Space Study is performed by Cost Accounting Office every two years.

Space Study Results: Activity within buildings applied to Cost Pool definitions determine percentages based on net assignable square feet.

Equipment Schedule is maintained by Property Office

Building Schedule is maintained by Business Office

Percentages from Space Study are applied to net book value of equipment

Percentages from Space Study are applied to net book value of buildings

Resulting dollars from Cost Pools are allocated to the Benefiting Functions

Cost Pools:
- Operation & Maintenance
- Library
- General Administration
- Department Administration
- Sponsored Projects Admin.
- Instruction
- Organized Research
- Other Sponsored Activities
- Other Institute Activities

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- Instruction
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