

Illinois Mathematics and Science Academy  
 FY19 Operating Budget Summary as of October 31, 2018

	Program Areas Totals					Support Areas Totals					Academy Totals				
	EAF	Income	Local	SPTF	Total	EAF	Income	Local	SPTF (g)	Total	EAF	Income	Local	SPTF (h)	Total
<b>Revenues and Other Sources of Financial Resources</b>															
EAF Appropriation	18,391,900	-	-	-	18,391,900	-	-	-	-	-	18,391,900	-	-	-	18,391,900
Student Fees (a)	-	1,754,303	881,500	-	2,635,803	-	-	-	-	-	-	1,754,303	881,500	-	2,635,803
Program Fees	-	558,231	-	-	558,231	-	-	-	-	-	-	558,231	-	-	558,231
Other Earned Revenues	-	106,220	212,145	-	318,365	-	-	-	-	-	-	106,220	212,145	-	318,365
Grants and Donations	-	40,000	-	1,182,798	1,222,798	-	-	-	229,922	229,922	-	40,000	-	1,182,798	1,222,798
<b>Total Revenues</b>	<b>18,391,900</b>	<b>2,458,754</b>	<b>1,093,645</b>	<b>1,182,798</b>	<b>23,127,097</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>229,922</b>	<b>229,922</b>	<b>18,391,900</b>	<b>2,458,754</b>	<b>1,093,645</b>	<b>1,182,798</b>	<b>23,127,097</b>
<b>Direct Expenses:</b>															
Faculty	4,633,780	-	-	12,000	4,645,780	-	-	-	-	-	4,633,780	-	-	12,000	4,645,780
Other Program Staff	2,223,604	1,014,688	-	242,190	3,480,482	6,135,216	370,685	-	105,406	6,611,307	8,358,820	1,385,373	-	347,596	10,091,789
Residential Food Services	668,449	78,408	95,832	-	842,689	335,585	40,392	49,368	-	425,345	1,004,034	118,800	145,200	-	1,268,034
Other Contractual Services	221,316	227,440	78,800	135,932	663,488	2,938,750	95,400	701,000	73,516	3,808,666	3,160,066	322,840	779,800	209,448	4,472,154
Employee Travel	5,809	28,200	11,750	21,675	67,434	44,491	3,500	58,000	51,000	156,991	50,300	31,700	69,750	72,675	224,425
Commodities	160,625	108,700	29,600	96,393	395,318	205,545	2,200	29,350	-	237,095	366,170	110,900	58,950	96,393	632,413
Equipment	100,300	15,000	3,000	90,380	208,680	333,200	85,000	19,100	-	437,300	433,500	100,000	22,100	90,380	645,980
EDP Equipment	-	-	-	-	-	153,900	30,000	-	-	183,900	153,900	30,000	-	-	183,900
Telecommunications	-	-	12,500	-	12,500	188,230	77,620	-	-	265,850	188,230	77,620	12,500	-	278,350
Automotive	-	-	-	-	-	43,100	5,000	790	-	48,890	43,100	5,000	790	-	48,890
Other Expenses	-	1,000	-	354,306	355,306	-	-	-	-	-	-	1,000	-	354,306	355,306
<b>Total Direct Expenses</b>	<b>8,013,883</b>	<b>1,473,436</b>	<b>231,482</b>	<b>952,876</b>	<b>10,671,677</b>	<b>10,378,017</b>	<b>709,797</b>	<b>857,608</b>	<b>229,922</b>	<b>12,175,344</b>	<b>18,391,900</b>	<b>2,183,233</b>	<b>1,089,090</b>	<b>1,182,798</b>	<b>22,847,021</b>
<b>Net Contribution to Indirect Expenses</b>	<b>10,378,017</b>	<b>985,318</b>	<b>862,163</b>	<b>229,922</b>	<b>12,455,420</b>	<b>(10,378,017)</b>	<b>(709,797)</b>	<b>(857,608)</b>	<b>-</b>	<b>(11,945,422)</b>	<b>-</b>	<b>275,521</b>	<b>4,555</b>	<b>-</b>	<b>280,076</b>
<b>Indirect Expenses:</b>															
Administrative Support (b)	2,424,928	365,113	545,318	147,076	3,482,435	(2,424,928)	(365,113)	(545,318)	-	(3,335,359)	-	-	-	-	-
Operating Support (c)	1,161,083	25,000	77,540	-	1,263,623	(1,161,083)	(25,000)	(77,540)	-	(1,263,623)	-	0	-	-	0
ITS Support (d)	1,571,386	278,000	-	-	1,849,386	(1,571,386)	(278,000)	-	-	(1,849,386)	-	-	-	-	-
Occupancy (e)	3,920,635	4,878	119,250	-	4,044,763	(3,920,635)	(4,878)	(119,250)	-	(4,044,763)	-	-	-	-	-
Infrastructure (f)	1,299,985	36,806	115,500	82,846	1,535,137	(1,299,985)	(36,806)	(115,500)	-	(1,452,291)	-	(0)	(0)	-	(0)
<b>Total Indirect Expenses</b>	<b>10,378,017</b>	<b>709,797</b>	<b>857,608</b>	<b>229,922</b>	<b>12,175,344</b>	<b>(10,378,017)</b>	<b>(709,797)</b>	<b>(857,608)</b>	<b>-</b>	<b>(11,945,422)</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>
<b>Net Surplus / (Shortfall) before debt service</b>	<b>-</b>	<b>275,521</b>	<b>4,555</b>	<b>-</b>	<b>280,076</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>275,521</b>	<b>4,555</b>	<b>-</b>	<b>280,076</b>
<b>Debt Service - Lease Purchase - ESPC</b>															<b>248,225</b>
<b>Net Surplus / (Shortfall) after debt service(i)</b>															<b>31,851</b>

- (a) Allocated to Residential Program sufficient for Income and Local Funds to break even; remainder allocated to Academic Program.
- (b) College & Academic Counseling, Admissions, PFS Administration, etc.
- (c) Human Resources, Business Office, Duplicating, etc.; allocated based on headcount.
- (d) Allocated based on headcount.
- (e) Utilities, maintenance, furniture, security, etc.; allocated based on square footage.
- (f) President's Office, MarCom, etc.; allocated based on expense budget.
- (g) Reflects remaining Fund award of unrestricted monies.
- (h) Eliminates SPTF revenues and expenses reflected twice in Program Area and Support Area totals.
- (i) Surplus contributes to IMSA reserves to help reach target level of \$6,000,000 or 3 months operating budget.

Illinois Mathematics and Science Academy  
 Program Areas' Budgeted Contributions - FY19 Summary as of October 31, 2018

	Academic Program					Residential Program					Outreach Programs					Innovation					Program Areas Totals					
	EAF	Income	Local	SPTF	Total	EAF	Income	Local	SPTF	Total	EAF	Income	Local	SPTF	Total	EAF	Income	Local	SPTF	Total	EAF	Income	Local	SPTF	Total	
<b>Revenues and Other Sources of Financial Resources</b>																										
EAF Appropriation	11,576,737	-	-	-	11,576,737	4,820,099	-	-	-	4,820,099	1,450,055	-	-	-	1,450,055	545,009	-	-	-	545,009	18,391,900	-	-	-	-	18,391,900
Student Fees (a)	-	1,067,612	550,823	-	1,618,435	-	686,691	330,677	-	1,017,368	-	-	-	-	-	-	1,754,303	881,500	-	-	-	1,754,303	881,500	-	-	2,635,803
Program Fees	-	-	-	-	-	-	-	-	-	-	-	484,951	-	-	484,951	-	73,280	-	-	73,280	-	558,231	-	-	-	558,231
Other Earned Revenues	-	80,720	212,145	-	292,865	-	-	-	-	-	-	20,500	-	-	20,500	-	5,000	-	-	5,000	-	106,220	212,145	-	-	318,365
Grants and Donations	-	-	-	481,556	481,556	-	-	-	18,230	18,230	-	40,000	-	425,217	465,217	-	-	-	257,795	257,795	-	40,000	-	-	-	1,222,798
<b>Total Revenues</b>	<b>11,576,737</b>	<b>1,148,332</b>	<b>762,968</b>	<b>481,556</b>	<b>13,969,593</b>	<b>4,820,099</b>	<b>686,691</b>	<b>330,677</b>	<b>18,230</b>	<b>5,855,697</b>	<b>1,450,055</b>	<b>545,451</b>	<b>-</b>	<b>425,217</b>	<b>2,420,723</b>	<b>545,009</b>	<b>78,280</b>	<b>-</b>	<b>257,795</b>	<b>881,083</b>	<b>18,391,900</b>	<b>2,458,754</b>	<b>1,093,645</b>	<b>1,182,798</b>	<b>23,127,097</b>	
<b>Direct Expenses:</b>																										
Faculty	4,633,780	-	-	12,000	4,645,780	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,633,780	-	-	12,000	-	4,645,780
Other Program Staff	450,752	-	-	-	450,752	879,705	489,611	-	-	1,369,316	539,300	525,077	-	239,500	1,303,877	353,847	-	-	2,690	356,537	2,223,604	1,014,688	-	242,190	-	3,480,482
Residential Food Services	-	-	-	-	-	668,449	78,408	95,832	-	842,689	-	-	-	-	-	-	-	-	-	-	668,449	78,408	95,832	-	-	842,689
Other Contractual Services	221,316	48,000	10,000	51,780	331,096	-	14,500	68,800	-	83,300	-	147,440	-	56,058	203,498	-	17,500	-	28,094	45,594	221,316	227,440	78,800	135,932	663,488	
Employee Travel	5,809	-	3,000	8,100	16,909	-	-	8,750	-	8,750	-	25,000	-	13,575	38,575	-	3,200	-	-	3,200	5,809	28,200	11,750	21,675	67,434	
Commodities	160,625	-	2,350	11,350	174,325	-	1,500	27,250	-	28,750	-	89,900	-	68,375	158,275	-	17,300	-	16,668	33,968	160,625	108,700	29,600	96,393	395,318	
Equipment	100,300	-	-	62,501	162,801	-	-	3,000	-	3,000	-	5,000	-	-	5,000	-	10,000	-	27,879	37,879	100,300	15,000	3,000	90,380	208,680	
EDP Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-	12,500	-	12,500	-	-	-	-	-	-	-	-	-	-	-	-	-	12,500	-	12,500
Automotive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	167,564	167,564	-	-	-	-	-	-	1,000	-	9,360	10,360	-	-	-	177,382	177,382	-	-	-	-	-	355,306
<b>Total Direct Expenses</b>	<b>5,572,582</b>	<b>48,000</b>	<b>15,350</b>	<b>313,295</b>	<b>5,949,227</b>	<b>1,548,154</b>	<b>584,019</b>	<b>216,132</b>	<b>-</b>	<b>2,348,305</b>	<b>539,300</b>	<b>793,417</b>	<b>-</b>	<b>386,868</b>	<b>1,719,585</b>	<b>353,847</b>	<b>48,000</b>	<b>-</b>	<b>252,713</b>	<b>654,560</b>	<b>8,013,883</b>	<b>1,473,436</b>	<b>231,482</b>	<b>952,876</b>	<b>10,671,677</b>	
<b>Net Contribution to Indirect Expenses</b>	<b>6,004,155</b>	<b>1,100,332</b>	<b>747,618</b>	<b>168,261</b>	<b>8,020,366</b>	<b>3,271,945</b>	<b>102,672</b>	<b>114,545</b>	<b>18,230</b>	<b>3,507,392</b>	<b>910,755</b>	<b>(247,966)</b>	<b>-</b>	<b>38,349</b>	<b>701,138</b>	<b>191,162</b>	<b>30,280</b>	<b>-</b>	<b>5,082</b>	<b>226,523</b>	<b>10,378,017</b>	<b>985,318</b>	<b>862,163</b>	<b>229,922</b>	<b>12,455,420</b>	
<b>Indirect Expenses:</b>																										
Administrative Support (b)	2,193,729	356,993	545,318	122,076	3,218,116	-	-	-	-	-	231,199	8,120	-	25,000	264,319	-	-	-	-	-	2,424,928	365,113	545,318	147,076	-	3,482,435
Operating Support (c)	637,370	13,724	42,565	-	693,659	352,114	7,582	23,515	-	383,210	151,543	3,263	10,120	-	164,926	20,057	432	1,340	-	21,829	1,161,083	25,000	77,540	-	1,263,623	
ITS Support (d)	862,603	152,607	-	-	1,015,210	476,543	84,307	-	-	560,850	205,095	36,284	-	-	241,379	27,145	4,802	-	-	31,947	1,571,386	278,000	-	-	-	1,849,386
Occupancy (e)	1,585,740	1,973	48,232	-	1,635,944	2,157,226	2,684	65,614	-	2,225,525	113,445	141	3,451	-	117,037	64,224	80	1,953	-	66,257	3,920,635	4,878	119,250	-	4,044,763	
Infrastructure (f)	724,713	20,519	64,389	46,185	855,805	286,062	8,099	25,416	18,230	337,807	209,474	5,931	18,611	13,349	247,365	79,736	2,258	7,084	5,082	94,159	1,299,985	36,806	115,500	82,846	1,535,137	
<b>Total Indirect Expenses</b>	<b>6,004,155</b>	<b>545,815</b>	<b>700,504</b>	<b>168,261</b>	<b>7,418,734</b>	<b>3,271,945</b>	<b>102,672</b>	<b>114,545</b>	<b>18,230</b>	<b>3,507,392</b>	<b>910,755</b>	<b>53,739</b>	<b>32,182</b>	<b>38,349</b>	<b>1,035,025</b>	<b>191,162</b>	<b>7,572</b>	<b>10,377</b>	<b>5,082</b>	<b>214,192</b>	<b>10,378,017</b>	<b>709,797</b>	<b>857,608</b>	<b>229,922</b>	<b>12,175,344</b>	
<b>Net Surplus / (Shortfall)</b>	<b>-</b>	<b>554,518</b>	<b>47,114</b>	<b>-</b>	<b>601,632</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(301,705)</b>	<b>(32,182)</b>	<b>-</b>	<b>(333,887)</b>	<b>-</b>	<b>22,708</b>	<b>(10,377)</b>	<b>-</b>	<b>12,331</b>	<b>-</b>	<b>275,521</b>	<b>4,555</b>	<b>-</b>	<b>280,076</b>	

- (a) Allocated to Residential Program sufficient for Income and Local Funds to break even; remainder allocated to Academic Program.
- (b) College & Academic Counseling, Admissions, PFS Administration, etc.
- (c) Human Resources, Business Office, Duplicating, etc.; allocated based on headcount.
- (d) Allocated based on headcount.
- (e) Utilities, maintenance, furniture, security, etc.; allocated based on square footage.
- (f) President's Office, MarCom, etc.; allocated based on expense budget.

Illinois Mathematics and Science Academy  
 Support Areas' Budgeted Contributions - FY19 Summary as of October 31, 2018

	Academic Program Administrative Support					Outreach Programs Administrative Support					Operating Support					ITS Support					Occupancy					Infrastructure					Support Areas Totals										
	EAF	Income	Local	SPTF	Total	EAF	Income	Local	SPTF	Total	EAF	Income	Local	SPTF	Total	EAF	Income	Local	SPTF	Total	EAF	Income	Local	SPTF	Total	EAF	Income	Local	SPTF	Total	EAF	Income	Local	SPTF	Total						
<b>Revenues and Other Sources of Financial Resources</b>																																									
EAF Appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Student Fees (a)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Program Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Earned Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Grants and Donations	-	-	-	122,076	122,076	-	-	-	-	25,000	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	229,922	229,922
<b>Total Revenues</b>	-	-	-	<b>122,076</b>	<b>122,076</b>	-	-	-	-	<b>25,000</b>	<b>25,000</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	<b>229,922</b>	<b>229,922</b>
<b>Direct Expenses:</b>																																									
Facility	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Program Staff	1,600,469	309,001	-	53,001	1,962,471	218,407	-	-	-	218,407	887,736	20,000	-	-	907,736	564,435	-	-	-	564,435	1,787,316	4,878	-	-	1,792,194	1,076,853	36,806	-	52,405	1,166,064	6,135,216	370,685	-	105,406	6,611,307						
Residential Food Services	335,585	40,392	48,368	-	424,345	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	335,585	40,392	48,368	-	424,345	
Other Contractual Services	184,100	5,400	428,500	18,075	626,075	7,176	-	-	25,000	32,176	209,447	-	70,000	-	279,447	536,731	90,000	-	-	626,731	1,841,264	-	100,000	-	1,941,264	160,032	-	102,500	30,441	292,973	2,938,750	95,400	701,000	73,516	3,808,666						
Employee Travel	16,075	-	34,000	51,000	101,075	4,616	3,500	-	-	8,116	5,300	-	6,750	-	12,050	2,500	-	-	-	2,500	2,000	-	4,250	-	6,250	14,000	-	13,000	-	27,000	44,491	3,500	58,000	51,000	156,991						
Commodities	36,850	2,200	29,350	-	68,400	1,000	-	-	-	1,000	6,500	-	-	-	6,500	102,195	-	-	-	102,195	48,500	-	-	-	48,500	205,545	2,200	29,350	-	237,095	205,545	2,200	29,350	-	237,095						
Equipment	17,000	-	4,100	-	21,100	-	-	-	-	-	5,000	-	-	-	5,000	133,700	85,000	-	-	218,700	177,500	-	15,000	-	192,500	-	-	-	-	-	333,200	85,000	19,100	-	437,300						
EDP Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	153,900	30,000	-	-	183,900	-	-	-	-	-	-	-	-	-	-	153,900	30,000	-	-	183,900						
Telecommunications	3,650	-	-	-	3,650	-	4,620	-	-	4,620	-	-	-	-	-	173,620	73,000	-	-	246,620	10,360	-	-	-	10,360	600	-	-	-	600	188,230	77,620	-	-	265,850						
Automotive	-	-	-	-	-	-	-	-	-	-	43,100	5,000	790	-	48,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,100	5,000	790	-	48,890						
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Direct Expenses</b>	<b>2,193,729</b>	<b>356,993</b>	<b>545,318</b>	<b>122,076</b>	<b>3,218,116</b>	<b>231,199</b>	<b>8,120</b>	-	-	<b>25,000</b>	<b>264,319</b>	<b>1,161,083</b>	<b>25,000</b>	<b>77,540</b>	-	<b>1,263,623</b>	<b>1,571,386</b>	<b>278,000</b>	-	-	<b>1,849,386</b>	<b>3,920,635</b>	<b>4,878</b>	<b>119,250</b>	-	<b>4,044,763</b>	<b>1,299,985</b>	<b>36,806</b>	<b>115,500</b>	-	<b>1,535,137</b>	<b>10,378,017</b>	<b>709,797</b>	<b>857,608</b>	<b>229,922</b>	<b>12,175,344</b>					
<b>Net Contribution to Indirect Expenses</b>	<b>(2,193,729)</b>	<b>(356,993)</b>	<b>(545,318)</b>	-	<b>(3,096,040)</b>	<b>(231,199)</b>	<b>(8,120)</b>	-	-	<b>(239,319)</b>	<b>(1,161,083)</b>	<b>(25,000)</b>	<b>(77,540)</b>	-	<b>(1,263,623)</b>	<b>(1,571,386)</b>	<b>(278,000)</b>	-	-	<b>(1,849,386)</b>	<b>(3,920,635)</b>	<b>(4,878)</b>	<b>(119,250)</b>	-	<b>(4,044,763)</b>	<b>(1,299,985)</b>	<b>(36,806)</b>	<b>(115,500)</b>	-	<b>(1,452,291)</b>	<b>(10,378,017)</b>	<b>(709,797)</b>	<b>(857,608)</b>	-	<b>(11,945,422)</b>						
<b>Indirect Expenses:</b>																																									
Administrative Support (b)	(2,193,729)	(356,993)	(545,318)	-	(3,096,040)	(231,199)	(8,120)	-	-	(239,319)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,424,928)	(365,113)	(545,318)	-	(3,335,359)						
Operating Support (c)	-	-	-	-	-	-	-	-	-	-	(1,161,083)	(25,000)	(77,540)	-	(1,263,623)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,161,083)	(25,000)	(77,540)	-	(1,263,623)						
ITS Support (d)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,571,386)	(278,000)	-	-	(1,849,386)	-	-	-	-	-	-	-	-	-	-	(1,571,386)	(278,000)	-	-	(1,849,386)						
Occupancy (e)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,920,635)	(4,878)	(119,250)	-	(4,044,763)	-	-	-	-	-	(3,920,635)	(4,878)	(119,250)	-	(4,044,763)						
Infrastructure (f)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,299,985)	(36,806)	(115,500)	-	(1,452,291)	(1,299,985)	(36,806)	(115,500)	-	(1,452,291)						
<b>Total Indirect Expenses</b>	<b>(2,193,729)</b>	<b>(356,993)</b>	<b>(545,318)</b>	-	<b>(3,096,040)</b>	<b>(231,199)</b>	<b>(8,120)</b>	-	-	<b>(239,319)</b>	<b>(1,161,083)</b>	<b>(25,000)</b>	<b>(77,540)</b>	-	<b>(1,263,623)</b>	<b>(1,571,386)</b>	<b>(278,000)</b>	-	-	<b>(1,849,386)</b>	<b>(3,920,635)</b>	<b>(4,878)</b>	<b>(119,250)</b>	-	<b>(4,044,763)</b>	<b>(1,299,985)</b>	<b>(36,806)</b>	<b>(115,500)</b>	-	<b>(1,452,291)</b>	<b>(10,378,017)</b>	<b>(709,797)</b>	<b>(857,608)</b>	-	<b>(11,945,422)</b>						
<b>Net Surplus / (Shortfall)</b>																																									

- (a) Allocated to Residential Program sufficient for Income and Local Funds to break even; remainder allocated to Academic Program.
- (b) College & Academic Counseling, Admissions, PFS Administration, etc.
- (c) Human Resources, Business Office, Duplicating, etc.; allocated based on headcount.
- (d) Allocated based on headcount.
- (e) Utilities, maintenance, furniture, security, etc.; allocated based on square footage.
- (f) President's Office, MarCom, etc.; allocated based on expense budget.