



City of Laguna Woods
Central Service Cost Allocation Plan and Indirect Cost Rate Calculation
"Full Cost Plan"

For Use in Fiscal Year 2017/18
Based on Fiscal Year 2015/16 Actual Expenditures

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Use of Cost Allocation Plan and Indirect Cost Rate Outcomes **(Uniform Guidance Plan / Full Cost Plan)**

Uniform Guidance Plan

This version of the cost allocation plan and the accompanying indirect cost rate is intended to comply with Federal Office of Management and Budget (OMB) Uniform Guidance 2 CFR Part 200 Subpart E "Cost Principles". The guidance establishes principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and federally-recognized Indian tribal governments (governmental units; non-federal entities).

- This version of the plan and indirect cost rate should be used for recovery of costs from external funds such as Federal and/or State grants or agreements with other agencies for new awards and for additional funding to existing awards received on or after December 26, 2014.

Full Cost Plan

This version of the cost allocation plan provides an accurate reflection of the total operational costs of the City, but is not intended to comply with Uniform Guidance.

- This version of the plan and indirect cost rate may be used for:

- Determining citywide overhead to be used in the fully-loaded cost basis for user and regulatory fees***
- Determining interfund charges (e.g. transfers from Enterprise/Utility funds to the City's General Fund for central service support provided).***

Summary Calculation of the Indirect Cost Rate

City of Laguna Woods
Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18
Summary Calculation of the Indirect Cost Rate

Calculation of Indirect Cost Rate

Description	Total
Allocable Indirect Costs	\$1,446,224
Total Direct Costs (Modified)	\$4,468,585
Indirect Cost Rate	32%

Note: The cost allocation outcomes and this rate may be used for determining citywide overhead to be used in the fully-loaded cost basis for user and regulatory fees and/or for determining interfund charges (e.g. transfers from Enterprise/Utility funds to the City's General Fund for central service support provided). This rate is not intended to comply with OMB Uniform Guidance.

Purpose of the Central Service Cost Allocation Plan

Most governmental units provide certain services, such as motor pools, computer centers, purchasing, accounting, etc., to operating agencies on a centralized basis. These services are often called central services. In contrast, operating/direct service units typically provide services directly to members of the public, such as building plan check and inspection, police, and recreation services. Since many fee-related services are performed within the individual operating/direct service units there needs to be a process whereby these central service costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. The central service cost allocation plan provides that process. All costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to operating units.

Laguna Woods provides certain support services to operating units on a centralized basis. This plan allocates the costs of those support services to benefitted activities on a reasonable and consistent basis. This plan is supported by formal records that support the propriety of the assigned central service costs.

Distribution of the Cost of Service to Benefitted Units

Laguna Woods operates as a "contract city" meaning that its small in-house staff leverages the resources of a variety of contract and joint powers organizations to provide efficient and cost effective services. While many central services are typically allocated based on factors such as "square footage occupied" or "employee count", these types of common allocation methods may actually over-allocate costs to certain of the City's operating units. In light of this, the cost plan allocates central services based on the modified total direct expenditures of the operating units receiving service. The modified total expenditures exclude pass-through amounts, transfers, non-operating expenditures, and capital expenditures. Additionally, the modified total expenditures have been adjusted to exclude distorting expenditures.

With the over-arching goal of creating a plan that equitably distributes the reasonable, allowable, and allocable costs of central services to benefitted units, several categories have been created to adjust for expenditures that could distort the allocation of central service costs. The adjustment categories are as follows:

- **Primary Public Safety Contract** - adjustments for contracts/expenses providing Police services delivery.
- **Major** - adjustments for contracts/expenses requiring significant support (e.g. Building Services Contract).
- **Moderate** - adjustments for contracts/expenditures requiring moderate support (e.g. Taxicab Voucher Program).
- **Minor** - adjustments for contracts/expenditures requiring minor support (e.g. Public Channel Contract Support).

Based on the categories above, the following adjustments are made:

- **Primary Public Safety Contract** - adjust out each contract/vendor expenditure after the first \$150,000.
- **Major** - adjust out each contract/vendor expenditure after the first \$50,000.
- **Moderate** - adjust out each contract/vendor expenditure after the first \$25,000.
- **Minor** - adjust out each contract/vendor expenditure after the first \$5,000.

This method produces an equitable distribution of costs while considering the additional effort required to achieve a greater degree of accuracy. Operating expenditures are readily identifiable, maintained by the City as part of its day-to-day operations and can be updated annually. Details regarding adjustments made to operating expenditures are found on pages 25 and 26 of this plan.

If the operating structure of the City changes, or the City incorporates technology or financial enhancements that allow tracking and maintaining statistical data that can more accurately allocate costs without a disproportionate level of effort required to achieve greater accuracy, the City will update its allocation method. Any method of distribution which will produce an equitable distribution of the cost can be used.

**Identification of Support Service Programs,
Summary of Allocable Costs and Allocation Bases**

City of Laguna Woods

Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18

Identification of Support Service Programs, Summary of Allocable Costs and Allocation Bases

Program	Actual Expenditures	Unallowable Costs / Adjustments	Allocable Cost
City Council	\$ 19,545	\$ -	\$ 19,545
General Government	\$ 816,716	\$ (60,511)	\$ 756,205
Administrative Services	\$ 677,974	\$ (7,500)	\$ 670,474
Total	\$ 1,514,235	\$ (68,011)	\$ 1,446,224

City of Laguna Woods

Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18

Identification of Support Service Programs, Summary of Allocable Costs and Allocation Bases

Program	Cost Pool	Allocation Base	Allocable Cost
City Council	City Council General Gov't Svcs	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 19,545
General Government	City Mgr, City Atty, City Svcs	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 756,205
Administrative Services	Admin. Services	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 670,474
Total Allocation of Estimated Central Service Costs to Benefitted Units			\$ 1,446,224

**Summary Schedule Showing the Allocation of Each Service
to the Specific Benefitted Units**

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18
 Summary Schedule of Cost Allocation to All Programs

Fund	Program Description	Summary Allocation to Benefitted Units			
		City Council General Gov't Svcs	City Mgr, City Atty, City Svcs	Admin. Services	Allocation of Central Service Costs to Benefitted Units
General Fd	City Council	\$ -	\$ -	\$ -	\$ -
General Fd	General Government	\$ -	\$ -	\$ -	\$ -
General Fd	Administrative Services	\$ -	\$ -	\$ -	\$ -
General Fd	Community Services	\$ 1,138	\$ 44,024	\$ 39,033	\$ 84,195
General Fd	Engineering & Infrastructure Services	\$ 3,869	\$ 149,702	\$ 132,731	\$ 286,302
General Fd	Planning & Environmental Services	\$ 6,277	\$ 242,854	\$ 215,321	\$ 464,452
General Fd	Public Safety Services	\$ 4,360	\$ 168,675	\$ 149,552	\$ 322,586
General Fd	Economic Uncertainties Reserve	\$ -	\$ -	\$ -	\$ -
General Fd	Inter-Fund Transfers	\$ -	\$ -	\$ -	\$ -
Trust	Deposit-Based Projects	\$ -	\$ -	\$ -	\$ -
Transp'rtn	Fuel Tax	\$ 1,581	\$ 61,160	\$ 54,226	\$ 116,967
Transp'rtn	Measure M1	\$ -	\$ -	\$ -	\$ -
Transp'rtn	Measure M2	\$ 1,132	\$ 43,800	\$ 38,834	\$ 83,766
Transp'rtn	State-Local P'rtnrshp Prog (SLPP) Grant	\$ -	\$ -	\$ -	\$ -
Transp'rtn	Traffic Mit. Fees - Moulton Pkwy Project	\$ -	\$ -	\$ -	\$ -
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	\$ -	\$ -	\$ -	\$ -
Public S'fty	Service Authority for Abandoned Vehicles	\$ -	\$ -	\$ -	\$ -
Public S'fty	Supplemental Law Enforcement Services	\$ 104	\$ 4,022	\$ 3,566	\$ 7,693
Env'rmntl	Mobile Source Reduction Fund	\$ -	\$ -	\$ -	\$ -
Env'rmntl	Beverage Container Recycling	\$ 28	\$ 1,094	\$ 970	\$ 2,092
Env'rmntl	Used Oil/Oil Payment Program	\$ 17	\$ 650	\$ 576	\$ 1,242
Env'rmntl	CalRecycle Grants	\$ -	\$ -	\$ -	\$ -
Comm Svcs	PEG/Cable Television	\$ -	\$ -	\$ -	\$ -
Comm Svcs	Senior Mobility	\$ 520	\$ 20,112	\$ 17,832	\$ 38,465
Comm Svcs	Community Dev. Block Grant (CDBG)	\$ 520	\$ 20,112	\$ 17,832	\$ 38,465
Cap Projects	Capital Projects	\$ -	\$ -	\$ -	\$ -
Total		\$ 19,545	\$ 756,205	\$ 670,474	\$ 1,446,224

Detail of Actual Costs and Adjustments for Support Service Programs

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18
 Allocable Budget Unit Expenditure Details

Department
City Council

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Travel, Conferences and Meetings	5,145	-	5,145	
Monthly Compensation	14,400	-	14,400	
Total	\$ 19,545	\$ -	\$ 19,545	

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18
 Allocable Budget Unit Expenditure Details

Department
General Government

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Community Outreach	\$ 1,790	\$ -	\$ 1,790	[a]
Insurance	90,618	-	90,618	
Legal Services	123,548	-	123,548	[b]
Meeting Accessibility Services	3,800	-	3,800	
Memberships and Dues	14,866	-	14,866	[c]
Mileage and Parking	71	-	71	
Office Equipment & Maintenance	8,268	-	8,268	
Office Supplies and Activities	9,365	-	9,365	
Postage	2,640	-	2,640	
Printing	787	-	787	
Public Notices	4,798	-	4,798	
Travel, Conferences, and Meetings	6,216	-	6,216	
Other Projects and Services	18,399	-	18,399	
Janitorial Services, City Hall	6,826	-	6,826	
Maintenance, City Hall	45,436	-	45,436	
Maintenance, 2nd Floor	94,306	-	94,306	
Telephones, City Hall	14,837	-	14,837	
Utilities, Electric, City Hall	20,411	-	20,411	
Utilities, Gas, City Hall	499	-	499	
Utilities, Water, City Hall	1,750	-	1,750	
Salaries, Full-time	220,053	-	220,053	
Fringe Benefits	20,980	-	20,980	
Supplemental Allowances	3,231	-	3,231	
Payroll Taxes	13,035	-	13,035	
Retirement	24,598	-	24,598	
Benefit Administration	1,896	-	1,896	
Long-term Disability	383	-	383	
Retiree Medical	2,798	-	2,798	
Non-Operating	60,511	(60,511)	-	[d]
Total	\$ 816,716	\$ (60,511)	\$ 756,205	

[a] - Community Outreach materials include CAFR summary information, maps, and awareness

[b] - Legal services include counsel for general matters, and matters that affect the City's ability to enforce or modify its Municipal operations, including matters related, but not limited to, medical marijuana, solid waste, golf carts, etc. Amounts and services will vary from year to year. Claims against government will be excluded.

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18
 Allocable Budget Unit Expenditure Details

Department
Administrative Services

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Audit Services	\$ 25,845	\$ -	\$ 25,845	
Information Technology Services	19,646	-	19,646	
Finance and Payroll Services	87,332	-	87,332	
Merchant Payment Services	7	-	7	
Records Management Services	2,942	-	2,942	
Website Services	1,305	-	1,305	
Non-Operating	7,500	(7,500)	-	[a]
Other Projects & Services	4,190	-	4,190	[b]
Salaries, Full-time	388,921	-	388,921	
Fringe Benefits	64,787	-	64,787	
Payroll Taxes	30,883	-	30,883	
Retirement	41,099	-	41,099	
Long-Term Disability	3,516	-	3,516	
Total	\$ 677,974	\$ (7,500)	\$ 670,474	

[a] - Adjustment to exclude non-operating expenses.

Derivation of Indirect Cost Allocation Pools for Each Support Service Unit

City of Laguna Woods

Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18

Derivation of Indirect Cost Allocation Pools

Department
City Council

GL Category	Allocable Cost	City Council General Gov't Svcs
Travel, Conferences and Meetings	5,145	100%
Monthly Compensation	14,400	100%
Total	\$ 19,545	100%

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18
 Derivation of Indirect Cost Allocation Pools

Department
General Government

GL Category	Allocable Cost	City Mgr, City Atty, City Svcs
Community Outreach	\$ 1,790	100%
Insurance	90,618	100%
Legal Services	123,548	100%
Meeting Accessibility Services	3,800	100%
Memberships and Dues	14,866	100%
Mileage and Parking	71	100%
Office Equipment & Maintenance	8,268	100%
Office Supplies and Activities	9,365	100%
Postage	2,640	100%
Printing	787	100%
Public Notices	4,798	100%
Travel, Conferences, and Meetings	6,216	100%
Other Projects and Services	18,399	100%
Janitorial Services, City Hall	6,826	100%
Maintenance, City Hall	45,436	100%
Maintenance, 2nd Floor	94,306	100%
Telephones, City Hall	14,837	100%
Utilities, Electric, City Hall	20,411	100%
Utilities, Gas, City Hall	499	100%
Utilities, Water, City Hall	1,750	100%
Salaries, Full-time	220,053	100%
Fringe Benefits	20,980	100%
Supplemental Allowances	3,231	100%
Payroll Taxes	13,035	100%
Retirement	24,598	100%
Benefit Administration	1,896	100%
Long-term Disability	383	100%
Retiree Medical	2,798	100%
Non-Operating	-	100%
Total	\$ 756,205	100%

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18
 Derivation of Indirect Cost Allocation Pools

Department
Administrative Services

GL Category	Allocable Cost	Admin. Services
Audit Services	\$ 25,845	100%
Information Technology Services	19,646	100%
Finance and Payroll Services	87,332	100%
Merchant Payment Services	7	100%
Records Management Services	2,942	100%
Website Services	1,305	100%
Non-Operating	-	100%
Other Projects & Services	4,190	100%
Salaries, Full-time	388,921	100%
Fringe Benefits	64,787	100%
Payroll Taxes	30,883	100%
Retirement	41,099	100%
Long-Term Disability	3,516	100%
Total	\$ 670,474	100%

Detail of Cost Allocation to Operating Units

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18
 Detail of Cost Allocation to Programs

Department: City Council

Cost Pool: City Council General Gov't Svcs

Allocation Base: Modified Total Direct Costs Adjusted for Distorting Expenditures

Fund Description	Department / Program	Modified Total Direct Costs Adjusted for Distorting Expenditures	Share of Initial Allocation	Initial Allocation
General Fd	City Council	\$ -	0.0%	\$ -
General Fd	General Government	-	0.0%	-
General Fd	Administrative Services	-	0.0%	-
General Fd	Community Services	54,722	5.8%	1,138
General Fd	Engineering & Infrastructure Services	186,082	19.8%	3,869
General Fd	Planning & Environmental Services	301,870	32.1%	6,277
General Fd	Public Safety Services	209,665	22.3%	4,360
General Fd	Economic Uncertainties Reserve	-	0.0%	-
General Fd	Inter-Fund Transfers	-	0.0%	-
Trust	Deposit-Based Projects	-	0.0%	-
Transp'rtn	Fuel Tax	76,022	8.1%	1,581
Transp'rtn	Measure M1	-	0.0%	-
Transp'rtn	Measure M2	54,443	5.8%	1,132
Transp'rtn	State-Local P'rtnrshp Prog (SLPP) Grant	-	0.0%	-
Transp'rtn	Traffic Mit. Fees - Moulton Pkwy Project	-	0.0%	-
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	-	0.0%	-
Public S'fty	Service Authority for Abandoned Vehicles	-	0.0%	-
Public S'fty	Supplemental Law Enforcement Services	5,000	0.5%	104
Env'rmntl	Mobile Source Reduction Fund	-	0.0%	-
Env'rmntl	Beverage Container Recycling	1,360	0.1%	28
Env'rmntl	Used Oil/Oil Payment Program	808	0.1%	17
Env'rmntl	CalRecycle Grants	-	0.0%	-
Comm Svcs	PEG/Cable Television	-	0.0%	-
Comm Svcs	Senior Mobility	25,000	2.7%	520
Comm Svcs	Community Dev. Block Grant (CDBG)	25,000	2.7%	520
Cap Projects	Capital Projects	-	0.0%	-
Total		\$ 939,973	100.0%	\$ 19,545

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18
 Detail of Cost Allocation to Programs

Department: General Government

Cost Pool: City Mgr, City Atty, City Svcs

Allocation Base: Modified Total Direct Costs Adjusted for Distorting Expenditures

Fund Description	Department / Program	Modified Total Direct Costs Adjusted for Distorting Expenditures	Share of Initial Allocation	Initial Allocation
General Fd	City Council	\$ -	0.0%	\$ -
General Fd	General Government	-	0.0%	-
General Fd	Administrative Services	-	0.0%	-
General Fd	Community Services	54,722	5.8%	44,024
General Fd	Engineering & Infrastructure Services	186,082	19.8%	149,702
General Fd	Planning & Environmental Services	301,870	32.1%	242,854
General Fd	Public Safety Services	209,665	22.3%	168,675
General Fd	Economic Uncertainties Reserve	-	0.0%	-
General Fd	Inter-Fund Transfers	-	0.0%	-
Trust	Deposit-Based Projects	-	0.0%	-
Transp'rtn	Fuel Tax	76,022	8.1%	61,160
Transp'rtn	Measure M1	-	0.0%	-
Transp'rtn	Measure M2	54,443	5.8%	43,800
Transp'rtn	State-Local P'rtnrshp Prog (SLPP) Grant	-	0.0%	-
Transp'rtn	Traffic Mit. Fees - Moulton Pkwy Project	-	0.0%	-
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	-	0.0%	-
Public S'fty	Service Authority for Abandoned Vehicles	-	0.0%	-
Public S'fty	Supplemental Law Enforcement Services	5,000	0.5%	4,022
Env'rmntl	Mobile Source Reduction Fund	-	0.0%	-
Env'rmntl	Beverage Container Recycling	1,360	0.1%	1,094
Env'rmntl	Used Oil/Oil Payment Program	808	0.1%	650
Env'rmntl	CalRecycle Grants	-	0.0%	-
Comm Svcs	PEG/Cable Television	-	0.0%	-
Comm Svcs	Senior Mobility	25,000	2.7%	20,112
Comm Svcs	Community Dev. Block Grant (CDBG)	25,000	2.7%	20,112
Cap Projects	Capital Projects	-	0.0%	-
Total		\$ 939,973	100.0%	\$ 756,205

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18
 Detail of Cost Allocation to Programs

Department: Administrative Services

Cost Pool: Admin. Services

Allocation Base: Modified Total Direct Costs Adjusted for Distorting Expenditures

Fund Description	Department / Program	Modified Total Direct Costs Adjusted for Distorting Expenditures	Share of Initial Allocation	Initial Allocation
General Fd	City Council	\$ -	0.0%	\$ -
General Fd	General Government	-	0.0%	-
General Fd	Administrative Services	-	0.0%	-
General Fd	Community Services	54,722	5.8%	39,033
General Fd	Engineering & Infrastructure Services	186,082	19.8%	132,731
General Fd	Planning & Environmental Services	301,870	32.1%	215,321
General Fd	Public Safety Services	209,665	22.3%	149,552
General Fd	Economic Uncertainties Reserve	-	0.0%	-
General Fd	Inter-Fund Transfers	-	0.0%	-
Trust	Deposit-Based Projects	-	0.0%	-
Transp'rtn	Fuel Tax	76,022	8.1%	54,226
Transp'rtn	Measure M1	-	0.0%	-
Transp'rtn	Measure M2	54,443	5.8%	38,834
Transp'rtn	State-Local P'rtnrshp Prog (SLPP) Grant	-	0.0%	-
Transp'rtn	Traffic Mit. Fees - Moulton Pkwy Project	-	0.0%	-
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	-	0.0%	-
Public S'fty	Service Authority for Abandoned Vehicles	-	0.0%	-
Public S'fty	Supplemental Law Enforcement Services	5,000	0.5%	3,566
Env'rmntl	Mobile Source Reduction Fund	-	0.0%	-
Env'rmntl	Beverage Container Recycling	1,360	0.1%	970
Env'rmntl	Used Oil/Oil Payment Program	808	0.1%	576
Env'rmntl	CalRecycle Grants	-	0.0%	-
Comm Svcs	PEG/Cable Television	-	0.0%	-
Comm Svcs	Senior Mobility	25,000	2.7%	17,832
Comm Svcs	Community Dev. Block Grant (CDBG)	25,000	2.7%	17,832
Cap Projects	Capital Projects	-	0.0%	-
Total		\$ 939,973	100.0%	\$ 670,474

Detail of Statistics Used for Allocation of Indirect Costs

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18
 Detail of Statistics Used for Allocation of Indirect Costs

Fund Desc	Fd	Dept	Department / Program	Central Service Cost Center	Notes	Actual Expenditures	Adjustments	FY 15/16 Modified Expenditures	Modified Total Direct Costs	Share of Direct Costs	Adjustment for Distorting Expenditures (i.e. Contract Svcs) [e]	Modified Total Direct Costs Adjusted for Distorting Expenditures
General Fd	001	1000	City Council	Yes		\$ 19,545	\$ -	\$ 19,545	\$ -	0.00%	\$ -	\$ -
General Fd	001	1200	General Government	Yes	[a]	816,716	(60,511)	756,205	-	0.00%	-	-
General Fd	001	1500	Administrative Services	Yes	[a]	677,974	(7,500)	670,474	-	0.00%	-	-
General Fd	001	1800	Community Services	No		92,222	-	92,222	92,222	2.06%	(37,500)	54,722
General Fd	001	2100	Engineering & Infrastructure	No		298,068	-	298,068	298,068	6.67%	(111,986)	186,082
General Fd	001	2400	Planning & Environmental	No	[a]	955,284	(136,038)	819,246	819,246	18.33%	(517,376)	301,870
General Fd	001	2700	Public Safety Services	No	[a]	2,521,018	(127,431)	2,393,587	2,393,587	53.56%	(2,183,922)	209,665
General Fd	001	3000	Economic Uncertainties R	No		-	-	-	-	0.00%	-	-
General Fd	001	3300	Inter-Fund Transfers	No	[b]	90,308	(90,308)	-	-	0.00%	-	-
Trust	010		Deposit-Based Projects	No	[c]	10,675	(10,675)	-	-	0.00%	-	-
Transp'rtm	100		Fuel Tax	No		192,889	-	192,889	192,889	4.32%	(116,867)	76,022
Transp'rtm	110		Measure M1	No		-	-	-	-	0.00%	-	-
Transp'rtm	111		Measure M2	No	[d]	346,436	(172,860)	173,576	173,576	3.88%	(119,133)	54,443
Transp'rtm	120		State-Local P'rtnrshp Prog	No		-	-	-	-	0.00%	-	-
Transp'rtm	130		Traffic Mit. Fees - Moulton	No	[d]	45,750	(45,750)	-	-	0.00%	-	-
Transp'rtm	140		Coastal Area Rd Impr. & T	No		-	-	-	-	0.00%	-	-
Public S'fty	205		Service Authority for Abar	No		-	-	-	-	0.00%	-	-
Public S'fty	215		Supplemental Law Enforce	No		100,000	-	100,000	100,000	2.24%	(95,000)	5,000
Env'rmntl	300		Mobile Source Reduction	No		-	-	-	-	0.00%	-	-
Env'rmntl	310		Beverage Container Recyc	No		1,360	-	1,360	1,360	0.03%	-	1,360
Env'rmntl	320		Used Oil/Oil Payment Prog	No		808	-	808	808	0.02%	-	808
Env'rmntl	325		CalRecycle Grants	No		-	-	-	-	0.00%	-	-
Comm Svcs	400		PEG/Cable Television	No		-	-	-	-	0.00%	-	-
Comm Svcs	410		Senior Mobility	No		280,638	-	280,638	280,638	6.28%	(255,638)	25,000
Comm Svcs	420		Community Dev. Block Gr	No		116,190	-	116,190	116,190	2.60%	(91,190)	25,000
Cap Project	500		Capital Projects	No	[d]	1,152,934	(1,152,934)	-	-	0.00%	-	-
Total						\$ 7,718,815	\$ (1,804,006)	\$ 5,914,809	\$ 4,468,585	100.00%	\$ (3,528,612)	\$ 939,973

- [a] Adjustment to exclude non-operating expenses.
- [b] Adjustment to exclude Inter-Fund transfers.
- [c] Adjustment to exclude funds held in trust.
- [d] Adjustment to exclude capital expenditures.
- [e] See worksheet labeled "Detail of Statistics Used for Allocation of Indirect Costs - Notes Regarding Distorting Expenditures" for details regarding these adjustments.

Fund Description	Department / Program	Adjustment for Distorting Expenditures (i.e. Contract Svcs)	Notes
General Fund	City Council	\$ -	
General Fund	General Government	-	
General Fund	Administrative Services	-	
General Fund	Community Services	(37,500)	Adjustment to Community Grants (\$87,500...retained \$50K for allocation - major).
General Fund	Engineering & Infrastructure Services	(111,986)	Adjustment to Landscape Svcs (\$115,771...retained \$50K for allocation - major). Adjustment to M2 Maint of Effort (\$88,396...retained \$50K for allocation - major). Adjustment to Utilities - Street Lights - Residential (\$32,818...retained \$25K for allocation - moderate).
General Fund	Planning & Environmental Services	(517,376)	Adjustment to Bldg Svcs (\$487,945...retained \$50K for allocation - major). Adjustment to Code Enforcement Services (\$29,317...retained \$25K for allocation - moderate). Adjustment to Community Waste Events and Collections (\$54,550...retained \$25K for allocation - moderate). Adjustment to Water Quality Services (\$91,474...retained \$50K for allocation - major). Adjustment to Waste Management Services (\$29,089...retained \$25,000 for allocation - moderate).
General Fund	Public Safety Services	(2,183,922)	Adjustment to Animal Svcs (\$106,075...retained \$50K for allocation - major). Adjustment to Law Enforcement Services (\$2,277,847...retained \$150K for allocation - major public safety contract service).
General Fund	Economic Uncertainties Reserve	-	
General Fund	Inter-Fund Transfers	-	
General Fund	Deposit-Based projects	-	
Transp Fds	Fuel Tax	(116,867)	Adjustment to Contract - Landscaping (\$54,436...retained \$25K for allocation - moderate). Adjustment to Contract - Street Maintenance (\$94,531...retained \$25K for allocation - moderate). Adjustment to Contract - Street Sweeping (\$42,900...retained \$25K for allocation - moderate).
Transp Fds	Measure M1	-	
Transp Fds	Measure M2	(119,133)	Adjustment to Contract - Traffic Engineering (\$122,126...retained \$25K for allocation - moderate). Adjustment to Contract - Street Lighting - Public ROW (\$27,006 ... - retained \$5,000 for allocation - minor).
Transp Fds	State-Local P'tnrshp Prog (SLPP) Grant	-	
Transp Fds	Traffic Mit. Fees - Moulton Pkwy Project	-	
Transp Fds	Coastal Area Rd Impr. & Traffic Sig. (CARIT)	-	
Public Sfty Fds	Service Authority for Abandoned Vehicles	-	
Public Sfty Fds	Supplemental Law Enforcement Services	(95,000)	Adjustment to Supp. Law Enforcement Svcs (\$100,000...retained \$5K for allocation - minor).
Env'rmntl Fds	Mobile Source Reduction Fund	-	
Env'rmntl Fds	Beverage Container Recycling	-	
Env'rmntl Fds	Used Oil/Oil Payment Program	-	
Env'rmntl Fds	CalRecycle Grants	-	
Comm Svcs Fds	PEG/Cable Television	-	
Comm Svcs Fds	Senior Mobility	(255,638)	Adjustment to Senior Mobility (\$280,638...retained \$25K for allocation - moderate).
Comm Svcs Fds	Community Dev. Block Grant (CDBG)	(91,190)	Adjustment to CDBG Residential Energy Imp (\$116,190...retained \$25K for allocation - moderate).
Cap Projects Fd	Capital Projects	-	
Total		\$ (3,528,612)	

Attachment

Attachment A

Reconciliation of Actual Expenditures to Amounts Used for Cost Allocation

The cost allocation plan and indirect cost rate proposal allocate the actual costs of central service units and executive level support to operating units. The actual costs allocated in this cost allocation plan and indirect cost rate proposal are derived from the City's actual audited expenses for the period ended June 30, 2016.

A summary of the reconciliation is shown on the following pages.

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2017/18
 Attachment A

Fiscal Year 2015/16 Actual Expenses

Fund Description	Department / Program	Actual Expenditures	Allocated Indirect Costs	Exclusions and Adjustments	Modified Total Direct Costs	Total	Difference *	Notes
General Fd	City Council	\$ 19,545	\$ 19,545	\$ -	\$ -	\$ 19,545	\$ -	
General Fd	General Government	\$ 816,716	756,205	60,511	-	816,716	-	[a]
General Fd	Administrative Services	\$ 677,974	670,474	7,500	0	677,974	-	[a]
General Fd	Community Services	\$ 92,222	-	-	92,222	92,222	-	
General Fd	Engineering & Infrastructure Services	\$ 298,068	-	-	298,068	298,068	-	
General Fd	Planning & Environmental Services	\$ 955,284	-	136,038	819,246	955,284	-	[a]
General Fd	Public Safety Services	\$ 2,521,018	-	127,431	2,393,587	2,521,018	-	[a]
General Fd	Economic Uncertainties Reserve	\$ -	-	-	-	-	-	
General Fd	Inter-Fund Transfers	\$ 90,308	-	90,308	-	90,308	-	[b]
Trust	Deposit-Based Projects	\$ 10,675	-	10,675	-	10,675	-	[c]
Transp'rtn	Fuel Tax	\$ 192,889	-	-	192,889	192,889	-	
Transp'rtn	Measure M1	\$ -	-	-	-	-	-	
Transp'rtn	Measure M2	\$ 346,436	-	172,860	173,576	346,436	-	[d]
Transp'rtn	State-Local P'rtnrshp Prog (SLPP) Grant	\$ -	-	-	-	-	-	
Transp'rtn	Traffic Mit. Fees - Moulton Pkwy Project	\$ 45,750	-	45,750	-	45,750	-	[d]
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	\$ -	-	-	-	-	-	
Public S'fty	Service Authority for Abandoned Vehicles	\$ -	-	-	-	-	-	
Public S'fty	Supplemental Law Enforcement Services	\$ 100,000	-	-	100,000	100,000	-	
Env'rmntl	Mobile Source Reduction Fund	\$ -	-	-	-	-	-	
Env'rmntl	Beverage Container Recycling	\$ 1,360	-	-	1,360	1,360	-	
Env'rmntl	Used Oil/Oil Payment Program	\$ 808	-	-	808	808	-	
Env'rmntl	CalRecycle Grants	\$ -	-	-	-	-	-	
Comm Svcs	PEG/Cable Television	\$ -	-	-	-	-	-	
Comm Svcs	Senior Mobility	\$ 280,638	-	-	280,638	280,638	-	
Comm Svcs	Community Dev. Block Grant (CDBG)	\$ 116,190	-	-	116,190	116,190	-	
Cap Projects	Capital Projects	\$ 1,152,934	-	1,152,934	-	1,152,934	-	[d]
Total		\$ 7,718,815	\$ 1,446,224	\$ 1,804,006	\$ 4,468,585	\$ 7,718,815	\$ -	

- [a] Adjustment to exclude non-operating expenses.
- [b] Adjustment to exclude Inter-Fund transfers.
- [c] Adjustment to exclude funds held in trust.
- [d] Adjustment to exclude capital expenditures.

Fiscal Year 2015/16 Actual Expenditures - Reconciliation of Expenses from GL to CAFR

FY 15/16 Actual Expenses from the General Ledger [a]					CAFR Statement of Expenditures [b]				
Fund Description	Department / Program	Total	Adjust [c]	Mod Total	General Fd	Measure M	Prop 1B	Other Gov't Funds	Total
General Fd	City Council	\$ 19,545		19,545	19,545				19,545
General Fd	General Government	816,716	259	816,975	816,970				816,970
General Fd	Administrative Services	677,974	4,949	682,923	682,923				682,923
General Fd	Community Services	92,222		92,222	92,222				92,222
General Fd	Engineering & Infrastructure Services	298,068	8,118	306,186	306,186				306,186
General Fd	Planning & Environmental Services	955,284	37,465	992,750	992,750				992,750
General Fd	Public Safety Services	2,521,018		2,521,018	2,521,018				2,521,018
General Fd	Economic Uncertainties Reserve	-		-	-				-
General Fd	Inter-Fund Transfers	90,308	(90,308)	(0)					-
Trust	Deposit-Based Projects	10,675		10,675	10,675				10,675
Transp'rtn	Fuel Tax	192,889		192,889				192,889	192,889
Transp'rtn	Measure M1	-		-		-			-
Transp'rtn	Measure M2	346,436		346,436		346,434			346,434
Transp'rtn	State-Local P'rtnrshp Prog (SLPP) Grant	-		-					-
Transp'rtn	Traffic Mit. Fees - Moulton Pkwy Project	45,750		45,750				45,750	45,750
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	-		-				-	-
Public S'fty	Service Authority for Abandoned Vehicles	-		-				-	-
Public S'fty	Supplemental Law Enforcement Services	100,000		100,000				100,000	100,000
Env'rmntl	Mobile Source Reduction Fund	-		-				-	-
Env'rmntl	Beverage Container Recycling	1,360		1,360				1,360	1,360
Env'rmntl	Used Oil/Oil Payment Program	808		808				808	808
Env'rmntl	CalRecycle Grants	-		-				-	-
Comm Svcs	PEG/Cable Television	-		-				-	-
Comm Svcs	Senior Mobility	280,638		280,638				280,639	280,639
Comm Svcs	Community Dev. Block Grant (CDBG)	116,190		116,190				116,190	116,190
Cap Projects	Capital Projects	1,152,934	(1,043,009)	109,925	109,925				109,925
Total		7,718,815	(1,082,526)	6,636,290	5,552,214	346,434	-	737,636	6,636,284
									6,636,286
									2

[a] Source: .pdf files delivered by City (Revenue/Expenditure Report - 7/1/2015 to 6/30/2016)

[b] Source: City of Laguna Woods Comprehensive Annual Financial Report for the Year Ended June 30, 2016.

[c] See Adjustment Detail below.

Adjustment Detail			Total
Fund			
General Fund	AJE - Payroll Taxes General Government		259
			259
General Fund	AJE - Payroll Taxes Administrative Services		4,949
			4,949
General Fund	AJE - Payroll Taxes Engineering & Infrastructure		56
General Fund	AJE - Salaries Full-Time		7,482
General Fund	AJE - Payroll Taxes		580
			8,118
General Fund	AJE - Payroll Taxes Planning & Enviro Svcs		56
General Fund	AJE - Salaries Full-Time		22,445
General Fund	AJE - Payroll Taxes		1,740
General Fund	AJE - Building Services		9,868
General Fund	AJE - Building Services		3,358
			37,465
General Fund	Transfers		(90,308)
			(90,308)
General Fund	Transfers		(1,043,009)
			(1,043,009)
Total			(1,082,526)