

EXAMPLE

TO ACCOMPANY TDOT'S FORM DT-0330

BALANCE SHEET FOR DECEMBER 2020

(End of Firm's Fiscal Year)

Mayberry Consultants, Inc

Name of Firm

ASSETS		LIABILITIES AND NET WORTH	
CURRENT ASSETS		CURRENT LIABILITIES	
Cash:		Judgements & Accounts Payable	\$ 73,280.02
On Hand	\$ 157,372.38		
In Banks		Notes Payable	
Certified Checks on Deposit for Bids		(a) To banks for certified checks	\$ 24,462.34
Notes Receivable (Less Discount)	\$ 1,756.33	(b) To banks for payoffs	
Accounts Receivable	\$ 166,754.55	(c) To material companies	
Stocks and Bonds		(d) To equipment companies	
Inventories		(e) To other (exclusive of equipment)	
Interest Receivable Accrued on Notes, Securities, etc.		Owing Subcontractors	
Life Insurance		Accrued taxes	\$ 128.87
		Accrued Salaries and Payoffs	
		Accrued Interest Payable	
Total Current Assets	\$ 325,883.26	Total Current Liabilities	\$ 97,871.23
FIXED ASSETS NET BOOK VALUE		FIXED AND OTHER LIABILITIES	
Plant and Equipment	\$ 14,100.15	Mortgage on Plant Equipment	
Real Estate	\$ 125,468.17	Mortgage on Real Estate	\$ 83,110.51
		Other Liabilities	
Total Fixed Assets	\$ 139,568.32	Total Fixed and Other Liabilities	\$ 83,110.51
OTHER ASSETS		NET WORTH	
Real Estate - Not used in business and, Bldg., Improvement, etc.		Individual Partnership	
Misc. Assets	\$ 2,115.84	Retained Earnings	\$ 130,329.71
		Capital Stock	\$ 151,171.42
Total Other Assets	\$ 2,115.84	Surplus	\$ 5,084.55
TOTAL ASSETS	\$ 467,567.42	TOTAL LIABILITIES AND NET WORTH	\$ 467,567.42

The Financial Statement above presents fairly the financial position of the subject firm in the noted period.



 Name (Signature)



 Title

EXAMPLE

TABLE 5 - 5: SAMPLE OVERHEAD SCHEDULE

SAMPLE CONSULTING COMPANY, Inc.
Statement of Direct Labor, Fringe Benefits, and General Overhead
For the Year Ended December 31, 202x

Account Number & Description	General Ledger Account Balance	Direct Costs	Disallowed Costs	Proposed Company Wide	% of Direct Labor
DIRECT LABOR	\$ 1,950,501	\$ 1,950,501	\$	\$ 1,950,501	100.00%
INDIRECT COSTS:					
FRINGE BENEFITS					
6300 Benefits: Bonuses..	\$ 234,060	\$	\$ (28,560) (a)	\$ 205,500	10.54%
6310 Benefits: 401(k)	97,525			97,525	5.00%
6320 Benefits: PTO (vac., sick, and holiday) ..	253,565			253,565	13.00%
6820 Insurance: Disability	58,515			58,515	3.00%
6830 Insurance: Life.....	21,846		(800) (b)	21,046	1.08%
6840 Insurance: Medical..	136,535			136,535	7.00%
6850 Insurance: Workers' Comp..	15,799			15,799	0.81%
7500 Payroll Taxes: FICA and Med..	180,421			180,421	9.25%
7510 Payroll Taxes: FUTA and SUTA	78,020			78,020	4.00%
TOTAL FRINGE BENEFITS	\$ 1,076,286	\$	\$ (29,360)	\$ 1,046,926	53.67%
GENERAL OVERHEAD					
6700 Indirect Labor..	\$ 741,190	\$	\$ (3,300) (c)	\$ 737,890	37.83%
5010 Direct: Lodging, Meals, and Travel..	122,101	(122,101)	(d)		0.00%
5020 Direct: Employee Mileage Reimbursements	159,941	(159,941)	(d)		0.00%
5030 Direct: Rentals and Supplies...	21,651	(21,651)	(d)		0.00%
5040 Direct: Subconsultants ...	44,862	(44,862)	(d)		0.00%
6000 Advertising and Marketing ..	23,991		(6,750) (e)	17,241	0.88%
6100 Automobile Expense...	68,268		(13,580) (f)	54,688	2.80%
6200 Bank Service Charges...	9,753			9,753	0.50%
6400 Contributions and Gifts..	14,629		(14,629) (g)		0.00%
6500 Depreciation Expense..	117,030			117,030	6.00%
6600 Dues and Subscriptions	16,189		(350) (h)	15,839	0.81%
6800 Insurance: Automobile	15,409			15,409	0.79%
6810 Insurance: Business Liability ..	23,406			23,406	1.20%
6900 Interest Expense..	36,084		(36,084) (i)		0.00%
7000 Licenses and Permits	21,456			21,456	1.10%
7100 Maintenance and Repairs ..	97,135			97,135	4.98%
7200 Meals & Entertainment	19,310		(1,050) (j)	18,260	0.94%
7300 Misc. Fees, Fines, Penalties ..	6,827		(6,827) (k)		0.00%
7400 Office Expense: Cleaning	8,192			8,192	0.42%
7410 Office Expense: Postage and Delivery ...	4,486			4,486	0.23%
7420 Office Expense: Office Supplies	32,183			32,183	1.65%
7430 Office Expense: Other Office Expense...	35,889			35,889	1.84%
7600 Personal Property Tax.....	42,911			42,911	2.20%
7700 Prof Fees: Accounting and Legal	30,428			30,428	1.56%
7800 Rent..	180,049		(2,400) (l)	177,649	9.11%
7900 Telephone..	60,466			60,466	3.10%
8000 Utilities....	29,472			29,472	1.51%
Credit for Internal Allocations ..			(107,278) (m)	(107,278)	-5.50%
TOTAL GENERAL OVERHEAD	\$ 1,983,306	\$ (348,555)	\$ (192,247)	\$ 1,442,505	73.96%
TOTAL INDIRECT COSTS & OVERHEAD RATE	\$ 3,059,593	\$ (348,555)	\$ (221,607)	\$ 2,489,431	127.63%

FAR References and Notes:

- (a) 31.205-S(a)(S)(ii)(B): Owners' compensation in excess of reasonable amount is disallowed (distribution of profits).
- (b) 31.205-19(e)(2)(v): Officers' life insurance is disallowed.
- (c) 31.201-6(e)(2): Marketing, lobbying, and any labor associated with unallowable activities is disallowed.
- (d) 31.202: Excluded direct project costs (both billable & non-billable costs) from indirect cost pool.
- (e) 31.205-1: Costs for general marketing materials are disallowed.
- (f) 31.205-6(m)(2) & 31.205-46(d): Personal use of a company asset (automobile) is disallowed.
- (g) 31.205-8 & 31.205-13(b): Contributions and gifts are disallowed.
- (h) 31.205-22: Lobbying costs, paid as a percentage of professional dues, are disallowed.
- (i) 31.205-20: Interest is disallowed.
- (j) 31.205-14 & 31.205-51: Costs for entertainment and alcoholic beverages are disallowed. (The entertainment cost principle supersedes all others.)
- (k) 31.201-4, 31.205-15, & 31.205-20: Disallowed late fees; Government-imposed fines and penalties; and credit card interest.
- (l) 31.205-36(b)(3): Related-party rent (not an arm's-length transaction) is limited to actual cost of ownership, net of interest and other unallowable items.
- (m) 31.202: Direct costs segregated and removed from indirect cost pool.