



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

**For Use in Fiscal Year 2021/22**  
**Based on Fiscal Year 2019/20 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 2021/22  
 Summary Calculation of the Indirect Cost Rate

**Calculation of Indirect Cost Rate**

Description	Total
Allocable Indirect Costs	\$1,213,837
Total Direct Costs (Modified)	\$4,812,279
<b>Indirect Cost Rate</b>	<b>25%</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).

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.

**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 2021/22

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	\$ 15,764	\$ -	\$ 15,764
General Government	912,885	(120,621)	792,264
Administrative Services	405,810	-	405,810
<b>Total</b>	<b>\$ 1,334,458</b>	<b>\$ (120,621)</b>	<b>\$ 1,213,837</b>



City of Laguna Woods

Central Service Cost Allocation Plan For Use During Fiscal Year 2021/22

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	\$ 15,764
General Government	City Mgr, City Atty, City Svcs	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 792,264
Administrative Services	Admin. Services	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 405,810
<b>Total Allocation of Estimated Central Service Costs to Benefitted Units</b>			<b>\$ 1,213,837</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 2021/22  
 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	Engineering & Infrastructure Services	3,238	162,761	83,369	249,368
General Fd	Planning & Environmental Services	5,365	269,657	138,123	413,145
General Fd	Public Safety Services	3,351	168,415	86,265	258,031
General Fd	IT & CyberSec Non-Op	-	-	-	-
General Fd	Inter-Fund Transfers	-	-	-	-
Transp'rtn	Fuel Tax	1,992	100,103	51,274	153,369
Transp'rtn	Road Repair and Accountability Act 2017	-	-	-	-
Transp'rtn	Measure M2	895	44,958	23,028	68,880
Public S'fty	Supplemental Law Enforcement Services	-	-	-	-
Env'rmntl	Mobile Source Reduction Fund	-	-	-	-
Comm Svcs	Senior Mobility	923	46,370	23,751	71,044
Comm Svcs	Community Dev. Block Grant (CDBG)	-	-	-	-
Comm Svcs	Civic Support Fund	-	-	-	-
Public S'fty	Federal Grants Programs Fund	-	-	-	-
Cap Projects	Capital Projects	-	-	-	-
<b>Total</b>		<b>\$ 15,764</b>	<b>\$ 792,264</b>	<b>\$ 405,810</b>	<b>\$ 1,213,837</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 2021/22  
 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	\$ 262	\$ -	\$ 262	
Payroll Taxes	1,102	-	1,102	
Monthly Compensation	14,400	-	14,400	
<b>Total</b>	<b>\$ 15,764</b>	<b>\$ -</b>	<b>\$ 15,764</b>	

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2021/22  
 Allocable Budget Unit Expenditure Details

Department
General Government

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Salaries, Full-Time	\$ 312,191	\$ -	\$ 312,191	
Salaries & OH - Contra Acct.	(6,661)	-	(6,661)	
Salaries, Part-Time	9,288	-	9,288	
Supplemental Allowances	1,959	-	1,959	
Benefit Administration	1,636	-	1,636	
Fringe Benefits	32,341	-	32,341	
Retiree Medical	6,437	-	6,437	
Non-Operating, OPEB	19,529	(19,529)	-	[a]
Retirement	30,989	-	30,989	
Non-Op, Lump Sum Payments	101,092	(101,092)	-	[a]
Payroll Taxes	21,736	-	21,736	
Office Equipment & Maintenance	6,613	-	6,613	
Janitorial Services, City Hall	12,679	-	12,679	
Maintenance, City Hall	52,067	-	52,067	
Telephones, City Hall	24,420	-	24,420	
Utilities, Electric, City Hall	20,130	-	20,130	
Utilities, Gas, City Hall	436	-	436	
Utilities, Water, City Hall	1,953	-	1,953	
Insurance	66,305	-	66,305	
Legal Services	141,311	-	141,311	[b]
Community Outreach	728	-	728	[c]
Meeting Accessibility Services	2,800	-	2,800	
Membership and Dues	9,661	-	9,661	[d]
Mileage and Parking	963	-	963	
Office Supplies & Activities	7,822	-	7,822	
Postage	(42)	-	(42)	
Printing	483	-	483	
Public Notices	7,005	-	7,005	
Records Management Services	3,552	-	3,552	
Travel, Conferences & Meetings	1,083	-	1,083	
Other Projects and Services	22,379	-	22,379	
<b>Total</b>	<b>\$ 912,885</b>	<b>\$ (120,621)</b>	<b>\$ 792,264</b>	

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

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

[d] E.g. GFOA, CSMFO, City Clerk's Association membership dues.

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2021/22  
 Allocable Budget Unit Expenditure Details

Department
Administrative Services

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Audit Services	\$ 22,200	\$ -	\$ 22,200	
Information Technology Services	46,390	-	46,390	
Finance and Payroll Services	147,140	-	147,140	
Card Processing Fees	604	-	604	
Website Services	5,167	-	5,167	
Other Projects & Services	5,357	-	5,357	[a]
Salaries, Full-time	137,965	-	137,965	
Salaries & OH - Contra Acct.	(3,818)	-	(3,818)	
Fringe Benefits	23,390	-	23,390	
Payroll Taxes	10,841	-	10,841	
Retirement	10,574	-	10,574	
<b>Total</b>	<b>\$ 405,810</b>	<b>\$ -</b>	<b>\$ 405,810</b>	

[a] 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 2021/22  
 Derivation of Indirect Cost Allocation Pools

Department
City Council

GL Category	Allocable Cost	City Council General Gov't Svcs
Travel, Conferences and Meetings	\$ 262	100%
Payroll Taxes	1,102	100%
Monthly Compensation	14,400	100%
<b>Total</b>	<b>\$ 15,764</b>	<b>100%</b>

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2021/22  
 Derivation of Indirect Cost Allocation Pools

Department
General Government

GL Category	Allocable Cost	City Mgr, City Atty, City Svcs
Salaries, Full-Time	\$ 312,191	100%
Salaries & OH - Contra Acct.	(6,661)	100%
Salaries, Part-Time	9,288	100%
Supplemental Allowances	1,959	100%
Benefit Administration	1,636	100%
Fringe Benefits	32,341	100%
Retiree Medical	6,437	100%
Non-Operating, OPEB	-	100%
Retirement	30,989	100%
Non-Op, Lump Sum Payments	-	100%
Payroll Taxes	21,736	100%
Office Equipment & Maintenance	6,613	100%
Janitorial Services, City Hall	12,679	100%
Maintenance, City Hall	52,067	100%
Telephones, City Hall	24,420	100%
Utilities, Electric, City Hall	20,130	100%
Utilities, Gas, City Hall	436	100%
Utilities, Water, City Hall	1,953	100%
Insurance	66,305	100%
Legal Services	141,311	100%
Community Outreach	728	100%
Meeting Accessibility Services	2,800	100%
Membership and Dues	9,661	100%
Mileage and Parking	963	100%
Office Supplies & Activities	7,822	100%
Postage	(42)	100%
Printing	483	100%
Public Notices	7,005	100%
Records Management Services	3,552	100%
Travel, Conferences & Meetings	1,083	100%
Other Projects and Services	22,379	100%
<b>Total</b>	<b>\$ 792,264</b>	<b>100%</b>

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2021/22  
 Derivation of Indirect Cost Allocation Pools

Department
Administrative Services

GL Category	Allocable Cost	Admin. Services
Audit Services	\$ 22,200	100%
Information Technology Services	46,390	100%
Finance and Payroll Services	147,140	100%
Card Processing Fees	604	100%
Website Services	5,167	100%
Other Projects & Services	5,357	100%
Salaries, Full-time	137,965	100%
Salaries & OH - Contra Acct.	(3,818)	100%
Fringe Benefits	23,390	100%
Payroll Taxes	10,841	100%
Retirement	10,574	100%
<b>Total</b>	<b>\$ 405,810</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 2021/22  
 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	Engineering & Infrastructure Services	199,121	20.5%	3,238
General Fd	Planning & Environmental Services	329,898	34.0%	5,365
General Fd	Public Safety Services	206,039	21.3%	3,351
General Fd	IT & CyberSec Non-Op	-	0.0%	-
General Fd	Inter-Fund Transfers	-	0.0%	-
Transp'rtn	Fuel Tax	122,466	12.6%	1,992
Transp'rtn	Road Repair and Accountability Act 2017	-	0.0%	-
Transp'rtn	Measure M2	55,001	5.7%	895
Public S'fty	Supplemental Law Enforcement Services	-	0.0%	-
Env'rmntl	Mobile Source Reduction Fund	-	0.0%	-
Comm Svcs	Senior Mobility	56,729	5.9%	923
Comm Svcs	Community Dev. Block Grant (CDBG)	-	0.0%	-
Comm Svcs	Civic Support Fund	-	0.0%	-
Public S'fty	Federal Grants Programs Fund	-	0.0%	-
Cap Projects	Capital Projects	-	0.0%	-
<b>Total</b>		<b>\$ 969,254</b>	<b>100.0%</b>	<b>\$ 15,764</b>

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2021/22  
 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	Engineering & Infrastructure Services	199,121	20.5%	162,761
General Fd	Planning & Environmental Services	329,898	34.0%	269,657
General Fd	Public Safety Services	206,039	21.3%	168,415
General Fd	IT & CyberSec Non-Op	-	0.0%	-
General Fd	Inter-Fund Transfers	-	0.0%	-
Transp'rtn	Fuel Tax	122,466	12.6%	100,103
Transp'rtn	Road Repair and Accountability Act 2017	-	0.0%	-
Transp'rtn	Measure M2	55,001	5.7%	44,958
Public S'fty	Supplemental Law Enforcement Services	-	0.0%	-
Env'rmntl	Mobile Source Reduction Fund	-	0.0%	-
Comm Svcs	Senior Mobility	56,729	5.9%	46,370
Comm Svcs	Community Dev. Block Grant (CDBG)	-	0.0%	-
Comm Svcs	Civic Support Fund	-	0.0%	-
Public S'fty	Federal Grants Programs Fund	-	0.0%	-
Cap Projects	Capital Projects	-	0.0%	-
<b>Total</b>		<b>\$ 969,254</b>	<b>100.0%</b>	<b>\$ 792,264</b>

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2021/22  
 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	Engineering & Infrastructure Services	199,121	20.5%	83,369
General Fd	Planning & Environmental Services	329,898	34.0%	138,123
General Fd	Public Safety Services	206,039	21.3%	86,265
General Fd	IT & CyberSec Non-Op	-	0.0%	-
General Fd	Inter-Fund Transfers	-	0.0%	-
Transp'rtn	Fuel Tax	122,466	12.6%	51,274
Transp'rtn	Road Repair and Accountability Act 2017	-	0.0%	-
Transp'rtn	Measure M2	55,001	5.7%	23,028
Public S'fty	Supplemental Law Enforcement Services	-	0.0%	-
Env'rmntl	Mobile Source Reduction Fund	-	0.0%	-
Comm Svcs	Senior Mobility	56,729	5.9%	23,751
Comm Svcs	Community Dev. Block Grant (CDBG)	-	0.0%	-
Comm Svcs	Civic Support Fund	-	0.0%	-
Public S'fty	Federal Grants Programs Fund	-	0.0%	-
Cap Projects	Capital Projects	-	0.0%	-
<b>Total</b>		<b>\$ 969,254</b>	<b>100.0%</b>	<b>\$ 405,810</b>

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



Fund Desc	Fd	Dept	Department / Program	Central Service Cost Center	Notes	Actual Expenditures	Adjustments	FY 19/20 Modified Expenditures	Modified Total Direct Costs	Share of Direct Costs	Adjustment for Distorting Expenditures (i.e. Contract Svcs) [f]	Modified Total Direct Costs Adjusted for Distorting Expenditures
General Fd	001	1000	City Council	Yes		\$ 15,764	\$ -	\$ 15,764	\$ -	0.00%	\$ -	\$ -
General Fd	001	1200	General Government	Yes	[a]	912,885	(120,621)	792,264	-	0.00%	-	-
General Fd	001	1500	Administrative Services	Yes		405,810	-	405,810	-	0.00%	-	-
General Fd	001	2100	Engineering & Infrastructure	No	[a]	333,118	(14,924)	318,194	318,194	6.61%	(119,073)	199,121
General Fd	001	2400	Planning & Environmental	No	[a]	992,748	(36,827)	955,921	955,921	19.86%	(626,023)	329,898
General Fd	001	2700	Public Safety Services	No		2,754,601	-	2,754,601	2,754,601	57.24%	(2,548,562)	206,039
General Fd	001	3000	IT & CyberSec Non-Op	No	[a]	130,000	(130,000)	-	-	0.00%	-	-
General Fd	001	3300	Inter-Fund Transfers	No	[b]	581,880	(581,880)	-	-	0.00%	-	-
Transp'rtn	100		Fuel Tax	No	[e]	635,245	(286,467)	348,778	348,778	7.25%	(226,312)	122,466
Transp'rtn	105		Road Repair and Account	No	[e]	154,245	(154,245)	-	-	0.00%	-	-
Transp'rtn	111		Measure M2	No	[d][e]	238,706	(47,426)	191,280	191,280	3.97%	(136,279)	55,001
Public S'fty	215		Supplemental Law Enforc	No		154,100	-	154,100	154,100	3.20%	(154,100)	-
Env'rmntl	300		Mobile Source Reduction	No	[c][e]	6,866	(6,866)	-	-	0.00%	-	-
Comm Svcs	410		Senior Mobility	No		89,405	-	89,405	89,405	1.86%	(32,676)	56,729
Comm Svcs	420		Community Dev. Block Gr	No	[e]	145,699	(145,699)	-	-	0.00%	-	-
Comm Svcs	430		Civic Support Fund	No	[c]	9,566	(9,566)	-	-	0.00%	-	-
Public S'fty	433		Federal Grants Programs	No	[a]	30,985	(30,985)	-	-	0.00%	-	-
Cap Project	500		Capital Projects	No	[e]	327,534	(327,534)	-	-	0.00%	-	-
<b>Total</b>						<b>\$ 7,919,157</b>	<b>\$ (1,893,040)</b>	<b>\$ 6,026,117</b>	<b>\$ 4,812,279</b>	<b>100.00%</b>	<b>\$ (3,843,025)</b>	<b>\$ 969,254</b>

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

[b] Adjustment to exclude Inter-Fund transfers.

[c] Adjustment to exclude immaterial distorting expenses.

[d] Adjustment to exclude allocated overhead expense.

[e] Adjustment to exclude capital expenditures.

[f] 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	Engineering & Infrastructure Services	(119,073)	Adjustment to: Landscape Svcs (\$66759...retained \$25K for allocation - moderate). Landscape Svcs, M2 MOE (\$102314...retained \$25K for allocation - moderate).
General Fund	Planning & Environmental Services	(626,023)	Adjustment to: Bldg Svcs (\$586,339...retained \$50K for allocation - major). Code Enforcement Services (\$28,674...retained \$25K for allocation - moderate). Comm. Waste Events & Collections (\$37,645...retained \$25K for allocation - moderate). Water Quality Services (\$123,365...retained \$50K for allocation - major).
General Fund	Public Safety Services	(2,548,562)	Adjustment to: Animal Svcs (\$113,100...retained \$50K for allocation - major). Law Enforcement Services (\$2,635,462...retained \$150K for allocation - major public safety contract service). Adjustment includes \$153K from COPS Fd
General Fund	IT & CyberSec Non-Op	-	
General Fund	Inter-Fund Transfers	-	
Transp Fds	Fuel Tax	(226,312)	Adjustment to: Contract - Landscaping (\$197,848...retained \$50K for allocation - major). Contract - Street Maintenance (\$128,464...retained \$50K for allocation - major).
Transp Fds	Road Repair and Accountability Act 2017	-	
Transp Fds	Measure M2	(136,279)	Adjustment to: Contract - Traffic Engineering (\$119,540...retained \$25K for allocation - moderate). Contract - Street Lighting - Public ROW (\$25,562 ... retained \$5,000 for allocation - minor). Contract - Traffic Signal Main (\$46,177...retained \$25K for allocation - moderate).
Public Sfty Fds	Supplemental Law Enforcement Services	(154,100)	Adjustment to: Supp. Law Enforcement Svcs - Capture allocation as part of GF Public Safety Svcs
Env'rmntl	Mobile Source Reduction Fund	-	
Comm Svcs Fds	Senior Mobility	(32,676)	Adjustment to: Contract - Transportation (\$28,054...retained \$25K for allocation - moderate). Contract - Taxi Voucher NEMT (\$54,622...retained \$25K for allocation - moderate).
Comm Svcs Fds	Community Dev. Block Grant (CDBG)	-	
Comm Svcs Fds	Civic Support Fund	-	
Public S'fty	Federal Grants Programs Fund	-	
Cap Projects Fd	Capital Projects	-	
<b>Total</b>		<b>\$ (3,843,025)</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, 2020.

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 2021/22  
 Attachment A  
**Fiscal Year 2019/20 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	\$ 15,764	\$ 15,764	\$ -	\$ 0	\$ 15,764	\$ -	
General Fd	General Government	912,885	792,264	120,621	0	912,885	-	[a]
General Fd	Administrative Services	405,810	405,810	-	0	405,810	-	
General Fd	Engineering & Infrastructure Services	333,118	-	14,924	318,194	333,118	-	[a]
General Fd	Planning & Environmental Services	992,748	-	36,827	955,921	992,748	-	[a]
General Fd	Public Safety Services	2,754,601	-	-	2,754,601	2,754,601	-	
General Fd	IT & CyberSec Non-Op	130,000	-	130,000	-	130,000	-	[a]
General Fd	Inter-Fund Transfers	581,880	-	581,880	-	581,880	-	[b]
Transp'rtn	Fuel Tax	635,245	-	286,467	348,778	635,245	-	[e]
Transp'rtn	Road Repair and Accountability Act 2017	154,245	-	154,245	-	154,245	-	[e]
Transp'rtn	Measure M2	238,706	-	47,426	191,280	238,706	-	[d][e]
Public S'fty	Supplemental Law Enforcement Services	154,100	-	-	154,100	154,100	-	
Env'rmntl	Mobile Source Reduction Fund	6,866	-	6,866	-	6,866	-	[c][e]
Comm Svcs	Senior Mobility	89,405	-	-	89,405	89,405	-	
Comm Svcs	Community Dev. Block Grant (CDBG)	145,699	-	145,699	-	145,699	-	[e]
Comm Svcs	Civic Support Fund	9,566	-	9,566	-	9,566	-	[c]
Public S'fty	Federal Grants Programs Fund	30,985	-	30,985	-	30,985	-	[a]
Cap Projects	Capital Projects	327,534	-	327,534	-	327,534	-	[e]
<b>Total</b>		<b>\$ 7,919,157</b>	<b>\$ 1,213,837</b>	<b>\$ 1,893,040</b>	<b>\$ 4,812,280</b>	<b>\$ 7,919,157</b>	<b>\$ -</b>	

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

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2021/22  
 Attachment A  
 Fiscal Year 2019/20 Actual Expenditures - Reconciliation of Expenses from GL to CAFR

FY 19/20 Actual Expenses from the General Ledger [a]				
Fund Description	Department / Program	Total	Adjust [c]	Mod Total
General Fd	City Council	\$ 15,764	\$ -	\$ 15,764
General Fd	General Government	912,885	-	912,885
General Fd	Administrative Services	405,810	-	405,810
General Fd	Engineering & Infrastructure Services	333,118	-	333,118
General Fd	Planning & Environmental Services	992,748	-	992,748
General Fd	Public Safety Services	2,754,601	-	2,754,601
General Fd	IT & CyberSec Non-Op	130,000	-	130,000
General Fd	Inter-Fund Transfers	581,880	(581,880)	-
Transp'rtn	Fuel Tax	635,245	-	635,245
Transp'rtn	Road Repair and Accountability Act 201	154,245	-	154,245
Transp'rtn	Measure M2	238,706	-	238,706
Public S'fty	Supplemental Law Enforcement Service	154,100	-	154,100
Env'rmntl	Mobile Source Reduction Fund	6,866	-	6,866
Comm Svcs	Senior Mobility	89,405	-	89,405
Comm Svcs	Community Dev. Block Grant (CDBG)	145,699	-	145,699
Comm Svcs	Civic Support Fund	9,566	-	9,566
Public S'fty	Federal Grants Programs Fund	30,985	-	30,985
Cap Projects	Capital Projects	327,534	-	327,534
<b>Total</b>		<b>7,919,157</b>	<b>(581,880)</b>	<b>7,337,277</b>

CAFR Statement of Expenditures [b]				
General Fd	Fuel Tax Special Rev Fd	Measure M	Other Gov't Funds	Total
\$ 15,764	\$ -	\$ -	\$ -	\$ 15,764
912,885	-	-	-	912,885
405,810	-	-	-	405,810
333,118	-	-	-	333,118
992,748	-	-	-	992,748
2,754,601	-	-	-	2,754,601
130,000	-	-	-	130,000
-	-	-	-	-
-	635,245	-	-	635,245
-	-	-	154,245	154,245
-	-	238,706	-	238,706
-	-	-	154,100	154,100
-	-	-	6,866	6,866
-	-	-	89,405	89,405
-	-	-	145,699	145,699
-	-	-	9,566	9,566
-	-	-	30,985	30,985
327,534	-	-	-	327,534
<b>5,872,460</b>	<b>635,245</b>	<b>238,706</b>	<b>590,866</b>	<b>7,337,277</b>
				<b>(2)</b>

[a] Source: .pdf files delivered by City (Revenue/Expenditure Report - 7/1/2019 to 6/30/2020).  
 [b] Source: City of Laguna Woods Comprehensive Annual Financial Report for the Year Ended June 30, 2020.  
 [c] See Adjustment Detail below.

Adjustment Detail		Total
General Fund	Interfund Transfers	(581,880)
<b>Total</b>		<b>(581,880)</b>