



1. _____ – It is an overhead or composite rate charged to all units in the preparation of their annual budgets on certain revenues to account for the equitable allocation of commonly shared organization costs.

– These are generally expens

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- Human Resources – Recruitment, Training
 - Building Maintenance – Space, Utilities, Elections

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- Financial Systems – Financial Reporting & Analysis
 - Accounting – Financial Record Keeping
 - Planning & Budget
 - Business Expense – Insurance, Legal, Audit, Taxes
 - Credit & Collections

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- ITTS – Technology Investment
 - Communications – Member/Customer Service, Marketing, PIO



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- Dues
 - Donations
 - Interest income
 - ALA royalties to Divisions
 - Travel expenses reimbursed from outside organizations
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