

ARIZONA DEPARTMENT OF HEALTH SERVICES

BASIS FOR COST ALLOCATION

<u>Central Services Costs</u>	<u>Statistical Basis For Allocation</u>
Depreciation and Use	Square Feet
Leases and Rentals - Building	Square Feet
Insurance - Building	Square Feet
Insurance - Other	Contractor FTE
Licenses and Taxes	Square Feet
Finance	Square Feet
Data Processing	Machine Time
General Administration	Contractor FTE
Communications (Radio & Telephone)	Units/Department
Heat, Light and Power	Meter or Square Feet
Interest	Square Feet or Value
Motor Pool (Including Vehicle Depreciation and Insurance)	Assigned Vehicles Actual Use (Miles)
Printing and Duplicating	Actual Costs
Professional Services	Contractor FTE or Actual Expense
Custodial	Square Feet
Maintenance	Actual Expense
Payroll Related	Actual or FTE
Personnel	Contractor FTE
Purchasing	Actual Cost
Security	Square Feet
Parking	Square Feet
Water and Sewer	Contractor FTE
Refuse Disposal	Contractor FTE
Publishing and Advertising	Actual Cost
Printing and Binding	Actual Cost
Office Supplies	Actual Cost or Contractor FTE
Record Storage	Square Feet Used
State Personnel System Cost (\$60.00/employee)	FTE