McDonough Associates, Inc.
Calculation of Overhead Rate
Fiscal Year Ending December 31, 2000

Exhibit A

Account Number	Description	Total	Unallowable	IDOT Adjustments	Finding	Payroll Burden	Direct Costs	G & A Overhead
500	Direct Costs	$9,928,231.11					$9,928,231.11	$0.00
600	Administration	$518,017.89						$518,017.89
601	Office	$273,707.41		$136,853.71	2			$136,853.70
602	Direct Selling	$0.00						$0.00
604	Promotion	$2,923.75						$2,923.75
605	Pre-Contract	$90,584.38		$45,292.19	2			$45,292.19
606	Vacation-Sick-Holiday	$773,462.39				$696,116.15		$77,346.24
609	Approved Absence	$7,618.15				$6,856.34		$761.81
610	Severance Pay	$1,609.20				$1,448.28		$160.92
611	Principals	$6,404,320.00		$6,150,000.00	1			$240,050.00
				$14,270.00	7			
612	Computer Maintenance	$36,743.95						$36,743.95
700	Outside Services	$31,728.67						$31,728.67
701	Professional Supplies	$26,610.09						$26,610.09
703	Computer	$0.00						$0.00
705	Auto Expense	$91,665.71		$1,372.28	6			$60,439.48
				$29,703.20	8			
				$150.75	9			
706	Travel	($43,063.12)						($43,063.12)
707	Meals	$48.09						$48.09
710	Incentive Bonus	$283,625.00		$5,639.20	7	$255,262.50		$22,723.30
711	Profit Sharing	$578,986.85				$521,088.17		$57,898.68
712	Tuition Reimbursement	$1,770.00				$1,593.00		$177.00
713	FICA	$761,019.37				$684,917.43		$76,101.94
714	Federal Unemployment Tax	$9,842.71				$8,858.44		$984.27
715	State Unemploment Tax	$33,646.28				$30,281.65		$3,364.63
716	City Employment Tax	$6,492.00				$5,842.80		$649.20
717	Insurance Health & Life	$440,791.40				$396,712.26		$44,079.14
719	Telephone	$54,110.30						$54,110.30
720	Rent Office	$840,136.19	$33,670.00					$806,466.19
721	Rent Equipment	$972.01						$972.01
722	Maintenance Office & Equipment	$11,408.46						$11,408.46
723	Office Supplies	$233,019.82						$233,019.82
724	Postage & Express	$17,553.00						$17,553.00
725	Depreciation	$248,880.00						$248,880.00
726	Insurance General	$206,836.62				$144,785.63		$62,050.99
727	Personnel Procurement	$198,734.33		$500.00	8			$198,234.33
728	Legal & Accounting	$110,721.35		$2,453.50	8			$107,253.60
				$1,014.25	8			
729	Publications	$4,596.72						$4,596.72
730	Association Dues	$17,653.24		$4,526.24	8			$12,617.00
				$510.00	10			
731	Business Meetings & Conventions	$15,140.56						$15,140.56
732	Christmas Expense	$46,556.40	$46,556.40					$0.00
733	Advertising	$300.00	$300.00					$0.00
734	Entertainment	$116,533.20	$116,533.20					$0.00
735	Contributions - Charitable	$52,645.00	$52,645.00					$0.00
736	Contributions - Political	$46,585.00	$46,585.00					$0.00
737	Business Expense	$67,541.53		$32,265.97	9			$29,233.85
				$1,294.43	11			
				$4,247.28	8			
				$500.00	12			
738	Employee Relations	$38,256.77		$35,243.41	9			$3,013.36
739	Printed Proposal Materials	$0.00						$0.00
800	Insurance Non-Deductible	$21,144.00	$21,144.00					$0.00
802	Interest Expense	$938.11	$938.11					$0.00
803	Miscellaneous Expense	$2,021.38						$2,021.38
805	Travel Non-Deductible	$0.00						$0.00
806	Club Dues	$30,777.40	$30,777.40					$0.00
900	Illinois Sales Tax	$6,327.62						$6,327.62
901	State Income Tax	$4,441.40						$4,441.40
	Facilities Cost of Capital	$44,819.02						$44,819.02
	Totals:	$22,699,030.71	$349,149.11	$6,465,836.41		$2,753,762.65	$9,928,231.11	$3,202,051.43

	$2,753,762.65		
Payroll Burden for 2000	———	===>	35.26%
	$7,809,850.76		
	$3,202,051.43		
G & A Overhead Rate for 2000	———	===>	41.00%
	$7,809,850.76		

Direct Labor Calculation	
Total Direct Productive Payroll	$7,690,806.70
Add Direct Labor Adjustment	$182,145.90
Less: Unallowable Direct Labor	$250.00
Less: Premium Overtime	$62,851.84
Total Direct Labor Base	$7,809,850.76

Total Overhead Rate **76.26%**

McDonough Associates, Inc.
Calculation of Overhead Rate
Fiscal Year Ending December 31, 2001

Exhibit B

Account Number	Description	Total	Unallowable	IDOT Adjustments	Finding	Payroll Burden	Direct Costs	G & A Overhead
5000	Direct Costs	$2,703,642.82					$2,703,642.82	$0.00
5010	DC Xerox Copies	$0.00						$0.00
5020	DC Equipment Usage	$0.00						$0.00
5030	DC Daily Vehicle Usage	$95,970.40					$95,970.40	$0.00
5040	DC Computer Usage	$50,117.43					$50,117.43	$0.00
5050	DC Computer Plots	$0.00						$0.00
5060	DC Faxes	$0.00						$0.00
5070	DC Subconsultants	$2,139,742.19					$2,139,742.19	$0.00
5080	DC Outisde Services	$197,615.82					$197,615.82	$0.00
5090	DC Reproductions	$67,903.21					$67,903.21	$0.00
5100	DC Supplies & Equipment	$8,874.25					$8,874.25	$0.00
5110	DC Photographic	$6,928.51					$6,928.51	$0.00
5120	DC Deliveries, Postage & Express	$7,347.89					$7,347.89	$0.00
5130	DC Equipment Rental	$29,068.93					$29,068.93	$0.00
5140	DC Telephones & Pagers	$8,517.26					$8,517.26	$0.00
5150	DC Transportation	$11,916.88					$11,916.88	$0.00
6000	Overhead Payroll	$317,714.76						$317,714.76
6010	Office Payroll	$444,383.62		222,191.81	2			$222,191.81
5020	Direct Selling Payroll	$0.00						$0.00
6030	Computer Maintenance Payroll	$59,453.95						$59,453.95
6040	Promotional Payroll	$730.75	$730.75					$0.00
6050	Precontract Payroll	$353,394.39		176,697.20	2			$176,697.19
6060	Vacation - Sick - Holiday Payroll	$919,577.06				$827,619.35		$91,957.71
6070	Tuition Reimbursement	$1,250.00				$1,125.00		$125.00
6080	Severance Payroll	$1,140.00				$1,026.00		$114.00
6090	Approved Absence Payroll	$7,351.59				$6,616.43		$735.16
6100	Incentive Bonus	$196,500.00		10,585.46	7	$176,850.00		$9,064.54
6110	Principals Payroll	$6,138,320.00		5,859,000.00	1			$279,320.00
6130	Profit Sharing	$608,797.06				$547,917.35		$60,879.71
7000	Overhead Costs	($770.92)						($770.92)
7010	IH Xerox Copies	$0.00						$0.00
7020	IH Equipment Usage	$0.00						$0.00
7030	IH Daily Vehicle Usage	($90,469.20)						($90,469.20)
7040	IH Computer Usage	($50,117.43)						($50,117.43)
4050	IH Computer Plots	$334.45						$334.45
7060	IH Faxes	$22.89						$22.89
7080	Outside Services	$64,138.06		3,344.32	6			$60,793.74
7090	Reproductions	$11,395.46						$11,395.46
7100	Supplies & Equipment	$38,411.83						$38,411.83
7110	Photographic	$4,165.16						$4,165.16
7120	Deliveries, Postage & Express	$16,648.00						$16,648.00
7130	Equipment Rental	$190.80						$190.80
7140	Telephone & Pagers	$47,797.06						$47,797.06
7150	Transportation	$20,294.55		9,294.34	8			$11,000.21
7160	Auto Expense	$78,162.00		27,865.89	8			$48,996.10
				144.00	13			
				431.88	11			
				724.13	6			
7310	FICA	$764,044.01				$687,639.61		$76,404.40
7320	FUTA	$9,334.02				$8,400.62		$933.40
7330	SUTA	$11,590.01				$10,431.01		$1,159.00
7340	City Head Tax	$6,068.00				$5,461.20		$606.80
7350	Insurance Health & Life	$592,750.13				$533,475.12		$59,275.01
7360	Insurance General	$244,694.85				$171,286.40		$73,408.45
7410	Office Rent	$937,071.42	$39,841.50					$897,229.92
7420	Equipment Rent	$0.00						$0.00
7430	Maintenance Office & Equipment	$32,344.21						$32,344.21
7440	Office Supplies	$308,847.61						$308,847.61
7450	Publications	$6,645.45						$6,645.45
7460	Association Dues	$30,852.00		1,968.55	10			$28,883.45
7470	Depreciation	$222,761.00						$222,761.00
7480	Personnel Procurement	$169,735.58						$169,735.58
7490	Legal & Accounting	$252,394.18		7,402.62	14			$236,287.86
				5,000.00	8			
				3,703.70	6			
7500	Business Meetings	$13,670.13						$13,670.13
7510	Miscellaneous	$181.39						$181.39
7610	Christmas Expense	$65,436.83	$65,436.83					$0.00
7620	Advertising	$300.00	$300.00					$0.00
7630	Entertainment	$76,866.27	$76,866.27					$0.00
7640	Charitable Contributions	$41,525.00	$41,525.00					$0.00
7650	Political Contributions	$33,402.00	$33,402.00					$0.00
7660	Business Expense	$113,167.71		56,598.27	9			$47,367.73
				180.00	12			
				9,021.71	8			
7670	Employee Relations	$25,799.75		25,202.18	13			$597.57
7680	Printed Proposal Materials	$0.00						$0.00
8010	Insurance Non Deductible	$21,131.00	$21,131.00					$0.00
8020	Bad Debt Expense	$0.00						$0.00
8030	Travel Non Deductible	$0.00						$0.00
8040	Club Dues Non Deductible	$36,582.64	$36,582.64					$0.00
9010	Illinois Sales Tax	$1,633.00						$1,633.00
9020	State Income Tax	$8,203.79						$8,203.79
3140	Interest Expense	$30,849.62	$30,849.62					$0.00
	Facilities Cost of Capital	$43,166.10						$43,166.10
	Totals:	$18,617,509.18	$346,665.61	$6,419,356.06		$2,977,848.09	$5,327,645.59	$3,545,993.83

Payroll Burden for 2001	$2,977,848.09 / $7,615,213.67	===>	39.10%
G & A Overhead Rate for 2001	$3,545,993.83 / $7,615,213.67	===>	46.56%

Direct Labor Calculation	
Total Direct Productive Payroll	$7,217,740.66
Add: Direct Labor Adjustment	$398,889.01
Less: Premium Overtime	$0.00
Less: Unallowable Direct Labor	$1,416.00
Total Direct Labor Base	$7,615,213.67

Total Overhead Rate **85.67%**

McDonough Associates, Inc.
Calculation of Overhead Rate
Fiscal Year Ending December 31, 2002

Exhibit C

Account Number	Description	Total	Unallowable	IDOT Adjustments	Finding	Payroll Burden	Direct Costs	G & A Overhead
5000	Direct Costs	$0.00					$0.00	$0.00
5010	DC Xerox Copies	$34,579.70					$34,579.70	$0.00
5020	DC Equipment Usage	$0.00					$0.00	$0.00
5030	DC Daily Vehicle Usage	$86,860.99					$86,860.99	$0.00
5040	DC Computer Usage	$187,039.80					$187,039.80	$0.00
5050	DC Computer Plots	$78,228.75					$78,228.75	$0.00
5060	DC Faxes	$3,417.00					$3,417.00	$0.00
5070	DC Subconsultants	$2,787,551.29					$2,787,551.29	$0.00
5080	DC Outisde Services	$326,986.03					$326,986.03	$0.00
5090	DC Reproductions	$131,707.31					$131,707.31	$0.00
5100	DC Supplies & Equipment	$15,810.03					$15,810.03	$0.00
5110	DC Photographic	$939.91					$939.91	$0.00
5120	DC Deliveries, Postage & Express	$17,243.56					$17,243.56	$0.00
5130	DC Equipment Rental	$115,163.93					$115,163.93	$0.00
5140	DC Telephones & Pagers	$11,279.68					$11,279.68	$0.00
5150	DC Transportation	$9,778.27					$9,778.27	$0.00
6000	Overhead Payroll	$0.00						$0.00
6010	Office Payroll	$867,921.89		$433,960.95	2			$433,960.94
5020	Direct Selling Payroll	$0.00						$0.00
6030	Computer Maintenance Payroll	$65,638.65						$65,638.65
6040	Promotional Payroll	$795.90	$795.90					$0.00
6050	Precontract Payroll	$356,132.09		$178,066.05	2			$178,066.04
6060	Vacation - Sick - Holiday Payroll	$949,678.24				$854,710.42		$94,967.82
6070	Tuition Reimbursement	$4,452.00				$4,006.80		$445.20
6080	Severance Payroll	$0.00						$0.00
6090	Approved Absence Payroll	$0.00						$0.00
6100	Incentive Bonus	$268,000.00		$10,380.98	7	$241,200.00		$16,419.02
6110	Principals Payroll	$6,714,320.00		$6,460,000.00	1			$254,320.00
6130	Profit Sharing	$619,352.31				$557,417.08		$61,935.23
7000	Overhead Costs	$0.00						$0.00
7010	IH Xerox Copies	($34,579.70)						($34,579.70)
7020	IH Equipment Usage	$0.00						$0.00
7030	IH Daily Vehicle Usage	($86,890.99)						($86,890.99)
7040	IH Computer Usage	($187,039.80)						($187,039.80)
4050	IH Computer Plots	($78,228.75)						($78,228.75)
7060	IH Faxes	($3,417.00)						($3,417.00)
7080	Outside Services	$15,740.35						$15,740.35
7090	Reproductions	$28,861.67						$28,861.67
7100	Supplies & Equipment	$36,838.55						$36,838.55
7110	Photographic	$607.91						$607.91
7120	Deliveries, Postage & Express	$9,762.58						$9,762.58
7130	Equipment Rental	$338.06						$338.06
7140	Telephone & Pagers	$37,456.89						$37,456.89
7150	Transportation	$56,505.24		$56,505.24	3			$0.00
7160	Auto Expense	$28,366.74		$3,970.36	8			$24,396.38
7310	FICA	$743,775.83				$669,398.25		$74,377.58
7320	FUTA	$8,221.40				$7,399.26		$822.14
7330	SUTA	$10,355.70				$9,320.13		$1,035.57
7340	City Head Tax	$6,011.90				$5,410.71		$601.19
7350	Insurance Health & Life	$601,861.01				$541,674.91		$60,186.10
7360	Insurance General	$341,716.91				$239,201.84		$102,515.07
7410	Office Rent	$993,453.55	$27,892.00					$965,561.55
7420	Equipment Rent	$349.48						$349.48
7430	Maintenance Office & Equipment	$80,429.82						$80,429.82
7440	Office Supplies	$135,867.18						$135,867.18
7450	Publications	$8,516.21						$8,516.21
7460	Association Dues	$21,021.70		$3,840.92	10			
				$600.00	12			$16,580.78
7470	Depreciation	$218,403.00						$218,403.00
7480	Personnel Procurement	$106,079.72						$106,079.72
7490	Legal & Accounting	$543,603.65		$490,253.00	4			
				$1,614.26	8			$51,736.39
7500	Business Meetings	$18,115.11		$4,229.90	9			
				$625.00	8			$13,260.21
7510	Miscellaneous	$12,064.16		$6,239.59	8			
				$4,756.56	6			$1,068.01
7610	Christmas Expense	$56,939.34	$56,939.34					$0.00
7620	Advertising	$2,931.95	$2,931.95					$0.00
7630	Entertainment	$53,158.18	$53,158.18					$0.00
7640	Charitable Contributions	$41,050.00	$41,050.00					$0.00
7650	Political Contributions	$37,995.00	$37,995.00					$0.00
7660	Business Expense	$68,635.05		$42,036.80	9			
				$1,215.07	8			$25,383.18
7670	Employee Relations	$35,216.31		$26,358.75	9			$8,857.56
7680	Printed Proposal Materials	$0.00						$0.00
8010	Insurance Non Deductible	$25,987.00	$25,987.00					$0.00
8020	Bad Debt Expense	$0.00						$0.00
8030	Travel Non Deductible	$0.00						$0.00
8040	Club Dues Non Deductible	$67,001.80	$67,001.80					$0.00
9010	Illinois Sales Tax	$6,565.11						$6,565.11
9020	State Income Tax	$387.00						$387.00
3140	Interest Expense	$92.81	$92.81					$0.00
	Facilities Cost of Capital	$38,367.43						$38,367.43
	Totals:	$17,761,372.39	$313,843.98	$7,724,653.43		$3,129,739.40	$3,806,586.25	$2,786,549.33

Payroll Burden for 2002	$3,129,739.40 / $7,383,154.81	===>	42.39%
G & A Overhead Rate for 2002	$2,786,549.33 / $7,383,154.81	===>	37.74%

Direct Labor Calculation	
Total Direct Productive Payroll	$6,783,944.04
Add Direct Labor Adjustment	$612,027.00
Less: Premium Overtime	$12,696.23
Less: Unallowable Direct Labor	$120.00
Total Direct Labor Base	$7,383,154.81

Total Overhead Rate **80.13%**

McDonough Associates, Inc.
Calculation of Overhead Rate
Fiscal Year Ending December 31, 2003

Exhibit D

Account Number	Description	Total	Unallowable	IDOT Adjustments	Finding	Payroll Burden	Direct Costs	G & A Overhead
5000	Direct Costs	$0.00					$0.00	$0.00
5010	DC Xerox Copies	$15,079.15					$15,079.15	$0.00
5020	DC Equipment Usage	$0.00						$0.00
5030	DC Daily Vehicle Usage	$96,705.14					$96,705.14	$0.00
5040	DC Computer Usage	$284,331.16					$284,331.16	$0.00
5050	DC Computer Plots	$116,422.95					$116,422.95	$0.00
5060	DC Faxes	$1,452.60					$1,452.60	$0.00
5070	DC Subconsultants	$3,145,266.57					$3,145,266.57	$0.00
5080	DC Outisde Services	$214,286.62					$214,286.62	$0.00
5090	DC Reproductions	$148,566.93					$148,566.93	$0.00
5100	DC Supplies & Equipment	$23,419.16					$23,419.16	$0.00
5110	DC Photographic	$2,798.85					$2,798.85	$0.00
5120	DC Deliveries, Postage & Express	$9,867.44					$9,867.44	$0.00
5130	DC Equipment Rental	$153,683.48					$153,683.48	$0.00
5140	DC Telephones & Pagers	$12,880.59					$12,880.59	$0.00
5150	DC Transportation	$5,310.19					$5,310.19	$0.00
6000	Overhead Payroll	$0.00						$0.00
6010	Office Payroll	$948,111.67		$474,055.84	2			$474,055.83
5020	Direct Selling Payroll	$0.00						$0.00
6030	Computer Maintenance Payroll	$54,302.00						$54,302.00
6040	Promotional Payroll	$305.76	$305.76					$0.00
6050	Precontract Payroll	$173,891.05		$86,945.53	2			$86,945.52
6060	Vacation - Sick - Holiday Payroll	$844,075.90				$759,668.31		$84,407.59
6070	Tuition Reimbursement	$1,865.00				$1,678.50		$186.50
6080	Severance Payroll	$0.00						$0.00
6090	Approved Absence Payroll	$0.00						$0.00
6100	Incentive Bonus	$212,500.00		$853.52	7	$191,250.00		$20,396.48
6110	Principals Payroll	$6,224,320.00		$5,970,000.00	1			$254,320.00
6130	Profit Sharing	$584,726.16	$13,617.24			$513,998.03		$57,110.89
7000	Overhead Costs	$0.00						$0.00
7010	IH Xerox Copies	($15,079.15)						($15,079.15)
7020	IH Equipment Usage	$0.00						$0.00
7030	IH Daily Vehicle Usage	($96,705.14)						($96,705.14)
7040	IH Computer Usage	($284,331.16)						($284,331.16)
4050	IH Computer Plots	($116,422.95)						($116,422.95)
7060	IH Faxes	($1,452.60)						($1,452.60)
7080	Outside Services	$10,028.20						$10,028.20
7090	Reproductions	$28,951.93						$28,951.93
7100	Supplies & Equipment	$4,863.06						$4,863.06
7110	Photographic	$2,136.58						$2,136.58
7120	Deliveries, Postage & Express	$10,428.69						$10,428.69
7130	Equipment Rental	$147.26						$147.26
7140	Telephone & Pagers	$32,568.34						$32,568.34
7150	Transportation	$52,458.09		$52,458.09	3			$0.00
7160	Auto Expense	$35,298.93		$1,806.56	8			$33,492.37
7310	FICA	$700,265.00				$630,238.50		$70,026.50
7320	FUTA	$7,887.00				$7,098.30		$788.70
7330	SUTA	$32,136.18				$28,922.56		$3,213.62
7340	City Head Tax	$5,140.00				$4,626.00		$514.00
7350	Insurance Health & Life	$692,984.34				$623,685.91		$69,298.43
7360	Insurance General	$432,633.36				$302,843.35		$129,790.01
7410	Office Rent	$1,008,214.06	$19,604.87					$988,609.19
7420	Equipment Rent	$712.08						$712.08
7430	Maintenance Office & Equipment	$139,363.14						$139,363.14
7440	Office Supplies	$153,542.72						$153,542.72
7450	Publications	$4,395.22						$4,395.22
7460	Association Dues	$29,611.01		$3,306.23	10			$26,304.78
7470	Depreciation	$193,142.00						$193,142.00
7480	Personnel Procurement	$131,699.69						$131,699.69
7490	Legal & Accounting	$269,108.42		$100,000.00	8			
				$100,000.00	4			$69,108.42
7500	Business Meetings	$9,613.99						$9,613.99
7510	Miscellaneous	$4,114.80						$4,114.80
7610	Christmas Expense	$41,275.29	$41,275.29					$0.00
7620	Advertising	$3,093.22	$3,093.22					$0.00
7630	Entertainment	$95,970.23	$95,970.23					$0.00
7640	Charitable Contributions	$41,175.00	$41,175.00					$0.00
7650	Political Contributions	$68,490.00	$68,490.00					$0.00
7660	Business Expense	$60,294.48		$38,422.46	9			
				$595.56	8			$21,276.46
7670	Employee Relations	$24,030.99		$26,118.89	9			($2,087.90)
7680	Printed Proposal Materials	$0.00						$0.00
8010	Insurance Non Deductible	$29,204.00	$29,204.00					$0.00
8020	Bad Debt Expense	$0.00	$0.00					$0.00
8030	Travel Non Deductible	$400.00	$400.00					$0.00
8040	Club Dues Non Deductible	$28,574.30	$28,574.30					$0.00
8060	Other Non Deductible	$43,636.66	$43,636.66					$0.00
9010	Illinois Sales Tax	$14,917.69						$14,917.69
9020	State Income Tax	$41,466.00						$41,466.00
3140	Interest Expense	$686.28	$686.28					$0.00
	Facilities Cost of Capital	$23,473.65						$23,473.65
	Totals:	$17,268,309.25	$386,032.85	$6,854,562.68		$3,064,009.46	$4,230,070.83	$2,733,633.43

	$3,064,009.46		
Payroll Burden for 2003	$7,294,273.75	===>	42.01%
	$2,733,633.43		
G & A Overhead Rate for 2003	$7,294,273.75	===>	37.48%

Direct Labor Calculation	
Total Direct Productive Payroll	$6,733,272.38
Add: Direct Labor Adjustment	$561,001.37
Less: Premium Overtime	$0.00
Less: Unallowable Direct Labor	$0.00
Total Direct Labor Base	$7,294,273.75
Total Overhead Rate	79.48%

McDonough Associates, Inc.
Calculation of Overhead Rate
Fiscal Year Ending December 31, 2004

Exhibit E

Account Number	Description	Total	Unallowable	IDOT Adjustments	Finding	Payroll Burden	Direct Costs	G & A Overhead
5000	Direct Costs	$0.00					$0.00	$0.00
5010	DC Xerox Copies	$9,669.50					$9,669.50	$0.00
5020	DC Equipment Usage	$0.00					$0.00	$0.00
5030	DC Daily Vehicle Usage	$59,032.56					$59,032.56	$0.00
5040	DC Computer Usage	$74,437.05					$74,437.05	$0.00
5050	DC Computer Plots	$93,638.64					$93,638.64	$0.00
5060	DC Faxes	$155.00					$155.00	$0.00
5070	DC Subconsultants	$3,522,296.86					$3,522,296.86	$0.00
5080	DC Outisde Services	$90,597.01					$90,597.01	$0.00
5090	DC Reproductions	$114,105.90					$114,105.90	$0.00
5100	DC Supplies & Equipment	$11,505.24					$11,505.24	$0.00
5110	DC Photographic	$487.56					$487.56	$0.00
5120	DC Deliveries, Postage & Express	$9,379.23					$9,379.23	$0.00
5130	DC Equipment Rental	$121,358.38					$121,358.38	$0.00
5140	DC Telephones & Pagers	$11,301.49					$11,301.49	$0.00
5150	DC Transportation	$15,133.85					$15,133.85	$0.00
5160	Mileage	$7,594.96					$7,594.96	$0.00
5170	Lodging	$15,139.18					$15,139.18	$0.00
5180	Per Diem	$12,144.00					$12,144.00	$0.00
6000	Overhead Payroll	$0.00						$0.00
6010	Office Payroll	$1,105,362.14		$552,681.07	2			$552,681.07
5020	Direct Selling Payroll	$0.00						$0.00
6030	Computer Maintenance Payroll	$104,947.19						$104,947.19
6040	Promotional Payroll	$0.00						$0.00
6050	Precontract Payroll	$259,057.91		$129,528.96	2			$129,528.95
6060	Vacation - Sick - Holiday Payroll	$832,984.38				$749,685.94		$83,298.44
6070	Tuition Reimbursement	$4,383.00				$3,944.70		$438.30
6080	Severance Payroll	$0.00						$0.00
6090	Approved Absence Payroll	$0.00						$0.00
6100	Incentive Bonus	$260,500.00				$234,450.00		$26,050.00
6110	Principals Payroll	$4,715,920.00		$4,431,600.00	1			$284,320.00
6130	Profit Sharing	$553,407.57				$498,066.81		$55,340.76
7000	Overhead Costs	$0.00						$0.00
7010	IH Xerox Copies	($9,669.50)						($9,669.50)
7020	IH Equipment Usage	$0.00						$0.00
7030	IH Daily Vehicle Usage	($59,032.56)						($59,032.56)
7040	IH Computer Usage	($74,437.05)						($74,437.05)
4050	IH Computer Plots	($93,638.64)						($93,638.64)
7060	IH Faxes	($155.00)						($155.00)
7080	Outside Services	$12,372.21						$12,372.21
7090	Reproductions	$38,269.47						$38,269.47
7100	Supplies & Equipment	$5,348.60						$5,348.60
7110	Photographic	$1,338.87						$1,338.87
7120	Deliveries, Postage & Express	$10,652.97						$10,652.97
7130	Equipment Rental	$775.68						$775.68
7140	Telephone & Pagers	$33,536.64						$33,536.64
7150	Transportation	$43,394.76		$43,394.76	3			$0.00
7160	Auto Expense	$40,992.96						$40,992.96
7310	FICA	$627,732.46				$564,959.21		$62,773.25
7320	FUTA	$7,991.44				$7,192.30		$799.14
7330	SUTA	$75,062.50				$67,556.25		$7,506.25
7340	City Head Tax	$3,156.21				$2,840.59		$315.62
7350	Insurance Health & Life	$487,271.71				$438,544.54		$48,727.17
7360	Insurance General	$400,739.92				$280,517.94		$120,221.98
7410	Office Rent	$1,036,610.03	$19,707.16					$1,016,902.87
7420	Equipment Rent	$147.26						$147.26
7430	Maintenance Office & Equipment	$155,474.52						$155,474.52
7440	Office Supplies	$87,027.15						$87,027.15
7450	Publications	$3,978.35						$3,978.35
7460	Association Dues	$24,164.49		$4,312.68	10			$19,851.81
7470	Depreciation	$187,779.00						$187,779.00
7480	Personnel Procurement	$126,393.45						$126,393.45
7490	Legal & Accounting	$44,453.06		$11,550.49	15			$32,902.57
7500	Business Meetings	$16,131.65						$16,131.65
7510	Miscellaneous	$3,742.41						$3,742.41
7610	Christmas Expense	$40,665.99	$40,665.99					$0.00
7620	Advertising	$1,560.67	$1,560.67					$0.00
7630	Entertainment	$51,718.50	$51,718.50					$0.00
7640	Charitable Contributions	$65,045.08	$65,045.08					$0.00
7650	Political Contributions	$60,115.75	$60,115.75					$0.00
7660	Business Expense	$59,290.53		$40,300.56	9			$18,989.97
7670	Employee Relations	$30,008.66		$3,826.62	9			$26,182.04
7680	Printed Proposal Materials	$0.00						$0.00
8010	Insurance Non Deductible	$33,960.00	$33,960.00					$0.00
8020	Bad Debt Expense	$0.00						$0.00
8030	Travel Non Deductible	$0.00						$0.00
8040	Club Dues Non Deductible	$27,926.60	$27,926.60					$0.00
8060	Other Non Deductible	$24,410.00	$24,410.00					$0.00
9010	Illinois Sales Tax	$1,496.07						$1,496.07
9020	State Income Tax	$0.00						$0.00
9030	City of Chicago-Property Use Tax	$1,008.00						$1,008.00
3140	Interest Expense	$3,268.23	$3,268.23					$0.00
	Facilities Cost of Capital	$24,489.35						$24,489.35
	Totals:	$15,667,107.05	$328,377.98	$5,217,195.14		$2,847,758.28	$4,167,976.41	$3,105,799.24

Payroll Burden for 2004	$2,847,758.28 / $6,156,161.17	===>	46.26%
G & A Overhead Rate for 2004	$3,105,799.24 / $6,156,161.17	===>	50.45%

Direct Labor Calculation	
Total Direct Productive Payroll	$5,479,041.14
Add: Direct Labor Adjustment	$682,210.03
Less: Premium Overtime	$0.00
Less: Unallowable Direct Labor	$5,090.00
Total Direct Labor Base	$6,156,161.17

Total Overhead Rate **96.71%**

McDonough Associates, Inc.
Calculation of Overhead Rate
Fiscal Year Ending December 31, 2005

Exhibit F

Account Number	Description	Total	Unallowable	IDOT Adjustments	Finding	Payroll Burden	Direct Costs	G & A Overhead
5000	Direct Costs	$0.00					$0.00	$0.00
5010	DC Xerox Copies	$6,497.89					$6,497.89	$0.00
5020	DC Equipment Usage	$0.00					$0.00	$0.00
5030	DC Daily Vehicle Usage	$174,310.15					$174,310.15	$0.00
5040	DC Computer Usage	$130,552.50					$130,552.50	$0.00
5050	DC Computer Plots	$67,417.02					$67,417.02	$0.00
5060	DC Faxes	$36.00					$36.00	$0.00
5070	DC Subconsultants	$8,117,791.11					$8,117,791.11	$0.00
5080	DC Outisde Services	$244,277.76					$244,277.76	$0.00
5090	DC Reproductions	$128,777.01					$128,777.01	$0.00
5100	DC Supplies & Equipment	$19,271.14					$19,271.14	$0.00
5110	DC Photographic	$163.12					$163.12	$0.00
5120	DC Deliveries, Postage & Express	$7,563.69					$7,563.69	$0.00
5130	DC Equipment Rental	$108,083.34					$108,083.34	$0.00
5140	DC Telephones & Pagers	$11,434.45					$11,434.45	$0.00
5150	DC Transportation	$26,937.72					$26,937.72	$0.00
5160	Mileage	$9,623.90					$9,623.90	$0.00
5170	Lodging	$17,634.39					$17,634.39	$0.00
5180	Per Diem	$19,508.00					$19,508.00	$0.00
6000	Overhead Payroll	$0.00						$0.00
6010	Office Payroll	$1,072,876.35		$536,438.18	2			$536,438.17
5020	Direct Selling Payroll	$0.00						$0.00
6030	Computer Maintenance Payroll	$106,787.24						$106,787.24
6040	Promotional Payroll	$0.00						$0.00
6050	Precontract Payroll	$301,710.96		$150,855.48	2			$150,855.48
6060	Vacation - Sick - Holiday Payroll	$949,421.88				$854,479.69		$94,942.19
6070	Tuition Reimbursement	$0.00						$0.00
6080	Severance Payroll	$0.00						$0.00
6090	Approved Absence Payroll	$0.00						$0.00
6100	Incentive Bonus	$316,000.00				$284,400.00		$31,600.00
6110	Principals Payroll	$4,254,320.00		$4,000,000.00	1			$254,320.00
6130	Profit Sharing	$616,245.17				$554,620.65		$61,624.52
7000	Overhead Costs	$0.00						$0.00
7010	IH Xerox Copies	($6,497.89)						($6,497.89)
7020	IH Equipment Usage	$0.00						$0.00
7030	IH Daily Vehicle Usage	($174,282.15)						($174,282.15)
7040	IH Computer Usage	($130,552.50)						($130,552.50)
4050	IH Computer Plots	($67,417.02)						($67,417.02)
7060	IH Faxes	($36.00)						($36.00)
7080	Outside Services	$77,324.86		$10,961.43	8			$66,363.43
7090	Reproductions	$67,065.11						$67,065.11
7100	Supplies & Equipment	$11,499.19						$11,499.19
7110	Photographic	$3,209.00						$3,209.00
7120	Deliveries, Postage & Express	$10,464.70						$10,464.70
7130	Equipment Rental	$773.46						$773.46
7140	Telephone & Pagers	$42,351.54						$42,351.54
7150	Transportation	$58,223.82		$58,223.82	3			$0.00
7160	Auto Expense	$69,928.30						$69,928.30
7310	FICA	$757,377.20				$681,639.48		$75,737.72
7320	FUTA	$8,162.85				$7,346.57		$816.28
7330	SUTA	$146,217.54				$131,595.79		$14,621.75
7340	City Head Tax	$2,309.44				$2,078.50		$230.94
7350	Insurance Health & Life	$553,975.85				$498,578.27		$55,397.58
7360	Insurance General	$479,581.34				$335,706.94		$143,874.40
7410	Office Rent	$1,084,327.16	$19,980.85					$1,064,346.31
7420	Equipment Rent	$481.16						$481.16
7430	Maintenance Office & Equipment	$174,172.65						$174,172.65
7440	Office Supplies	$94,788.66						$94,788.66
7450	Publications	$11,115.01						$11,115.01
7460	Association Dues	$21,691.37		$841.00	9			
				$2,091.47	10			$18,758.90
7470	Depreciation	$136,696.00						$136,696.00
7480	Personnel Procurement	$120,209.66						$120,209.66
7490	Legal & Accounting	$57,971.33						$57,971.33
7500	Business Meetings	$23,208.51		$8,120.00	8			
				$750.00	12			$14,338.51
7510	Miscellaneous	$2,423.74						$2,423.74
7610	Christmas Expense	$33,238.63	$33,238.63					$0.00
7620	Advertising	$742.00	$742.00					$0.00
7630	Entertainment	$52,295.95	$52,295.95					$0.00
7640	Charitable Contributions	$48,707.78	$48,707.78					$0.00
7650	Political Contributions	$48,634.88	$48,634.88					$0.00
7660	Business Expense	$67,432.22		$26,519.29	9			
				$1,000.00	8			
				$474.39	8			$39,438.54
7670	Employee Relations	$33,128.24		$19,570.28	8			
				$4,883.88	9			$8,674.08
7680	Printed Proposal Materials	$0.00						$0.00
8010	Insurance Non Deductible	$34,758.00	$34,758.00					$0.00
8020	Bad Debt Expense	$0.00	$0.00					$0.00
8030	Travel Non Deductible	$0.00	$0.00					$0.00
8040	Club Dues Non Deductible	$37,733.33	$37,733.33					$0.00
8060	Other Non Deductible	$26,215.51	$26,215.51					$0.00
9010	Illinois Sales Tax	$340.47						$340.47
9020	State Income Tax	$17,620.00						$17,620.00
9030	City of Chicago-Property Use Tax	$1,008.00						$1,008.00
3140	Interest Expense	$2,415.66	$2,415.66					$0.00
	Facilities Cost of Capital	$26,953.58						$26,953.58
	Totals:	$20,775,228.93	$304,722.59	$4,820,729.22		$3,350,445.89	$9,089,879.19	$3,209,452.04

Payroll Burden for 2005	$3,350,445.89 / $8,165,611.44	===>	41.03%
G & A Overhead Rate for 2005	$3,209,452.04 / $8,165,611.44	===>	39.30%

Direct Labor Calculation	
Total Direct Productive Payroll	$7,490,709.62
Add: Office Transfer to Direct Labor	$536,438.18
Add: Precon Transfer to Direct Labor	$150,855.48
Less: Premium Overtime	$12,391.84
Less: Unallowable Direct Labor	$0.00
Total Direct Labor Base	$8,165,611.44

Total Overhead Rate **80.34%**

McDonough Associates, Inc.
Calculation of Overhead Rate
Fiscal Year Ending December 31, 2006

Exhibit G

Account Number	Description	Total	Unallowable	IDOT Adjustments	Finding	Payroll Burden	Direct Costs	G & A Overhead
5000	Direct Costs	$0.00					$0.00	$0.00
5010	DC Xerox Copies	$4,332.65					$4,332.65	$0.00
5020	DC Equipment Usage	$0.00					$0.00	$0.00
5030	DC Daily Vehicle Usage	$184,263.20					$184,263.20	$0.00
5040	DC Computer Usage	$10,151.32					$10,151.32	$0.00
5050	DC Computer Plots	$47,354.93					$47,354.93	$0.00
5060	DC Faxes	$8.00					$8.00	$0.00
5070	DC Subconsultants	$7,802,227.68					$7,802,227.68	$0.00
5080	DC Outisde Services	$330,370.47					$330,370.47	$0.00
5090	DC Reproductions	$71,541.25					$71,541.25	$0.00
5100	DC Supplies & Equipment	$67,703.61					$67,703.61	$0.00
5110	DC Photographic	$22.06					$22.06	$0.00
5120	DC Deliveries, Postage & Express	$13,451.89					$13,451.89	$0.00
5130	DC Equipment Rental	$66,775.09					$66,775.09	$0.00
5140	DC Telephones & Pagers	$7,773.76					$7,773.76	$0.00
5150	DC Transportation	$64,137.96					$64,137.96	$0.00
5160	DC Mileage	$5,167.26					$5,167.26	$0.00
5170	DC Lodging	$13,341.44					$13,341.44	$0.00
5180	DC Per Diem	$16,062.00					$16,062.00	$0.00
6000	Overhead Payroll	$0.00						$0.00
6010	Office Payroll	$1,248,927.79		$624,463.90	2			$624,463.89
5020	Direct Selling Payroll	$0.00						$0.00
6030	Computer Maintenance Payroll	$110,011.57						$110,011.57
6040	Promotional Payroll	$0.00						$0.00
6050	Precontract Payroll	$417,232.67		$208,616.34	2			$208,616.33
6060	Vacation - Sick - Holiday Payroll	$1,100,964.28				$990,867.85		$110,096.43
6070	Tuition Reimbursement	$0.00				$0.00		$0.00
6080	Severance Payroll	$0.00				$0.00		$0.00
6090	Approved Absence Payroll	$0.00				$0.00		$0.00
6100	Incentive Bonus	$287,700.00				$258,930.00		$28,770.00
6110	Principals Payroll	$4,234,320.00		$3,980,000.00	1			$254,320.00
6130	Profit Sharing	$684,474.75				$616,027.28		$68,447.47
7000	Overhead Costs	$0.00						$0.00
7010	IH Xerox Copies	($4,332.65)						($4,332.65)
7020	IH Equipment Usage	$0.00						$0.00
7030	IH Daily Vehicle Usage	($184,263.20)						($184,263.20)
7040	IH Computer Usage	($10,151.32)						($10,151.32)
4050	IH Computer Plots	($47,354.93)						($47,354.93)
7060	IH Faxes	($8.00)						($8.00)
7080	Outside Services	$129,050.65		$632.88	13			
				$2,000.00	8			$126,417.77
7090	Reproductions	$27,459.64						$27,459.64
7100	Supplies & Equipment	$13,418.77						$13,418.77
7110	Photographic	$76.98						$76.98
7120	Deliveries, Postage & Express	$14,683.70						$14,683.70
7130	Equipment Rental	$233.20						$233.20
7140	Telephone & Pagers	$54,872.54						$54,872.54
7150	Transportation	$56,390.50		$56,390.50	3			$0.00
7160	Auto Expense	$94,963.42		$2,825.16	8			$92,138.26
7310	FICA	$789,337.66				$710,403.89		$78,933.77
7320	FUTA	$8,383.88				$7,545.49		$838.39
7330	SUTA	$142,394.95				$128,155.46		$14,239.49
7340	City Head Tax	$4,056.00				$3,650.40		$405.60
7350	Insurance Health & Life	$665,241.29				$598,717.16		$66,524.13
7360	Insurance General	$504,654.24				$353,257.97		$151,396.27
7410	Office Rent	$1,131,984.20	$18,713.11					$1,113,271.09
7420	Equipment Rent	$1,293.94						$1,293.94
7430	Maintenance Office & Equipment	$136,452.62						$136,452.62
7440	Office Supplies	$141,569.52						$141,569.52
7450	Publications	$4,399.70						$4,399.70
7460	Association Dues	$27,418.95		$3,040.91	10			
				$1,000.00	8			$23,378.04
7470	Depreciation	$130,418.00						$130,418.00
7480	Personnel Procurement	$78,503.12						$78,503.12
7490	Legal & Accounting	$60,038.72						$60,038.72
7500	Business Meetings	$23,545.33		$1,269.52	8			
				$1,500.00	12			
				$225.00	9			$20,550.81
7510	Miscellaneous	$850.96						$850.96
7610	Christmas Expense	$26,584.34	$26,584.34					$0.00
7620	Advertising	$150.00	$150.00					$0.00
7630	Entertainment	$77,241.68	$77,241.68					$0.00
7640	Charitable Contributions	$56,095.80	$56,095.80					$0.00
7650	Political Contributions	$76,347.41	$76,347.41					$0.00
7660	Business Expense	$68,347.93		$36,647.66	9			
				$1,515.41	8			
				$7,000.00	12			$23,184.86
7670	Employee Relations	$34,920.44		$5,972.80	9			$28,947.64
7680	Printed Proposal Materials	$0.00						$0.00
8010	Insurance Non Deductible	$35,803.00	$35,803.00					$0.00
8020	Bad Debt Expense	$0.00	$0.00					$0.00
8030	Travel Non Deductible	$402.96	$402.96					$0.00
8040	Club Dues Non Deductible	$29,428.00	$29,428.00					$0.00
8060	Other Non Deductible	$29,696.06	$29,696.06					$0.00
9010	Illinois Sales Tax	$193.29						$193.29
9020	State Income Tax	$18,828.00						$18,828.00
9030	City of Chicago-Property Use Tax	$0.00						$0.00
3140	Interest Expense	$0.00	$0.00					$0.00
	Facilities Cost of Capital	$35,307.79						$35,307.79
	Totals:	$21,273,244.71	$350,462.36	$4,933,100.08		$3,667,555.50	$8,704,684.57	$3,617,442.20

Payroll Burden for 2006	$3,667,555.50 / $8,262,248.03	===>	44.39%
G & A Overhead Rate for 2006	$3,617,442.20 / $8,262,248.03	===>	43.78%

Direct Labor Calculation	
Total Direct Productive Payroll	$7,443,840.79
Add: Office Transfer to Direct Labor	$624,463.90
Add: Precon Transfer to Direct Labor	$208,616.34
Less: Premium Overtime	$14,061.00
Less: Unallowable Direct Labor	$612.00
Total Direct Labor Base	$8,262,248.03

Total Overhead Rate **88.17%**

McDonough Associates, Inc.
Calculation of Overhead Rate
Fiscal Year Ending December 31, 2007

Exhibit H

Account Number	Description	Total	Unallowable	IDOT Adjustments	Finding	Payroll Burden	Direct Costs	G & A Overhead
5000	Direct Costs	$492,644.50					$492,644.50	$0.00
5010	DC Xerox Copies	$6,329.29					$6,329.29	$0.00
5020	DC Equipment Usage	$0.00					$0.00	$0.00
5030	DC Daily Vehicle Usage	$182,815.04					$182,815.04	$0.00
5040	DC Computer Usage	$24,420.00					$24,420.00	$0.00
5050	DC Computer Plots	$40,889.91					$40,889.91	$0.00
5060	DC Faxes	$90.00					$90.00	$0.00
5070	DC Subconsultants	$4,738,833.08					$4,738,833.08	$0.00
5080	DC Outisde Services	$52,125.04					$52,125.04	$0.00
5090	DC Reproductions	$56,150.26					$56,150.26	$0.00
5100	DC Supplies & Equipment	$38,240.12					$38,240.12	$0.00
5110	DC Photographic	$0.00					$0.00	$0.00
5120	DC Deliveries, Postage & Express	$11,802.96					$11,802.96	$0.00
5130	DC Equipment Rental	$72,874.44					$72,874.44	$0.00
5140	DC Telephones & Pagers	$8,407.82					$8,407.82	$0.00
5150	DC Transportation	$97,252.54					$97,252.54	$0.00
5160	DC Mileage	$5,196.57					$5,196.57	$0.00
5170	DC Lodging	$13,821.68					$13,821.68	$0.00
5180	DC Per Diem	$12,965.84					$12,965.84	$0.00
6000	Overhead Payroll	$0.00						$0.00
6010	Office Payroll	$1,746,141.13	$165,958.00	$707,112.57	2			$873,070.56
5020	Direct Selling Payroll	$0.00						$0.00
6030	Computer Maintenance Payroll	$94,066.50						$94,066.50
6040	Promotional Payroll	$0.00	$0.00					$0.00
6050	Precontract Payroll	$345,744.92	$156,336.00	$16,536.46	2			$172,872.46
6060	Vacation - Sick - Holiday Payroll	$1,215,192.83				$1,093,673.55		$121,519.28
6070	Tuition Reimbursement	$0.00				$0.00		$0.00
6080	Severance Payroll	$0.00				$0.00		$0.00
6090	Approved Absence Payroll	$0.00				$0.00		$0.00
6100	Incentive Bonus	$332,000.00				$298,800.00		$33,200.00
6110	Principals Payroll	$4,319,770.00		$4,065,450.00	1			$254,320.00
6120	Non-employee Cost	$43,842.54						$43,842.54
6130	Profit Sharing	$687,452.76				$618,707.48		$68,745.28
7000	Overhead Costs	$0.00						$0.00
7010	IH Xerox Copies	($5,083.21)						($5,083.21)
7020	IH Equipment Usage	$55.06						$55.06
7030	IH Daily Vehicle Usage	($182,575.04)						($182,575.04)
7040	IH Computer Usage	($24,420.00)						($24,420.00)
7050	IH Computer Plots	($42,161.35)						($42,161.35)
7060	IH Faxes	$0.00						$0.00
7080	Outside Services	$90,141.09		$2,000.00	14			$39,935.09
				$44,500.00	10			
				$2,975.00	6			
				$731.00	9			
7090	Reproductions	$30,541.24						$30,541.24
7100	Supplies & Equipment	$9,131.08						$9,131.08
7110	Photographic	$271.25						$271.25
7120	Deliveries, Postage & Express	$11,923.25						$11,923.25
7130	Equipment Rental	$883.97						$883.97
7140	Telephone & Pagers	$61,955.30						$61,955.30
7150	Transportation	$3,731.36						$3,731.36
7160	Auto Expense	$146,993.99	$27,268.00	$75,667.48	14			$22,855.70
				$21,202.81	6			
7310	FICA	$850,804.97				$765,724.47		$85,080.50
7320	FUTA	$7,948.10				$7,153.29		$794.81
7330	SUTA	$134,453.19				$121,007.87		$13,445.32
7340	City Head Tax	$5,456.00				$4,910.40		$545.60
7350	Insurance Health & Life	$807,785.32				$727,006.79		$80,778.53
7360	Insurance General	$393,348.78				$275,344.15		$118,004.63
7410	Office Rent	$1,110,298.80	$20,408.76					$1,089,890.04
7420	Equipment Rent	$333.90						$333.90
7430	Maintenance Office & Equipment	$110,373.18						$110,373.18
7440	Office Supplies	$67,846.27						$67,846.27
7450	Publications	$3,979.86						$3,979.86
7460	Association Dues	$23,563.49		$691.00	9			$19,412.20
				$3,460.29	10			
7470	Depreciation	$225,777.00						$225,777.00
7480	Personnel Procurement	$2,966.00						$2,966.00
7490	Legal & Accounting	$91,390.57						$91,390.57
7500	Business Meetings	$20,904.83		$2,180.00	9			$17,725.93
				$635.00	11			
				$266.50	14			
				$97.40	10			
7510	Miscellaneous	$313.50						$313.50
7610	Christmas Expense	$35,761.00	$35,761.00					$0.00
7620	Advertising	$551.58	$551.58					$0.00
7630	Entertainment	$91,603.78	$91,603.78					$0.00
7640	Charitable Contributions	$51,654.99	$51,654.99					$0.00
7650	Political Contributions	$116,529.06	$116,529.06					$0.00
7660	Business Expense	$76,558.48	$18,008.70	$15,487.36	9			$39,984.20
				$800.00	12			
				$905.09	14			
				$1,373.13	9			
7670	Employee Relations	$36,648.59	$8,860.78	$27,090.03	9			$697.78
7680	Printed Proposal Materials	$0.00						$0.00
8010	Insurance Non Deductible	$36,236.00	$36,236.00					$0.00
8020	Bad Debt Expense	$0.00	$0.00					$0.00
8030	Travel Non Deductible	$0.00	$0.00					$0.00
8040	Club Dues Non Deductible	$28,582.36	$28,582.36					$0.00
8060	Other Non Deductible	$100,868.21	$100,868.21					$0.00
9010	Illinois Sales Tax	$0.00						$0.00
9020	State Income Tax	$12,253.00						$12,253.00
9030	City of Chicago-Property Use Tax	$390.00						$390.00
3140	Interest Expense	$9,842.77	$9,842.77					$0.00
	Facilities Cost of Capital	$34,567.67						$34,567.67
	Totals:	$19,230,049.01	$868,469.99	$4,989,161.12		$3,912,328.00	$5,854,859.09	$3,605,230.81

Payroll Burden for 2006	$3,912,328.00 / $8,246,539.05	===>	47.44%
G & A Overhead Rate for 2006	$3,605,230.81 / $8,246,539.05	===>	43.72%

Direct Labor Calculation	
Total Direct Productive Payroll	$7,525,528.93
Add: Office Transferred Direct Labor	$707,112.57
Add: Precon Trans to Direct Labor	$16,536.46
Less: Premium Overtime	$2,458.91
Less: Unallowable Direct Labor	$180.00
Total Direct Labor Base	$8,246,539.05
Total Overhead Rate	**91.16%**

McDonough Associates, Inc.
Calculation of Overhead Rate
Fiscal Year Ending December 31, 2008

Exhibit I

Account Number	Description	Total	Unallowable	IDOT Adjustments	Finding	Payroll Burden	Direct Costs	G & A Overhead
5000	Direct Costs	$288,616.25					$288,616.25	$0.00
5010	DC Xerox Copies	($35.67)					($35.67)	$0.00
5020	DC Equipment Usage	$0.00					$0.00	$0.00
5030	DC Daily Vehicle Usage	$220,908.00					$220,908.00	$0.00
5040	DC Computer Usage	$39,967.12					$39,967.12	$0.00
5050	DC Computer Plots	$17,910.72					$17,910.72	$0.00
5060	DC Faxes	$0.00					$0.00	$0.00
5070	DC Subconsultants	$4,876,515.89					$4,876,515.89	$0.00
5080	DC Outisde Services	$20,779.01					$20,779.01	$0.00
5090	DC Reproductions	$34,559.01					$34,559.01	$0.00
5100	DC Supplies & Equipment	$5,196.07					$5,196.07	$0.00
5110	DC Photographic	$0.00					$0.00	$0.00
5120	DC Deliveries, Postage & Express	$2,640.15					$2,640.15	$0.00
5130	DC Equipment Rental	$250.00					$250.00	$0.00
5140	DC Telephones & Pagers	$10,316.74					$10,316.74	$0.00
5150	DC Transportation	$17,564.14					$17,564.14	$0.00
5160	DC Mileage	$0.00					$0.00	$0.00
5170	DC Lodging	$1,943.60					$1,943.60	$0.00
5180	DC Per Diem	$1,960.00					$1,960.00	$0.00
6000	Overhead Payroll	$0.00						$0.00
6010	Office Payroll	$1,736,329.33	$0.00	$665,325.74	2			$1,071,003.59
6011	Office-Proposal	$126,837.47						$126,837.47
6012	Office-Non Billable Time	$36,783.75						$36,783.75
6013	Office-Design Standards	$7,553.75						$7,553.75
6014	Office-Training and Seminars	$28,502.91						$28,502.91
6015	Office - Department Management	$56,818.50						$56,818.50
5020	Direct Selling Payroll	$41,977.28						$41,977.28
6030	Computer Maintenance Payroll	$86,480.85						$86,480.85
6040	Promotional Payroll	$42,620.80	$0.00					$42,620.80
6050	Precontract Payroll	$122,333.70	$0.00					$122,333.70
6060	Vacation - Sick - Holiday Payroll	$1,358,119.41				$1,222,307.47		$135,811.94
6070	Tuition Reimbursement	$0.00				$0.00		$0.00
6080	Severance Payroll	$0.00				$0.00		$0.00
6090	Approved Absence Payroll	$10,437.48				$9,393.73		$1,043.75
6100	Incentive Bonus	$3,352,300.00		$3,027,500.00	1	$178,920.00		$126,367.84
				$19,512.16	7			
6110	Principals Payroll	$0.00	$0.00					
6120	Non-employee Cost	$20,889.48						$20,889.48
6130	Profit Sharing	$730,623.18	$0.00			$657,560.86		$73,062.32
7000	Overhead Costs	$0.00						$0.00
7010	IH Xerox Copies	$75.72						$75.72
7020	IH Equipment Usage	$0.00						$0.00
7030	IH Daily Vehicle Usage	($221,016.00)						($221,016.00)
7040	IH Computer Usage	($39,813.60)						($39,813.60)
7050	IH Computer Plots	($17,802.72)						($17,802.72)
7060	IH Faxes	$0.00						$0.00
7080	Outside Services	$44,000.19		$19,124.60	10			$24,875.59
7090	Reproductions	$14,198.89						$14,198.89
7100	Supplies & Equipment	$5,265.31						$5,265.31
7110	Photographic	$160.68						$160.68
7120	Deliveries, Postage & Express	$9,547.18						$9,547.18
7130	Equipment Rental	$503.50						$503.50
7140	Telephone & Pagers	$69,212.73						$69,212.73
7150	Transportation	$103,244.68		$103,244.68	3			$0.00
7160	Auto Expense	$167,623.20	$0.00	$145,780.46	14			$21,842.74
7310	FICA	$833,265.03				$749,938.53		$83,326.50
7320	FUTA	$9,906.91				$8,916.22		$990.69
7330	SUTA	$42,191.66				$37,972.49		$4,219.17
7340	City Head Tax	$2,829.47				$2,546.52		$282.95
7350	Insurance Health & Life	$678,210.42				$610,389.38		$67,821.04
7360	Insurance General	$473,723.32				$56,342.00		$417,381.32
7410	Office Rent	$1,160,838.44	$23,838.78					$1,136,999.66
7420	Equipment Rent	$0.00						$0.00
7430	Maintenance Office & Equipment	$143,612.92						$143,612.92
7440	Office Supplies	$109,478.73						$109,478.73
7450	Publications	$2,432.96						$2,432.96
7460	Association Dues	$28,874.86		$12,078.05	14			$16,651.31
				$145.50	10			
7470	Depreciation	$232,846.00						$232,846.00
7480	Personnel Procurement	$26,678.24						$26,678.24
7490	Legal & Accounting	$158,109.51		$5,000.00	11			$105,188.72
				$47,920.79	10			
7500	Business Meetings	$36,109.35		$6,730.00	9			$20,800.27
				$2,953.16	11			
				$5,575.00	14			
				$50.92	10			
7510	Miscellaneous	$258.00						$258.00
7610	Christmas Expense	$35,492.60	$35,492.60					$0.00
7620	Advertising	$16,436.30	$16,436.30					$0.00
7630	Entertainment	$118,659.62	$118,659.62					$0.00
7640	Charitable Contributions	$37,965.00	$37,965.00					$0.00
7650	Political Contributions	$45,582.32	$45,582.32					$0.00
7660	Business Expense	$64,179.41	$0.00	$30,208.75	9			$22,314.88
				$1,878.78	11			
				$7,898.22	8			
				$1,878.78	14			
7670	Employee Relations	$24,010.81	$0.00	$24,010.81	9			$0.00
7680	Printed Proposal Materials	$2,439.00						$2,439.00
8010	Insurance Non Deductible	$10,259.00	$10,259.00					$0.00
8020	Bad Debt Expense	$0.00	$0.00					$0.00
8030	Travel Non Deductible	$455.00	$455.00					$0.00
8040	Club Dues Non Deductible	$21,362.45	$21,362.45					$0.00
8060	Other Non Deductible	$132,859.54	$132,859.54					$0.00
9010	Illinois Sales Tax	$360.23						$360.23
9020	State Income Tax	$0.00						$0.00
9030	City of Chicago-Property Use Tax	$366.00						$366.00
3140	Interest Expense	$19,097.26	$19,097.26					$0.00
	Facilities Cost of Capital	$30,616.28						$30,616.28
	Totals:	$17,932,405.32	$462,007.87	$4,126,816.40		$3,534,287.20	$5,539,091.03	$4,270,202.82

Payroll Burden for 2008	$3,534,287.20 / $8,148,799.78	===>	43.37%
G & A Overhead Rate for 2008	$4,270,202.82 / $8,148,799.78	===>	52.40%

Direct Labor Calculation	
Total Direct Productive Payroll	$7,483,979.04
Add: Additional Direct Labor	$665,325.74
Less: Premium Overtime	
Less: Unallowable Direct Labor	$505.00
Total Direct Labor Base	$8,148,799.78
Total Overhead Rate	**95.77%**

McDonough Associates, Inc.
Calculation of Overhead Rate
Fiscal Year Ending December 31, 2009

Exhibit J

Account Number	Description	Total	Unallowable	IDOT Adjustments	Finding	Payroll Burden	Direct Costs	G & A Overhead
5000	Direct Costs	$528,290.11					$528,290.11	$0.00
5010	DC Xerox Copies	$0.00					$0.00	$0.00
5020	DC Equipment Usage	$0.00					$0.00	$0.00
5030	DC Daily Vehicle Usage	$331,671.00					$331,671.00	$0.00
5040	DC Computer Usage	$1,518.50					$1,518.50	$0.00
5050	DC Computer Plots	$0.00					$0.00	$0.00
5060	DC Faxes	$15.94					$15.94	$0.00
5070	DC Subconsultants	$5,924,606.26					$5,924,606.26	$0.00
5080	DC Outisde Services	$44,536.59					$44,536.59	$0.00
5090	DC Reproductions	$73,544.65					$73,544.65	$0.00
5100	DC Supplies & Equipment	$516.11					$516.11	$0.00
5110	DC Photographic	$279.50					$279.50	$0.00
5120	DC Deliveries, Postage & Express	$3,566.13					$3,566.13	$0.00
5130	DC Equipment Rental	$0.00					$0.00	$0.00
5140	DC Telephones & Pagers	$16,841.83					$16,841.83	$0.00
5150	DC Transportation	$60,219.68					$60,219.68	$0.00
5160	DC Mileage	$143.90					$143.90	$0.00
5170	DC Lodging	$30,777.05					$30,777.05	$0.00
5180	DC Per Diem	$4,662.00					$4,662.00	$0.00
6000	Overhead Payroll	$0.00						$0.00
6010	Office Payroll	$1,546,953.51	$0.00	$735,424.75	2			$811,528.76
6011	Office-Proposal	$309,658.73						$309,658.73
6012	Office-Non Billable Time	$99,280.46						$99,280.46
6013	Office-Design Standards	$33,278.88						$33,278.88
6014	Office-Training and Seminars	$78,168.61						$78,168.61
6015	Office - Department Management	$133,800.18						$133,800.18
5020	Direct Selling Payroll	$128,631.85						$128,631.85
6030	Computer Maintenance Payroll	$119,003.90						$119,003.90
6040	Promotional Payroll	$90,942.93	$0.00					$90,942.93
6050	Precontract Payroll	$0.00	$0.00					$0.00
6060	Vacation - Sick - Holiday Payroll	$1,407,307.45				$1,266,576.71		$140,730.74
6070	Tuition Reimbursement	$0.00				$0.00		$0.00
6080	Severance Payroll	$0.00				$0.00		$0.00
6090	Approved Absence Payroll	$9,032.58				$8,129.32		$903.26
6100	Incentive Bonus	$2,939,900.00		$2,548,720.00	1	$0.00		$391,180.00
6110	Principals Payroll	$62.00	$0.00					$62.00
6120	Non-employee Cost	$1,150.25						$1,150.25
6130	Profit Sharing	$857,826.06				$772,043.45		$85,782.61
7000	Overhead Costs	$0.00						$0.00
7010	IH Xerox Copies	$1,629.27						$1,629.27
7020	IH Equipment Usage	$0.00						$0.00
7030	IH Daily Vehicle Usage	($331,175.33)						($331,175.33)
7040	IH Computer Usage	($1,588.50)						($1,588.50)
7050	IH Computer Plots	$0.00						$0.00
7060	IH Faxes	$0.00						$0.00
7080	Outside Services	$22,528.61		$8,905.18	11			$3,813.13
				$9,810.30	14			
7090	Reproductions	$21,751.51						$21,751.51
7100	Supplies & Equipment	$20,854.55						$20,854.55
7110	Photographic	$49.09						$49.09
7120	Deliveries, Postage & Express	$11,801.57						$11,801.57
7130	Equipment Rental	$513.00						$513.00
7140	Telephone & Pagers	$85,062.90						$85,062.90
7150	Transportation	$158,496.53		$158,496.53	3			$0.00
7160	Auto Expense	$164,136.07	$0.00	$25,920.00	8			$138,216.07
7310	FICA	$901,553.81				$811,398.43		$90,155.38
7320	FUTA	$9,035.71				$8,132.14		$903.57
7330	SUTA	$32,688.51				$29,419.66		$3,268.85
7340	City Head Tax	$3,615.12				$3,253.61		$361.51
7350	Insurance Health & Life	$908,757.85				$817,882.07		$90,875.78
7360	Insurance General	$428,529.47				$299,970.63		$128,558.84
7410	Office Rent	$1,204,566.81	$20,186.01					$1,184,380.80
7420	Equipment Rent	$418.94						$418.94
7430	Maintenance Office & Equipment	$131,990.89						$131,990.89
7440	Office Supplies	$147,434.47						$147,434.47
7450	Publications	$7,589.97						$7,589.97
7460	Association Dues	$43,965.34		$3,923.58	9			$25,458.52
				$300.00	8			
				$14,283.24	14			
7470	Depreciation	$226,448.25						$226,448.25
7480	Personnel Procurement	$150.50						$150.50
7490	Legal & Accounting	$239,688.53		$41,708.45	8			$132,980.08
				$55,000.00	14			
				$10,000.00	11			
7500	Business Meetings	$64,635.31		$32,335.37	8			$26,632.94
				$2,227.00	14			
				$2,190.00	11			
				$1,250.00	12			
7510	Miscellaneous	$798.65						$798.65
7610	Christmas Expense	$31,846.57	$31,846.57					$0.00
7620	Advertising	$6,742.88	$6,742.88					$0.00
7630	Entertainment	$108,055.54	$108,055.54					$0.00
7640	Charitable Contributions	$42,728.00	$42,728.00					$0.00
7650	Political Contributions	$30,058.45	$30,058.45					$0.00
7660	Business Expense	$53,280.71	$0.00	$36,102.32	9			$12,333.51
				$4,200.00	8			
				$444.88	14			
				$200.00	12			
7670	Employee Relations	$52,985.90	$0.00	$9,155.72	9			$43,830.18
7680	Printed Proposal Materials	$1,336.00						$1,336.00
8010	Insurance Non Deductible	($18,365.00)	($18,365.00)					$0.00
8020	Bad Debt Expense	$0.00	$0.00					$0.00
8030	Travel Non Deductible	$0.00	$0.00					$0.00
8040	Club Dues Non Deductible	$25,697.47	$25,697.47					$0.00
8060	Other Non Deductible	$114,150.23	$114,150.23					$0.00
9010	Illinois Sales Tax	$0.00						$0.00
9020	State Income Tax	($68,852.88)						($68,852.88)
9030	City of Chicago-Property Use Tax	$228.00						$228.00
3140	Interest Expense	$8,728.24	$8,728.24					$0.00
	Facilities Cost of Capital	$30,006.04						$30,006.04
	Totals:	$19,700,740.19	$369,828.39	$3,700,597.32		$4,016,806.02	$7,021,189.25	$4,592,319.21

Payroll Burden for 2009	$4,016,806.02 / $8,996,579.74	===>	44.65%
G & A Overhead Rate for 2009	$4,592,319.21 / $8,996,579.74	===>	51.05%

Direct Labor Calculation	
Total Direct Productive Payroll	$8,272,494.36
Add: Additional Direct Labor	$735,424.75
Less: Premium Overtime	$2,509.87
Less: Unallowable Direct Labor	$8,829.50
Total Direct Labor Base	$8,996,579.74

Total Overhead Rate **95.69%**