>57,827</u>	<u>1,762,912</u>	<u>-</u>	<u>2,275,842</u>
Total Liabilities	<u>895,334</u>	<u>2,810,414</u>	<u>2,675,858</u>	<u>89,533</u>	<u>6,471,139</u>
Deferred Inflows of Resources	<u>244,695</u>	<u>43,219</u>	<u>691,597</u>	<u>-</u>	<u>979,511</u>
<u>Net Position</u>					
Net Invested in Capital Assets	10,673,257	-	1,458,893	-	12,132,150
Restricted	-	3,364,691	-	-	3,364,691
Unrestricted	12,479,764	4,368,094	3,857,223	1,396,083	22,101,164
Total Net Position	<u>\$ 23,153,021</u>	<u>\$ 7,732,785</u>	<u>\$ 5,316,116</u>	<u>\$ 1,396,083</u>	<u>\$ 37,598,005</u>

SKAGIT COUNTY, WASHINGTON
Statement of Revenue, Expenses and Changes In Fund Net Assets
Internal Service Funds
For the Year Ended December 31, 2023

	Business-Type Activities-Enterprise Funds				Governmental Activities
	501 Equip Rent & Revolving	503 Insurance Services	504 Central Services	505 Unemploy Comp	Internal Services
<u>Operating Revenues</u>					
Charges for Service	\$ 6,644,370	\$ 1,800,915	\$ 9,671,692	\$ 604,814	\$ 18,721,791
Other Operating Revenue	770,804	17,621,020	400	-	18,392,224
Total Operating Revenue	<u>7,415,174</u>	<u>19,421,935</u>	<u>9,672,092</u>	<u>604,814</u>	<u>37,114,015</u>
<u>Operating Expenditures</u>					
Personal Services	1,095,333	439,914	4,887,713	361,712	6,784,672
Contractual Services	1,274,264	4,347,655	3,621,224	47,843	9,290,986
Supplies and Expenses	2,524,279	71,085	1,034,737	-	3,630,101
Depreciation	2,352,463	-	440,577	-	2,793,040
Payment to Claimants	-	13,760,219	-	85,241	13,845,460
Total Operating Expenditures	<u>7,246,339</u>	<u>18,618,873</u>	<u>9,984,251</u>	<u>494,796</u>	<u>36,344,259</u>
Operating Income (Loss)	<u>168,835</u>	<u>803,062</u>	<u>(312,159)</u>	<u>110,018</u>	<u>769,756</u>
<u>Non-Operating Revenue (Expenses)</u>					
Intergovernmental Revenue	-	-	-	-	-
Interest Revenue	144,087	169,275	(12,191)	-	301,171
Miscellaneous Revenue	-	-	-	-	-
Gain (Loss) on Disposition of Capital Assets	76,396	-	(1,659)	-	74,737
Interest Expense	-	-	-	-	-
Miscellaneous Expense	-	-	-	-	-
Total Non-Operating Revenue (Expense)	<u>220,483</u>	<u>169,275</u>	<u>(13,850)</u>	<u>-</u>	<u>375,908</u>
Income (Loss) before Contributions and Transfers	389,318	972,337	(326,009)	110,018	1,145,664
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Change in Net Assets	<u>389,318</u>	<u>972,337</u>	<u>(326,009)</u>	<u>110,018</u>	<u>1,145,664</u>
Net Position, January 1	22,763,703	6,760,448	5,642,125	1,327,809	36,494,085
Net Position, December 31	<u>\$ 23,153,021</u>	<u>\$ 7,732,785</u>	<u>\$ 5,316,116</u>	<u>\$ 1,437,827</u>	<u>\$ 37,639,749</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, 2023

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, 2023					
Appendix V to 2 CFR Part 200					
NET POSITION BALANCE JANUARY 1, 2023	\$ 22,763,703	\$ 6,760,448	\$ 5,642,125	\$ 1,327,809	\$ 36,494,085
Prior Period Adjustments	-	-	-	-	-
Beginning Balance as restated	<u>22,763,703</u>	<u>6,760,448</u>	<u>5,642,125</u>	<u>1,327,809</u>	<u>36,494,085</u>
Less Invested in Capital Assets, net of related debt	10,673,257	-	1,458,893	-	12,132,150
Less contributions for replacement of Capital Assets	-	-	-	-	-
Appendix V to 2 CFR Part 200 BALANCE JANUARY 1, 2023	<u>12,090,446</u>	<u>6,760,448</u>	<u>4,183,232</u>	<u>1,327,809</u>	<u>24,361,935</u>
FY 2023 RETAINED EARNINGS INCREASE (DECREASE) Per Annual Financial Report (AFR)					
TOTAL OPERATING REVENUES	7,415,174	19,421,935	9,672,092	563,070	37,072,271
Interest revenue	144,087	169,275	(12,191)	-	301,171
Other	<u>76,396</u>	<u>-</u>	<u>(1,659)</u>	<u>-</u>	<u>74,737</u>
Total Revenues	<u>7,635,657</u>	<u>19,591,210</u>	<u>9,658,242</u>	<u>563,070</u>	<u>37,448,179</u>
TOTAL OPERATING EXPENSES	7,246,339	18,618,873	9,984,251	494,796	36,344,259
Loss on disposition of capital asset	-	-	-	-	-
Interest expense and fiscal charges	-	-	-	-	-
Total Expenses	<u>7,246,339</u>	<u>18,618,873</u>	<u>9,984,251</u>	<u>494,796</u>	<u>36,344,259</u>
Less Appendix V Unallowable Costs (None)	-	-	-	-	-
Plus Appendix V Allowable Costs (None)	-	-	-	-	-
2 CFR 200 Allowable Expenditures	<u>7,246,339</u>	<u>18,618,873</u>	<u>9,984,251</u>	<u>494,796</u>	<u>36,344,259</u>
2 CFR 200 R.E. BALANCE December 31, 2023(A)	12,479,764	7,732,785	3,857,223	1,396,083	25,465,855
Allowable Reserve (B)	<u>1,207,723</u>	<u>3,103,146</u>	<u>1,664,042</u>	<u>82,466</u>	<u>6,057,377</u>
Excess Balance (A)-(B)	<u>11,272,041</u>	<u>4,629,640</u>	<u>2,193,181</u>	<u>1,313,617</u>	<u>19,408,479</u>
2 CFR PART 200 CONTRIBUTED CAPITAL BALANCE					
Appendix V CONTRIBUTED CAPITAL BALANCE JANUARY 1, 2022	10,673,257	-	1,458,893	-	12,132,150
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, 2023 ©	<u>10,673,257</u>	<u>-</u>	<u>1,458,893</u>	<u>-</u>	<u>12,132,150</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>\$ 23,153,021</u>	<u>\$ 7,732,785</u>	<u>\$ 5,316,116</u>	<u>\$ 1,396,083</u>	<u>\$ 37,598,005</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.