

REPORT OF THE STANDING COMMITTEE ON FINANCE

Background: The Commission on Dental Accreditation (CODA) established a Standing Committee on Finance to assist the Chair in planning the Commission's annual budget. The Finance Committee's charge is to monitor, review and make recommendations to the Commission concerning the annual budget, provide administrative oversight of the administrative fund, and review and make recommendations regarding the Intercompany Memorandum of Understanding and Services Agreement.

April 24, 2025 and June 17, 2025 Finance Committee Meetings: The Standing Committee on Finance conducted a virtual meeting on April 24, 2025 and June 17, 2025. **Finance Committee Members:** Dr. Deborah Weisfuse (chair), Dr. Ngoc Chu, Dr. Catherine Hayes, Dr. Paul Luepke, Ms. Lisa Mayer, Dr. Kanthasamy Ragunathan, Dr. Miriam Robbins, and Ms. Lonni Thompson. All members attended the April 24, 2025 meeting except Dr. Kanthasamy Ragunathan. All members attended the June 17, 2025 meeting except Dr. Paul Luepke and Dr. Kanthasamy Ragunathan. **Commissioners:** Dr. Frank Licari, chair, and Dr. Cataldo Leone, vice-chair, Commission on Dental Accreditation (CODA), *ex officio* attended both meetings. **Commission Staff:** Dr. Sherin Took, senior director, CODA, Ms. Peggy Soeldner, senior manager, and Ms. Jamie Asher Hernandez, Ms. Jessica Lynk, Mr. Shawn Morrison, Ms. Kathleen Navickas, Ms. Yesenia Ruiz, and Ms. Taylor Weast, managers, CODA attended both meetings. Ms. Kelly Stapleton, manager, CODA, attended April 24, 2025 only. **ADA Staff:** Ms. Samara Schwartz, senior associate general counsel, ADA/CODA, and Dr. Anthony Ziebert, senior vice president, Education and Professional Affairs, ADA, attended June 17, 2025 only.

At each meeting, the Standing Committee reviewed its charge as its first order of business.

April 24, 2025 Finance Committee Meeting: The Standing Committee on Finance considered the Commission's Winter 2025 directive that the Finance Committee develop and propose revisions to the Shared Services Agreement, which will be presented to the ADA-CODA Relationship Workgroup and/or ADA Board of Trustees, in negotiation to finalize the next ADA-CODA Shared Services Agreement. The Finance Committee developed proposed revisions to the Shared Services Agreement (**Appendix 1, Commission Only**) for circulation to the ADA-CODA Relationship Workgroup by Commission members of the Workgroup.

June 17, 2025 Finance Committee Meeting: The Standing Committee on Finance considered topics related to the Commission's operating budget, Administrative Fund, and Shared Services Agreement.

Update on 2024-2025 Budget Activity and Update on 2026 Budget: The Standing Committee on Finance reviewed the Commission's budget activity for CODA's U.S.-based program, CODA's international program, and CODA's Preliminary Accreditation Consultation Visit (PACV) program, including year-end 2024 actuals. The Committee also reviewed the 2026 budget process along with a comparison of the CODA 2025 and 2026 budget for all three (3) programs within CODA.

Finance Committee Recommendation: This report is informational in nature and no action is required.

Review of CODA Administrative Fund: The Standing Committee on Finance reviewed the CODA Administrative Fund Balance Sheet and Disbursement Tracking Sheet (**Appendix 2**). The Standing Committee considered CODA's Winter 2025 directive that information be gathered on additional costs the Commission will incur in the coming and future years related to the ADA's move, ADA study of CODA, and any other factors that may affect the Commission's budget, with a report to the Finance Committee and Commission in Summer 2025. The Committee noted that more information is needed on potential costs from the ADA regarding meeting space outside the headquarters building, as well as additional cost impacts regarding factors associated with the ADA Study of CODA. Therefore, this CODA directive would require review at a future meeting, potentially Winter 2026.

The Committee also noted CODA's Winter 2025 directive that the Commission request establishment of a mechanism by which the Commission's Administrative Fund is replenished annually based upon the Commission's revenue surplus after total expenses are paid. The Committee also discussed CODA's directive that through the ADA-CODA Relationship Workgroup and/or ADA Board of Trustees, the Commission request that the cap on the Commission's Administrative Fund be raised from \$300,000 to \$500,000. The Finance Committee learned that the CODA members of the ADA-CODA Relationship Workgroup presented a proposal to the Workgroup that the cap on CODA's Administrative Fund be significantly raised or eliminated so that CODA could, as needed, cover its expenses associated with the electronic accreditation software and learning management system. It was noted that growing the Administrative Fund to the current \$300,000 took several years; therefore, CODA has been judicious about its spending given the imposed cap on the Fund. The Finance Committee reviewed the 2016-2026 Revenue and Expense Actuals and Budgets (**Appendix 3**), noting that CODA has covered all expenses (direct and indirect) since 2015, and that year-end revenue is allocated to the American Dental Association's operating budget, since CODA is an agency of the ADA. The Finance Committee was concerned that CODA-accredited educational programs would expect the Commission to retain year-end revenue to enhance the accreditation program and CODA operations. Further, the Committee recalled that it had recommended, and CODA directed, a 20% fee increase in 2026 to support additional projected expenses.

Following discussion, the Finance Committee concluded that the Commission should have the ability and authority to build its Administrative Fund, and this fund should be uncapped. The Committee believed that CODA should have fiscal authority to support its operations, including technology, human resources, and other expenses. Therefore, the Finance Committee recommended that CODA pursue an uncapped Administrative Fund that could be used to support numerous projects, technology, and human resources, so that CODA could assume greater fiscal responsibility for additional expenses in the coming years.

Finance Committee Recommendation: It is recommended that the Commission on Dental Accreditation gather information on additional costs the Commission will incur in the coming and future years related to the ADA's move and meeting expenses, ADA study of CODA, and any other factors that may affect the Commission's budget, with a report to the Finance Committee and Commission in Winter 2026.

It is further recommended that the Commission on Dental Accreditation present the amendments to the ADA-CODA Shared Services Agreement (**Appendix 1, Commission Only**) to the ADA-CODA Relationship Workgroup/ADA Board of Trustees, including a request to uncap the Commission's Administrative Fund so that the Commission can assume greater fiscal responsibility for operational, technology, and other expenses.

Review of Intercompany Memorandum of Understanding and Services Agreement: The Standing Committee on Finance discussed the Intercompany Memorandum of Understanding and Services Agreement, which expired on January 1, 2025. The Committee also reviewed the Shared Services cost allocations applied to CODA since 2014 (**Appendix 4**). Again, the Finance Committee considered its previously developed revisions to the Shared Services Agreement (**Appendix 1, Commission Only**) and was informed that the proposed revisions were presented to the ADA-CODA Workgroup, with each party concluding that the draft revisions should be further reviewed. The Finance Committee believed it would be helpful for the Commission to understand the level of expenditures that the ADA may ask CODA to assume, should the Administrative Fund be uncapped and/or CODA be permitted to retain its year-end revenue in its own operating budget. Following discussion, the Committee believed there should be no further revisions to the Shared Services Agreement beyond the previously noted revisions, and that the Commission should continue to negotiate the agreement with the ADA-CODA Relationship Workgroup and/or ADA Board of Trustees.

Finance Committee Recommendations: It is recommended that the Commission on Dental Accreditation continue its negotiations of the amendments to the ADA-CODA Shared Services Agreement (**Appendix 1, Commission Only**) with the ADA-CODA Relationship Workgroup/ADA Board of Trustees in Fall 2025, with a report to the Commission in Winter 2026.

Update on ADA-CODA Relationship Workgroup: The Finance Committee received a verbal update from the CODA Chair on the June 4, 2025 meeting of the ADA-CODA Relationship Workgroup.

Finance Committee Recommendation: This report is informational in nature and no action is required.

Commission Actions:

Prepared by: Dr. Sherin Took

DRAFT ADA-CODA SHARED SERVICES AGREEMENT – COMMISSION ONLY

CODA ADMINISTRATIVE FUND BALANCE SHEET

2014-2024, Actual; 2025-2026, Projected

Administrative Fund Flow Statement (2014-present)*

INFLOW					OUTFLOW			
Year	Opening Balance	Assessments collected *	Misc.	REF	Operational Expenses	Ref	Net activity for the year	Ending Balance
2016	88,306	50,540			(34,551)	1	15,989	104,295
2017	104,295	50,715					50,715	155,010
2018	155,010	50,150	500	2			50,650	205,660
2019	205,660	49,980					49,980	255,640
2020	255,640	49,700					49,700	305,340
2021	305,340	-			(15,122)	3	(15,122)	290,218
2022	290,218	35,320			(7,710)	4	27,610	317,828
2023	317,828	-					-	317,828
2024	317,828	-			(10,215)	5 & 6	(10,215)	307,613
2025	307,613	-					-	307,613
2026	307,613	72,050					72,050	379,663

*

	No of Programs	Assessment Fee/program	Collected amount
2016	1,444	\$ 35	\$ 50,540
2017	1,449	\$ 35	\$ 50,715
2018	1,433	\$ 35	\$ 50,150
2019	1,428	\$ 35	\$ 49,980
2020	1,420	\$ 35	\$ 49,700
2021	1,420	\$ -	\$ -
2022	1,413	\$ 25	\$ 35,320
2023	1,418	\$ -	\$ -
2024	1,418	\$ -	\$ -
2025	1,441	\$ -	\$ -
2026	1,441	\$ 50	\$ 72,050

- Ref 1 Dental Therapy Site Visitor Training
 Ref 2 CODA Director Honorarium Miklen Insitutue School of Public Health
 Ref 3 CODA Strategic Plan 2022-2026
 Ref 4 Legal consultant to assist with Ad Hoc Advanced Education Delivery Models
 Ref 5 CODA Financial and Comparative Analysis Study (up to \$20,000)
 Ref 6 CODA Ad Hoc Committee on Dental Education Standards Revisions

[Ref 7 Still to be applied to 2025 Outflow - Winter 2025 Mega Issue – Expense Total \\$3,892.18.](#)

Notes:

- In April 2020, the ADA Board of Trustees issued a \$300,000 cap on CODA's Administrative Fund.
- In Summer 2020, CODA directed the administrative fund fee be waived in 2021.
- In Summer 2022, CODA directed the administrative fund fee be waived in 2023.
- In Summer 2023, CODA directed the administrative fund fee be waived in 2024.
- In Winter 2024, CODA directed the administrative fund fee be waived in 2025.
- In Winter 2025, CODA directed a \$50 per program administrative fee in 2026.

Administrative Fund Disbursement Tracking Sheet

In 2020, the Commission on Dental Accreditation approved the reclassification of its Research and Development Fund (R&D Fund) to an Administrative Fund.

The Commission on Dental Accreditation Administrative Fund may include but is not limited to the following uses:

- Commission studies and activities related to quality assurance and strategic planning
- Conduct of business through newly formed ad hoc or sub-committees not previously budgeted; engagement of site visitors to gain unique expertise or to provide training
- Ongoing review and enhancement of business resources, human resources, and technology resources in various aspects of the CODA accreditation program
- Expenses related to Shared Services Agreement with the American Dental Association not previously budgeted
- Other business purposes as applicable to the work of the Commission on Dental Accreditation

Criteria Guideline for Distribution of Funds:

1. Funds \$5,000 or less: Funds in this category are classified as discretionary funds that may be used by the CODA Director. A maximum of \$5,000 per use is permissible, with a requirement for immediate reporting on the use of the funds, via email, to the Finance Committee for informational purposes. The discretionary funds do not require a formal request by a CODA committee, nor do they require prior approval for use by the Finance Committee or Commission.
2. Funds between \$5,001 and \$20,000: Projects which require this level of funding must be reviewed and approved by the Finance Committee prior to use. Approval by the Commission is not required.
3. Funds greater than \$20,000: Projects which require funding in excess of \$20,000 must be submitted for review and approval by the Commission upon recommendation of the Finance Committee.

All Funding Disbursements:

- The Finance Committee and Commission will review a full accounting of the Administrative Fund and uses of the fund at each finance committee and Commission meeting.
- Fund allocations requiring approval by the Finance Committee or the Commission require formal requests/proposals from the Commission's review committees or standing committees; disbursement of funds within the Director's discretionary allocation do not require formalized requests.

Reaffirmed: 8/23; Adopted: 2/20

<u>Requestor</u>	<u>Description of Request</u>	<u>Amount of Request</u>	<u>Date of Request</u>	<u>Approval & Disbursement Dates</u>	<u>Outcome of Request</u>
QASP	Activities Related to Development of Strategic Plan for 2017-2021 (Expenses of facilitator and QASP member travel to conduct strategic planning session)	Up to \$25,000	April 2016 Mail Ballot to Finance Committee; April/May 2016 Mail Ballot to CODA	CODA Mail Ballot approved 5/2/16; Disbursement is ongoing to cover facilitator and QASP member travel	Development of CODA 2017-2021 Strategic Plan
CODA Directed Activity	Activities related to conduct of December 2016 Dental Therapy Site Visitor Training	Up to \$18,000	November 2016 Mail Ballot to Finance Committee	Finance Committee Mail Ballot approved 11/10/16; Disbursement will follow the December 13-14, 2016 training to cover cost of site visitor travel and food and beverage expenses for two-day workshop	Training of 13 dental therapy site visitors
CODA Directed Activity	Activities Related to Development of Strategic Plan for 2022-2026 (Expenses of facilitator and travel to conduct Mega Issue in Summer 2021)	Not specified	QASP Report to CODA, Summer 2020 CODA meeting	Summer 2020 CODA meeting, TBD disbursement as needed	Development of CODA 2022-2026 Strategic Plan, total cost \$15,122 (in-person events canceled due to pandemic)
Finance and CODA Directed	Expert Legal Consult related to the Ad Hoc Committee to	Not to exceed \$10,000	Finance Report to CODA, Summer	Summer 2022 CODA Meeting,	Project completed early 2023. Total cost \$7,710.

	consider the changing landscape of healthcare delivery centers that may sponsor advanced dental education programs		2022 CODA meeting	Approved up to \$10,000	
Finance and CODA Directed	Expert Financial analyst to study CODA's revenue and expense planning model and assist the Commission with long-term projection modeling to obtain a revenue-neutral budget, and to conduct a comparative analysis among other accreditors related to financial models and administrative funds	Not to exceed \$20,000	Finance Report to CODA, Summer 2022 CODA meeting	Summer 2022 CODA Meeting, Approved up to \$20,000	Total cost \$2,070
Ad Hoc Professional Development and CODA Directive	Travel to support two (2) speakers for Mega Issue Discussion on Artificial Intelligence and Dental Education	TBD	Approved by CODA Winter 2024	TBD	Due to weather, one speaker was virtual, and the other speaker did not submit an expense report. Total cost \$0.
Finance	Travel for in-person meeting of the Ad Hoc Committee which occurred April 30-May 1 (1/2 day on each date).	Not to exceed \$20,000	Approved by Finance Committee via Email in March/April 2024.	Report to CODA, Summer 2024	Ad Hoc Predoctoral Standard Committee Total cost \$8,145.38

Ad Hoc Professional Development and CODA Directive	Travel to support three (3) speakers for Mega Issue Discussion on Entrustable Professional Activities (EPAs)	TBD	Approved by CODA Summer 2024	TBD	\$3,892.18 Total Cost (3 travelers) – still to be applied to 2025 Outflow
---	---	------------	-------------------------------------	------------	--

2016–2026 Revenue and Expenses CODA

	Actual										Budgets	
	2016	2017	2018	2019	2020	2021	2022	2023	2024		2025	2026
Revenues												
Annual Accreditation Fees	3,056,210	3,328,525	3,483,837	3,633,320	3,355,956	3,718,260	3,773,617	3,919,909	3,981,844		4,069,830	4,883,880
Accreditation Application Fees	310,600	108,000	353,850	252,750	101,100	741,400	421,250	589,750	522,350		235,900	259,540
Service Income-Other	211,339	158,830	229,870	216,476	67,218	140,341	221,112	150,735	123,786		222,000	222,000
International CODA Accreditation	-	17,945	77,843	-	-	94,943		131,307	41,306		40,140	40,140
International PACV	35,837	10,000	60,000	93,161	-	10,000		-	42,565		85,400	85,400
Total Revenue	3,613,986	3,623,300	4,205,400	4,195,707	3,524,274	4,704,944	4,415,979	4,791,700	4,711,851		4,653,270	5,490,960
Expenses												
Direct Expenses												
Total Compensation	1,600,526	1,543,551	1,568,393	1,442,156	1,348,454	1,664,466	1,463,385	1,577,772	1,905,943		2,127,366	2,127,366
Total program Activity National	1,095,245	1,178,348	989,190	1,109,211	256,721	243,024	703,718	1,119,305	1,138,124		1,064,632	1,140,339
Total program Activity International		13,847	41,439	175		40	-	32,457	-		-	28,143
Total program Activity International PACV	9,785	-	22	28,685	-	-		-	14,438		40,312	40,312
Total Direct Expenses	2,705,556	2,735,746	2,599,044	2,580,227	1,605,176	1,907,530	2,167,103	2,729,534	3,058,506		3,232,310	3,336,160
Indirect Expenses *	716,030	717,462	793,873	697,091	697,091	694,472	694,472	887,171	887,171		888,945	890,723
Total Expenses	3,421,586	3,453,208	3,392,917	3,277,318	2,302,267	2,602,002	2,861,574	3,616,705	3,945,677		4,121,255	4,226,883
Revenue net of direct expenses	908,430	887,555	1,606,356	1,615,480	1,919,098	2,797,413	2,248,877	2,062,166	1,653,345		1,420,960	2,154,800
Revenue net of total expenses	192,400	170,092	812,483	918,389	1,222,007	2,102,942	1,554,405	1,174,995	766,174		532,015	1,264,077
% age Revenues to Direct Expenses	134%	132%	162%	163%	220%	247%	204%	176%	154%		144%	165%
% age Revenues to Total Expenses	106%	105%	124%	128%	153%	181%	154%	132%	119%		113%	130%

Assumptions For 2026

Revenue

1) Accreditation fee is assumed at 20% over 2025 for 2026.

Indirect Expenses

1) Percentage of indirect expenses to direct expenses is recalculated, and is decreased from 37.5% to 28% (Actual based) from 2013 to 2017

2) 2018 onward indirect expenses based on ADA/CODA service agreement, and .2% increment thereof.

Shared Services (Indirect Expenses)

American Dental Association		
2014 Shared Services Cost Allocation - CODA		
Departmental cost	Amount Allocated	% age of Total cost
Human Resources	\$ 73,031	10%
Conference Services	\$ 30,599	4%
Communications	\$ 62,743	8%
Finance and Operations	\$ 95,736	13%
Information Technology	\$ 320,963	43%
Legal	\$ 126,165	17%
HQ Building Square Footage **	\$ 45,474	6%
Total Shared Services Pool	\$754,711	
HC Amount per FTE for the area		
SF Based on a dollar per square foot occupied		
**		
Square footage for 19th floor is 13,263 (Stacking plan attached)		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
19th Floor	CODA	
13263	2653	

American Dental Association		
2015 Shared Services Cost Allocation - CODA		
Departmental cost	Amount Allocated	% age of Total cost
Human Resources	\$ 62,242	8%
Conference Services	\$ 28,712	4%
Communications	\$ 63,807	9%
Finance and Operations	\$ 77,404	10%
Information Technology	\$ 343,583	46%
Legal	\$ 126,261	17%
HQ Building Square Footage **	\$ 45,326	6%
Total Shared Services Pool	\$747,336	
HC Amount per FTE for the area		
SF Based on a dollar per square foot occupied		
**		
Square footage for 19th floor is 13,263		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
19th Floor	CODA	
13263	2653	

American Dental Association		
2016 Shared Services Cost Allocation - CODA		
Departmental cost	Amount Allocated	% age of Total cost
Human Resources	\$ 63,843	9%
Conference Services	\$ 32,863	5%
Finance and Operations	\$ 119,390	17%
Information Technology	\$ 302,305	42%
Legal	\$ 119,976	17%
HQ Building Square Footage **	\$ 77,653	11%
Total Shared Services Pool	\$716,030	
HC Amount per FTE for the area		
SF Based on a dollar per square foot occupied		
**		
Square footage for 19th floor is 13,263		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
19th Floor CODA		
13263 2653		

2016 Note: Communications has been removed and HQ Building Square Footage has been adjusted to external market value.

2017 Note: The Shared Service Agreement of 2018 represents cost for services based on 2017 actual services rendered, which was estimated at \$717,462.00.

2018 Shared Services cost as per shared service agreement		
Departmental cost	Amount Allocated	% age of Total cost
Human Resources	\$ 54,916	7%
Conference Services	\$ 109,581	14%
Finance and Operations	\$ 114,988	14%
Information Technology	\$ 315,312	40%
Legal	\$ 121,434	15%
HQ Building Square Footage **	\$ 77,642	10%
Total Shared Services Pool	\$793,873	
HC Amount per FTE for the area		
SF Based on a dollar per square foot occupied		
**		
Square footage for 19th floor is 13,263		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
19th Floor CODA		
13263 2653		



2018 Final Allocations Provided to CODA (June 17, 2019)

	Per Contract	New Allocation	Difference
HR	54,916	55,936	1,020
CC	109,581	97,458	(12,123)
Finance	114,988	114,860	(128)
IT	315,312	285,018	(30,294)
Legal	121,434	113,899	(7,535)
Facilities	77,642	79,578	1,936
	793,873	746,749	(47,124)

American Dental Association		
2019 Shared Services cost as per shared service agreement		
Departmental cost	Amount Allocated	% age of Total cost
Human Resources	\$ 46,157	7%
Conference Services	\$ 100,742	14%
Finance and Operations	\$ 107,562	15%
Information Technology	\$ 254,456	37%
Legal	\$ 106,607	15%
HQ Building Square Footage **	\$ 81,567	12%
Total Shared Services Pool	\$697,091	
HC Amount per FTE for the area		
SF Based on a dollar per square foot occupied		
**		
Square footage for 19th floor is 13,263		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
19th Floor CODA		
13263 2653		

American Dental Association		
2020 Shared Services cost as per shared service agreement		
Departmental cost	Amount Allocated	% age of Total cost
Human Resources	\$ 46,157	7%
Conference Services	\$ 100,742	14%
Finance and Operations	\$ 107,562	15%
Information Technology	\$ 254,456	37%
Legal	\$ 106,607	15%
HQ Building Square Footage **	\$ 81,567	12%
Total Shared Services Pool	\$697,091	
HC Amount per FTE for the area		
SF Based on a dollar per square foot occupied		
**		
Square footage for 19th floor is 13,263		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
19th Floor CODA		
13263 2653		

2020 Note: Impact of COVID-19 on CODA activity related to telework, cancelation of site visits, etc.

American Dental Association		
2021 Shared Services Cost Allocation-CODA		
Departmental Cost	Amount Allocated	% age of Total cost
Human Resources	45,733	7%
Conference Services *	120,869	17%
Finance and Operations	99,994	14%
Information Technology	233,471	34%
Legal	107,624	15%
HQ Building Square Footage**	86,780	12%
Total Shared Services Pool	694,472	
HC Amount per FTE for the area		
SF Based on a dollar per square foot occupied		
**		
square Footage for 19th floor is 13,263		
CODA occupied approximately 20% which equals		
.2 X 13,263 SF		
19th floor CODA		
13263 2653		

2022 Shared Services cost as per shared service agreement		
Departmental cost	Amount Allocated	% age of Total cost
Human Resources	\$ 45,733	7%
Conference Services	\$ 120,869	17%
Finance and Operations	\$ 99,994	14%
Information Technology	\$ 233,471	34%
Legal	\$ 107,624	15%
HQ Building Square Footage **	\$ 86,780	12%
Total Shared Services Pool	\$694,471	
HC Amount per FTE for the area		
SF Based on a dollar per square foot occupied		
**		
Square footage for 19th floor is 13,263		
CODA occupies approximately 20% which equals		
.2 x 13,263 = 2,653 SF		
19th Floor CODA		
13263 2653		
Rate = 32.71 per sq ft		
2653 x 32.71		

2022: Based on 11 staff Head Count
2023: Based on 15 staff Head Count
2024: Based on 19 staff Head Count

American Dental Association		
2023 Shared Services cost as per shared service agreement		
Departmental cost	Amount Allocated	% age of Total cost
Human Resources	\$ 84,335	10%
Conference Services	\$ 155,770	18%
Finance and Operations	\$ 147,479	17%
Information Technology	\$ 308,241	35%
Legal	\$ 166,146	19%
HQ Building Square Footage **	\$ 25,200	3%
Total Shared Services Pool	\$ 887,171	
HC Amount per FTE for the area = 15 people		
SF Based on a dollar per square foot occupied		
**		
Square footage for Lower Level is 1,680		
CODA and DTS share LL Space		
\$30 per SF		