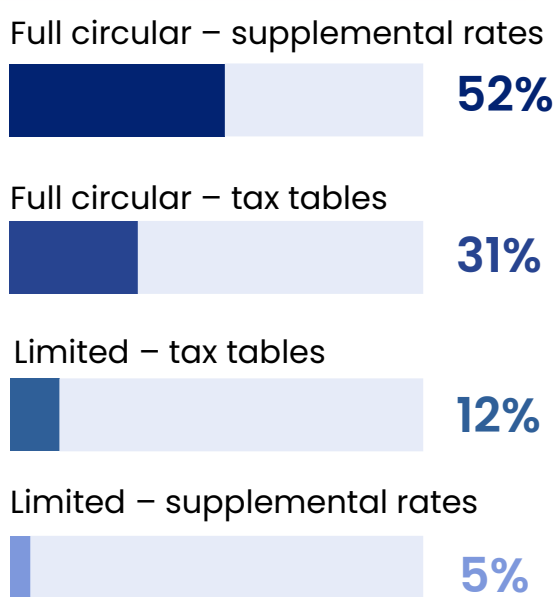




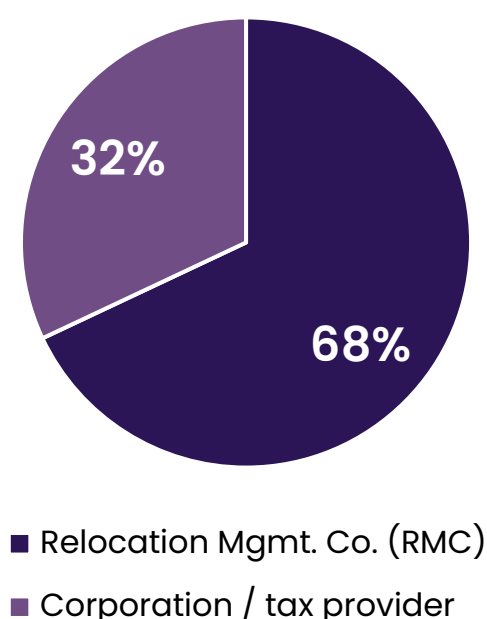
Share your experiences.
Learn from your peers.

EXPENSE MANAGEMENT

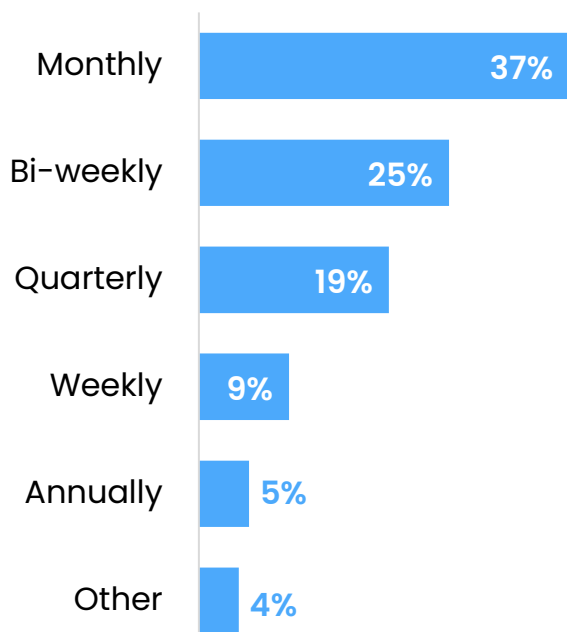
Gross-up Methodology



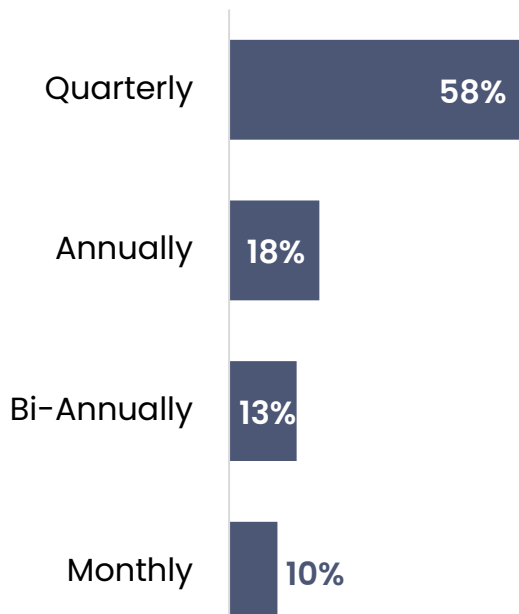
Who Calculates Gross-up



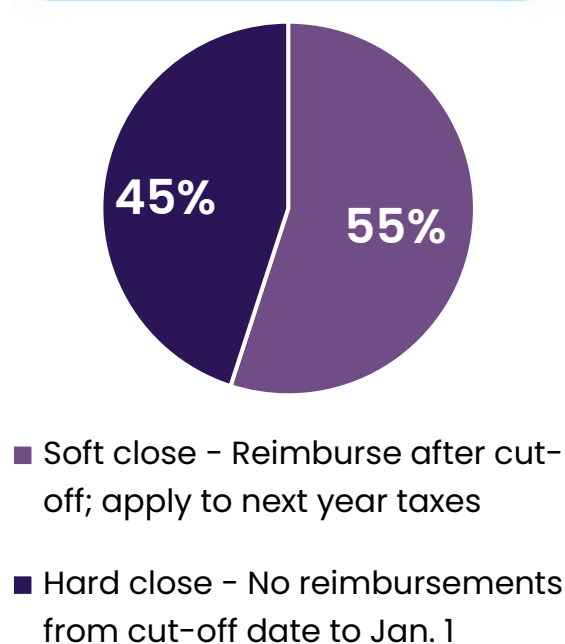
Gross-up Process Frequency



Gross-up Reconciliation Frequency

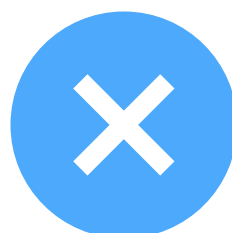


Year-end Date Hard or Soft Close



Gross-up Reconciled w/ Actual at Year-end? ("true-up")

NO
86%



YES
14%



Company Year-End Close Date

