

Accrual Basis

Labor Distribution
ICAT Demo
December 1 to December 31, 20XX

Direct Labor

Type	Date	Name	Item	Hours	Amount
101 NASA Prog Support					
Paycheck	12/31/20XX	Elizabeth Stockman	Senior Programmer	176	11,956.52
Paycheck	12/31/20XX	Jason Kimbrough	Project Manager	176	13,949.27
Paycheck	12/31/20XX	William Carter	Computer Programmer	136	5,543.48
Total 101 NASA Prog Support				488	31,449.27
102 NIH Life Sci Research					
Paycheck	12/31/20XX	Carolyn Mathers	Subject Matter Expert	176	11,956.52
Paycheck	12/31/20XX	Daniel Sanders	Program Manager	176	15,942.03
Paycheck	12/31/20XX	Mary Jones	Research Analyst	176	5,978.26
Total 102 NIH Life Sci Research				528	33,876.81
103 DoD CAD					
Paycheck	12/31/20XX	Adam Johnson	Senior Analyst	176	11,159.42
Paycheck	12/31/20XX	Amanda Harrison	Senior Engineer	176	10,362.32
Paycheck	12/31/20XX	Philip Jordan	Design Engineer	176	8,768.12
Paycheck	12/31/20XX	Thomas Mason	Program Manager	136	12,318.84
Total 103 DoD CAD				664	42,608.70
104 NRC Eng Support					
Paycheck	12/31/20XX	Evan Kinske	Engineer	176	7,971.01
Paycheck	12/31/20XX	Margaret Fields	Design Specialist	176	7,173.91
Paycheck	12/31/20XX	Richard Short	Project Manager	176	13,550.73
Total 104 NRC Eng Support				528	28,695.65
Total Direct Labor				2208	136,630.43

Indirect Labor

Type	Date	Name	Hours	Amount
5000 · Fringe Benefits				
5010 · Compensated Absences				
5012 · Holiday Expense				

Paycheck	12/31/20XX	Adam Johnson	8	507.25
Paycheck	12/31/20XX	Amanda Harrison	8	471.01
Paycheck	12/31/20XX	Carolyn Mathers	8	543.48
Paycheck	12/31/20XX	Daniel Sanders	8	724.64
Paycheck	12/31/20XX	Elizabeth Stockman	8	543.48
Paycheck	12/31/20XX	Emily Brown	8	217.39
Paycheck	12/31/20XX	Evan Kinske	8	362.32
Paycheck	12/31/20XX	Jason Kimbrough	8	634.06
Paycheck	12/31/20XX	Jennifer McGrath	8	217.39
Paycheck	12/31/20XX	Margaret Fields	8	326.09
Paycheck	12/31/20XX	Mary Jones	8	271.74
Paycheck	12/31/20XX	Michael Smith	8	905.80
Paycheck	12/31/20XX	Philip Jordan	8	398.55
Paycheck	12/31/20XX	Richard Short	8	615.94
Paycheck	12/31/20XX	Thomas Mason	8	724.64
Paycheck	12/31/20XX	William Carter	8	326.09
Total 5012 · Holiday Expense			128	7,789.87
5014 · Vacation Expense				
Paycheck	12/31/20XX	Thomas Mason	40	3,623.19
Paycheck	12/31/20XX	William Carter	40	1,630.43
Total 5014 · Vacation Expense			80	5,253.62
Total 5010 · Compensated Absences			208	13,043.49
Total 5000 · Fringe Benefits			208	13,043.49
6000 · Overhead				
6005 · Overhead Labor				
Paycheck	12/31/20XX	Michael Smith	40	4,528.98
Total 6005 · Overhead Labor			40	4,528.98
6010 · Bonus Expense				
General Journal	12/31/20XX			150,000.00
Total 6010 · Bonus Expense			0	150,000.00
Total 6000 · Overhead			40	154,528.98
7000 · General & Admin Exp.				
7005 · General & Admin Labor				
Paycheck	12/31/20XX	Emily Brown	176	4,782.61
Paycheck	12/31/20XX	Jennifer McGrath	176	4,782.61
Paycheck	12/31/20XX	Michael Smith	56	6,340.58
Total 7005 · General & Admin Labor			408	15,905.80
7015 · Bonus Expense				
General Journal	12/31/20XX			20,000.00
Total 7015 · Bonus Expense			0	20,000.00

7500 · Bid & Proposal Costs	
7505 · B&P Labor	
Paycheck 12/31/20XX Michael Smith	80 9,057.97
Total 7505 · B&P Labor	<u>80 9,057.97</u>
Total 7500 · Bid & Proposal Costs	<u>80 9,057.97</u>
Total 7000 · General & Admin Exp.	488 44,963.77
Total Indirect Labor	<u>736 212,536.24</u>
Total Gross Payroll	<u>2944 349,166.67</u>