CP-12: Revenue Processing Under the Covers

A Table View of Revenue

Michael O’Malley, Lexell Blue
Introductions

- Lexell Blue, LLC headquartered in Northern Virginia
- Comprised of four partners and a team of consultants with extensive experience with the Deltek GovCon suite of products
- Costpoint consulting services
  - CP / TE Implementations including Project Manufacturing
  - Data Migration, Merges, Restructures, and Splits
  - Extensibility
  - Interfaces
  - Reporting
  - Product Installations
  - Product usage assessments

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Objectives

- Data Flow
- Discuss how cost and revenue data is stored in Costpoint
  - Project Summary
  - Project Burden Summary
  - Labor History
  - General Ledger
- Discuss how project set up influences the revenue calculation
  - Revenue formula
  - Project Account Group (PAG)
  - Ceilings
Main Objective....

Minimize Angst That Sometimes Occurs During Revenue Review
<table>
<thead>
<tr>
<th>Category/Act</th>
<th>Description</th>
<th>Rate</th>
<th>Total Hour/Cost</th>
<th>Less Hour/Cost Over Ceiling</th>
<th>Allowable Hour/Cost</th>
<th>Fee</th>
<th>Fee On Hour</th>
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**Scenario #1 – Cost Reimbursable Contract**

**Project 05022.COST.000**

- **Revenue Formula - Cost Plus Fee on Cost**
  - Fee - 5.0%

- **Funding - $75,000**

- **Ceilings**
  - Airfare ($800.00)
  - G&A on Travel is capped at 3%
  - Fee on Travel is 2.5%

### General Ledger Summary - 05022.COST.000

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Name</th>
<th>Amount</th>
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<tbody>
<tr>
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<td>Direct Labor</td>
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<tr>
<td>51-120-10</td>
<td>Airfare</td>
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<td>Auto Rental</td>
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<td>51-120-40</td>
<td>Meals</td>
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<td>53-560-60</td>
<td>Misc. ODCs</td>
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<tr>
<td>59-120-10</td>
<td>Unallow Travel</td>
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Total: $38,028.84
Cost & Revenue Data Flow

- Compute Pool Rates
- Compute Burden Cost
- Post Pool Journal
- POOL_RT_TBL
- General Ledger
- Project Ledger
- Create PSR and Other Project Report Tables
- Compute Revenue
- Post Revenue
- Project Report Tables

Events:
- APV
- AJE
- LD
- PAJ
- SJ
## Project Ledger (After Compute Burden Process)

### Costpoint Project Ledger (Selected Fields)

**Project Summary Table (PROJ_SUM)**

<table>
<thead>
<tr>
<th>Project</th>
<th>Org</th>
<th>Account</th>
<th>Fiscal Year</th>
<th>Period</th>
<th>Subperiod</th>
<th>YTD Direct Amount</th>
<th>YTD Allowable Direct</th>
<th>YTD Actual Burden</th>
<th>YTD Allow Actual Burden</th>
<th>YTD Target Burden</th>
<th>YTD Allow Target Burden</th>
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</table>

**Project Burden Summary Table (PROJ_BURD_SUM)**

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<th>Pool No.</th>
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<th>YTD Allow Actual Burden</th>
<th>YTD Target Burden</th>
<th>YTD Allow Target Burden</th>
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<tr>
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Total for Project/Account/Org: 23,248.08 21,471.77

- General Ledger transactions are summarized by Project/Account/Org (P/A/O)
- Summary direct amount is inserted into PROJ_SUM (DIRECT AMOUNT field)
- Actual and Target burden is applied to the direct amounts for each P/A/O.
  - Record for each Pool
  - Sum of burden for each P/A/O is inserted into the PROJ_SUM table
- ‘Allowable’ fields are equal to 0.00 at this point in the process. Allowable amounts are determined during the Compute Revenue process.
Project Ledger (After Compute Revenue Process)

Costpoint Project Ledger (Selected Fields)

Project Summary Table (PROJ_SUM)

<table>
<thead>
<tr>
<th>Project</th>
<th>Org</th>
<th>Account</th>
<th>Fiscal Year</th>
<th>Period</th>
<th>Subperiod</th>
<th>YTD Direct Amount</th>
<th>YTD Allowable Direct</th>
<th>YTD Actual Burden</th>
<th>YTD Target Burden</th>
<th>YTD Allow Target Burden</th>
<th>Fee/Direct</th>
<th>Fee/Act. Burden</th>
<th>Fee/Tgt. Burden</th>
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<tr>
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Project Burden Summary Table (PROJ_BURD_SUM)

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<tr>
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<table>
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<tr>
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<td>137.2</td>
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<td>127.9</td>
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</table>

Total for Project/Account/Org

<table>
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<tr>
<th>YTD Direct Amount</th>
<th>YTD Allowable Direct</th>
<th>YTD Actual Burden</th>
<th>YTD Allow Target Burden</th>
<th>YTD Allow Target Burden</th>
<th>Fee/Direct</th>
<th>Fee/Act. Burden</th>
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<td>1,073.58</td>
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</table>

- Allowable Cost at Target and Actual is computed and stored in PROJ_SUM and PROJ_BURD_SUM
  - Allowable Direct Cost is summarized by Project/Account/Org combination
  - Fee on Allowable Direct Cost is computed for each Project/Account/Org combination
  - Allowable Burden and Fee on Burden are a summarization of amounts calculated for each Project/Account/Org/Pool combination in PROJ_BURD_SUM

- Allowable Cost is computed for all projects and is a component of most revenue methods
  - LLR (T&M) and UNIT are the exceptions
### Project Ledger (All Expenses After Compute Revenue)

#### Costpoint Project Ledger (Selected Fields)

**Project Summary Table (PROJ_SUM)**

<table>
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<th>Project</th>
<th>Org</th>
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<th>Account Name</th>
<th>Account Function Code</th>
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**Project Burden Summary Table (PROJ_BURD_SUM)**

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<tr>
<th>Project</th>
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<th>Account</th>
<th>Account Name</th>
<th>Pool No.</th>
<th>Fiscal Year</th>
<th>Period</th>
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<th>YTD Allow Target Burden</th>
<th>Fee/Target Burden</th>
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<td>UA Direct Airfare</td>
<td>30</td>
<td>2012</td>
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<td>1</td>
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<td>0.00</td>
</tr>
</tbody>
</table>

Total Revenue (Target):
- 60,506.88
- 62,325.64

### Deltek
**Know more. Do more.**
How is Allowable Cost Determined?

- Project Account Groups (PAGs)
- Direct Cost Ceilings
- Burden Cost Ceilings
Project Account Groups

- Assigned to every Project
- Subset of Project-required accounts that can be used for project charging
- Function codes assigned to each account determine how the account is used for project reporting, revenue calculations, and billing
Project Account Groups

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Name</th>
<th>Account Function Code</th>
<th>System Use</th>
<th>Account Function Code Number</th>
<th>Displayed in PROJ_SUM</th>
</tr>
</thead>
<tbody>
<tr>
<td>50-100-10</td>
<td>Direct Labor</td>
<td>LABOR</td>
<td>Included in Revenue and Billing Calculations</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>51-120-10</td>
<td>Direct Airfare</td>
<td>NON-LABOR</td>
<td>Included in Revenue and Billing Calculations</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>51-120-20</td>
<td>Direct Auto Rental</td>
<td>NON-LABOR</td>
<td>Included in Revenue and Billing Calculations</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>51-120-40</td>
<td>Direct Meals</td>
<td>NON-LABOR</td>
<td>Included in Revenue and Billing Calculations</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>53-560-60</td>
<td>Misc. ODCs</td>
<td>NON-LABOR</td>
<td>Included in Revenue and Billing Calculations</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>59-120-10</td>
<td>UA Direct Airfare</td>
<td>UNALLOW-NONLABR</td>
<td>Excluded from Revenue and Billing Calculations</td>
<td>12</td>
<td></td>
</tr>
</tbody>
</table>

- Function Code assigned to an account determines whether direct expenses and applicable indirect expense are included or excluded from Revenue and Billing calculations.
- PAG function code assignments span the system and cannot be modified on a project-by-project basis.
- Unlike a contract ceiling, the entire amount booked to an account assigned to an 'UNALLOW' function code is excluded from Revenue and Billing calculations.
## Project Ledger (All Expenses After Compute Revenue)

### Costpoint Project Ledger (Selected Fields)

### Project Summary Table (PROJ_SUM)

<table>
<thead>
<tr>
<th>Project</th>
<th>Org</th>
<th>Account</th>
<th>Account Name</th>
<th>Fiscal Year</th>
<th>Period</th>
<th>Subperiod</th>
<th>YTD Direct Amount</th>
<th>YTD Allowable Direct</th>
<th>YTD Target Burden</th>
<th>YTD Allow Target Burden</th>
<th>Total Target Allowable Expense</th>
<th>Fee/Target Burden</th>
<th>Total Revenue (Target)</th>
</tr>
</thead>
<tbody>
<tr>
<td>05022.COST.000</td>
<td>10.10.2.1</td>
<td>50-100-10</td>
<td>Direct Labor</td>
<td>2012</td>
<td>1</td>
<td>1</td>
<td>36,153.84</td>
<td>36,153.84</td>
<td>21,471.77</td>
<td>21,471.77</td>
<td>57,625.61</td>
<td>1,807.69</td>
<td>1,073.58</td>
</tr>
<tr>
<td>05022.COST.000</td>
<td>10.10.2.1</td>
<td>51-120-10</td>
<td>Direct Airfare</td>
<td>2012</td>
<td>1</td>
<td>1</td>
<td>870.00</td>
<td>800.00</td>
<td>43.50</td>
<td>24.00</td>
<td>824.00</td>
<td>20.00</td>
<td>0.60</td>
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<tr>
<td>05022.COST.000</td>
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<td>51-120-20</td>
<td>Direct Auto Rental</td>
<td>2012</td>
<td>1</td>
<td>1</td>
<td>241.00</td>
<td>241.00</td>
<td>12.05</td>
<td>7.23</td>
<td>248.23</td>
<td>6.03</td>
<td>0.18</td>
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<tr>
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<td>10.10.2.1</td>
<td>51-120-40</td>
<td>Direct Meals</td>
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<td>1</td>
<td>264.00</td>
<td>264.00</td>
<td>13.20</td>
<td>7.92</td>
<td>271.92</td>
<td>6.60</td>
<td>0.20</td>
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<tr>
<td>05022.COST.000</td>
<td>10.10.2.1</td>
<td>53-560-60</td>
<td>Misc. ODCs</td>
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<td>20.00</td>
<td>20.00</td>
<td>420.00</td>
<td>20.00</td>
<td>1.00</td>
</tr>
<tr>
<td>05022.COST.000</td>
<td>10.10.2.1</td>
<td>59-120-10</td>
<td>UA Direct Airfare</td>
<td>2012</td>
<td>1</td>
<td>1</td>
<td>100.00</td>
<td>0.00</td>
<td>5.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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</tbody>
</table>

### Project Burden Summary Table (PROJ_BURD_SUM)

<table>
<thead>
<tr>
<th>Project</th>
<th>Org</th>
<th>Account</th>
<th>Account Name</th>
<th>Pool No.</th>
<th>Fiscal Year</th>
<th>Period</th>
<th>Subperiod</th>
<th>YTD Target Burden</th>
<th>YTD Allow Target Burden</th>
<th>Fee/Target Burden</th>
<th>Total Revenue (Target)</th>
</tr>
</thead>
<tbody>
<tr>
<td>05022.COST.000</td>
<td>10.10.2.1</td>
<td>50-100-10</td>
<td>Direct Labor</td>
<td>10</td>
<td>2012</td>
<td>1</td>
<td>1</td>
<td>11,569.23</td>
<td>11,569.23</td>
<td>578.46</td>
<td>8.00</td>
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<tr>
<td>05022.COST.000</td>
<td>10.10.2.1</td>
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<td>Direct Labor</td>
<td>20</td>
<td>2012</td>
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<td>1</td>
<td>7,158.46</td>
<td>7,158.46</td>
<td>357.92</td>
<td>8.00</td>
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<tr>
<td>05022.COST.000</td>
<td>10.10.2.1</td>
<td>50-100-10</td>
<td>Direct Labor</td>
<td>30</td>
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<td>1</td>
<td>2,744.08</td>
<td>2,744.08</td>
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<td>8.00</td>
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<td>05022.COST.000</td>
<td>10.10.2.1</td>
<td>51-120-10</td>
<td>Direct Airfare</td>
<td>30</td>
<td>2012</td>
<td>1</td>
<td>1</td>
<td>43.50</td>
<td>24.00</td>
<td>0.60</td>
<td>8.00</td>
</tr>
<tr>
<td>05022.COST.000</td>
<td>10.10.2.1</td>
<td>51-120-20</td>
<td>Direct Auto Rental</td>
<td>30</td>
<td>2012</td>
<td>1</td>
<td>1</td>
<td>12.05</td>
<td>7.23</td>
<td>0.18</td>
<td>8.00</td>
</tr>
<tr>
<td>05022.COST.000</td>
<td>10.10.2.1</td>
<td>51-120-40</td>
<td>Direct Meals</td>
<td>30</td>
<td>2012</td>
<td>1</td>
<td>1</td>
<td>13.20</td>
<td>7.92</td>
<td>0.20</td>
<td>8.00</td>
</tr>
<tr>
<td>05022.COST.000</td>
<td>10.10.2.1</td>
<td>53-560-60</td>
<td>Misc. ODCs</td>
<td>30</td>
<td>2012</td>
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<td>1</td>
<td>20.00</td>
<td>20.00</td>
<td>1.00</td>
<td>8.00</td>
</tr>
<tr>
<td>05022.COST.000</td>
<td>10.10.2.1</td>
<td>59-120-10</td>
<td>UA Direct Airfare</td>
<td>30</td>
<td>2012</td>
<td>1</td>
<td>1</td>
<td>5.00</td>
<td>0.00</td>
<td>0.00</td>
<td>8.00</td>
</tr>
</tbody>
</table>
Direct Cost Ceilings

- Direct Cost Ceilings cap the amount that is included in Revenue and/or Billing calculations.
- ‘Apply to R/B/A’ flag allows the user to determine if expenses booked to the account are excluded from Revenue (R), Billing (B), or both (All).
- Remember: Allowable Direct Cost is the allocation base for Allowable Indirect Expense.
  - Cascading impacts of Direct Cost Ceilings:
    - Allowable Indirect Expense
    - Total Allowable Expense (Fee base)
    - Fee on Cost

**Project Summary Table (PROJ_SUM)**

<table>
<thead>
<tr>
<th>Project</th>
<th>Account</th>
<th>Account Name</th>
<th>YTD Direct Amount</th>
<th>YTD Allowable Direct</th>
<th>YTD Target Burden</th>
<th>YTD Allowable Expense</th>
<th>Total Target Allowable Expense</th>
</tr>
</thead>
<tbody>
<tr>
<td>05022.COST.000</td>
<td>51-120-10</td>
<td>Direct Airfare</td>
<td>870.00</td>
<td>800.00</td>
<td>43.50</td>
<td>24.00</td>
<td>824.00</td>
</tr>
</tbody>
</table>
Burden Cost Ceilings

- Burden Cost Ceilings cap the indirect expense that is included in Revenue and/or Billing calculations
  - Ceiling Rate (Not to Exceed)
  - Fixed Rate
  - Override

- ‘Apply to R/B/A’ flag allows the user to determine if the ceilings are applied to Revenue (R), Billing (B), or both (All)

- Burden Cost Ceiling rate applied to Allowable Direct Cost

<table>
<thead>
<tr>
<th>Project</th>
<th>Account</th>
<th>Account Name</th>
<th>YTD Direct Amount</th>
<th>YTD Target Burden</th>
<th>Applied Rate</th>
<th>YTD Allowable Direct</th>
<th>YTD Allowable Target Burden</th>
<th>Ceiling Rate</th>
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<tbody>
<tr>
<td>05022.COST.000</td>
<td>51-120-10</td>
<td>Direct Airfare</td>
<td>870.00</td>
<td>43.50</td>
<td>5.00%</td>
<td>800.00</td>
<td>24.00</td>
<td>3.00%</td>
</tr>
<tr>
<td>05022.COST.000</td>
<td>51-120-20</td>
<td>Direct Auto Rental</td>
<td>241.00</td>
<td>12.05</td>
<td>5.00%</td>
<td>241.00</td>
<td>7.23</td>
<td>3.00%</td>
</tr>
<tr>
<td>05022.COST.000</td>
<td>51-120-40</td>
<td>Direct Meals</td>
<td>264.00</td>
<td>13.20</td>
<td>5.00%</td>
<td>264.00</td>
<td>7.92</td>
<td>3.00%</td>
</tr>
</tbody>
</table>
Fee Overrides

- **Cost Fee Override**
  - Applied to Direct Cost and Applied Indirect Expense
  - Applied to Revenue, Billing, or Both Revenue and Billing

- **Burden Fee Override**
  - Applied to Indirect Expense only
  - Applied to Revenue, Billing, or Both Revenue and Billing

---

Cost Fee Override on Direct Cost Example

<table>
<thead>
<tr>
<th>Project</th>
<th>Account</th>
<th>Account Name</th>
<th>YTD Allowable Direct</th>
<th>YTD Allowable Target</th>
<th>Total Allowable Expense</th>
<th>Fee/Direct</th>
<th>Fee Rate/Direct</th>
<th>Total Revenue (Target)</th>
</tr>
</thead>
<tbody>
<tr>
<td>05022.COST.000 S0-100-10</td>
<td>Direct Labor</td>
<td>36,153.84</td>
<td>21,471.77</td>
<td>57,625.61</td>
<td>1,807.69</td>
<td>5.00%</td>
<td>1,073.58</td>
<td>5.00%</td>
</tr>
<tr>
<td>05022.COST.000 S1-120-10</td>
<td>Direct Airfare</td>
<td>800.00</td>
<td>24.00</td>
<td>824.00</td>
<td>20.00</td>
<td>2.50%</td>
<td>0.60</td>
<td>2.50%</td>
</tr>
<tr>
<td>05022.COST.000 S1-120-20</td>
<td>Direct Auto Rental</td>
<td>241.00</td>
<td>7.23</td>
<td>248.23</td>
<td>6.03</td>
<td>2.50%</td>
<td>0.18</td>
<td>2.50%</td>
</tr>
<tr>
<td>05022.COST.000 S1-120-40</td>
<td>Direct Meals</td>
<td>264.00</td>
<td>7.92</td>
<td>271.92</td>
<td>6.60</td>
<td>2.50%</td>
<td>0.20</td>
<td>2.50%</td>
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<tr>
<td>05022.COST.000 S3-560-60</td>
<td>Misc. ODCs</td>
<td>402.00</td>
<td>20.00</td>
<td>420.00</td>
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<td>5.00%</td>
<td>1.00</td>
<td>5.00%</td>
</tr>
<tr>
<td>Category/Asset</td>
<td>Description</td>
<td>Rate</td>
<td>Hour/Cost</td>
<td>Total Hour/Cost</td>
<td>Less Hour/Cost</td>
<td>Allowable</td>
<td>Fee</td>
<td>Fee On Hour</td>
</tr>
<tr>
<td>---------------</td>
<td>---------------------------</td>
<td>--------</td>
<td>-----------</td>
<td>-----------------</td>
<td>----------------</td>
<td>-----------</td>
<td>-----</td>
<td>-------------</td>
</tr>
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<td>0.00</td>
<td>22,500.00</td>
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<tr>
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<td>Project Manager</td>
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<td>150.00</td>
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<td></td>
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<td>22,500.00</td>
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<td>22,500.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td></td>
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<td>0.00</td>
<td>22,500.00</td>
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<td>Total Indirect Costs</td>
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<td>10,120.00</td>
<td>0.00</td>
<td>10,120.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

Revenue Adjustment: 0.00
Unit Revenue: 0.00
Other Fee: 0.00
Reimbursable Revenue: 0.00
Reimbursable Expense: 0.00
Subtract Revenue: 62,326.84
Loss: Cost in Excess: 0.00
Loss: Total in Excess: 0.00
Loss: Fee in Excess of Value: 0.00
Loss: Discount Amount: 0.00
Total Revenue: 62,326.84
Scenario #2 – Fixed Price Contract

Project 05022.FXPR.000

Revenue Formula - Fixed Amount Year To Date
YTD Revenue - $75,000
Project is owned by Org 10.10.2.1
All work is performed by Org 10.20.0.0

<table>
<thead>
<tr>
<th>Account</th>
<th>Account Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>50-100-10</td>
<td>Direct Labor</td>
<td>36,153.84</td>
</tr>
<tr>
<td>51-120-10</td>
<td>Airfare</td>
<td>870.00</td>
</tr>
<tr>
<td>51-120-20</td>
<td>Auto Rental</td>
<td>241.00</td>
</tr>
<tr>
<td>51-120-40</td>
<td>Meals</td>
<td>264.00</td>
</tr>
<tr>
<td>53-560-60</td>
<td>Misc. ODCs</td>
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</tr>
<tr>
<td>59-120-10</td>
<td>Unallow Travel</td>
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<td></td>
<td></td>
<td>38,028.84</td>
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</tbody>
</table>

General Ledger Summary - 05022.FXPR.000
# Project Ledger (All Expenses After Compute Revenue)

**Costpoint Project Ledger (Selected Fields)**

Project Summary Table (PROJ_SUM)

<table>
<thead>
<tr>
<th>Account Function Code</th>
<th>YTD Direct Amount</th>
<th>YTD Allowable Direct</th>
<th>YTD Target Burden</th>
<th>YTD Allow Target Burden</th>
<th>Total Target Allowable Expense</th>
<th>Other Fee</th>
<th>Total Revenue (Target)</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>10.20.0.0</td>
<td>50-100-10</td>
<td>Direct Labor</td>
<td>36,153.84</td>
<td>36,153.84</td>
<td>21,471.77</td>
<td>21,471.77</td>
</tr>
<tr>
<td>05022.FXPR.000</td>
<td>10.20.0.0</td>
<td>51-120-10</td>
<td>Direct Airfare</td>
<td>870.00</td>
<td>870.00</td>
<td>43.50</td>
<td>43.50</td>
</tr>
<tr>
<td>05022.FXPR.000</td>
<td>10.20.0.0</td>
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<td>Direct Auto Rental</td>
<td>241.00</td>
<td>241.00</td>
<td>12.05</td>
<td>12.05</td>
</tr>
<tr>
<td>05022.FXPR.000</td>
<td>10.20.0.0</td>
<td>51-120-40</td>
<td>Direct Meals</td>
<td>264.00</td>
<td>264.00</td>
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<td>13.20</td>
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<td>05022.FXPR.000</td>
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<td>Misc. ODCs</td>
<td>400.00</td>
<td>400.00</td>
<td>20.00</td>
<td>20.00</td>
</tr>
<tr>
<td>05022.FXPR.000</td>
<td>10.20.0.0</td>
<td>59-120-10</td>
<td>UA Direct Airfare</td>
<td>100.00</td>
<td>100.00</td>
<td>5.00</td>
<td>5.00</td>
</tr>
</tbody>
</table>

**FFP Revenue = Allowable Expense + Other Fee**
- Revenue formula algorithm determines the Total Revenue Amount
- Allowable Expense is part of the revenue buildup in the Project Ledger
- Other Fee is a plug amount

**Other Fee is booked to the project revenue project ID and the project owning org**
- Presents a problem for companies that post revenue by performing org to the General Ledger
## FFP Revenue Posting Issue

### Impact of 'Other Fee' Plug on the Income Statement

*Revenue Posted by Performing Org*

<table>
<thead>
<tr>
<th></th>
<th>Roll-Up</th>
<th>Org 10.10.2.1</th>
<th>Org 10.20.0.0</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td>75,000.00</td>
<td>15,510.64</td>
<td>59,489.36</td>
</tr>
<tr>
<td><strong>Direct Expense</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Labor</td>
<td>36,153.84</td>
<td>0.00</td>
<td>36,153.84</td>
</tr>
<tr>
<td>Direct Airfare</td>
<td>870.00</td>
<td>0.00</td>
<td>870.00</td>
</tr>
<tr>
<td>Direct Auto Rental</td>
<td>241.00</td>
<td>0.00</td>
<td>241.00</td>
</tr>
<tr>
<td>Direct Meals</td>
<td>264.00</td>
<td>0.00</td>
<td>264.00</td>
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<tr>
<td>Misc. ODCs</td>
<td>400.00</td>
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<td>400.00</td>
</tr>
<tr>
<td>UA Direct Airfare</td>
<td>100.00</td>
<td>0.00</td>
<td>100.00</td>
</tr>
<tr>
<td><strong>Total Direct Expense</strong></td>
<td>38,028.84</td>
<td>0.00</td>
<td>38,028.84</td>
</tr>
<tr>
<td><strong>Indirect Expense</strong></td>
<td>21,565.52</td>
<td>0.00</td>
<td>21,565.52</td>
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<tr>
<td><strong>Total Expense</strong></td>
<td>59,594.36</td>
<td>0.00</td>
<td>59,594.36</td>
</tr>
<tr>
<td><strong>Profit/(Loss)</strong></td>
<td>15,405.64</td>
<td>15,510.64</td>
<td>(105.00)</td>
</tr>
</tbody>
</table>
Solution – Redistribute Revenue

- Redistribute Revenue application allocates revenue plugs to performing orgs using cost-based revenue as the allocation base.
- Revenue derived from Other Fee, Revenue Adjustments, Award Fee, and Over Ceiling Adjustments need to be allocated in order to align revenue with effort.
  - Situations above can be associated with Cost Reimbursable and T&M projects as well as Fixed Price projects.
- Redistribute Revenue process is run after revenue is calculated and before revenue is posted.
## Project Summary Table After Revenue Redistribution

### Costpoint Project Ledger (Selected Fields)

### Project Summary Table (PROJ_SUM) After Revenue Redistribution

<table>
<thead>
<tr>
<th>Project</th>
<th>Org</th>
<th>Account</th>
<th>Account Name</th>
<th>Function Code</th>
<th>YTD Direct Amount</th>
<th>YTD Allowable Direct</th>
<th>YTD Target Burden</th>
<th>YTD Allow Target Burden</th>
<th>Total Target Allowable Expense</th>
<th>Reallocated Target Amount</th>
<th>Total Revenue (Target)</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Revenue</td>
<td>1</td>
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<td>37,928.84</td>
<td>21,565.52</td>
<td>21,560.52</td>
<td>59,489.36</td>
<td>15,510.64</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>05022.FXPR.000 10.20.0.0 50-100-10</td>
<td>Direct Labor</td>
<td>2</td>
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<td>36,153.84</td>
<td>21,471.77</td>
<td>21,471.77</td>
<td>57,625.61</td>
<td>15,510.64</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>05022.FXPR.000 10.20.0.0 51-120-10</td>
<td>Direct Airfare</td>
<td>3</td>
<td>870.00</td>
<td>870.00</td>
<td>43.50</td>
<td>43.50</td>
<td>913.50</td>
<td>238.18</td>
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<tr>
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<td>241.00</td>
<td>241.00</td>
<td>12.05</td>
<td>12.05</td>
<td>253.05</td>
<td>65.98</td>
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<td></td>
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</tr>
<tr>
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<td>13.20</td>
<td>13.20</td>
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<td>72.27</td>
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<td>400.00</td>
<td>20.00</td>
<td>20.00</td>
<td>420.00</td>
<td>109.51</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
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<td>12</td>
<td>100.00</td>
<td>0.00</td>
<td>5.00</td>
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<td>0.00</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

38,028.84 37,928.84 21,565.52 21,560.52 59,489.36 15,510.64 0.00 75,000.00
## Income Statement With and Without Revenue Redistribution

**Revenue Posted by Performing Org**

*Two Views - With and Without Revenue Redistribution*

<table>
<thead>
<tr>
<th></th>
<th>Without Revenue Redistribution</th>
<th>After Revenue Redistribution</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td>Roll-Up</td>
<td>Org 10.10.2.1</td>
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<td></td>
<td>75,000.00</td>
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<td><strong>Direct Expense</strong></td>
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<td></td>
</tr>
<tr>
<td>Direct Labor</td>
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<td>0.00</td>
</tr>
<tr>
<td>Direct Airfare</td>
<td>870.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Direct Auto Rental</td>
<td>241.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Direct Meals</td>
<td>264.00</td>
<td>0.00</td>
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<tr>
<td>Misc. ODCs</td>
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</tr>
<tr>
<td>UA Direct Airfare</td>
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<tr>
<td><strong>Total Direct Expense</strong></td>
<td>38,028.84</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Indirect Expense</strong></td>
<td>21,565.52</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Total Expense</strong></td>
<td>59,594.36</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>Profit/(Loss)</strong></td>
<td>15,405.64</td>
<td>15,510.64</td>
</tr>
</tbody>
</table>
# Revenue Worksheet – After Revenue Redistribution

## Project Roll-Up (Level 2)

### Revenue Worksheet

**Financial Year:** 2012  **Period:** 1  **Subperiod:** 1  
**Report Period:** Fiscal Year  
**Budget Type:** Target

<table>
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<tr>
<th>Category/Account</th>
<th>Description</th>
<th>Rate</th>
<th>Total Hours/Cost</th>
<th>Less Hours/Cost Over Calling</th>
<th>Allowable Hours/Cost</th>
<th>Fee</th>
<th>Fee On Hours</th>
<th>Revenue</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Network Security Engineer</td>
<td>0.0000</td>
<td>160.00</td>
<td>160.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CH</td>
<td>Program Manager</td>
<td>0.0000</td>
<td>160.00</td>
<td>160.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FOTENI</td>
<td>Software Engineer II</td>
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<td>160.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FOTENI</td>
<td>Software Engineer</td>
<td>0.0000</td>
<td>160.00</td>
<td>160.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Direct Labor</td>
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<td></td>
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<td>640.00</td>
<td>0.00</td>
<td>0.00</td>
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<td></td>
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<td>80-120-10</td>
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<td>0.00</td>
<td>36,152.84</td>
<td>0.00</td>
<td>0.00</td>
<td>36,152.84</td>
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<tr>
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<td>5M. Direct Airfare</td>
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<td>0.00</td>
<td>870.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td>870.00</td>
</tr>
<tr>
<td>81-120-20</td>
<td>5M. Direct Auto Rental</td>
<td>241.00</td>
<td>0.00</td>
<td>241.00</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
<td>241.00</td>
</tr>
<tr>
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<td>0.00</td>
<td>0.00</td>
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<td>264.00</td>
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<td>400.00</td>
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<td>37,928.84</td>
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<td>10-Pringe</td>
<td>92.000000%</td>
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<td>11,569.25</td>
<td>0.00</td>
<td>0.00</td>
<td>11,569.25</td>
</tr>
<tr>
<td>20-Overhead</td>
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<td>11,168.00</td>
<td>0.00</td>
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<td>7,168.46</td>
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<tr>
<td>30-031A Expense</td>
<td>6.000000%</td>
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<td>2,397.83</td>
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<td>2,392.83</td>
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<td>2,392.83</td>
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<td>Total Indirect Costs</td>
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<td></td>
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<td>6.00</td>
<td>21,560.62</td>
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<td>0.00</td>
<td>21,560.62</td>
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<td>59,493.36</td>
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<td>59,493.36</td>
</tr>
</tbody>
</table>

**Revenue Adjustment**

**Unit Revenue**: 0.00

**Other Fee**: 0.00

**Redistributed Revenue**: 0.00

**Retroactive Revenue**: 0.00

**Subtotal Revenue**: 76,000.00

**Less: Cost in Excess**: 0.00

**Less: Total in Excess**: 0.00

**Less: Fee in Excess of Value**: 0.00

**Less: Discount Amount**: 0.00

**Total Revenue**: 76,000.00
# Revenue Worksheet – After Revenue Redistribution

**Revenue Posting Level**

---

**Applied Technologies Inc**

**Revenue Worksheet**

Fiscal Year: 2012  
Period: 1  
Subperiod: 1  
Report Period: Fiscal Year

<table>
<thead>
<tr>
<th>Category/Asset</th>
<th>Description</th>
<th>Rate</th>
<th>Total Hours/Cost</th>
<th>Less Hours/Cost Over Ceiling</th>
<th>Allowable Hours/Cost</th>
<th>Fee</th>
<th>Fee On Hours</th>
<th>Revenue</th>
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<tbody>
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<td>Unit Revenue</td>
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<td>Other Fee</td>
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<td></td>
<td></td>
<td></td>
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<td></td>
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</tr>
<tr>
<td>Distributed Revenue</td>
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<td></td>
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<td></td>
<td>0.00</td>
</tr>
<tr>
<td>Retroactive Revenue</td>
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<td>Subtotal Revenue</td>
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</tr>
<tr>
<td>Less: Cost in Excess</td>
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<td></td>
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<td>0.00</td>
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<tr>
<td>Less: Total in Excess</td>
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<td>Less: Fee in Excess of Value</td>
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<td>Total Revenue</td>
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</table>
# Revenue Worksheet – After Revenue Redistribution

**Transaction-Level**

## Applied Technologies Inc

**Revenue Worksheet**

**Fiscal Year 2032 Period: 1 Subperiod: 1**

**Report Period: Fiscal Year**

<table>
<thead>
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<th>Project</th>
<th>080024 RX125.000</th>
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<tr>
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<td>Project Type</td>
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<td>Project Classification</td>
<td>DIRECT PROJECT</td>
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<td>Project Manager</td>
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<td>Revenue Formula</td>
<td>Fixed Amount Year To Date</td>
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<td>Status</td>
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### YTD Revenue: 78,002,000.00

<table>
<thead>
<tr>
<th>Category/Asset</th>
<th>Description</th>
<th>Rate</th>
<th>Total Hours/Cost</th>
<th>Less Hours/Cost Over Calling</th>
<th>Allowable Hours/Cost</th>
<th>Fee</th>
<th>Fee On Hours</th>
<th>Revenue</th>
</tr>
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<tbody>
<tr>
<td>SRTEN</td>
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<td>160.00</td>
<td>160.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>FM</td>
<td>Program Manager</td>
<td>0.0000</td>
<td>160.00</td>
<td>160.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
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<td>0.00</td>
<td>0.00</td>
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<tr>
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<td>0.00</td>
<td>86,102.24</td>
</tr>
<tr>
<td>61-120-10</td>
<td>Direct Airfare</td>
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<td>870.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>870.00</td>
</tr>
<tr>
<td>61-120-20</td>
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<td>241.00</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>264.00</td>
</tr>
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<td>61-120-60</td>
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<td>400.00</td>
<td>0.00</td>
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<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>100.00</td>
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<tr>
<td>Total Direct Cost</td>
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<tr>
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<td>0.00</td>
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<td>7,191.46</td>
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### Revenue Adjustment
- Unit Revenue: 0.00
- Other Fee: 0.00
- Redeistributed Revenue: 15,610.46

### Subtotal Revenue: 75,002.00

Less: Cost in Excess: 0.00

Less: Total in Excess: 0.00

Less: Fee in Excess of Value: 0.00

### Less: Discount Amount: 0.00

### Total Revenue: 75,002.00
Scenario #3 – Loaded Labor Contract

Project 05022.LLBR.000

Revenue Formula - Loaded Labor Plus Non-Labor
   Plus Burden on Non-Labor

Labor Hour Ceiling - 100 Hours (PM)

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<tr>
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<th>Account Name</th>
<th>Amount</th>
</tr>
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<tbody>
<tr>
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<td>Direct Labor</td>
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<tr>
<td>51-120-10</td>
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<tr>
<td>51-120-20</td>
<td>Auto Rental</td>
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<tr>
<td>51-120-40</td>
<td>Meals</td>
<td>264.00</td>
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<tr>
<td>53-560-60</td>
<td>Misc. ODCs</td>
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<td>59-120-10</td>
<td>Unallow Travel</td>
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General Ledger Summary - 05022.LLBR.000

38,028.84
Insertion of Billing Rates into Labor History

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<tr>
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<th>Org</th>
<th>Account</th>
<th>Fiscal Year</th>
<th>Period</th>
<th>Subperiod</th>
<th>Empl ID</th>
<th>PLC</th>
<th>Hours</th>
<th>Allowable Hours</th>
<th>PLC Rate</th>
<th>Actual Amount</th>
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<td>1</td>
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<td>$85.00</td>
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**Hours Ceiling**

- **Project Category**: PM
- **Project Description**: Program Manager
- **Billing Rate**: 100.00
### Project Ledger (All Expenses After Compute Revenue) – Loaded Labor Project

#### PROJ_SUM Table (Selected Columns)

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<tr>
<th>Project</th>
<th>Org</th>
<th>Account</th>
<th>YTD Hours</th>
<th>YTD Allowable Hours</th>
<th>YTD Direct Amount</th>
<th>YTD Allowable Direct</th>
<th>YTD Target Burden</th>
<th>YTD Allow Target Burden</th>
<th>Target Allowable Expense</th>
<th>T&amp;M Revenue</th>
<th>Total Revenue</th>
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</table>
# Revenue Worksheet – Loaded Labor Project

**Applied Technologies Inc**

**Revenue Worksheet**

**Fiscal Year: 2013 Period 1 Subperiod 1**

**Report Period: Fiscal Year**

**Date Type: Budget**

<table>
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<tr>
<th>Project</th>
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<th>Cost</th>
<th>Value</th>
<th>Funded</th>
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<tbody>
<tr>
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<td>75,000.00</td>
<td>75,000.00</td>
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<td>45</td>
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<td>75,000.00</td>
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<td>Loaded Labor Plus Non-Labor Plus Burden on Non-Labor</td>
<td>Period of Performance</td>
<td>01/01/12 to 12/31/12</td>
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<td>Revenue Formulas</td>
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<td>Status</td>
<td>Active</td>
<td></td>
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<tr>
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## Category/Account

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<th>Description</th>
<th>Rate</th>
<th>Total Hours/Cost</th>
<th>Allowable Hours/Cost</th>
<th>Revenue</th>
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</thead>
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**Revenue Adjustment**

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<tr>
<th>Rate</th>
<th>Unit Revenue</th>
<th>Other Leo</th>
<th>Realized Revenue</th>
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<td>0.00</td>
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<td>0.00</td>
<td>0.00</td>
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</tbody>
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**Lessor**

<table>
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<tr>
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<th>Total in Excess</th>
<th>Total in Excess of Value</th>
<th>Discount Amount</th>
<th>Total Revenue</th>
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<tbody>
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<td>0.00</td>
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<td>0.00</td>
<td>61,163.75</td>
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Changing Revenue Formulas

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<th>05022.COST</th>
<th>Cost Reimbursable</th>
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</table>

**Revenue Details**

- Revenue Formula: CPFH (Fee on Hours Plus Cost Incurred)
- Fiscal Year: 2012
- Fee On Hours: 0.0000
- Discount Method: None
- Allow Revenue to Exceed Value
  - By How Much?: 0.00
- Post Revenue to:
  - Owning Organization
  - Performing Organization

**Goal Multiplier**

<table>
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<tr>
<th>Labor</th>
<th>Non-Labor</th>
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<tr>
<td>1.0000</td>
<td>1.0000</td>
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</table>
Changing Revenue Formulas
Changing Revenue Formulas

- Results in Revenue Data in the Project Ledger being set to 0.00 after new Revenue Formula is selected and saved
- Year to Date Revenue inserted into the Fiscal Year/Period/Subperiod used for the subsequent Revenue Calculation
  - Allowable Burden
  - Fee (Hours/Direct Cost/Burden)
  - Mark-Up Fee
  - Total Revenue (Actual and Target)
**Applied Technologies Inc**

**Revenue Worksheet**

**Page 1 of 1**

**Fiscal Year: 2012 Period: 2 Subperiod: 1**

**Project: 05022.COST**

**Project Name:** Cost Reimbursable

**Project Type:** GOVERNMENT

**Project Classification:** DIRECT PROJECT

**Project Manager:** Fee: 3,974.95

**Revenue Formula:** Fee On Hours Plus Cost Incurred

**Fee On Hours:** 3,820.00

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<th>Total Hours/Cost</th>
<th>Less Hours/Cost Over Ceiling</th>
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<td>36,193.84</td>
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<td>4,180.00</td>
<td>40,313.84</td>
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<td>36,193.84</td>
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<td>6.00</td>
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<td>36,193.84</td>
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<td>40,313.84</td>
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**Revenue Adjustment**

- Unit Revenue: 0.00
- Other Fee: 0.00
- Distributed Revenue: 0.00
- Retroactive Revenue: 0.00

**Subtotal Revenue:** 83,300.12

**Loss:**
- Cost in Excess: 45,386.75
- Total in Excess: 0.00
- Fee in Excess of Value: 622.18
- Discount Amount: 0.00

**Total Revenue:** 75,000.00
### Applied Technologies Inc
#### Project Status Report

**Project:** RV Project
**For Fiscal Year:** 2012 **Period:** 2 **Subperiod:** 1
**For Subperiod Ending:** 02/29/12

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<th>Contr. To Date</th>
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Questions?
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