

Accrual Basis

**Indirect Rate Calculation**  
**ICAT Demo**  
**January 1 to December 31, 20XX**

	<u>Amount</u>	<u>Rate</u>	<u>Allocation</u>
<b>Facilities</b>			
Pool Components			
5500 · Facilities			
5505 · Depreciation	25,000.00		
5510 · Equipment Lease	20,000.00		
5515 · Insurance	20,000.00		
5520 · Maintenance	15,000.00		
5525 · Office Supplies	15,000.00		
5530 · Property Tax	10,000.00		
5535 · Rent	60,000.00		
5540 · Telephone	48,000.00		
5545 · Utilities			
Total 5500 · Facilities	213,000.00		
Total Pool Components	213,000.00		
Base Components			
	<i>Square Footage</i>		
Facilities allocated to Overhead	7,000.00	70.00%	149,100.00
Facilities allocated to General & Admin Exp.	3,000.00	30.00%	63,900.00
Total Base Components	10,000.00		213,000.00
	<u>Amount</u>	<u>Rate</u>	<u>Allocation</u>
<b>Fringe Benefits</b>			
Pool Components			
5000 · Fringe Benefits			
5010 · Compensated Absences			
5011 · Administrative Leave			
5012 · Holiday Expense	82,700.61		
5013 · Sick Leave Expense	41,007.01		
5014 · Vacation Expense	82,407.42		
5020 · Group Benefits			
5021 · Benefits Administration			
5022 · Group Insurance	150,000.00		
5023 · Retirement Plan Contribution	64,500.00		
5030 · Payroll Taxes			
5031 · Employer Fica Expense	120,000.00		
5032 · Employer Medicare Expense	31,175.00		
5033 · Federal Unemployment Tax	672.00		
5034 · State Unemployment Tax	3,128.00		
5035 · Worker's Compensation	3,000.00		
Total 5000 · Fringe Benefits	578,590.04		
Total Pool Components	578,590.04		

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<b>Base Components</b>			
4501 · Direct Labor	1,550,096.46	29.76%	461,380.34
6005 · Overhead Labor	70,653.29	29.76%	21,029.68
7005 · General & Admin Labor	200,284.36	29.76%	59,613.88
7505 · B&P Labor	122,851.00	29.76%	36,566.13
<b>Total Base Components</b>	1,943,885.11		578,590.04

Fringe Benefits Rate 29.76%

	<u>Amount</u>	<u>Rate</u>	<u>Allocation</u>
<b>Overhead</b>			
<b>Pool Components</b>			
6000 · Overhead			
6005 · Overhead Labor	70,653.29		
6010 · Bonus Expense	150,000.00		
6015 · Conferences & Seminars	10,000.00		
6020 · Consultants	5,000.00		
6030 · Dues/Subscriptions	5,000.00		
6040 · Liability Insurance	20,000.00		
6050 · Miscellaneous			
6060 · Postage/Frieght	5,000.00		
6065 · Printing	5,000.00		
6075 · Recruitment	75,000.00		
6085 · Reproduction			
6090 · Software Expense	10,000.00		
6100 · Travel/Parking	15,000.00		
6105 · Tuition Reimbursement			
6110 · Uncapitalized Equipment	20,000.00		
<b>Total 6000 · Overhead</b>	390,653.29		
Facilities allocated to Overhead	149,100.00		
Fringe Benefits allocated to 6005 · Overhead Labor	21,029.68		
<b>Total Pool Components</b>	560,782.97		

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	<u>Amount</u>	<u>Rate</u>	<u>Allocation</u>
<b>Base Components</b>			
4501 · Direct Labor	1,550,096.46	25.83%	400,419.24
Fringe Benefits allocated to 4501 · Direct Labor	461,380.34	25.83%	119,183.27
7505 · B&P Labor	122,851.00	25.83%	31,734.74
Fringe Benefits allocated to 7505 · B&P Labor	36,566.13	25.83%	9,445.72
<b>Total Base Components</b>	2,170,893.93		560,782.97

Overhead Rate 25.83%

	<u>Amount</u>	<u>Rate</u>	<u>Allocation</u>
<b>General &amp; Admin Exp.</b>			
<b>Pool Components</b>			
7000 · General & Admin Exp.			
7005 · General & Admin Labor	200,284.36		
7010 · Bank Charges	1,000.00		
7015 · Bonus Expense	20,000.00		
7020 · Conferences and Seminars	5,000.00		
7025 · Consultants	5,000.00		
7035 · Dues/Subscriptions	2,000.00		
7055 · Meetings and Conferences	5,000.00		
7065 · Outside Accounting Services	15,000.00		
7070 · Outside Legal Services	10,000.00		
7075 · Postage/Freight	5,000.00		
7080 · Printing	2,000.00		
7090 · Reproduction			
7095 · Taxes & Licenses			
7096 · Licenses, Permits & Fees	5,000.00		
7098 · State Income Tax Expense			
7105 · Temporary Help			
7110 · Travel/Parking	5,000.00		
7115 · Tuition Reimbursement	5,000.00		
7500 · Bid & Proposal Costs			
7505 · B&P Labor	122,851.00		
7510 · Other B&P Costs	5,000.00		
<b>Total 7000 · General &amp; Admin Exp.</b>	413,135.36		
Facilities allocated to General & Admin Exp.	63,900.00		
Fringe Benefits allocated to 7005 · General & Admin Labor	59,613.88		
Fringe Benefits allocated to 7505 · B&P Labor	36,566.13		
Overhead allocated to 7505 · B&P Labor	31,734.74		
Overhead allocated to Fringe Benefits allocated to 7505 · B&P Labor	9,445.72		
<b>Total Pool Components</b>	614,395.84		

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	<u>Amount</u>	<u>Rate</u>	<u>Allocation</u>
<b>Base Components</b>			
4500 · Direct Costs	3,525,096.46	13.63%	480,640.58
Fringe Benefits allocated to 4501 · Direct Labor	461,380.34	13.63%	62,908.38
Overhead allocated to 4501 · Direct Labor	400,419.24	13.63%	54,596.45
Overhead allocated to Fringe Benefits allocated to 4501 · Direct Labor	119,183.27	13.63%	16,250.43
Total Base Components	4,506,079.31		614,395.84
 General & Admin Exp. Rate	 13.63%		
 <b>Wrap Rates</b>			
4501 · Direct Labor	1.86		