

Illinois Mathematics and Science Academy  
 FY20 Operating Budget Summary as of October 31, 2019

	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	18,943,900	-	-	-	18,943,900	-	-	-	-	-	18,943,900	-	-	-	18,943,900
Student Fees (a)	-	1,788,407	811,593	-	2,600,000	-	-	-	-	-	-	1,788,407	811,593	-	2,600,000
Program Fees	-	564,025	-	-	564,025	-	-	-	-	-	-	564,025	-	-	564,025
Other Earned Revenues	-	177,915	135,415	-	313,330	-	-	-	-	-	-	177,915	135,415	-	313,330
Grants and Donations	-	-	-	684,558	684,558	-	-	-	128,334	128,334	-	-	-	684,558	684,558
<b>Total Revenues</b>	<b>18,943,900</b>	<b>2,530,347</b>	<b>947,008</b>	<b>684,558</b>	<b>23,105,813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>128,334</b>	<b>128,334</b>	<b>18,943,900</b>	<b>2,530,347</b>	<b>947,008</b>	<b>684,558</b>	<b>23,105,813</b>
<b>Direct Expenses:</b>															
Faculty	4,789,669	-	-	-	4,789,669	-	-	-	-	-	4,789,669	-	-	-	4,789,669
Other Program Staff	2,197,923	1,407,011	-	226,836	3,831,770	6,393,708	394,491	-	76,923	6,865,122	8,591,631	1,801,502	-	303,759	10,696,892
Residential Food Services	772,794	80,124	5,082	-	858,000	398,106	41,276	2,618	-	442,000	1,170,900	121,400	7,700	-	1,300,000
Other Contractual Services	264,992	210,500	82,150	144,132	701,774	3,054,043	12,500	571,144	23,337	3,661,024	3,319,035	223,000	653,294	167,469	4,362,798
Employee Travel	2,350	33,440	8,250	25,776	69,816	48,650	39,500	69,780	-	157,930	51,000	72,940	78,030	25,776	227,746
Commodities	179,717	106,360	30,550	105,892	422,519	203,283	1,500	41,435	6,702	252,920	383,000	107,860	71,985	112,594	675,439
Equipment	94,000	-	-	35,252	129,252	332,510	-	-	17,207	349,717	426,510	-	-	52,459	478,969
EDP Equipment	-	-	-	-	-	81,000	-	-	-	81,000	81,000	-	-	-	81,000
Telecommunications	2,000	-	-	-	2,000	106,975	42,545	-	-	149,520	108,975	42,545	-	-	151,520
Automotive	-	-	-	-	-	22,180	3,100	9,420	4,165	38,865	22,180	3,100	9,420	4,165	38,865
Other Expenses	-	1,000	-	18,336	19,336	-	-	300	-	300	-	1,000	300	18,336	19,636
<b>Total Direct Expenses</b>	<b>8,303,445</b>	<b>1,838,435</b>	<b>126,032</b>	<b>556,224</b>	<b>10,824,136</b>	<b>10,640,455</b>	<b>534,912</b>	<b>694,697</b>	<b>128,334</b>	<b>11,998,398</b>	<b>18,943,900</b>	<b>2,373,347</b>	<b>820,729</b>	<b>684,558</b>	<b>22,822,534</b>
<b>Net Contribution to Indirect Expenses</b>	<b>10,640,455</b>	<b>691,912</b>	<b>820,976</b>	<b>128,334</b>	<b>12,281,677</b>	<b>(10,640,455)</b>	<b>(534,912)</b>	<b>(694,697)</b>	<b>-</b>	<b>(11,870,064)</b>		<b>157,000</b>	<b>126,279</b>	<b>-</b>	<b>283,279</b>
<b>Indirect Expenses:</b>															
Administrative Support (b)	2,634,324	350,124	405,357	87,496	3,477,301	(2,634,324)	(350,124)	(405,357)	-	(3,389,805)	-	-	-	-	-
Operating Support (c)	1,183,555	3,100	123,403	13,755	1,323,813	(1,183,555)	(3,100)	(123,403)	-	(1,310,058)	-	-	-	-	-
ITS Support (d)	1,432,619	47,545	-	1,500	1,481,664	(1,432,619)	(47,545)	-	-	(1,480,164)	-	-	-	-	-
Occupancy (e)	4,059,178	5,072	42,900	-	4,107,150	(4,059,178)	(5,072)	(42,900)	-	(4,107,150)	-	-	(0)	-	(0)
Infrastructure (f)	1,330,779	129,071	123,037	25,583	1,608,470	(1,330,779)	(129,071)	(123,037)	-	(1,582,887)	-	(0)	-	-	(0)
<b>Total Indirect Expenses</b>	<b>10,640,455</b>	<b>534,912</b>	<b>694,697</b>	<b>128,334</b>	<b>11,998,398</b>	<b>(10,640,455)</b>	<b>(534,912)</b>	<b>(694,697)</b>	<b>-</b>	<b>(11,870,064)</b>	<b>-</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>
<b>Net Surplus / (Shortfall) before debt service</b>	<b>-</b>	<b>157,000</b>	<b>126,279</b>	<b>-</b>	<b>283,279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157,000</b>	<b>126,279</b>	<b>-</b>	<b>283,279</b>
<b>Debt Service - Lease Purchase - ESPC</b>															<b>261,700</b>
<b>Net Surplus / (Shortfall) after debt service(i)</b>															<b>21,579</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(deficit) contributes to(draws from) IMSA reserves. Target reserve level is \$6,000,000 or 3 months operating budget.

Illinois Mathematics and Science Academy  
 Program Areas' Budgeted Contributions - FY20 Summary as of October 31, 2019

	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	12,254,588	-	-	-	12,254,588	4,607,655	-	-	-	4,607,655	1,545,258	-	-	-	1,545,258	536,400	-	-	-	536,400	18,943,900	-	-	-	-	18,943,900
Student Fees (a)	-	800,000	616,740	-	1,416,740	-	988,407	194,853	-	1,183,260	-	-	-	-	-	-	-	-	-	-	-	1,788,407	811,593	-	-	2,600,000
Program Fees	-	400	-	-	400	-	-	-	-	-	-	475,625	-	-	475,625	-	88,000	-	-	88,000	-	564,025	-	-	-	564,025
Other Earned Revenues	-	141,915	135,415	-	277,330	-	-	-	-	-	-	36,000	-	-	36,000	-	-	-	-	-	-	177,915	135,415	-	-	313,330
Grants and Donations	-	-	-	164,915	164,915	-	-	-	11,879	11,879	-	-	-	382,382	382,382	-	-	-	125,383	125,383	-	-	-	-	684,558	
<b>Total Revenues</b>	<b>12,254,588</b>	<b>942,315</b>	<b>752,155</b>	<b>164,915</b>	<b>14,113,973</b>	<b>4,607,655</b>	<b>988,407</b>	<b>194,853</b>	<b>11,879</b>	<b>5,802,794</b>	<b>1,545,258</b>	<b>511,625</b>	<b>-</b>	<b>382,382</b>	<b>2,439,264</b>	<b>536,400</b>	<b>88,000</b>	<b>-</b>	<b>125,383</b>	<b>749,782</b>	<b>18,943,900</b>	<b>2,530,347</b>	<b>947,008</b>	<b>684,558</b>	<b>23,105,813</b>	
<b>Direct Expenses:</b>																										
Faculty	4,789,669	-	-	-	4,789,669	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,789,669	-	-	-	-	4,789,669
Other Program Staff	663,831	-	-	3,000	666,831	505,495	860,685	-	-	1,366,180	671,642	542,176	-	223,836	1,437,654	356,955	4,150	-	-	361,105	2,197,923	1,407,011	-	226,836	3,831,770	
Residential Food Services	-	-	-	-	-	772,794	80,124	5,082	-	858,000	-	-	-	-	-	-	-	-	-	-	772,794	80,124	5,082	-	858,000	
Other Contractual Services	250,636	80,000	16,500	26,486	373,622	14,356	-	65,650	1,713	81,719	-	123,400	-	71,427	194,827	-	7,100	-	44,506	51,606	264,992	210,500	82,150	144,132	701,774	
Employee Travel	2,350	-	-	9,541	11,891	-	-	8,250	-	8,250	-	32,840	-	14,235	47,075	-	600	-	2,000	2,600	2,350	33,440	8,250	25,776	69,816	
Commodities	173,500	-	2,350	6,928	182,778	-	1,500	28,200	-	29,700	-	103,260	-	56,860	160,120	6,217	1,600	-	42,104	49,921	179,717	106,360	30,550	105,892	422,519	
Equipment	94,000	-	-	18,262	112,262	-	-	-	-	-	-	-	-	-	-	-	-	-	16,990	16,990	94,000	-	-	35,252	129,252	
EDP Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Telecommunications	2,000	-	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	2,000	
Automotive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Expenses	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	1,000	-	-	-	18,336	18,336	-	1,000	-	18,336	19,336	
<b>Total Direct Expenses</b>	<b>5,975,986</b>	<b>80,000</b>	<b>18,850</b>	<b>64,217</b>	<b>6,139,053</b>	<b>1,292,645</b>	<b>942,309</b>	<b>107,182</b>	<b>1,713</b>	<b>2,343,849</b>	<b>671,642</b>	<b>802,676</b>	<b>-</b>	<b>366,358</b>	<b>1,840,676</b>	<b>363,172</b>	<b>13,450</b>	<b>-</b>	<b>123,936</b>	<b>500,558</b>	<b>8,303,445</b>	<b>1,838,435</b>	<b>126,032</b>	<b>556,224</b>	<b>10,824,136</b>	
<b>Net Contribution to Indirect Expenses</b>	<b>6,278,602</b>	<b>862,315</b>	<b>733,305</b>	<b>100,698</b>	<b>7,974,920</b>	<b>3,315,010</b>	<b>46,098</b>	<b>87,671</b>	<b>10,166</b>	<b>3,458,945</b>	<b>873,616</b>	<b>(291,051)</b>	<b>-</b>	<b>16,024</b>	<b>598,588</b>	<b>173,228</b>	<b>74,550</b>	<b>-</b>	<b>1,447</b>	<b>249,224</b>	<b>10,640,455</b>	<b>691,912</b>	<b>820,976</b>	<b>128,334</b>	<b>12,281,677</b>	
<b>Indirect Expenses:</b>																										
Administrative Support (b)	2,445,924	348,124	405,357	77,814	3,277,219	-	-	-	-	-	188,400	2,000	-	9,682	200,082	-	-	-	-	-	2,634,324	350,124	405,357	87,496	3,477,301	
Operating Support (c)	649,706	1,702	67,741	7,551	726,700	358,928	940	37,424	4,171	401,464	154,476	405	16,106	1,795	172,782	20,445	54	2,132	238	22,868	1,183,555	3,100	123,403	13,755	1,323,813	
ITS Support (d)	786,428	26,100	-	823	813,351	434,460	14,419	-	455	449,334	186,983	6,206	-	196	193,384	24,748	821	-	26	25,595	1,432,619	47,545	-	1,500	1,481,664	
Occupancy (e)	1,641,775	2,051	17,351	-	1,661,177	2,233,456	2,791	23,605	-	2,259,851	117,454	147	1,241	-	118,842	66,493	83	703	-	67,279	4,059,178	5,072	42,900	-	4,107,150	
Infrastructure (f)	754,769	73,204	69,782	14,510	912,265	288,166	27,949	26,642	5,540	348,297	226,303	21,949	20,923	4,351	273,525	61,541	5,969	5,690	1,183	74,383	1,330,779	129,071	123,037	25,583	1,608,470	
<b>Total Indirect Expenses</b>	<b>6,278,602</b>	<b>451,181</b>	<b>560,232</b>	<b>100,698</b>	<b>7,390,712</b>	<b>3,315,010</b>	<b>46,098</b>	<b>87,671</b>	<b>10,166</b>	<b>3,458,945</b>	<b>873,616</b>	<b>30,706</b>	<b>38,270</b>	<b>16,024</b>	<b>958,615</b>	<b>173,228</b>	<b>6,927</b>	<b>8,524</b>	<b>1,447</b>	<b>190,125</b>	<b>10,640,455</b>	<b>534,912</b>	<b>694,697</b>	<b>128,334</b>	<b>11,998,398</b>	
<b>Net Surplus / (Shortfall)</b>	<b>-</b>	<b>411,134</b>	<b>173,073</b>	<b>-</b>	<b>584,207</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(321,757)</b>	<b>(38,270)</b>	<b>(0)</b>	<b>(360,027)</b>	<b>-</b>	<b>67,623</b>	<b>(8,524)</b>	<b>0</b>	<b>59,099</b>	<b>-</b>	<b>157,000</b>	<b>126,279</b>	<b>-</b>	<b>283,279</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 - FY20 Summary as of October 31, 2019

	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	-	-	-	77,814	77,814	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	<b>77,814</b>	<b>77,814</b>	-	-	-	<b>9,682</b>	<b>9,682</b>	-	-	-	<b>13,755</b>	<b>13,755</b>	-	-	-	<b>1,500</b>	<b>1,500</b>	-	-	-	-	-	-	-	-	<b>25,583</b>	<b>25,583</b>	-	-	-	-	-	-	-	-	<b>128,334</b>	<b>128,334</b>
<b>Direct Expenses:</b>																																								
Faculty	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Program Staff	1,754,092	260,348	-	41,750	2,056,190	177,365	-	-	-	177,365	894,643	-	-	9,590	904,233	563,691	-	-	-	563,691	1,904,150	5,072	-	-	1,909,222	1,099,767	129,071	-	25,583	1,254,421	6,393,708	394,491	-	76,923	6,865,122					
Residential Food Services	398,106	41,276	2,818	-	442,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	398,106	41,276	2,818	-	442,000
Other Contractual Services	208,306	7,500	336,704	20,357	572,867	6,435	-	-	2,980	9,415	247,462	-	108,933	-	356,395	499,453	5,000	-	-	504,453	1,905,555	-	17,000	-	1,922,555	186,832	-	108,507	-	295,339	3,054,943	32,500	573,144	23,337	3,663,024					
Employee Travel	16,980	37,500	43,000	-	97,480	3,000	2,000	-	-	5,000	6,270	-	4,250	-	10,520	2,500	-	-	-	2,500	3,500	-	8,000	-	11,500	16,400	-	14,530	-	30,930	48,650	39,500	69,780	-	157,930					
Commodities	31,040	1,500	23,035	-	55,575	1,600	-	-	6,702	8,302	10,500	-	500	-	11,000	6,000	-	-	-	6,000	126,473	-	17,900	-	144,373	27,670	-	-	-	27,670	203,283	1,500	41,435	6,702	252,920					
Equipment	34,400	-	-	15,707	50,107	-	-	-	-	-	2,500	-	-	-	2,500	188,000	-	-	1,500	190,500	106,500	-	-	-	106,500	110	-	-	-	110	332,510	-	-	-	332,510					
EDP Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81,000	-	-	-	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81,000	-	-	-	81,000
Telecommunications	3,000	-	-	-	3,000	-	-	-	-	-	-	-	-	-	-	90,975	42,545	-	-	133,520	13,000	-	-	-	13,000	-	-	-	-	-	-	-	-	-	-	106,975	42,545	-	-	149,520
Automotive	-	-	-	-	-	-	-	-	-	-	22,180	3,100	9,420	4,165	38,865	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,180	3,100	9,420	4,165	38,865
Other Expenses	-	-	-	-	-	-	-	-	-	200	-	-	-	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	200					
<b>Total Direct Expenses</b>	<b>2,445,924</b>	<b>348,124</b>	<b>405,357</b>	<b>77,814</b>	<b>3,277,219</b>	<b>188,400</b>	<b>2,000</b>	-	<b>9,682</b>	<b>200,082</b>	<b>1,183,555</b>	<b>3,100</b>	<b>123,403</b>	<b>13,755</b>	<b>1,333,813</b>	<b>1,432,619</b>	<b>47,545</b>	-	<b>1,500</b>	<b>1,481,664</b>	<b>4,059,178</b>	<b>5,072</b>	<b>42,900</b>	-	<b>4,107,150</b>	<b>1,330,779</b>	<b>129,071</b>	<b>123,037</b>	<b>25,583</b>	<b>1,608,470</b>	<b>10,640,455</b>	<b>534,912</b>	<b>694,697</b>	<b>128,334</b>	<b>11,998,398</b>					
<b>Net Contribution to Indirect Expenses</b>	<b>(2,445,924)</b>	<b>(348,124)</b>	<b>(405,357)</b>	-	<b>(3,199,405)</b>	<b>(188,400)</b>	<b>(2,000)</b>	-	-	<b>(190,400)</b>	<b>(1,183,555)</b>	<b>(3,100)</b>	<b>(123,403)</b>	-	<b>(1,310,058)</b>	<b>(1,432,619)</b>	<b>(47,545)</b>	-	-	<b>(1,480,164)</b>	<b>(4,059,178)</b>	<b>(5,072)</b>	<b>(42,900)</b>	-	<b>(4,107,150)</b>	<b>(1,330,779)</b>	<b>(129,071)</b>	<b>(123,037)</b>	-	<b>(1,582,887)</b>	<b>(10,640,455)</b>	<b>(534,912)</b>	<b>(694,697)</b>	-	<b>(11,870,064)</b>					
<b>Indirect Expenses:</b>																																								
Administrative Support (b)	(2,445,924)	(348,124)	(405,357)	-	(3,199,405)	(188,400)	(2,000)	-	-	(190,400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,634,324)	(350,124)	(405,357)	-	(3,389,805)
Operating Support (c)	-	-	-	-	-	-	-	-	-	-	(1,183,555)	(3,100)	(123,403)	-	(1,310,058)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ITS Support (d)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,432,619)	(47,545)	-	-	(1,480,164)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Occupancy (e)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,059,178)	(5,072)	(42,900)	-	(4,107,150)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure (f)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,330,779)	(129,071)	(123,037)	-	(1,582,887)	(1,330,779)	(129,071)	(123,037)	-	(1,582,887)	-	-	-	-	-
<b>Total Indirect Expenses</b>	<b>(2,445,924)</b>	<b>(348,124)</b>	<b>(405,357)</b>	-	<b>(3,199,405)</b>	<b>(188,400)</b>	<b>(2,000)</b>	-	-	<b>(190,400)</b>	<b>(1,183,555)</b>	<b>(3,100)</b>	<b>(123,403)</b>	-	<b>(1,310,058)</b>	<b>(1,432,619)</b>	<b>(47,545)</b>	-	<b>1,500</b>	<b>(1,480,164)</b>	<b>(4,059,178)</b>	<b>(5,072)</b>	<b>(42,900)</b>	-	<b>(4,107,150)</b>	<b>(1,330,779)</b>	<b>(129,071)</b>	<b>(123,037)</b>	-	<b>(1,582,887)</b>	<b>(10,640,455)</b>	<b>(534,912)</b>	<b>(694,697)</b>	-	<b>(11,870,064)</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.