

Reconciling Direct Expenses in the G/L and Job Cost Modules

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General Ledger Trial Balance
Account / CC Range : 0000.00 / to 9999.00 /
Period Range : 01-2005 to 01-2005
GL Number Range : 1 thru 9999

CC	Account	Title	Beginning Balance	Debit	Credit	Net Change	Ending Balance
00	0000.00	CONTRACT LABOR	\$29,200.00	\$29,200.00		\$0.00	\$0.00
00	0000.00	CONTRACT LABOR	\$41,075.00	\$41,075.00		\$0.00	\$0.00
00	0000.00	CONSULTANTS	\$4,200.00	\$4,200.00		\$0.00	\$0.00
00	0000.00	CONSULTANTS	\$1,400.00	\$1,400.00		\$0.00	\$0.00
00	0000.00	SUBCONTRACTS	\$26,000.00	\$26,000.00		\$0.00	\$0.00
00	0000.00	SUBCONTRACTS	\$14,000.00	\$14,000.00		\$0.00	\$0.00
00	0000.00	SUBCONTRACTS	\$22,000.00	\$22,000.00		\$0.00	\$0.00
Company Total			\$126,866.84	\$157,101.42	\$3,300.00	\$153,801.42	\$280,668.26

Total net change

Total ending balance

General Ledger Trial Balance for direct expense accounts (printed)

- In the printed Job Cost Ledger, find the totals in the MTD Amount and YTD Amount columns and the Total Direct row, as illustrated below:

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Job Cost Ledger
Account / CC Range : 0000.00 / to 9999.00 /
Period Range : 01-2005 to 01-2005
GL Number Range : 1 thru 9999

Customer: _____ Task Type: _____
Task Name: _____ Task Leader: _____
Rate: _____ Budgeted: _____

Element of Cost	MTD			YTD			ITD		
	Hours	Amount	%	Hours	Amount	%	Hours	Amount	%
Direct Cost									
Labor - Client Site	1,000.00	\$75,000.00	67.19%	1,075.00	\$80,625.00	52.00%	1,700.00	\$127,500.00	45.00%
Labor - Headquarters		\$0.00	0.00%	0.00	\$0.00	0.00%	0.00	\$0.00	0.00%
CONSULTANTS	00.00	\$4,200.00	2.73%	000.00	\$4,200.00	2.73%	000.00	\$4,200.00	1.50%
Direct Cost Subtotal		\$79,200.00	79.92%		\$84,825.00	54.73%		\$131,700.00	46.50%
Other Direct Cost									
Miscellaneous		\$1,400.00	0.89%		\$1,400.00	0.89%		\$1,400.00	0.50%
SUBCONTRACT		\$7,000.00	4.44%		\$7,000.00	4.44%		\$7,000.00	2.49%
Travel		\$1,200.00	0.76%		\$1,200.00	0.76%		\$1,200.00	0.43%
ODC Subtotal		\$9,600.00	7.63%		\$9,600.00	6.13%		\$9,600.00	3.42%
Total Direct		\$153,801.42	100.00%		\$280,668.26	100.00%		\$482,344.58	100.00%
Fringe Benefits		\$0.00	0.00%		\$0.00	0.00%		\$0.00	0.00%
Overhead		\$0.00	0.00%		\$0.00	0.00%		\$0.00	0.00%
Total Excluding G&A		\$153,801.42			\$280,668.26			\$482,344.58	
General & Administrative		\$0.00	0.00%		\$0.00	0.00%		\$0.00	0.00%
Total Indirect		\$0.00			\$0.00			\$0.00	
Grand Total		\$153,801.42			\$280,668.26			\$482,344.58	

Total month-to-date

Total year-to-date

Job Cost Ledger, budgeted rates for direct contracts (printed)

- Verify that the Net Change total in the trial balance and the MTD total in the Job Cost Ledger are equal.