

Illinois Mathematics and Science Academy®  
 FY21 Operating Budget Summary as of December 31, 2020

	Program Areas Totals					Support Areas Totals					Academy Totals				
	EAFF	Income	Local	SPTF	Total	EAFF	Income	Local	SPTF (g)	Total	EAFF	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)	-	980,815	339,185	-	1,320,000	-	-	-	-	-	-	980,815	339,185	-	1,320,000
Program Fees	-	223,830	-	-	223,830	-	-	-	-	-	-	223,830	-	-	223,830
Other Earned Revenues	-	11,200	105,960	-	117,160	-	-	-	-	-	-	11,200	105,960	-	117,160
Grants and Donations	-	-	-	966,325	966,325	-	-	-	465,660	465,660	-	-	-	966,325	966,325
<b>Total Revenues</b>	<b>18,943,900</b>	<b>1,215,845</b>	<b>445,145</b>	<b>966,325</b>	<b>21,571,215</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>465,660</b>	<b>465,660</b>	<b>18,943,900</b>	<b>1,215,845</b>	<b>445,145</b>	<b>966,325</b>	<b>21,571,215</b>
<b>Direct Expenses:</b>															
Faculty	4,406,380	-	-	-	4,406,380	98,239	-	-	-	98,239	4,504,619	-	-	-	4,504,619
Other Program Staff	2,779,047	603,055	-	290,974	3,673,076	6,097,634	95,171	-	69,549	6,262,354	8,876,681	698,226	-	360,523	9,935,430
Residential Food Services	249,444	-	-	-	249,444	128,501	-	-	-	128,501	377,945	-	-	-	377,945
Other Contractual Services	185,156	143,265	42,250	70,700	441,371	3,926,799	-	283,081	234,872	4,444,752	4,111,955	143,265	325,331	305,572	4,886,123
Employee Travel	-	15,520	6,000	33,217	54,737	51,000	33,500	11,250	21,700	117,450	51,000	49,020	17,250	54,917	172,187
Commodities	69,180	80,764	30,515	67,600	248,059	313,820	-	12,950	47,218	373,988	383,000	80,764	43,465	114,818	622,047
Equipment	105,200	-	-	27,314	132,514	321,300	-	-	73,985	395,285	426,500	-	-	101,299	527,799
EDP Equipment	-	-	-	-	-	81,000	-	-	-	81,000	81,000	-	-	-	81,000
Telecommunications	-	-	-	-	-	109,000	7,000	81,336	-	197,336	109,000	7,000	81,336	-	197,336
Automotive	-	-	-	-	-	22,200	-	9,500	-	31,700	22,200	-	9,500	-	31,700
Other Expenses	-	58	-	10,860	10,918	-	-	-	18,336	18,336	-	58	-	29,196	29,254
<b>Total Direct Expenses</b>	<b>7,794,407</b>	<b>842,662</b>	<b>78,765</b>	<b>500,665</b>	<b>9,216,499</b>	<b>11,149,493</b>	<b>135,671</b>	<b>398,117</b>	<b>465,660</b>	<b>12,148,941</b>	<b>18,943,900</b>	<b>978,333</b>	<b>476,882</b>	<b>966,325</b>	<b>21,365,440</b>
<b>Net Contribution to Indirect Expenses</b>	<b>11,149,493</b>	<b>373,183</b>	<b>366,380</b>	<b>465,660</b>	<b>12,354,716</b>	<b>(11,149,493)</b>	<b>(135,671)</b>	<b>(398,117)</b>	<b>-</b>	<b>(11,683,281)</b>	<b>0</b>	<b>237,512</b>	<b>(31,737)</b>	<b>0</b>	<b>205,775</b>
<b>Indirect Expenses:</b>															
Administrative Support (b)	2,753,465	55,246	31,894	288,165	3,128,770	(2,753,465)	(55,246)	(31,894)	-	(2,840,605)	-	-	-	-	-
Operating Support (c)	1,230,276	8,292	146,330	9,590	1,394,488	(1,230,276)	(8,292)	(146,330)	-	(1,384,898)	-	-	-	-	-
ITS Support (d)	1,585,904	-	86,336	-	1,672,240	(1,585,904)	-	(86,336)	-	(1,672,240)	-	-	-	-	-
Occupancy (e)	3,865,514	2,533	18,000	63,041	3,949,088	(3,865,514)	(2,533)	(18,000)	-	(3,886,047)	0	-	-	-	0
Infrastructure (f)	1,714,334	69,600	115,557	104,864	2,004,355	(1,714,334)	(69,600)	(115,557)	-	(1,899,491)	-	-	0	-	0
<b>Total Indirect Expenses</b>	<b>11,149,493</b>	<b>135,671</b>	<b>398,117</b>	<b>465,660</b>	<b>12,148,941</b>	<b>(11,149,493)</b>	<b>(135,671)</b>	<b>(398,117)</b>	<b>-</b>	<b>(11,683,281)</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>0</b>
<b>Net Surplus / (Shortfall) before debt service</b>	<b>-</b>	<b>237,512</b>	<b>(31,737)</b>	<b>-</b>	<b>205,775</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>237,512</b>	<b>(31,737)</b>	<b>0</b>	<b>205,775</b>
<b>Debt Service - Lease Purchase - ESPC</b>															<b>264,800</b>
<b>Net Surplus / (Shortfall) after debt service(i)</b>															<b>(59,025)</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 - FY21 Summary as of December 31, 2020

	Academic Program					Residential Program					Center for Teaching and Learning Programs					Innovation					Program Areas Totals					
	EAFF	Income	Local	SPTF	Total	EAFF	Income	Local	SPTF	Total	EAFF	Income	Local	SPTF	Total	EAFF	Income	Local	SPTF	Total	EAFF	Income	Local	SPTF	Total	
<b>Revenues and Other Sources of Financial Resources</b>																										
EAFF Appropriation	12,028,294	-	-	-	12,028,294	4,892,482	-	-	-	4,892,482	1,569,123	-	-	-	1,569,123	454,001	-	-	-	454,001	18,943,900	-	-	-	-	18,943,900
Student Fees (a)	-	800,000	157,787	-	957,787	-	180,815	181,398	-	362,213	-	-	-	-	-	-	-	-	-	-	-	980,815	339,185	-	-	1,320,000
Program Fees	-	-	-	-	-	-	-	-	-	-	-	213,830	-	-	213,830	-	10,000	-	-	10,000	-	223,830	-	-	-	223,830
Other Earned Revenues	-	1,200	105,960	-	107,160	-	-	-	-	-	-	10,000	-	-	10,000	-	-	-	-	-	-	11,200	105,960	-	-	117,160
Grants and Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	966,325	
<b>Total Revenues</b>	<b>12,028,294</b>	<b>801,200</b>	<b>263,747</b>	<b>138,737</b>	<b>13,231,978</b>	<b>4,892,482</b>	<b>180,815</b>	<b>181,398</b>	<b>58,249</b>	<b>5,312,944</b>	<b>1,569,123</b>	<b>223,830</b>	<b>-</b>	<b>711,472</b>	<b>2,504,425</b>	<b>454,001</b>	<b>10,000</b>	<b>-</b>	<b>57,868</b>	<b>521,869</b>	<b>18,943,900</b>	<b>1,215,845</b>	<b>445,145</b>	<b>966,325</b>	<b>21,571,215</b>	
<b>Direct Expenses:</b>																										
Faculty	4,406,380	-	-	-	4,406,380	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,406,380	-	-	-	-	4,406,380
Other Program Staff	607,743	-	-	3,500	611,243	1,303,834	145,448	-	-	1,449,282	595,087	455,578	-	287,474	1,338,139	272,383	2,029	-	-	274,412	2,779,047	603,055	-	290,974	3,673,076	
Residential Food Services	-	-	-	-	-	249,444	-	-	-	249,444	-	-	-	-	-	-	-	-	-	-	249,444	-	-	-	-	249,444
Other Contractual Services	172,218	25,000	-	5,000	202,218	10,612	16,400	41,800	-	68,812	-	94,935	450	48,400	143,785	2,326	6,930	-	17,300	26,556	185,156	143,265	42,250	70,700	441,371	
Employee Travel	-	-	-	-	-	-	-	6,000	-	6,000	-	15,520	-	33,217	48,737	-	-	-	-	-	-	15,520	6,000	33,217	54,737	
Commodities	66,180	800	140	4,395	71,515	-	1,350	30,375	-	31,725	-	72,209	-	45,910	118,119	3,000	6,405	-	17,295	26,700	69,180	80,764	30,515	67,600	248,059	
Equipment	95,200	-	-	34	95,234	10,000	-	-	-	10,000	-	-	-	20,000	20,000	-	-	-	7,280	7,280	105,200	-	-	27,314	132,514	
EDP Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Telecommunications	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Automotive	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Direct Expenses</b>	<b>5,347,721</b>	<b>25,800</b>	<b>140</b>	<b>12,929</b>	<b>5,386,590</b>	<b>1,573,890</b>	<b>163,198</b>	<b>78,175</b>	<b>-</b>	<b>1,815,263</b>	<b>595,087</b>	<b>638,300</b>	<b>450</b>	<b>435,001</b>	<b>1,668,838</b>	<b>277,709</b>	<b>15,364</b>	<b>-</b>	<b>52,735</b>	<b>345,808</b>	<b>7,794,407</b>	<b>842,662</b>	<b>78,765</b>	<b>500,665</b>	<b>9,216,499</b>	
<b>Net Contribution to Indirect Expenses</b>	<b>6,680,573</b>	<b>775,400</b>	<b>263,607</b>	<b>125,808</b>	<b>7,845,388</b>	<b>3,318,592</b>	<b>17,617</b>	<b>103,223</b>	<b>58,249</b>	<b>3,497,681</b>	<b>974,036</b>	<b>(414,470)</b>	<b>(450)</b>	<b>276,471</b>	<b>835,587</b>	<b>176,292</b>	<b>(5,364)</b>	<b>-</b>	<b>5,133</b>	<b>176,061</b>	<b>11,149,493</b>	<b>373,183</b>	<b>366,380</b>	<b>465,660</b>	<b>12,354,716</b>	
<b>Indirect Expenses:</b>																										
Administrative Support (b)	2,569,258	46,372	31,894	33,758	2,681,282	-	-	-	-	-	184,207	8,874	-	254,407	447,488	-	-	-	-	-	2,753,465	55,246	31,894	288,165	3,128,770	
Operating Support (c)	675,353	4,552	80,327	5,264	765,496	373,097	2,515	44,377	2,908	422,897	160,574	1,082	19,099	1,252	182,006	21,252	143	2,528	166	24,089	1,230,276	8,292	146,330	9,590	1,394,488	
ITS Support (d)	870,573	-	47,394	-	917,967	480,946	-	26,183	-	507,129	206,989	-	11,268	-	218,258	27,396	-	1,491	-	28,887	1,585,904	-	86,336	-	1,672,240	
Occupancy (e)	1,563,445	1,025	7,280	25,498	1,597,248	2,126,898	1,394	9,904	34,687	2,172,882	111,851	73	521	1,824	114,269	63,321	42	295	1,033	64,690	3,865,514	2,533	18,000	63,041	3,949,088	
Infrastructure (f)	1,001,944	40,678	67,537	61,288	1,171,447	337,652	13,708	22,760	20,654	394,774	310,416	12,603	20,924	18,988	362,930	64,323	2,611	4,336	3,935	75,205	1,714,334	69,600	115,557	104,864	2,004,355	
<b>Total Indirect Expenses</b>	<b>6,680,573</b>	<b>92,626</b>	<b>234,432</b>	<b>125,808</b>	<b>7,133,439</b>	<b>3,318,592</b>	<b>17,617</b>	<b>103,223</b>	<b>58,249</b>	<b>3,497,681</b>	<b>974,036</b>	<b>22,632</b>	<b>51,812</b>	<b>276,471</b>	<b>1,324,951</b>	<b>176,292</b>	<b>2,796</b>	<b>8,650</b>	<b>5,133</b>	<b>192,871</b>	<b>11,149,493</b>	<b>135,671</b>	<b>398,117</b>	<b>465,660</b>	<b>12,148,941</b>	
<b>Net Surplus / (Shortfall)</b>	<b>-</b>	<b>682,774</b>	<b>29,175</b>	<b>-</b>	<b>711,949</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(437,102)</b>	<b>(52,262)</b>	<b>-</b>	<b>(489,364)</b>	<b>-</b>	<b>(8,160)</b>	<b>(8,650)</b>	<b>-</b>	<b>(16,810)</b>	<b>-</b>	<b>237,512</b>	<b>(31,737)</b>	<b>-</b>	<b>205,775</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 - FY21 Summary as of December 31, 2020

	Academic Program Administrative Support				CTL 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					
<b>Revenues and Other Sources of Financial Resources</b>																																			
EAF Appropriation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Student Fees (a)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Earned Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and Donations	-	-	-	33,758	33,758	-	-	-	254,407	254,407	-	-	-	9,590	9,590	-	-	-	-	-	-	-	-	63,041	63,041	-	-	-	104,864	104,864	-	-	-	465,660	465,660
<b>Total Revenues</b>	-	-	-	<b>33,758</b>	<b>33,758</b>	-	-	-	<b>254,407</b>	<b>254,407</b>	-	-	-	<b>9,590</b>	<b>9,590</b>	-	-	-	-	-	-	-	-	<b>63,041</b>	<b>63,041</b>	-	-	-	<b>104,864</b>	<b>104,864</b>	-	-	-	<b>465,660</b>	<b>465,660</b>
<b>Direct Expenses:</b>																																			
Facility	98,239	-	-	-	98,239	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	98,239	-	-	-	98,239
Other Program Staff	1,753,657	19,372	-	30,750	1,803,779	177,478	7,374	-	-	184,852	860,468	8,292	-	9,590	878,350	565,007	-	-	-	-	1,450,211	2,533	-	-	1,452,744	1,290,813	57,600	-	29,209	1,377,622	6,097,634	95,171	-	69,549	6,262,354
Residential Food Services	128,501	-	-	-	128,501	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	128,501	-	-	-	128,501
Other Contractual Services	498,248	-	19,944	3,000	521,192	3,489	-	-	134,407	137,896	331,498	-	136,830	-	468,328	614,033	-	5,000	-	-	2,121,588	-	9,000	44,705	2,175,293	357,943	-	112,307	52,760	523,010	3,926,799	-	283,081	234,872	4,444,752
Employee Travel	10,822	20,000	10,000	-	40,822	2,740	1,500	-	-	4,240	110	-	-	-	110	110	-	-	-	-	37,328	12,000	1,250	21,700	72,278	51,000	-	-	-	-	51,000	11,250	21,700	-	117,450
Commodities	48,505	-	1,950	8	50,463	500	-	-	46,015	46,515	16,000	-	-	-	16,000	10,000	-	-	-	-	212,715	-	9,000	-	221,715	26,100	-	2,000	1,195	29,295	313,820	-	12,950	47,218	373,988
Equipment	27,186	-	-	-	27,186	-	-	-	-	-	-	-	-	-	-	213,464	-	-	-	-	78,500	-	-	-	78,500	2,150	-	-	-	2,150	321,300	-	-	73,985	395,285
EDP Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	81,000	-	-	-	81,000
Telecommunications	4,100	7,000	-	-	11,100	-	-	-	-	-	-	-	-	-	-	102,400	-	81,336	-	-	2,500	-	-	-	2,500	-	-	-	-	-	109,000	7,000	81,336	-	197,336
Automotive	-	-	-	-	-	-	-	-	-	-	22,200	-	9,500	-	31,700	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22,200	-	9,500	-	31,700
Other Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18,336	18,336	-	-	-	-	-	18,336	-	-	-	18,336
<b>Total Direct Expenses</b>	<b>2,569,258</b>	<b>46,372</b>	<b>31,894</b>	<b>33,758</b>	<b>2,681,282</b>	<b>184,207</b>	<b>8,874</b>	<b>-</b>	<b>254,407</b>	<b>447,488</b>	<b>1,230,276</b>	<b>8,292</b>	<b>146,330</b>	<b>-</b>	<b>1,384,898</b>	<b>1,585,904</b>	<b>-</b>	<b>86,336</b>	<b>-</b>	<b>-</b>	<b>3,865,514</b>	<b>2,533</b>	<b>18,000</b>	<b>63,041</b>	<b>3,949,088</b>	<b>1,714,334</b>	<b>69,600</b>	<b>115,557</b>	<b>104,864</b>	<b>2,004,355</b>	<b>11,149,493</b>	<b>135,671</b>	<b>398,117</b>	<b>-</b>	<b>12,148,941</b>
<b>Net Contribution to Indirect Expenses</b>	<b>(2,569,258)</b>	<b>(46,372)</b>	<b>(31,894)</b>	<b>-</b>	<b>(2,647,524)</b>	<b>(184,207)</b>	<b>(8,874)</b>	<b>-</b>	<b>-</b>	<b>(193,081)</b>	<b>(1,230,276)</b>	<b>(8,292)</b>	<b>(146,330)</b>	<b>-</b>	<b>(1,384,898)</b>	<b>(1,585,904)</b>	<b>-</b>	<b>(86,336)</b>	<b>-</b>	<b>-</b>	<b>(3,865,514)</b>	<b>(2,533)</b>	<b>(18,000)</b>	<b>-</b>	<b>(3,886,047)</b>	<b>(1,714,334)</b>	<b>(69,600)</b>	<b>(115,557)</b>	<b>-</b>	<b>(1,899,491)</b>	<b>(11,149,493)</b>	<b>(135,671)</b>	<b>(398,117)</b>	<b>-</b>	<b>(11,683,281)</b>
<b>Indirect Expenses:</b>																																			
Administrative Support (b)	(2,569,258)	(46,372)	(31,894)	-	(2,647,524)	(184,207)	(8,874)	-	-	(193,081)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,753,465)	(55,246)	(31,894)	-	(2,840,605)
Operating Support (c)	-	-	-	-	-	-	-	-	-	-	(1,230,276)	(8,292)	(146,330)	-	(1,384,898)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,230,276)	(8,292)	(146,330)	-	(1,384,898)
ITS Support (d)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,585,904)	-	(86,336)	-	-	-	-	-	-	-	-	-	-	-	-	(1,585,904)	-	(86,336)	-	(1,672,240)
Occupancy (e)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,865,514)	(2,533)	(18,000)	-	(3,886,047)	-	-	-	-	-	(3,865,514)	(2,533)	(18,000)	-	(3,886,047)
Infrastructure (f)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,714,334)	(69,600)	(115,557)	-	(1,899,491)	(1,714,334)	(69,600)	(115,557)	-	(1,899,491)
<b>Total Indirect Expenses</b>	<b>(2,569,258)</b>	<b>(46,372)</b>	<b>(31,894)</b>	<b>-</b>	<b>(2,647,524)</b>	<b>(184,207)</b>	<b>(8,874)</b>	<b>-</b>	<b>-</b>	<b>(193,081)</b>	<b>(1,230,276)</b>	<b>(8,292)</b>	<b>(146,330)</b>	<b>-</b>	<b>(1,384,898)</b>	<b>(1,585,904)</b>	<b>-</b>	<b>(86,336)</b>	<b>-</b>	<b>-</b>	<b>(3,865,514)</b>	<b>(2,533)</b>	<b>(18,000)</b>	<b>-</b>	<b>(3,886,047)</b>	<b>(1,714,334)</b>	<b>(69,600)</b>	<b>(115,557)</b>	<b>-</b>	<b>(1,899,491)</b>	<b>(11,149,493)</b>	<b>(135,671)</b>	<b>(398,117)</b>	<b>-</b>	<b>(11,683,281)</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.