

Example of Traditional Allocation Method Using FDS Line 91810

	Cost Pool	PH Program	HCV Program	Other Grant	State Program	
91100 Administrative Salaries	385,000	110,000	95,000	35,000	45,000	285,000
		38.60%	33.33%	12.28%	15.79%	100.00%
91200 Auditing Fees	2,000	1,000	1,200	300	500	
91400 Advertising & Marketing	1,000	500	500	0	300	
91500 Employee Benefit Contributions	146,300	41,800	36,100	13,300	17,100	
91600 Office Expenses:						
Office Supplies	2,000	600	1,000	200	400	
Postage	1,000	200	1,200	100	100	
Stationery	800	500	1,000	100	100	
Copying	1,000	500	1,000	150	100	
Internet Charges	800	250	300	100	100	
Office Machine Rental	12,000	1,000	1,500	200	100	
Telephone	2,000	1,200	2,000	200	100	
91700 Legal Expense	2,000	5,000	4,000	500	200	
91800 Travel	10,000	4,000	5,000	1,000	500	
91900 Other	600	500	800	300	200	
93100 Water	1,200	500	800	200	100	
93200 Electricity	2,000	200	2,000	300	150	
93400 Fuel	1,800	400	1,500	400	200	
Total Overhead (Indirect Costs)	571,500					
91800 Allocated Overhead	(571,500)	220,579	190,500	70,184	90,237	
Total Administrative Costs		\$ 388,729	\$ 345,400	\$ 122,534	\$ 155,487	

Note:

Assume cost driver for allocation is direct salary costs (single cost driver).
 Some cost elements in a cost pool are based on staff assigned to the pool, others may be number of machines, square footage of office space, or some other basis.
 How costs are determined for the pool would be based on your indirect cost plan.