



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

**For Use in Fiscal Year 2019/20**  
**Based on Fiscal Year 2017/18 Actual Expenditures**



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## **Use of Cost Allocation Plan and Indirect Cost Rate Outcomes** **(2 CFR 200 Plan / Full Cost Plan)**

### **2 CFR 200 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) 2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. 2 CFR Part 200 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.***

### **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 2 CFR Part 200.

***- 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 2019/20  
 Summary Calculation of the Indirect Cost Rate

**Calculation of Indirect Cost Rate**

Description	Total
Allocable Indirect Costs	\$1,198,054
Total Direct Costs (Modified)	\$4,556,771
<b>Indirect Cost Rate</b>	<b>26%</b>

*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 2 CFR Part 200.*

## 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/expenses requiring moderate support (e.g. Taxicab Voucher Program).
- **Minor** - adjustments for contracts/expenses requiring minor support (e.g. Street lighting - Public ROW).

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 2019/20  
 Identification of Support Service Programs, Summary of Allocable Costs and Allocation Bases

<b>Program</b>	<b>Actual Expenditures</b>	<b>Unallowable Costs / Adjustments</b>	<b>Allocable Cost</b>
City Council	\$ 16,925	\$ -	\$ 16,925
General Government	583,056	(23,812)	559,244
Administrative Services	634,055	(12,170)	621,885
<b>Total</b>	<b>\$ 1,234,036</b>	<b>\$ (35,982)</b>	<b>\$ 1,198,054</b>



City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2019/20  
 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	\$ 16,925
General Government	City Mgr, City Atty, City Svcs	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 559,244
Administrative Services	Admin. Services	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 621,885
<b>Total Allocation of Estimated Central Service Costs to Benefitted Units</b>			<b>\$ 1,198,054</b>

**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 2019/20  
 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	16	534	594	1,144
General Fd	Public Works	2,923	96,586	107,404	206,913
General Fd	Community Development	6,401	211,509	235,200	453,110
General Fd	Public Safety Services	2,591	85,601	95,190	183,382
General Fd	Inter-Fund Transfers	-	-	-	-
Trust	Deposit-Based Projects	-	-	-	-
Transp'rtn	Fuel Tax	2,306	76,189	84,723	163,218
Transp'rtn	Road Repair and Accountability Act 2017	-	-	-	-
Transp'rtn	Measure M2	1,120	36,998	41,142	79,260
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	-	-	-	-
Public S'fty	Service Authority for Abandoned Vehicles	-	-	-	-
Public S'fty	Supplemental Law Enforcement Services	-	-	-	-
Env'rmntl	Mobile Source Reduction Fund	-	-	-	-
Env'rmntl	Beverage Container Recycling	43	1,419	1,577	3,039
Env'rmntl	Used Oil/Oil Payment Program	-	-	-	-
Comm Svcs	PEG/Cable Television	-	-	-	-
Comm Svcs	Senior Mobility	1,171	38,689	43,023	82,883
Comm Svcs	Community Dev. Block Grant (CDBG)	333	10,992	12,224	23,548
Comm Svcs	Civic Support Fund	22	727	808	1,557
Cap Projects	Capital Projects	-	-	-	-
<b>Total</b>		<b>\$ 16,925</b>	<b>\$ 559,244</b>	<b>\$ 621,885</b>	<b>\$ 1,198,054</b>

## **Detail of Actual Costs and Adjustments for Support Service Programs**

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2019/20  
 Allocable Budget Unit Expenditure Details

<b>Department</b>
City Council

<b>GL Category</b>	<b>Actual Expenditures</b>	<b>Adjustment for Unallowables</b>	<b>Allocable Indirect Costs</b>	<b>Notes</b>
Travel, Conferences and Meetings	\$ 1,424	\$ -	\$ 1,424	
Payroll Taxes	1,102	-	1,102	
Monthly Compensation	14,400	-	14,400	
<b>Total</b>	<b>\$ 16,925</b>	<b>\$ -</b>	<b>\$ 16,925</b>	

[a] - Adjustment to exclude Contingency expenses.

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2019/20  
 Allocable Budget Unit Expenditure Details

Department
General Government

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Community Outreach	\$ 743	\$ -	\$ 743	[a]
Insurance	79,964	-	79,964	
Legal Services	74,051	-	74,051	[b]
Meeting Accessibility Services	3,700	-	3,700	
Memberships and Dues	16,829	-	16,829	[c]
Mileage and Parking	567	-	567	
Office Equipment & Maintenance	24,736	-	24,736	
Office Supplies and Activities	8,472	-	8,472	
Postage	223	-	223	
Printing	426	-	426	
Public Notices	7,526	-	7,526	
Travel, Conferences, and Meetings	2,855	-	2,855	
Other Projects and Services	713	-	713	
Janitorial Services, City Hall	9,368	-	9,368	
Maintenance, City Hall	27,342	-	27,342	
Maintenance, 2nd Floor	-	-	-	
Telephones, City Hall	20,467	-	20,467	
Utilities, Electric, City Hall	18,832	-	18,832	
Utilities, Gas, City Hall	489	-	489	
Utilities, Water, City Hall	2,107	-	2,107	
Salaries, Full-time	182,103	-	182,103	
Salaries & OH - Contra Acct.	(3,311)	-	(3,311)	
Salaries, Part-Time	29,507	-	29,507	
Fringe Benefits	12,000	-	12,000	
Supplemental Allowances	3,708	-	3,708	
Payroll Taxes	13,058	-	13,058	
Retirement	16,821	-	16,821	
Benefit Administration	1,835	-	1,835	
Retiree Medical	4,113	-	4,113	
Non-Operating, OPEB	23,812	(23,812)	-	[d]
<b>Total</b>	<b>\$ 583,056</b>	<b>\$ (23,812)</b>	<b>\$ 559,244</b>	

- [a] - Community Outreach materials include CAFR summary information, maps, and awareness information.
- [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.
- [c] - E.g. GFOA, CSMFO, City Clerk's Association membership dues.
- [d] - Adjustment to exclude non-operating expenses, including CalPERS CERBT OPEB Trust funding.

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2019/20  
 Allocable Budget Unit Expenditure Details

<b>Department</b>
Administrative Services

<b>GL Category</b>	<b>Actual Expenditures</b>	<b>Adjustment for Unallowables</b>	<b>Allocable Indirect Costs</b>	<b>Notes</b>
Audit Services	\$ 29,620	\$ -	\$ 29,620	
Information Technology Services	23,171	-	23,171	
Finance and Payroll Services	44,900	-	44,900	
Records Management Services	7,492	-	7,492	
Website Services	3,625	-	3,625	
Non-Operating	12,170	(12,170)	-	[a]
Other Projects & Services	2,800	-	2,800	[b]
Salaries, Full-time	387,272	-	387,272	
Salaries & OH - Contra Acct.	(2,158)	-	(2,158)	
Salaries, - Part-Time	1,335	-	1,335	
Fringe Benefits	57,806	-	57,806	
Payroll Taxes	31,550	-	31,550	
Retirement	34,474	-	34,474	
<b>Total</b>	<b>\$ 634,055</b>	<b>\$ (12,170)</b>	<b>\$ 621,885</b>	

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

[b] - E.g. job advertisements, pre-employment physicals, administrative support.

**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 2019/20  
 Derivation of Indirect Cost Allocation Pools

<b>Department</b>
City Council

<b>GL Category</b>	<b>Allocable Cost</b>	<b>City Council General Gov't Svcs</b>
Travel, Conferences and Meetings	\$ 1,424	100%
Payroll Taxes	1,102	100%
Monthly Compensation	14,400	100%
<b>Total</b>	<b>\$ 16,925</b>	<b>100%</b>

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2019/20  
 Derivation of Indirect Cost Allocation Pools

<b>Department</b>
General Government

<b>GL Category</b>	<b>Allocable Cost</b>	<b>City Mgr, City Atty, City Svcs</b>
Community Outreach	\$ 743	100%
Insurance	\$ 79,964	100%
Legal Services	\$ 74,051	100%
Meeting Accessibility Services	\$ 3,700	100%
Memberships and Dues	\$ 16,829	100%
Mileage and Parking	\$ 567	100%
Office Equipment & Maintenance	\$ 24,736	100%
Office Supplies and Activities	\$ 8,472	100%
Postage	\$ 223	100%
Printing	\$ 426	100%
Public Notices	\$ 7,526	100%
Travel, Conferences, and Meetings	\$ 2,855	100%
Other Projects and Services	\$ 713	100%
Janitorial Services, City Hall	\$ 9,368	100%
Maintenance, City Hall	\$ 27,342	100%
Telephones, City Hall	\$ 20,467	100%
Utilities, Electric, City Hall	\$ 18,832	100%
Utilities, Gas, City Hall	\$ 489	100%
Utilities, Water, City Hall	\$ 2,107	100%
Salaries, Full-time	\$ 182,103	100%
Salaries & OH - Contra Acct.	\$ (3,311)	100%
Salaries, Part-Time	\$ 29,507	100%
Fringe Benefits	\$ 12,000	100%
Supplemental Allowances	\$ 3,708	100%
Payroll Taxes	\$ 13,058	100%
Retirement	\$ 16,821	100%
Benefit Administration	\$ 1,835	100%
Retiree Medical	\$ 4,113	100%
Non-Operating, OPEB	\$ -	100%
<b>Total</b>	<b>\$ 559,244</b>	<b>100%</b>

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2019/20  
 Derivation of Indirect Cost Allocation Pools

Department
Administrative Services

GL Category	Allocable Cost	Admin. Services
Audit Services	\$ 29,620	100%
Information Technology Services	23,171	100%
Finance and Payroll Services	44,900	100%
Records Management Services	7,492	100%
Website Services	3,625	100%
Non-Operating	-	100%
Other Projects & Services	2,800	100%
Salaries, Full-time	387,272	100%
Salaries & OH - Contra Acct.	(2,158)	100%
Salaries, - Part-Time	1,335	100%
Fringe Benefits	57,806	100%
Payroll Taxes	31,550	100%
Retirement	34,474	100%
<b>Total</b>	<b>\$ 621,885</b>	<b>100%</b>

## **Detail of Cost Allocation to Operating Units**

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2019/20  
 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	794	0.1%	16
General Fd	Public Works	143,581	17.3%	2,923
General Fd	Community Development	314,420	37.8%	6,401
General Fd	Public Safety Services	127,252	15.3%	2,591
General Fd	Inter-Fund Transfers	-	0.0%	-
Trust	Deposit-Based Projects	-	0.0%	-
Transp'rtn	Fuel Tax	113,260	13.6%	2,306
Transp'rtn	Road Repair and Accountability Act 2017	-	0.0%	-
Transp'rtn	Measure M2	55,000	6.6%	1,120
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	-	0.0%	-
Env'rmntl	Mobile Source Reduction Fund	-	0.0%	-
Env'rmntl	Beverage Container Recycling	2,109	0.3%	43
Env'rmntl	Used Oil/Oil Payment Program	-	0.0%	-
Comm Svcs	PEG/Cable Television	-	0.0%	-
Comm Svcs	Senior Mobility	57,514	6.9%	1,171
Comm Svcs	Community Dev. Block Grant (CDBG)	16,341	2.0%	333
Comm Svcs	Civic Support Fund	1,080	0.1%	22
Cap Projects	Capital Projects	-	0.0%	-
<b>Total</b>		<b>\$ 831,350</b>	<b>100.0%</b>	<b>\$ 16,925</b>

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2019/20  
 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	794	0.1%	534
General Fd	Public Works	143,581	17.3%	96,586
General Fd	Community Development	314,420	37.8%	211,509
General Fd	Public Safety Services	127,252	15.3%	85,601
General Fd	Inter-Fund Transfers	-	0.0%	-
Trust	Deposit-Based Projects	-	0.0%	-
Transp'rtn	Fuel Tax	113,260	13.6%	76,189
Transp'rtn	Road Repair and Accountability Act 2017	-	0.0%	-
Transp'rtn	Measure M2	55,000	6.6%	36,998
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	-	0.0%	-
Env'rmntl	Mobile Source Reduction Fund	-	0.0%	-
Env'rmntl	Beverage Container Recycling	2,109	0.3%	1,419
Env'rmntl	Used Oil/Oil Payment Program	-	0.0%	-
Comm Svcs	PEG/Cable Television	-	0.0%	-
Comm Svcs	Senior Mobility	57,514	6.9%	38,689
Comm Svcs	Community Dev. Block Grant (CDBG)	16,341	2.0%	10,992
Comm Svcs	Civic Support Fund	1,080	0.1%	727
Cap Projects	Capital Projects	-	0.0%	-
<b>Total</b>		<b>\$ 831,350</b>	<b>100.0%</b>	<b>\$ 559,244</b>

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2019/20  
 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	794	0.1%	594
General Fd	Public Works	143,581	17.3%	107,404
General Fd	Community Development	314,420	37.8%	235,200
General Fd	Public Safety Services	127,252	15.3%	95,190
General Fd	Inter-Fund Transfers	-	0.0%	-
Trust	Deposit-Based Projects	-	0.0%	-
Transp'rtn	Fuel Tax	113,260	13.6%	84,723
Transp'rtn	Road Repair and Accountability Act 2017	-	0.0%	-
Transp'rtn	Measure M2	55,000	6.6%	41,142
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	-	0.0%	-
Env'rmntl	Mobile Source Reduction Fund	-	0.0%	-
Env'rmntl	Beverage Container Recycling	2,109	0.3%	1,577
Env'rmntl	Used Oil/Oil Payment Program	-	0.0%	-
Comm Svcs	PEG/Cable Television	-	0.0%	-
Comm Svcs	Senior Mobility	57,514	6.9%	43,023
Comm Svcs	Community Dev. Block Grant (CDBG)	16,341	2.0%	12,224
Comm Svcs	Civic Support Fund	1,080	0.1%	808
Cap Projects	Capital Projects	-	0.0%	-
<b>Total</b>		<b>\$ 831,350</b>	<b>100.0%</b>	<b>\$ 621,885</b>

## **Detail of Statistics Used for Allocation of Indirect Costs**



City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2019/20  
 Detail of Statistics Used for Allocation of Indirect Costs

Fund Desc	Fd	Dept	Department / Program	Central Service Cost Center	Notes	Actual Expenditures	Adjustments	FY 17/18 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		\$ 16,925	\$ -	\$ 16,925	\$ -	0.00%	\$ -	\$ -
General Fd	001	1200	General Government	Yes	[a]	583,056	(23,812)	559,244	-	0.00%	-	-
General Fd	001	1500	Administrative Services	Yes	[a]	634,055	(12,170)	621,885	-	0.00%	-	-
General Fd	001	1800	Community Services	No		794	-	794	794	0.02%	-	794
General Fd	001	2100	Public Works	No	[a]	261,451	(11,220)	250,231	250,231	5.49%	(106,650)	143,581
General Fd	001	2400	Community Development	No	[a]	961,253	(97,131)	864,122	864,122	18.96%	(549,702)	314,420
General Fd	001	2700	Public Safety Services	No	[a]	2,496,393	(35,374)	2,461,019	2,461,019	54.01%	(2,333,767)	127,252
General Fd	001	3300	Inter-Fund Transfers	No	[b]	1,137,644	(1,137,644)	-	-	0.00%	-	-
Trust	010		Deposit-Based Projects	No		-	-	-	-	0.00%	-	-
Transp'rtn	100		Fuel Tax	No	[d]	716,966	(396,194)	320,772	320,772	7.04%	(207,512)	113,260
Transp'rtn	105		Road Repair and Account	No	[d]	50,000	(50,000)	-	-	0.00%	-	-
Transp'rtn	111		Measure M2	No	[c][d]	820,315	(615,227)	205,088	205,088	4.50%	(150,088)	55,000
Transp'rtn	140		Coastal Area Rd Impr. & T	No	[d]	53,022	(53,022)	-	-	0.00%	-	-
Public S'fty	205		Service Authority for Aban	No		-	-	-	-	0.00%	-	-
Public S'fty	215		Supplemental Law Enforc	No		171,707	-	171,707	171,707	3.77%	(171,707)	-
Env'rmntl	300		Mobile Source Reduction	No		-	-	-	-	0.00%	-	-
Env'rmntl	310		Beverage Container Recyc	No		2,109	-	2,109	2,109	0.05%	-	2,109
Env'rmntl	320		Used Oil/Oil Payment Pro	No		-	-	-	-	0.00%	-	-
Comm Svcs	400		PEG/Cable Television	No		-	-	-	-	0.00%	-	-
Comm Svcs	410		Senior Mobility	No		263,510	-	263,510	263,510	5.78%	(205,996)	57,514
Comm Svcs	420		Community Dev. Block Gr	No		16,341	-	16,341	16,341	0.36%	-	16,341
Comm Svcs	430		Civic Support Fund	No		1,080	-	1,080	1,080	0.02%	-	1,080
Cap Project	500		Capital Projects	No	[d]	319,378	(319,378)	-	-	0.00%	-	-
<b>Total</b>						<b>\$ 8,505,997</b>	<b>\$ (2,751,171)</b>	<b>\$ 5,754,825</b>	<b>\$ 4,556,771</b>	<b>100.00%</b>	<b>\$ (3,725,421)</b>	<b>\$ 831,350</b>

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

[b] Adjustment to exclude Inter-Fund transfers.

[c] Adjustment to exclude allocated overhead expense.

[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.

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2019/20  
 Detail of Statistics Used for Allocation of Indirect Costs - Notes Regarding Distorting Expenditures

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	-	
General Fund	Public Works: Landscaping, Engineering & Infrastructure Services	(106,650)	Adjustment to: Landscape Svcs (\$60,170.56...retained \$25K for allocation - moderate). Landscape Svcs, M2 MOE (\$96,479.41...retained \$25K for allocation - moderate).
General Fund	Community Development: Planning & Environmental Services	(549,702)	Adjustment to: Bldg Svcs (\$529,475.95...retained \$50K for allocation - major). Code Enforcement Services (\$28,869...retained \$25K for allocation - moderate). Comm. Waste Events & Collections (\$42,605.56...retained \$25K for allocation - moderate). Water Quality Services (\$98,751.28...retained \$50K for allocation - major).
General Fund	Public Safety Services	(2,333,767)	Adjustment to: Animal Svcs (\$101,420.04...retained \$50K for allocation - major). Law Enforcement Services (\$2,332,346.95...retained \$150K for allocation - major public safety contract service). Adjustment includes \$100K from COPS Fd
General Fund	Inter-Fund Transfers	-	
General Fund	Deposit-Based Projects	-	
Transp Fds	Fuel Tax	(207,512)	Adjustment to: Contract - Landscaping (\$188,151.82...retained \$50K for allocation - major). Contract - Street Maintenance (\$119,359.80...retained \$50K for allocation - major).
Transp Fds	Road Repair and Accountability Act 2017	-	
Transp Fds	Measure M2	(150,088)	Adjustment to: Contract - Traffic Engineering (\$133,235...retained \$25K for allocation - moderate). Contract - Street Lighting - Public ROW (\$17,373.04 ... retained \$5,000 for allocation - minor). Contract - Traffic Signal Main (\$54,479.96...retained \$25K for allocation - moderate).
Transp Fds	Coastal Area Rd Impr. & Traffic Sig. (CARIT)	-	
Public Sfty Fds	Service Authority for Abandoned Vehicles	-	
Public Sfty Fds	Supplemental Law Enforcement Services	(171,707)	Adjustment to: Supp. Law Enforcement Svcs - Capture allocation as part of GF Public Safety Svcs
Env'rmntl Fds	Mobile Source Reduction Fund	-	
Env'rmntl Fds	Beverage Container Recycling	-	
Env'rmntl Fds	Used Oil/Oil Payment Program	-	
Comm Svcs Fds	PEG/Cable Television	-	
Comm Svcs Fds	Senior Mobility	(205,996)	Adjustment to: Contract - Transportation (\$109,051...retained \$25K for allocation - moderate). Contract - Taxi Voucher NEMT (\$146,945...retained \$25K for allocation - moderate).
Comm Svcs Fds	Community Dev. Block Grant (CDBG)	-	
Comm Svcs Fds	Civic Support Fund	-	
Cap Projects Fd	Capital Projects	-	
<b>Total</b>		<b>\$ (3,725,421)</b>	

## **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, 2018.

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 2019/20  
 Attachment A  
 Fiscal Year 2017/18 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	\$ 16,925	\$ 16,925	\$ -	\$ -	\$ 16,925	\$ -	
General Fd	General Government	583,056	559,244	23,812	(0)	583,056	-	[a]
General Fd	Administrative Services	634,055	621,885	12,170	(0)	634,055	-	[a]
General Fd	Community Services	794	-	-	794	794	-	
General Fd	Public Works	261,451	-	11,220	250,231	261,451	-	[a]
General Fd	Community Development	961,253	-	97,131	864,122	961,253	-	[a]
General Fd	Public Safety Services	2,496,393	-	35,374	2,461,019	2,496,393	-	[a]
General Fd	Inter-Fund Transfers	1,137,644	-	1,137,644	-	1,137,644	-	[b]
Trust	Deposit-Based Projects	-	-	-	-	-	-	
Transp'rtn	Fuel Tax	716,966	-	396,194	320,772	716,966	-	[d]
Transp'rtn	Road Repair and Accountability Act 2017	50,000	-	50,000	-	50,000	-	[d]
Transp'rtn	Measure M2	820,315	-	615,227	205,088	820,315	-	[c][d]
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CARITS)	53,022	-	53,022	-	53,022	-	[d]
Public S'fty	Service Authority for Abandoned Vehicles	-	-	-	-	-	-	
Public S'fty	Supplemental Law Enforcement Services	171,707	-	-	171,707	171,707	-	
Env'rmntl	Mobile Source Reduction Fund	-	-	-	-	-	-	
Env'rmntl	Beverage Container Recycling	2,109	-	-	2,109	2,109	-	
Env'rmntl	Used Oil/Oil Payment Program	-	-	-	-	-	-	
Comm Svcs	PEG/Cable Television	-	-	-	-	-	-	
Comm Svcs	Senior Mobility	263,510	-	-	263,510	263,510	-	
Comm Svcs	Community Dev. Block Grant (CDBG)	16,341	-	-	16,341	16,341	-	
Comm Svcs	Civic Support Fund	1,080	-	-	1,080	1,080	-	
Cap Projects	Capital Projects	319,378	-	319,378	-	319,378	-	[d]
<b>Total</b>		<b>\$ 8,505,997</b>	<b>\$ 1,198,054</b>	<b>\$ 2,751,171</b>	<b>\$ 4,556,771</b>	<b>\$ 8,505,997</b>	<b>\$ -</b>	

- [a] Adjustment to exclude periodic and non-operating expenses.
- [b] Adjustment to exclude Inter-Fund transfers.
- [c] Adjustment to exclude allocated overhead expense.
- [d] Adjustment to exclude capital expenditures.

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2019/20  
 Attachment A  
 Fiscal Year 2017/18 Actual Expenditures - Reconciliation of Expenses from GL to CAFR

FY 17/18 Actual Expenses from the General Ledger [a]				
Fund Description	Department / Program	Total	Adjust [c]	Mod Total
General Fd	City Council	\$ 16,925	\$ -	\$ 16,925
General Fd	General Government	583,056	-	583,056
General Fd	Administrative Services	634,055	-	634,055
General Fd	Community Services	794	-	794
General Fd	Public Works	261,451	-	261,451
General Fd	Community Development	961,253	-	961,253
General Fd	Public Safety Services	2,496,393	-	2,496,393
General Fd	Inter-Fund Transfers	1,137,644	(1,137,644)	-
Trust	Deposit-Based Projects	-	-	-
Transp'rtn	Fuel Tax	716,966	-	716,966
Transp'rtn	Road Repair and Accountability Act 201	50,000	-	50,000
Transp'rtn	Measure M2	820,315	-	820,315
Transp'rtn	Coastal Area Rd Impr. & Traffic Sig. (CAF	53,022	-	53,022
Public S'fty	Service Authority for Abandoned Vehicl	-	-	-
Public S'fty	Supplemental Law Enforcement Service	171,707	-	171,707
Env'rmntl	Mobile Source Reduction Fund	-	-	-
Env'rmntl	Beverage Container Recycling	2,109	-	2,109
Env'rmntl	Used Oil/Oil Payment Program	-	-	-
Comm Svcs	PEG/Cable Television	-	-	-
Comm Svcs	Senior Mobility	263,510	-	263,510
Comm Svcs	Community Dev. Block Grant (CDBG)	16,341	-	16,341
Comm Svcs	Civic Support Fund	1,080	-	1,080
Cap Projects	Capital Projects	319,378	-	319,378
<b>Total</b>		<b>8,505,997</b>	<b>(1,137,644)</b>	<b>7,368,353</b>

CAFR Statement of Expenditures [b]				
General Fd	Fuel Tax Special Rev Fd	Measure M	Other Gov't Funds	Total
\$ 16,925	\$ -	\$ -	\$ -	\$ 16,925
583,056	-	-	-	583,056
634,055	-	-	-	634,055
794	-	-	-	794
261,451	-	-	-	261,451
961,253	-	-	-	961,253
2,496,393	-	-	-	2,496,393
-	-	-	-	-
-	-	-	-	-
-	716,966	-	-	716,966
-	-	-	50,000	50,000
-	-	820,315	-	820,315
-	-	-	53,022	53,022
-	-	-	-	-
-	-	-	171,707	171,707
-	-	-	-	-
-	-	-	2,109	2,109
-	-	-	-	-
-	-	-	263,510	263,510
-	-	-	16,341	16,341
-	-	-	1,080	1,080
319,378	-	-	-	319,378
<b>5,273,305</b>	<b>716,966</b>	<b>820,315</b>	<b>557,768</b>	<b>7,368,353</b>
				<b>(0)</b>

[a] Source: .pdf files delivered by City (Revenue/Expenditure Report - 7/1/2017 to 6/30/2018).  
 [b] Source: City of Laguna Woods Comprehensive Annual Financial Report for the Year Ended June 30, 2018.  
 [c] See Adjustment Detail below.

Adjustment Detail		Total
Fund		
General Fund	Interfund Transfers	(1,137,644)
		(1,137,644)
<b>Total</b>		<b>(1,137,644)</b>