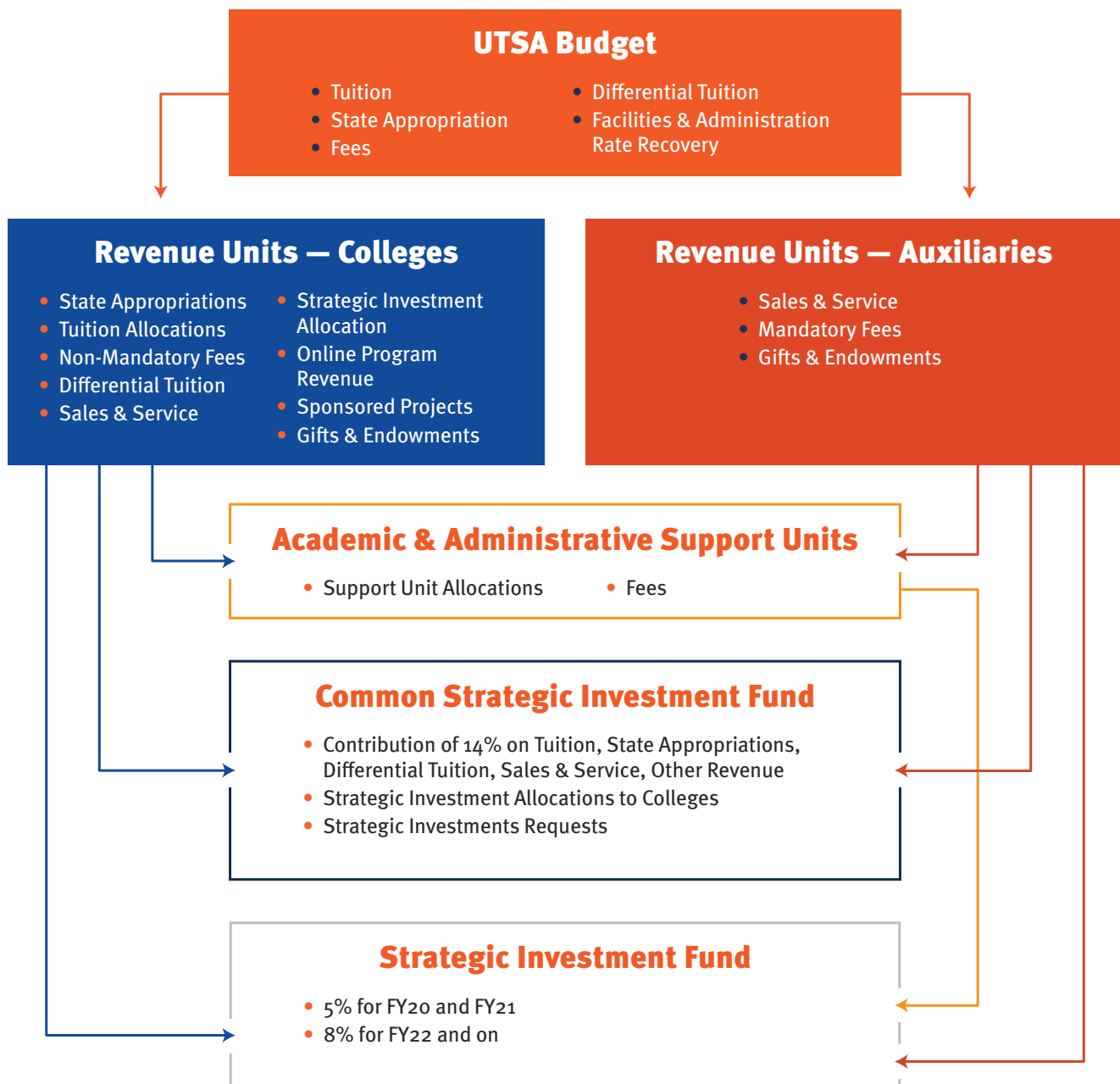


IRM Essentials

Funds Flow Model

Revenue is based on customized activities, such as credit hours taught.

Revenues are allocated to the unit generating those activities. Support units have limited or no ability to influence or earn revenue. They provide services to revenue units, and as such, their net costs are allocated out to revenue generating units.



Facilities & Administration dollars are net in the IRM model of the 14% CSIF