

TABLE 5.2

Step-Down Allocation of Indirect Costs

Cost Centers	Direct Cost	Support—Administration			Support—Finance		
		Base	Allocation	Subtotal	Base	Allocation	Subtotal
Support							
Administration	\$75,000						
Financial	\$60,000	17%	\$12,500	\$72,500			
Program							
Meals	\$200,000	56%	\$41,667	\$241,667	67%	\$48,333.33	\$290,000
Pick Up Clothes	\$100,000	28%	\$20,833	\$120,883	33%	\$24,166.67	\$145,000
Total Cost	\$435,000	100%	\$75,000	\$435,000	100%	\$72,500	\$435,000