



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

For Use in Fiscal Year 2024/25
Based on Fiscal Year 2022/23 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
Summary Calculation of the Indirect Cost Rate	4 - 5
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
Summary Schedule Showing the Allocation of Each Service to the Specific Benefitted Units	10 - 11
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 2024/25
 Summary Calculation of the Indirect Cost Rate

Calculation of Indirect Cost Rate

Description	Total
Allocable Indirect Costs	\$1,370,336
Total Direct Costs (Modified)	\$5,416,297
Indirect Cost Rate	25%

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 2024/25
 Identification of Support Service Programs, Summary of Allocable Costs and Allocation Bases

Program	Actual Expenditures	Unallowable Costs / Adjustments	Allocable Cost
City Council	\$ 18,559	\$ -	\$ 18,559
General Government	925,944	(37,534)	888,410
Administrative Services	463,367	-	463,367
Total	\$ 1,407,870	\$ (37,534)	\$ 1,370,336

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2024/25
 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	\$ 18,559
General Government	City Mgr, City Atty, City Svcs	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 888,410
Administrative Services	Admin. Services, Finance, IT	Modified Total Direct Costs Adjusted for Distorting Expenditures	\$ 463,367
Total Allocation of Estimated Central Service Costs to Benefitted Units			\$ 1,370,336

**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 2024/25
 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	\$ 2,678	\$ 128,214	\$ 66,873	\$ 197,765
General Fd	Planning & Environmental Services	\$ 8,722	\$ 417,497	\$ 217,753	\$ 643,972
General Fd	Public Safety Services	\$ 3,534	\$ 169,164	\$ 88,231	\$ 260,929
General Fd	Special Accounts	\$ -	\$ -	\$ -	\$ -
General Fd	Interfund Transfers	\$ -	\$ -	\$ -	\$ -
Transp'rtn	Fuel Tax	\$ 1,749	\$ 83,724	\$ 43,668	\$ 129,140
Transp'rtn	Road Repair and Accountability Act 2017	\$ -	\$ -	\$ -	\$ -
Transp'rtn	Measure M2	\$ 1,399	\$ 66,979	\$ 34,934	\$ 103,312
Public S'fty	Supplemental Law Enforcement Services Acct (SL)	\$ -	\$ -	\$ -	\$ -
Eng'rg & Infr Svcs	Mobile Source Reduction Fund	\$ -	\$ -	\$ -	\$ -
Comm Svcs	Senior Mobility	\$ 477	\$ 22,832	\$ 11,908	\$ 35,217
Comm Svcs	Community Development Block Grant	\$ -	\$ -	\$ -	\$ -
Comm Svcs	Civic Support Fund	\$ -	\$ -	\$ -	\$ -
Public S'fty	Federal Grants Programs Fund	\$ -	\$ -	\$ -	\$ -
Plann'g & Env Svcs	State of California Grants	\$ -	\$ -	\$ -	\$ -
Cap Projects	Capital Project Funds	\$ -	\$ -	\$ -	\$ -
Total		\$ 18,559	\$ 888,410	\$ 463,367	\$ 1,370,336

Detail of Actual Costs and Adjustments for Support Service Programs

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2024/25
 Allocable Budget Unit Expenditure Details

Department
City Council

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Monthly Compensation	\$ 14,700	\$ -	\$ 14,700	
Payroll Taxes	1,125	-	1,125	
Travel, Conferences & Meetings	2,734	-	2,734	
Total	\$ 18,559	\$ -	\$ 18,559	

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2024/25
 Allocable Budget Unit Expenditure Details

Department
General Government

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Salaries, Full-Time	\$ 278,585	\$ -	\$ 278,585	
Salaries & OH - Contra Acct.	(10,273)	-	(10,273)	
Salaries, Part-Time	41,586	-	41,586	
Supplemental Allowances	4,054	-	4,054	
Benefit Administration	1,766	-	1,766	
Fringe Benefits	24,750	-	24,750	
Retiree Medical	5,400	-	5,400	
Retirement	35,797	-	35,797	
Payroll Taxes	21,899	-	21,899	
Office Equipment & Maintenance	9,500	-	9,500	
Janitorial Services, City Hall	30,285	-	30,285	
Maintenance, City Hall	79,992	-	79,992	
Telephones, City Hall	47,297	-	47,297	
Utilities, Electric, City Hall	29,860	-	29,860	
Utilities, Gas, City Hall	4,002	-	4,002	
Utilities, Internet, City Hall	9,361	-	9,361	
Utilities, Water, City Hall	2,615	-	2,615	
SB2557 Property Tax Admin Fee	1,940	-	1,940	
Insurance	71,984	-	71,984	
Legal Services	101,231	-	101,231	[a]
Community Outreach	557	-	557	[b]
Meeting Accessibility and Broadcast Services	5,400	-	5,400	
Membership and Dues	11,503	-	11,503	[c]
Mileage and Parking	1,969	-	1,969	
Office Supplies & Activities	7,743	-	7,743	
Postage	1,711	-	1,711	
Printing	95	-	95	
Public Notices	6,556	-	6,556	
Records Management Services	7,443	-	7,443	
Travel, Conferences & Meetings	1,753	-	1,753	
City Council Election	37,534	(37,534)	-	[d]
Other Projects and Services	54,756	-	54,756	
Indirect Costs Allocation	(2,707)	-	(2,707)	
Total	\$ 925,944	\$ (37,534)	\$ 888,410	

[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 2024/25
 Allocable Budget Unit Expenditure Details

Department
Administrative Services

GL Category	Actual Expenditures	Adjustment for Unallowables	Allocable Indirect Costs	Notes
Salaries, Full-Time	\$ 219,894	\$ -	\$ 219,894	
Salaries & OH - Contra Acct.	(4,133)	-	(4,133)	
Supplemental Allowances	1,854	-	1,854	
Fringe Benefits	33,099	-	33,099	
Retirement	16,155	-	16,155	
Payroll Taxes	16,282	-	16,282	
Audit Services	25,500	-	25,500	
Finance and Payroll Services	50,632	-	50,632	
Card Processing Fees	17,758	-	17,758	
Information Technology Services	80,925	-	80,925	
Website Services	5,400	-	5,400	
Total	\$ 463,367	\$ -	\$ 463,367	

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 2024/25
 Derivation of Indirect Cost Allocation Pools

Department
City Council

GL Category	Allocable Cost	City Council General Gov't Svcs
Monthly Compensation	\$ 14,700	100%
Payroll Taxes	1,125	100%
Travel, Conferences & Meetings	2,734	100%
Total	\$ 18,559	100%

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2024/25
 Derivation of Indirect Cost Allocation Pools

Department
General Government

GL Category	Allocable Cost	City Mgr, City Atty, City Svcs
Salaries, Full-Time	\$ 278,585	100%
Salaries & OH - Contra Acct.	\$ (10,273)	100%
Salaries, Part-Time	\$ 41,586	100%
Supplemental Allowances	\$ 4,054	100%
Benefit Administration	\$ 1,766	100%
Fringe Benefits	\$ 24,750	100%
Retiree Medical	\$ 5,400	100%
Retirement	\$ 35,797	100%
Payroll Taxes	\$ 21,899	100%
Office Equipment & Maintenance	\$ 9,500	100%
Janitorial Services, City Hall	\$ 30,285	100%
Maintenance, City Hall	\$ 79,992	100%
Telephones, City Hall	\$ 47,297	100%
Utilities, Electric, City Hall	\$ 29,860	100%
Utilities, Gas, City Hall	\$ 4,002	100%
Utilities, Internet, City Hall	\$ 9,361	100%
Utilities, Water, City Hall	\$ 2,615	100%
SB2557 Property Tax Admin Fee	\$ 1,940	100%
Insurance	\$ 71,984	100%
Legal Services	\$ 101,231	100%
Community Outreach	\$ 557	100%
Meeting Accessibility and Broadcast Services	\$ 5,400	100%
Membership and Dues	\$ 11,503	100%
Mileage and Parking	\$ 1,969	100%
Office Supplies & Activities	\$ 7,743	100%
Postage	\$ 1,711	100%
Printing	\$ 95	100%
Public Notices	\$ 6,556	100%
Records Management Services	\$ 7,443	100%
Travel, Conferences & Meetings	\$ 1,753	100%
City Council Election	\$ -	100%
Other Projects and Services	\$ 54,756	100%
Indirect Costs Allocation	\$ (2,707)	100%
Total	\$ 888,410	100%

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2024/25
 Derivation of Indirect Cost Allocation Pools

Department
Administrative Services

GL Category	Allocable Cost	Admin. Services, Finance, IT
Salaries, Full-Time	\$ 219,894	100%
Salaries & OH - Contra Acct.	\$ (4,133)	100%
Supplemental Allowances	\$ 1,854	100%
Fringe Benefits	\$ 33,099	100%
Retirement	\$ 16,155	100%
Payroll Taxes	\$ 16,282	100%
Audit Services	\$ 25,500	100%
Finance and Payroll Services	\$ 50,632	100%
Card Processing Fees	\$ 17,758	100%
Information Technology Services	\$ 80,925	100%
Website Services	\$ 5,400	100%
Total	\$ 463,367	100%

Detail of Cost Allocation to Operating Units

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2024/25
 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	\$ 153,140	14.4%	\$ 2,678
General Fd	Planning & Environmental Services	\$ 498,660	47.0%	\$ 8,722
General Fd	Public Safety Services	\$ 202,050	19.0%	\$ 3,534
General Fd	Special Accounts	\$ -	0.0%	\$ -
General Fd	Interfund Transfers	\$ -	0.0%	\$ -
Transp'rtn	Fuel Tax	\$ 100,000	9.4%	\$ 1,749
Transp'rtn	Road Repair and Accountability Act 2017	\$ -	0.0%	\$ -
Transp'rtn	Measure M2	\$ 80,000	7.5%	\$ 1,399
Public S'fty	Supplemental Law Enforcement Services Acct (\$	\$ -	0.0%	\$ -
Eng'rg & Infr Svcs	Mobile Source Reduction Fund	\$ -	0.0%	\$ -
Comm Svcs	Senior Mobility	\$ 27,270	2.6%	\$ 477
Comm Svcs	Community Development Block Grant	\$ -	0.0%	\$ -
Comm Svcs	Civic Support Fund	\$ -	0.0%	\$ -
Public S'fty	Federal Grants Programs Fund	\$ -	0.0%	\$ -
Plann'g & Env Svcs	State of California Grants	\$ -	0.0%	\$ -
Cap Projects	Capital Project Funds	\$ -	0.0%	\$ -
Total		\$ 1,061,121	100.0%	\$ 18,559

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2024/25
 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	\$ 153,140	14.4%	\$ 128,214
General Fd	Planning & Environmental Services	\$ 498,660	47.0%	\$ 417,497
General Fd	Public Safety Services	\$ 202,050	19.0%	\$ 169,164
General Fd	Special Accounts	\$ -	0.0%	\$ -
General Fd	Interfund Transfers	\$ -	0.0%	\$ -
Transp'rtn	Fuel Tax	\$ 100,000	9.4%	\$ 83,724
Transp'rtn	Road Repair and Accountability Act 2017	\$ -	0.0%	\$ -
Transp'rtn	Measure M2	\$ 80,000	7.5%	\$ 66,979
Public S'fty	Supplemental Law Enforcement Services Acct (\$	\$ -	0.0%	\$ -
Eng'rg & Infr Svcs	Mobile Source Reduction Fund	\$ -	0.0%	\$ -
Comm Svcs	Senior Mobility	\$ 27,270	2.6%	\$ 22,832
Comm Svcs	Community Development Block Grant	\$ -	0.0%	\$ -
Comm Svcs	Civic Support Fund	\$ -	0.0%	\$ -
Public S'fty	Federal Grants Programs Fund	\$ -	0.0%	\$ -
Plann'g & Env Svcs	State of California Grants	\$ -	0.0%	\$ -
Cap Projects	Capital Project Funds	\$ -	0.0%	\$ -
Total		\$ 1,061,121	100.0%	\$ 888,410

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2024/25
 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	\$ 153,140	14.4%	\$ 66,873
General Fd	Planning & Environmental Services	\$ 498,660	47.0%	\$ 217,753
General Fd	Public Safety Services	\$ 202,050	19.0%	\$ 88,231
General Fd	Special Accounts	\$ -	0.0%	\$ -
General Fd	Interfund Transfers	\$ -	0.0%	\$ -
Transp'rtn	Fuel Tax	\$ 100,000	9.4%	\$ 43,668
Transp'rtn	Road Repair and Accountability Act 2017	\$ -	0.0%	\$ -
Transp'rtn	Measure M2	\$ 80,000	7.5%	\$ 34,934
Public S'fty	Supplemental Law Enforcement Services Acct (\$	\$ -	0.0%	\$ -
Eng'rg & Infr Svcs	Mobile Source Reduction Fund	\$ -	0.0%	\$ -
Comm Svcs	Senior Mobility	\$ 27,270	2.6%	\$ 11,908
Comm Svcs	Community Development Block Grant	\$ -	0.0%	\$ -
Comm Svcs	Civic Support Fund	\$ -	0.0%	\$ -
Public S'fty	Federal Grants Programs Fund	\$ -	0.0%	\$ -
Plann'g & Env Svcs	State of California Grants	\$ -	0.0%	\$ -
Cap Projects	Capital Project Funds	\$ -	0.0%	\$ -
Total		\$ 1,061,121	100.0%	\$ 463,367

Detail of Statistics Used for Allocation of Indirect Costs

City of Laguna Woods
 Central Service Cost Allocation Plan For Use During Fiscal Year 2024/25
 Detail of Statistics Used for Allocation of Indirect Costs

Fund Desc	Fd	Dept	Department / Program	Central Service Cost Center	Notes	Actual Expenditures	Adjustments	FY 22/23 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		\$ 18,559	\$ -	\$ 18,559	\$ -	0.00%	\$ -	\$ -
General Fd	001	1200	General Government	Yes		925,944	(37,534)	888,410	-	0.00%	-	-
General Fd	001	1500	Administrative Services	Yes		463,367	-	463,367	-	0.00%	-	-
General Fd	001	2100	Engineering & Infrastructure	No		323,279	-	323,279	323,279	5.97%	(170,139)	153,140
General Fd	001	2400	Planning & Environmental	No	[a]	1,440,405	(6,457)	1,433,948	1,433,948	26.47%	(935,288)	498,660
General Fd	001	2700	Public Safety Services	No		2,874,688	-	2,874,688	2,874,688	53.07%	(2,672,638)	202,050
General Fd	001	3000	Special Accounts	No	[a]	4,359	(4,359)	-	-	0.00%	-	-
General Fd	001	3300	Interfund Transfers	No	[b]	277,012	(277,012)	-	-	0.00%	-	-
Transp'rtn	100		Fuel Tax	No	[c]	354,372	(1,151)	353,221	353,221	6.52%	(253,221)	100,000
Transp'rtn	105		Road Repair and Account	No	[c]	257,626	(257,626)	-	-	0.00%	-	-
Transp'rtn	111		Measure M2	No	[d]	246,440	(650)	245,790	245,790	4.54%	(165,790)	80,000
Public S'fty	215		Supplemental Law Enforc	No		158,100	-	158,100	158,100	2.92%	(158,100)	-
Eng'rg & Inf	300		Mobile Source Reduction	No	[c]	79,689	(79,689)	-	-	0.00%	-	-
Comm Svcs	410		Senior Mobility	No	[d]	29,977	(2,707)	27,270	27,270	0.50%	-	27,270
Comm Svcs	420		Community Development	No	[c]	42,472	(42,472)	-	-	0.00%	-	-
Comm Svcs	430		Civic Support Fund	No	[e]	3,889	(3,889)	-	-	0.00%	-	-
Public S'fty	433		Federal Grants Programs	No	[a]	1,390,510	(1,390,510)	-	-	0.00%	-	-
Plann'g & E	435		State of California Grants	No	[a]	65,823	(65,823)	-	-	0.00%	-	-
Cap Project	500		Capital Project Funds	No	[c]	603,367	(603,367)	-	-	0.00%	-	-
Total						\$ 9,559,880	\$ (2,773,247)	\$ 6,786,633	\$ 5,416,297	100.00%	\$ (4,355,176)	\$ 1,061,121

[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	\$ (170,139)	Adjustment to: Landscape Svcs (\$74,940...retained \$25K for allocation - moderate). Landscape Svcs, M2 MOE (\$134,770...retained \$25K for allocation - moderate). Utilities, Street Lights, Resi (\$35,429...retained \$25K for allocation - moderate).
General Fund	Planning & Environmental Services	(935,288)	Adjustment to: Bldg Svcs (\$851,531...retained \$50K for allocation - major). Code Enforcement Services (\$29,340...retained \$25K for allocation - moderate). Comm. Waste Events & Collections (\$68,296...retained \$25K for allocation - moderate). Water Quality Services (\$98,289...retained \$50K for allocation - major). Planning Services (\$87,852...retained \$50K for allocation - major).
General Fund	Public Safety Services	(2,672,638)	Adjustment to: Animal Svcs (\$113,121...retained \$50K for allocation - major). Law Enforcement Services (\$2,759,517...retained \$150K for allocation)
Transp Fds	Fuel Tax	(253,221)	Adjustment to: Contract - Landscaping (\$256,795...retained \$50K for allocation - major). Contract - Street Maintenance (\$96,426...retained \$50K for allocation - major).
Transp Fds	Measure M2	(165,790)	Adjustment to: Contract - Traffic Engineering (\$164,207...retained \$50K for allocation - major). Contract - Traffic Signal Main (\$52,177...retained \$25K for allocation - moderate). Contract - Street Lighting - Public ROW (\$29,406 ... 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		\$ (4,355,176)	

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, 2023.

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 2024/25
 Attachment A

Fiscal Year 2022/23 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	\$ 18,559	\$ 18,559	\$ -	\$ (0)	\$ 18,559	\$ -	
General Fd	General Government	\$ 925,944	\$ 888,410	\$ 37,534	\$ -	\$ 925,944	\$ -	
General Fd	Administrative Services	\$ 463,367	\$ 463,367	\$ -	\$ -	\$ 463,367	\$ -	
General Fd	Engineering & Infrastructure Services	\$ 323,279	\$ -	\$ -	\$ 323,279	\$ 323,279	\$ -	
General Fd	Planning & Environmental Services	\$ 1,440,405	\$ -	\$ 6,457	\$ 1,433,948	\$ 1,440,405	\$ -	[a]
General Fd	Public Safety Services	\$ 2,874,688	\$ -	\$ -	\$ 2,874,688	\$ 2,874,688	\$ -	
General Fd	Special Accounts	\$ 4,359	\$ -	\$ 4,359	\$ -	\$ 4,359	\$ -	[a]
General Fd	Interfund Transfers	\$ 277,012	\$ -	\$ 277,012	\$ -	\$ 277,012	\$ -	[b]
Transp'rtn	Fuel Tax	\$ 354,372	\$ -	\$ 1,151	\$ 353,221	\$ 354,372	\$ -	[c]
Transp'rtn	Road Repair and Accountability Act 2017	\$ 257,626	\$ -	\$ 257,626	\$ -	\$ 257,626	\$ -	[c]
Transp'rtn	Measure M2	\$ 246,440	\$ -	\$ 650	\$ 245,790	\$ 246,440	\$ -	[d]
Public S'fty	Supplemental Law Enforcement Services Acct (S)	\$ 158,100	\$ -	\$ -	\$ 158,100	\$ 158,100	\$ -	
Eng'rg & Infr Svcs	Mobile Source Reduction Fund	\$ 79,689	\$ -	\$ 79,689	\$ -	\$ 79,689	\$ -	[c]
Comm Svcs	Senior Mobility	\$ 29,977	\$ -	\$ 2,707	\$ 27,270	\$ 29,977	\$ -	[d]
Comm Svcs	Community Development Block Grant	\$ 42,472	\$ -	\$ 42,472	\$ -	\$ 42,472	\$ -	[c]
Comm Svcs	Civic Support Fund	\$ 3,889	\$ -	\$ 3,889	\$ -	\$ 3,889	\$ -	[e]
Public S'fty	Federal Grants Programs Fund	\$ 1,390,510	\$ -	\$ 1,390,510	\$ -	\$ 1,390,510	\$ -	[a]
Plann'g & Env Svc	State of California Grants	\$ 65,823	\$ -	\$ 65,823	\$ -	\$ 65,823	\$ -	[a]
Cap Projects	Capital Project Funds	\$ 603,367	\$ -	\$ 603,367	\$ -	\$ 603,367	\$ -	[c]
Total		\$ 9,559,880	\$ 1,370,336	\$ 2,773,247	\$ 5,416,296	\$ 9,559,880	\$ -	

- [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.