

SAMPLE ALLOCATION BASES FOR SHARED COST AREAS

Cost Areas	Suggested Bases
Administration/Executive Director's Office	*Total direct costs plus allocation of capital costs including interest and depreciation
Facility costs including rent, utilities, maintenance, and insurance	Square footage
Financial Management	Total direct costs or number of transactions
Personnel/Payroll	Number of employees
Telephone	Number of instruments
Transportation of Consumers	Consumer miles or vehicle miles

* Required allocation basis for Medicaid: capital costs would normally be allocated on the basis of square footage.