



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

For Use in Fiscal Year 2023/24
Based on Fiscal Year 2021-22 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 2023/24
Summary Calculation of the Indirect Cost Rate

Calculation of Indirect Cost Rate

Description	Total
Allocable Indirect Costs	\$1,409,793
Total Direct Costs (Modified)	\$5,401,014
Indirect Cost Rate	26%

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/expenditures requiring moderate support (e.g. Taxicab Voucher Program).
- **Minor** - adjustments for contracts/expenditures 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 2023/24
 Identification of Support Service Programs, Summary of Allocable Costs and Allocation Bases

Program	Actual Expenditures	Unallowable Costs / Adjustments	Allocable Cost
City Council	\$ 15,506	\$ -	\$ 15,506
General Government	962,307	-	962,307
Administrative Services	431,980	-	431,980
Total	\$ 1,409,793	\$ -	\$ 1,409,793

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2023/24
 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	\$ 15,506
General Government	City Mgr, City Atty, City Svcs	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 962,307
Administrative Services	Admin. Services, Finance, IT	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 431,980
Total Allocation of Estimated Central Service Costs to Benefitted Units			\$ 1,409,793

**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 2023/24
 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, Finance, IT	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	\$ 2,403	\$ 149,117	\$ 66,938	\$ 218,458
General Fd	Planning & Environmental Services	\$ 6,930	\$ 430,069	\$ 193,058	\$ 630,057
General Fd	Public Safety Services	\$ 2,983	\$ 185,099	\$ 83,091	\$ 271,173
General Fd	Special Accounts	\$ -	\$ -	\$ -	\$ -
General Fd	Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Transp'rtn	Fuel Tax	\$ 1,465	\$ 90,886	\$ 40,799	\$ 133,149
Transp'rtn	Road Repair and Accountability Act 2017	\$ -	\$ -	\$ -	\$ -
Transp'rtn	Measure M2	\$ 1,172	\$ 72,709	\$ 32,639	\$ 106,519
Transp'rtn	Coastal Area Rd Improvement&Traffic Signal(CAR	\$ -	\$ -	\$ -	\$ -
Public S'fty	Supplemental Law Enforcement Services Acct (SL	\$ -	\$ -	\$ -	\$ -
Comm Svcs	Senior Mobility	\$ 555	\$ 34,428	\$ 15,455	\$ 50,437
Comm Svcs	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -
Comm Svcs	Civic Support Fund	\$ -	\$ -	\$ -	\$ -
Public S'fty	Federal Grants Programs Fund	\$ -	\$ -	\$ -	\$ -
Public S'fty	State of California Grants	\$ -	\$ -	\$ -	\$ -
Cap Projects	Capital Project Funds	\$ -	\$ -	\$ -	\$ -
Total		\$ 15,506	\$ 962,307	\$ 431,980	\$ 1,409,793

Detail of Actual Costs and Adjustments for Support Service Programs

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2023/24
 Allocable Budget Unit Expenditure Details

Department
City Council

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Monthly Compensation	\$ 14,400	\$ -	\$ 14,400	
Payroll Taxes	1,106	-	1,106	
Total	\$ 15,506	\$ -	\$ 15,506	

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2023/24
 Allocable Budget Unit Expenditure Details

Department
General Government

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Salaries, Full-Time	\$ 309,971	\$ -	\$ 309,971	
Salaries & OH - Contra Acct.	(19,784)	-	(19,784)	
Supplemental Allowances	2,754	-	2,754	
Benefit Administration	1,927	-	1,927	
Fringe Benefits	31,271	-	31,271	
Retiree Medical	5,256	-	5,256	
Retirement	33,485	-	33,485	
Payroll Taxes	21,000	-	21,000	
Office Equipment & Maintenance	7,182	-	7,182	
Janitorial Services, City Hall	30,620	-	30,620	
Maintenance, City Hall	127,587	-	127,587	
Telephones, City Hall	33,790	-	33,790	
Utilities, Electric, City Hall	26,985	-	26,985	
Utilities, Gas, City Hall	979	-	979	
Utilities, Internet, City Hall	11,426	-	11,426	
Utilities, Water, City Hall	1,966	-	1,966	
Insurance	49,011	-	49,011	
Legal Services	193,287	-	193,287	[a]
Community Outreach	786	-	786	[b]
Meeting Accessibility Services	4,600	-	4,600	
Membership and Dues	9,727	-	9,727	[c]
Mileage and Parking	1,328	-	1,328	
Office Supplies & Activities	8,139	-	8,139	
Postage	914	-	914	
Printing	1,578	-	1,578	
Public Notices	6,125	-	6,125	
Records Management Services	5,043	-	5,043	
Travel, Conferences & Meetings	1,479	-	1,479	
City Council Election	-	-	-	[d]
Other Projects and Services	53,876	-	53,876	
Total	\$ 962,307	\$ -	\$ 962,307	

[a] Legal services include counsel for general matters, and matters that affect the City's ability to enforce or modify its Municipal operations. Amounts and services will vary from year to year. Claims against government will be excluded.

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

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

[d] - 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 2023/24
 Allocable Budget Unit Expenditure Details

Department
Administrative Services

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Salaries, Full-Time	\$ 202,758	\$ -	\$ 202,758	
Salaries & OH - Contra Acct.	(3,652)	-	(3,652)	
Supplemental Allowances	954	-	954	
Fringe Benefits	24,459	-	24,459	
Retirement	14,789	-	14,789	
Payroll Taxes	15,278	-	15,278	
Audit Services	21,500	-	21,500	
Finance and Payroll Services	70,124	-	70,124	
Card Processing Fees	8,300	-	8,300	
Information Technology Servcs	72,315	-	72,315	
Website Services	4,924	-	4,924	
Other Projects & Services	232	-	232	[a]
Total	\$ 431,980	\$ -	\$ 431,980	

[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 2023/24
 Derivation of Indirect Cost Allocation Pools

Department
City Council

GL Category	Allocable Cost	City Council General Gov't Svcs
Monthly Compensation	\$ 14,400	100%
Payroll Taxes	1,106	100%
Total	\$ 15,506	100%

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2023/24
 Derivation of Indirect Cost Allocation Pools

Department
General Government

GL Category	Allocable Cost	City Mgr, City Atty, City Svcs
Salaries, Full-Time	\$ 309,971	100%
Salaries & OH - Contra Acct.	\$ (19,784)	100%
Supplemental Allowances	\$ 2,754	100%
Benefit Administration	\$ 1,927	100%
Fringe Benefits	\$ 31,271	100%
Retiree Medical	\$ 5,256	100%
Retirement	\$ 33,485	100%
Payroll Taxes	\$ 21,000	100%
Office Equipment & Maintenance	\$ 7,182	100%
Janitorial Services, City Hall	\$ 30,620	100%
Maintenance, City Hall	\$ 127,587	100%
Telephones, City Hall	\$ 33,790	100%
Utilities, Electric, City Hall	\$ 26,985	100%
Utilities, Gas, City Hall	\$ 979	100%
Utilities, Internet, City Hall	\$ 11,426	100%
Utilities, Water, City Hall	\$ 1,966	100%
Insurance	\$ 49,011	100%
Legal Services	\$ 193,287	100%
Community Outreach	\$ 786	100%
Meeting Accessibility Services	\$ 4,600	100%
Membership and Dues	\$ 9,727	100%
Mileage and Parking	\$ 1,328	100%
Office Supplies & Activities	\$ 8,139	100%
Postage	\$ 914	100%
Printing	\$ 1,578	100%
Public Notices	\$ 6,125	100%
Records Management Services	\$ 5,043	100%
Travel, Conferences & Meetings	\$ 1,479	100%
City Council Election	\$ -	100%
Other Projects and Services	\$ 53,876	100%
Total	\$ 962,307	100%

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2023/24
 Derivation of Indirect Cost Allocation Pools

Department
Administrative Services

GL Category	Allocable Cost	Admin. Services, Finance, IT
Salaries, Full-Time	\$ 202,758	100%
Salaries & OH - Contra Acct.	\$ (3,652)	100%
Supplemental Allowances	\$ 954	100%
Fringe Benefits	\$ 24,459	100%
Retirement	\$ 14,789	100%
Payroll Taxes	\$ 15,278	100%
Audit Services	\$ 21,500	100%
Finance and Payroll Services	\$ 70,124	100%
Card Processing Fees	\$ 8,300	100%
Information Technology Servcs	\$ 72,315	100%
Website Services	\$ 4,924	100%
Other Projects & Services	\$ 232	100%
Total	\$ 431,980	100%

Detail of Cost Allocation to Operating Units

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2023/24
 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	\$ 164,070	15.5%	\$ 2,403
General Fd	Planning & Environmental Services	\$ 473,198	44.7%	\$ 6,930
General Fd	Public Safety Services	\$ 203,661	19.2%	\$ 2,983
General Fd	Special Accounts	\$ -	0.0%	\$ -
General Fd	Interfund Transfers	\$ -	0.0%	\$ -
Transp'rtn	Fuel Tax	\$ 100,000	9.4%	\$ 1,465
Transp'rtn	Road Repair and Accountability Act 2017	\$ -	0.0%	\$ -
Transp'rtn	Measure M2	\$ 80,000	7.6%	\$ 1,172
Transp'rtn	Coastal Area Rd Improvement&Traffic Signal(CA	\$ -	0.0%	\$ -
Public S'fty	Supplemental Law Enforcement Services Acct (\$	\$ -	0.0%	\$ -
Comm Svcs	Senior Mobility	\$ 37,880	3.6%	\$ 555
Comm Svcs	Community Development Block Grant	\$ -	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 Project Funds	\$ -	0.0%	\$ -
Total		\$ 1,058,810	100.0%	\$ 15,506

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2023/24
 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	\$ 164,070	15.5%	\$ 149,117
General Fd	Planning & Environmental Services	\$ 473,198	44.7%	\$ 430,069
General Fd	Public Safety Services	\$ 203,661	19.2%	\$ 185,099
General Fd	Special Accounts	\$ -	0.0%	\$ -
General Fd	Interfund Transfers	\$ -	0.0%	\$ -
Transp'rtn	Fuel Tax	\$ 100,000	9.4%	\$ 90,886
Transp'rtn	Road Repair and Accountability Act 2017	\$ -	0.0%	\$ -
Transp'rtn	Measure M2	\$ 80,000	7.6%	\$ 72,709
Transp'rtn	Coastal Area Rd Improvement&Traffic Signal(CA	\$ -	0.0%	\$ -
Public S'fty	Supplemental Law Enforcement Services Acct (\$	\$ -	0.0%	\$ -
Comm Svcs	Senior Mobility	\$ 37,880	3.6%	\$ 34,428
Comm Svcs	Community Development Block Grant	\$ -	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 Project Funds	\$ -	0.0%	\$ -
Total		\$ 1,058,810	100.0%	\$ 962,307

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2023/24
 Detail of Cost Allocation to Programs

Department: Administrative Services

Cost Pool: Admin. Services, Finance, IT

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	\$ 164,070	15.5%	\$ 66,938
General Fd	Planning & Environmental Services	\$ 473,198	44.7%	\$ 193,058
General Fd	Public Safety Services	\$ 203,661	19.2%	\$ 83,091
General Fd	Special Accounts	\$ -	0.0%	\$ -
General Fd	Interfund Transfers	\$ -	0.0%	\$ -
Transp'rtn	Fuel Tax	\$ 100,000	9.4%	\$ 40,799
Transp'rtn	Road Repair and Accountability Act 2017	\$ -	0.0%	\$ -
Transp'rtn	Measure M2	\$ 80,000	7.6%	\$ 32,639
Transp'rtn	Coastal Area Rd Improvement&Traffic Signal(CA	\$ -	0.0%	\$ -
Public S'fty	Supplemental Law Enforcement Services Acct (\$	\$ -	0.0%	\$ -
Comm Svcs	Senior Mobility	\$ 37,880	3.6%	\$ 15,455
Comm Svcs	Community Development Block Grant	\$ -	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 Project Funds	\$ -	0.0%	\$ -
Total		\$ 1,058,810	100.0%	\$ 431,980

Detail of Statistics Used for Allocation of Indirect Costs

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2023/24
 Detail of Statistics Used for Allocation of Indirect Costs

Fund Desc	Fd	Dept	Department / Program	Central Service Cost Center	Notes	Actual Expenditures	Adjustments	FY 21/22 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		\$ 15,506	\$ -	\$ 15,506	\$ -	0.00%	\$ -	\$ -
General Fd	001	1200	General Government	Yes		962,307	-	962,307	-	0.00%	-	-
General Fd	001	1500	Administrative Services	Yes		431,980	-	431,980	-	0.00%	-	-
General Fd	001	2100	Engineering & Infrastructure	No		326,020	-	326,020	326,020	6.04%	(161,950)	164,070
General Fd	001	2400	Planning & Environmental	No	[a]	1,349,811	(19,982)	1,329,829	1,329,829	24.62%	(856,631)	473,198
General Fd	001	2700	Public Safety Services	No		2,953,471	-	2,953,471	2,953,471	54.68%	(2,749,810)	203,661
General Fd	001	3000	Special Accounts	No	[a]	20,641	(20,641)	-	-	0.00%	-	-
General Fd	001	3300	Interfund Transfers	No	[b]	301,296	(301,296)	-	-	0.00%	-	-
Transp'rtn	100		Fuel Tax	No	[c]	378,366	(22,852)	355,514	355,514	6.58%	(255,514)	100,000
Transp'rtn	105		Road Repair and Account	No	[c]	174,787	(174,787)	-	-	0.00%	-	-
Transp'rtn	111		Measure M2	No	[c][d]	245,023	(4,823)	240,200	240,200	4.45%	(160,200)	80,000
Transp'rtn	140		Coastal Area Rd Improver	No	[a]	261,786	(261,786)	-	-	0.00%	-	-
Public S'fty	215		Supplemental Law Enforc	No		158,100	-	158,100	158,100	2.93%	(158,100)	-
Comm Svcs	410		Senior Mobility	No		37,880	-	37,880	37,880	0.70%	-	37,880
Comm Svcs	420		Community Development	No	[c]	349,546	(349,546)	-	-	0.00%	-	-
Comm Svcs	430		Civic Support Fund	No	[e]	334	(334)	-	-	0.00%	-	-
Public S'fty	433		Federal Grants Programs	No	[a]	675,132	(675,132)	-	-	0.00%	-	-
Public S'fty	435		State of California Grants	No	[a]	584,195	(584,195)	-	-	0.00%	-	-
Cap Project	500		Capital Project Funds	No	[c]	164,043	(164,043)	-	-	0.00%	-	-
Total						\$ 9,390,224	\$ (2,579,417)	\$ 6,810,808	\$ 5,401,014	100.00%	\$ (4,342,205)	\$ 1,058,810

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

[b] Adjustment to exclude Inter-Fund transfers.

[c] Adjustment to exclude capital expenditures.

[d] Adjustment to exclude allocated overhead expense.

[e] Adjustment to exclude immaterial distorting expenses.

[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	\$ (161,950)	Adjustment to: Landscape Svcs (\$76,104...retained \$25K for allocation - moderate). Landscape Svcs, M2 MOE (\$135,845...retained \$25K for allocation - moderate).
General Fund	Planning & Environmental Services	(856,631)	Adjustment to: Bldg Svcs (\$814,664...retained \$50K for allocation - major). Code Enforcement Services (\$32,910...retained \$25K for allocation - moderate). Comm. Waste Events & Collections (\$56,546...retained \$25K for allocation - moderate). Water Quality Services (\$102,510...retained \$50K for allocation - major).
General Fund	Public Safety Services	(2,749,810)	Adjustment to: Animal Svcs (\$11,1168...retained \$50K for allocation - major). Law Enforcement Services (\$2,838,641...retained \$150K for allocation - major public safety contract service). Adjustment includes \$158,100 from SLESA Fd
Transp Fds	Fuel Tax	(255,514)	Adjustment to: Contract - Landscaping (\$228,274...retained \$50K for allocation - major). Contract - Street Maintenance (\$127,240...retained \$50K for allocation - major).
Transp Fds	Measure M2	(160,200)	Adjustment to: Contract - Traffic Engineering (\$146,735...retained \$50K for allocation - major). Contract - Traffic Signal Main (\$64,991...retained \$25K for allocation - moderate). Contract - Street Lighting - Public ROW (\$28,473 ... retained \$5,000 for allocation - minor).
Public Sfty Fds	Supplemental Law Enforcement Services A	(158,100)	Adjustment to: Supp. Law Enforcement Svcs - Capture allocation as part of GF Public Safety Svcs
Total		\$ (4,342,205)	

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, 2022.

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 2023/24
 Attachment A

Fiscal Year 2021/22 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	\$ 15,506	\$ 15,506	\$ -	\$ -	\$ 15,506	\$ -	
General Fd	General Government	\$ 962,307	\$ 962,307	\$ -	\$ -	\$ 962,307	\$ -	
General Fd	Administrative Services	\$ 431,980	\$ 431,980	\$ -	\$ -	\$ 431,980	\$ -	
General Fd	Engineering & Infrastructure Services	\$ 326,020	\$ -	\$ -	\$ 326,020	\$ 326,020	\$ -	
General Fd	Planning & Environmental Services	\$ 1,349,811	\$ -	\$ 19,982	\$ 1,329,829	\$ 1,349,811	\$ -	[a]
General Fd	Public Safety Services	\$ 2,953,471	\$ -	\$ -	\$ 2,953,471	\$ 2,953,471	\$ -	
General Fd	Special Accounts	\$ 20,641	\$ -	\$ 20,641	\$ -	\$ 20,641	\$ -	[a]
General Fd	Interfund Transfers	\$ 301,296	\$ -	\$ 301,296	\$ -	\$ 301,296	\$ -	[b]
Transp'rtn	Fuel Tax	\$ 378,366	\$ -	\$ 22,852	\$ 355,514	\$ 378,366	\$ -	[c]
Transp'rtn	Road Repair and Accountability Act 2017	\$ 174,787	\$ -	\$ 174,787	\$ -	\$ 174,787	\$ -	[c]
Transp'rtn	Measure M2	\$ 245,023	\$ -	\$ 4,823	\$ 240,200	\$ 245,023	\$ -	[c][d]
Transp'rtn	Coastal Area Rd Improvement&Traffic Signal(CA	\$ 261,786	\$ -	\$ 261,786	\$ -	\$ 261,786	\$ -	[a]
Public S'fty	Supplemental Law Enforcement Services Acct (SI	\$ 158,100	\$ -	\$ -	\$ 158,100	\$ 158,100	\$ -	
Comm Svcs	Senior Mobility	\$ 37,880	\$ -	\$ -	\$ 37,880	\$ 37,880	\$ -	
Comm Svcs	Community Development Block Grant	\$ 349,546	\$ -	\$ 349,546	\$ -	\$ 349,546	\$ -	[c]
Comm Svcs	Civic Support Fund	\$ 334	\$ -	\$ 334	\$ -	\$ 334	\$ -	[e]
Public S'fty	Federal Grants Programs Fund	\$ 675,132	\$ -	\$ 675,132	\$ -	\$ 675,132	\$ -	[a]
Public S'fty	State of California Grants	\$ 584,195	\$ -	\$ 584,195	\$ -	\$ 584,195	\$ -	[a]
Cap Projects	Capital Project Funds	\$ 164,043	\$ -	\$ 164,043	\$ -	\$ 164,043	\$ -	[c]
Total		\$ 9,390,224	\$ 1,409,793	\$ 2,579,417	\$ 5,401,014	\$ 9,390,224	\$ -	

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