



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

**For Use in Fiscal Year 2022/23**  
**Based on Fiscal Year 2020/21 Actual Expenditures**

## Table of Contents

Contents	Page(s)
Use of Cost Allocation Plan and Indirect Cost Rate Outcomes (2 CFR 200 Plan/Full Cost Plan)	3
<b>Summary Calculation of the Indirect Cost Rate</b>	<b>4 - 5</b>
Purpose of the Central Service Cost Allocation Plan	6
Distribution of the Cost of Service to Benefitted Units	6
Identification of Support Service Programs, Summary of Allocable Costs and Allocation Bases	7 - 9
<b>Summary Schedule Showing the Allocation of Each Service to the Specific Benefitted Units</b>	<b>10 - 11</b>
Detail of Actual Costs and Adjustments for Support Service Programs	12 - 15
Derivation of Indirect Cost Allocation Pools for Each Support Service Cost Unit	16 - 19
Detail of Cost Allocation to Operating Units	20 - 23
Detail of Statistics Used for Allocation of Indirect Costs	24 - 26
Attachment	27
Attachment A - Reconciliation of Actual Expenditures to Amounts Used for Cost Allocation	28-29

## **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 2022/23  
Summary Calculation of the Indirect Cost Rate

**Calculation of Indirect Cost Rate**

Description	Total
Allocable Indirect Costs	\$1,217,648
Total Direct Costs (Modified)	\$5,087,188
<b>Indirect Cost Rate</b>	<b>24%</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 2022/23

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	\$ 14,856	\$ -	\$ 14,856
General Government	821,879	(54,413)	767,466
Administrative Services	435,327	-	435,327
<b>Total</b>	<b>\$ 1,272,061</b>	<b>\$ (54,413)</b>	<b>\$ 1,217,648</b>



City of Laguna Woods

Central Service Cost Allocation Plan For Use During Fiscal Year 2022/23

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	\$ 14,856
General Government	City Mgr, City Atty, City Svcs	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 767,466
Administrative Services	Admin. Services	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 435,327
<b>Total Allocation of Estimated Central Service Costs to Benefitted Units</b>			<b>\$ 1,217,648</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 2022/23  
 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	2,222	114,786	65,109	182,117
General Fd	Planning & Environmental Services	6,215	321,095	182,134	509,444
General Fd	Public Safety Services	2,947	152,231	86,349	241,527
General Fd	IT & CyberSec Non-Op	-	-	-	-
General Fd	Inter-Fund Transfers	-	-	-	-
Transp'rtn	Fuel Tax	1,424	73,547	41,718	116,689
Transp'rtn	Road Repair and Accountability Act 2017	-	-	-	-
Transp'rtn	Measure M2	1,139	58,838	33,374	93,351
Public S'fty	Supplemental Law Enforcement Services	-	-	-	-
Env'rmntl	Mobile Source Reduction Fund	-	-	-	-
Comm Svcs	PEG/Cable Television	-	-	-	-
Comm Svcs	Senior Mobility	909	46,970	26,642	74,521
Comm Svcs	Community Dev. Block Grant (CDBG)	-	-	-	-
Comm Svcs	Civic Support Fund	-	-	-	-
Public S'fty	Federal Grants Programs Fund	-	-	-	-
Public S'fty	State of California Grants	-	-	-	-
Cap Projects	Capital Projects	-	-	-	-
<b>Total</b>		<b>\$ 14,856</b>	<b>\$ 767,466</b>	<b>\$ 435,327</b>	<b>\$ 1,217,648</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 2022/23  
 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>
Monthly Compensation	\$ 13,800	\$ -	\$ 13,800	
Payroll Taxes	1,056	-	1,056	
<b>Total</b>	<b>\$ 14,856</b>	<b>\$ -</b>	<b>\$ 14,856</b>	

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2022/23  
 Allocable Budget Unit Expenditure Details

Department
General Government

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Salaries, Full-Time	\$ 312,140	\$ -	\$ 312,140	
Salaries & OH - Contra Acct.	(23,594)	-	(23,594)	
Salaries, Part-Time	192	-	192	
Supplemental Allowances	1,800	-	1,800	
Benefit Administration	1,934	-	1,934	
Fringe Benefits	32,725	-	32,725	
Retiree Medical	5,076	-	5,076	
Retirement	33,066	-	33,066	
Non-Op, Lump Sum Payments	29,970	(29,970)	-	[a]
Payroll Taxes	21,212	-	21,212	
Office Equipment & Maintenance	5,702	-	5,702	
Janitorial Services, City Hall	26,995	-	26,995	
Maintenance, City Hall	83,823	-	83,823	
Telephones, City Hall	31,105	-	31,105	
Utilities, Electric, City Hall	23,013	-	23,013	
Utilities, Gas, City Hall	718	-	718	
Utilities, Water, City Hall	1,967	-	1,967	
Insurance	68,182	-	68,182	
Legal Services	79,559	-	79,559	[b]
Community Outreach	1,149	-	1,149	[c]
Meeting Accessibility Services	3,800	-	3,800	
Membership and Dues	8,877	-	8,877	[d]
Mileage and Parking	602	-	602	
Office Supplies & Activities	9,636	-	9,636	
Postage	1,757	-	1,757	
Printing	253	-	253	
Public Notices	8,910	-	8,910	
Records Management Services	6,279	-	6,279	
Travel, Conferences & Meetings	550	-	550	
City Council Election	24,443	(24,443)	-	[e]
Other Projects and Services	20,040	-	20,040	
<b>Total</b>	<b>\$ 821,879</b>	<b>\$ (54,413)</b>	<b>\$ 767,466</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 ACFR summary information, maps, and awareness information.

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

[e] - Excluded based on 2 CFR 200.444 - General Costs of Government.

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2022/23  
 Allocable Budget Unit Expenditure Details

Department
Administrative Services

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Salaries, Full-Time	\$ 201,928	\$ -	\$ 201,928	
Salaries & OH - Contra Acct.	(2,943)	-	(2,943)	
Fringe Benefits	33,079	-	33,079	
Retirement	15,917	-	15,917	
Payroll Taxes	15,178	-	15,178	
Audit Services	32,300	-	32,300	
Finance and Payroll Services	50,603	-	50,603	
Card Processing Fees	6,097	-	6,097	
Information Technology Servcs	76,790	-	76,790	
Website Services	6,180	-	6,180	
Other Projects & Services	199	-	199	[a]
<b>Total</b>	<b>\$ 435,327</b>	<b>\$ -</b>	<b>\$ 435,327</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 2022/23  
 Derivation of Indirect Cost Allocation Pools

Department
City Council

GL Category	Allocable Cost	City Council General Gov't Svcs
Monthly Compensation	\$ 13,800	100%
Payroll Taxes	1,056	100%
<b>Total</b>	<b>\$ 14,856</b>	<b>100%</b>

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2022/23  
 Derivation of Indirect Cost Allocation Pools

Department
General Government

GL Category	Allocable Cost	City Mgr, City Atty, City Svcs
Salaries, Full-Time	\$ 312,140	100%
Salaries & OH - Contra Acct.	(23,594)	100%
Salaries, Part-Time	192	100%
Supplemental Allowances	1,800	100%
Benefit Administration	1,934	100%
Fringe Benefits	32,725	100%
Retiree Medical	5,076	100%
Retirement	33,066	100%
Non-Op, Lump Sum Payments	-	100%
Payroll Taxes	21,212	100%
Office Equipment & Maintenance	5,702	100%
Janitorial Services, City Hall	26,995	100%
Maintenance, City Hall	83,823	100%
Telephones, City Hall	31,105	100%
Utilities, Electric, City Hall	23,013	100%
Utilities, Gas, City Hall	718	100%
Utilities, Water, City Hall	1,967	100%
Insurance	68,182	100%
Legal Services	79,559	100%
Community Outreach	1,149	100%
Meeting Accessibility Services	3,800	100%
Membership and Dues	8,877	100%
Mileage and Parking	602	100%
Office Supplies & Activities	9,636	100%
Postage	1,757	100%
Printing	253	100%
Public Notices	8,910	100%
Records Management Services	6,279	100%
Travel, Conferences & Meetings	550	100%
City Council Election	-	100%
Other Projects and Services	20,040	100%
<b>Total</b>	<b>\$ 767,466</b>	<b>100%</b>

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2022/23  
 Derivation of Indirect Cost Allocation Pools

Department
Administrative Services

GL Category	Allocable Cost	Admin. Services
Salaries, Full-Time	\$ 201,928	100%
Salaries & OH - Contra Acct.	(2,943)	100%
Fringe Benefits	33,079	100%
Retirement	15,917	100%
Payroll Taxes	15,178	100%
Audit Services	32,300	100%
Finance and Payroll Services	50,603	100%
Card Processing Fees	6,097	100%
Information Technology Servcs	76,790	100%
Website Services	6,180	100%
Other Projects & Services	199	100%
<b>Total</b>	<b>\$ 435,327</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 2022/23  
 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	156,072	15.0%	2,222
General Fd	Planning & Environmental Services	436,586	41.8%	6,215
General Fd	Public Safety Services	206,985	19.8%	2,947
General Fd	IT & CyberSec Non-Op	-	0.0%	-
General Fd	Inter-Fund Transfers	-	0.0%	-
Transp'rtn	Fuel Tax	100,001	9.6%	1,424
Transp'rtn	Road Repair and Accountability Act 2017	-	0.0%	-
Transp'rtn	Measure M2	80,000	7.7%	1,139
Public S'fty	Supplemental Law Enforcement Services	-	0.0%	-
Env'rmntl	Mobile Source Reduction Fund	-	0.0%	-
Comm Svcs	PEG/Cable Television	-	0.0%	-
Comm Svcs	Senior Mobility	63,864	6.1%	909
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%	-
Public S'fty	State of California Grants	-	0.0%	-
Cap Projects	Capital Projects	-	0.0%	-
<b>Total</b>		<b>\$ 1,043,508</b>	<b>100.0%</b>	<b>\$ 14,856</b>

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2022/23  
 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	156,072	15.0%	114,786
General Fd	Planning & Environmental Services	436,586	41.8%	321,095
General Fd	Public Safety Services	206,985	19.8%	152,231
General Fd	IT & CyberSec Non-Op	-	0.0%	-
General Fd	Inter-Fund Transfers	-	0.0%	-
Transp'rtn	Fuel Tax	100,001	9.6%	73,547
Transp'rtn	Road Repair and Accountability Act 2017	-	0.0%	-
Transp'rtn	Measure M2	80,000	7.7%	58,838
Public S'fty	Supplemental Law Enforcement Services	-	0.0%	-
Env'rmntl	Mobile Source Reduction Fund	-	0.0%	-
Comm Svcs	PEG/Cable Television	-	0.0%	-
Comm Svcs	Senior Mobility	63,864	6.1%	46,970
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%	-
Public S'fty	State of California Grants	-	0.0%	-
Cap Projects	Capital Projects	-	0.0%	-
<b>Total</b>		<b>\$ 1,043,508</b>	<b>100.0%</b>	<b>\$ 767,466</b>

City of Laguna Woods  
 Central Service Cost Allocation Plan For Use During Fiscal Year 2022/23  
 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	156,072	15.0%	65,109
General Fd	Planning & Environmental Services	436,586	41.8%	182,134
General Fd	Public Safety Services	206,985	19.8%	86,349
General Fd	IT & CyberSec Non-Op	-	0.0%	-
General Fd	Inter-Fund Transfers	-	0.0%	-
Transp'rtn	Fuel Tax	100,001	9.6%	41,718
Transp'rtn	Road Repair and Accountability Act 2017	-	0.0%	-
Transp'rtn	Measure M2	80,000	7.7%	33,374
Public S'fty	Supplemental Law Enforcement Services	-	0.0%	-
Env'rmntl	Mobile Source Reduction Fund	-	0.0%	-
Comm Svcs	PEG/Cable Television	-	0.0%	-
Comm Svcs	Senior Mobility	63,864	6.1%	26,642
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%	-
Public S'fty	State of California Grants	-	0.0%	-
Cap Projects	Capital Projects	-	0.0%	-
<b>Total</b>		<b>\$ 1,043,508</b>	<b>100.0%</b>	<b>\$ 435,327</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 20/21 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		\$ 14,856	\$ -	\$ 14,856	\$ -	0.00%	\$ -	\$ -
General Fd	001	1200	General Government	Yes	[a]	821,879	(54,413)	767,466	-	0.00%	-	-
General Fd	001	1500	Administrative Services	Yes		435,327	-	435,327	-	0.00%	-	-
General Fd	001	2100	Engineering & Infrastructure	No	[a]	307,820	(22,936)	284,884	284,884	5.60%	(128,812)	156,072
General Fd	001	2400	Planning & Environmental	No	[a]	1,185,731	(33,173)	1,152,558	1,152,558	22.66%	(715,972)	436,586
General Fd	001	2700	Public Safety Services	No		2,857,749	-	2,857,749	2,857,749	56.18%	(2,650,764)	206,985
General Fd	001	3000	IT & CyberSec Non-Op	No	[a]	45,000	(45,000)	-	-	0.00%	-	-
General Fd	001	3300	Inter-Fund Transfers	No	[b]	420,280	(420,280)	-	-	0.00%	-	-
Transp'rtn	100		Fuel Tax	No	[e]	412,525	(66,863)	345,662	345,662	6.79%	(245,661)	100,001
Transp'rtn	105		Road Repair and Account	No	[e]	218,289	(218,289)	-	-	0.00%	-	-
Transp'rtn	111		Measure M2	No	[d][e]	221,174	(650)	220,524	220,524	4.33%	(140,524)	80,000
Public S'fty	215		Supplemental Law Enforc	No		158,100	-	158,100	158,100	3.11%	(158,100)	-
Env'rmntl	300		Mobile Source Reduction	No	[c][e]	290	(290)	-	-	0.00%	-	-
Comm Svcs	400		PEG/Cable Television	No	[a]	104,668	(104,668)	-	-	0.00%	-	-
Comm Svcs	410		Senior Mobility	No		67,711	-	67,711	67,711	1.33%	(3,847)	63,864
Comm Svcs	420		Community Dev. Block Gr	No	[a][c][e]	177,726	(177,726)	-	-	0.00%	-	-
Comm Svcs	430		Civic Support Fund	No	[c]	3,579	(3,579)	-	-	0.00%	-	-
Public S'fty	433		Federal Grants Programs	No	[a]	304,716	(304,716)	-	-	0.00%	-	-
Public S'fty	435		State of California Grants	No	[a]	88,179	(88,179)	-	-	0.00%	-	-
Cap Project	500		Capital Projects	No	[e]	252,316	(252,316)	-	-	0.00%	-	-
<b>Total</b>						<b>\$ 8,097,916</b>	<b>\$ (1,793,080)</b>	<b>\$ 6,304,836</b>	<b>\$ 5,087,188</b>	<b>100.00%</b>	<b>\$ (4,043,680)</b>	<b>\$ 1,043,508</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	Engineering & Infrastructure Services	\$ (128,812)	Adjustment to: Landscape Svcs (\$74,234...retained \$25K for allocation - moderate). Landscape Svcs, M2 MOE (\$104,578...retained \$25K for allocation - moderate).
General Fund	Planning & Environmental Services	(715,972)	Adjustment to: Bldg Svcs (\$706,984...retained \$50K for allocation - major). Code Enforcement Services (\$38,839...retained \$25K for allocation - moderate). Comm. Waste Events & Collections (\$35,058...retained \$25K for allocation - moderate). Water Quality Services (\$87,091...retained \$50K for allocation - major).
General Fund	Public Safety Services	(2,650,764)	Adjustment to: Animal Svcs (\$109,046...retained \$50K for allocation - major). Law Enforcement Services (\$2,741,718...retained \$150K for allocation - major public safety contract service). Adjustment includes \$158,100 from COPS Fd
Transp Fds	Fuel Tax	(245,661)	Adjustment to: Contract - Landscaping (\$240,740...retained \$50K for allocation - major). Contract - Street Maintenance (\$104,921...retained \$50K for allocation - major).
Transp Fds	Measure M2	(140,524)	Adjustment to: Contract - Traffic Engineering (\$145,635...retained \$50K for allocation - major). Contract - Street Lighting - Public ROW (\$28,633 ... retained \$5,000 for allocation - minor). Contract - Traffic Signal Main (\$46,256...retained \$25K for allocation - moderate).
Public Sfty Fds	Supplemental Law Enforcement Services	(158,100)	Adjustment to: Supp. Law Enforcement Svcs - Capture allocation as part of GF Public Safety Svcs
Comm Svcs Fds	Senior Mobility	(3,847)	Adjustment to: Contract - Taxi Voucher NEMT (\$28,847...retained \$25K for allocation - moderate).
<b>Total</b>		<b>\$ (4,043,680)</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, 2021.

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 2022/23  
 Attachment A  
**Fiscal Year 2020/21 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	\$ 14,856	\$ 14,856	\$ -	\$ -	\$ 14,856	\$ -	
General Fd	General Government	821,879	767,466	54,413	(0)	821,879	-	[a]
General Fd	Administrative Services	435,327	435,327	-	0	435,327	-	
General Fd	Engineering & Infrastructure Services	307,820	-	22,936	284,884	307,820	-	[a]
General Fd	Planning & Environmental Services	1,185,731	-	33,173	1,152,558	1,185,731	-	[a]
General Fd	Public Safety Services	2,857,749	-	-	2,857,749	2,857,749	-	
General Fd	IT & CyberSec Non-Op	45,000	-	45,000	-	45,000	-	[a]
General Fd	Inter-Fund Transfers	420,280	-	420,280	-	420,280	-	[b]
Transp'rtn	Fuel Tax	412,525	-	66,863	345,662	412,525	-	[e]
Transp'rtn	Road Repair and Accountability Act 2017	218,289	-	218,289	-	218,289	-	[e]
Transp'rtn	Measure M2	221,174	-	650	220,524	221,174	-	[d][e]
Public S'fty	Supplemental Law Enforcement Services	158,100	-	-	158,100	158,100	-	
Env'rmntl	Mobile Source Reduction Fund	290	-	290	-	290	-	[c][e]
Comm Svcs	PEG/Cable Television	104,668	-	104,668	-	104,668	-	[a]
Comm Svcs	Senior Mobility	67,711	-	-	67,711	67,711	-	
Comm Svcs	Community Dev. Block Grant (CDBG)	177,726	-	177,726	-	177,726	-	[a][c][e]
Comm Svcs	Civic Support Fund	3,579	-	3,579	-	3,579	-	[c]
Public S'fty	Federal Grants Programs Fund	304,716	-	304,716	-	304,716	-	[a]
Public S'fty	State of California Grants	88,179	-	88,179	-	88,179	-	[a]
Cap Projects	Capital Projects	252,316	-	252,316	-	252,316	-	[e]
<b>Total</b>		<b>\$ 8,097,916</b>	<b>\$ 1,217,648</b>	<b>\$ 1,793,080</b>	<b>\$ 5,087,188</b>	<b>\$ 8,097,916</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.