

C. Example – Statement of Total Cost

	<u>Direct cost</u>	<u>Fringe benefits</u>	<u>Overhead</u>	<u>G&A expenses</u>	<u>Total costs</u>
Direct labor	\$758,197				\$758,197
Applied fringe to Direct labor @ 50.92%	386,074				386,074
Consultants	26,000				26,000
Staff Travel	94,000				94,000
Subawards	175,000				175,000
ODCs	45,000				45,000
Annual leave		\$50,384			50,384
Sick leave		25,269			25,269
Holidays		30,150			30,150
FICA		100,245			100,245
State Unemployment compensation		17,040			17,040
Worker's compensation insurance		13,140			13,140
Medical insurance		168,200			168,200
Pension		105,120			105,120
Indirect labor			\$72,500	\$170,000	242,500
Applied fringe to Indirect labor @ 50.92%			36,917	86,564	123,481
Indirect travel			15,000	5,000	20,000
Supplies			7,000	4,000	11,000
Office equipment			2,000	15,000	17,000
Telephone			10,000	14,500	24,500
Printing and reproduction			7,500	3,500	11,000
Insurance			6,000	7,500	13,500
Entertainment			750	1,100	1,850
Postage and delivery			1,500	3,900	5,400
Depreciation				8,800	8,800
Bad debts				10,000	10,000
	<u>\$1,484,271</u>	<u>\$509,548</u>	<u>\$159,167</u>	<u>\$329,864</u>	<u>\$2,482,850</u>