

## REFERENCE A EXAMPLE OF FORCE ACCOUNT SUMMARY AND BREAKDOWN

Effective: April 1, 2006

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### ACTUAL COST OF FORCE ACCOUNT

Contractor: ACME Inc.

Project: Franklin County Project 100(06)

Summary of Work: Piling things on top of things at station 1973+ 00 Rt 100 feet.

Date: April 1, 2006 Thru: April 1, 2006

### SUMMARY OF COSTS:

Cost of Labor:	\$1,960.14
Cost of Owned Equipment	\$1,290.34
Cost of Rented Equipment	\$ 138.39
Cost of Materials	\$5,520.00
Cost of Trucking	\$ 966.28
Cost of Subcontractor	\$ 0.00
Third Party Billing	\$ 378.00
 Total Cost of Force Account	 \$10,253.15

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## Cost of LABOR

Contractor: ACME Inc.

Project: Franklin County Project 100(06)

Summary of Work: Piling things on top of things at station 1973+ 00 Rt 100 feet.

Date: April 1, 2006 Thru: April 1, 2006

			A	B	x	y	f	g
Date of Work	Name of Worker	Work Class	ST Hrs	OT Hrs	ST Wage Rate	OT Wage Rate	Fringe Rate	Admin Fees
4/1/06	John Williams	Foreman Laborer	8	2	\$25.00	\$37.50	\$6.71	\$0.29
4/1/06	Eric Crish	Laborer	8	2	\$20.00	\$30.00	\$6.71	\$0.29
4/1/06	Mike Merry	Operator	6	2	\$30.00	\$45.00	\$9.31	\$0.19
4/1/06	Mike Merry	Driver	2	0	\$30.00	\$45.00	\$9.31	\$0.19
4/1/06	Terry Jones	Diver	5	0	\$19.29	\$28.94	\$6.83	\$0.19

			xA+yB	f(A+B)	g(A+B)			
Date of Work	Name of Worker	Work Class	Total Wages	Total Fringes	Total Adm Fees	Y-T-D Wages	FUI	SUI
4/1/06	John Williams	Foreman Laborer	\$275.00	\$67.10	\$2.90	\$9,200.00		
4/1/06	Eric Crish	Laborer	\$220.00	\$67.10	\$2.90	\$5,000.00	Y	Y
4/1/06	Mike Merry	Operator	\$270.00	\$74.48	\$1.52	\$8,900.00		Y
4/1/06	Mike Merry	Driver	\$60.00	\$18.62	\$0.38	\$3,400.00	Y	Y
4/1/06	Terry Jones	Diver	\$96.45	\$34.15	\$0.95	\$7,200.00		Y

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### Labor Cost

Total Wages:	\$921.45
Total Fringes:	\$261.45
Total Administrative Fees:	\$ 8.65
38% Mark Up on Wages & Fringes:[.38 x (\$921.45 + \$261.45)]:	\$449.50
Payroll Taxes 21.95% of Wages:	\$180.87
FICA [\$921.45x7.65%]	\$70.49
FUI [(\$220+\$60)x0.80%]	\$ 3.86
SUI [(\$220+\$270+\$60+96.45)x6.50%]	\$42.02
Ohio Workers Comp. [\$921.45x7.00%]	\$64.50
Liability Insurance Premiums in Excess of 5% [(20%- 5%)x \$921.45]: (attach supporting invoice)	<u>\$138.22</u>

Total Labor Costs: \$1,960.14

### Payroll Tax and Government Insurance Premiums Breakdown

FICA (Social Security 6.20% Medicare 1.45%)	7.65%
Federal Unemployment Insurance (paid on the first \$7,000 of wages)	0.80%
State Unemployment Insurance (paid on the first \$9,000 of wages)	6.50%
Ohio Workers' Compensation (premium reductions are credited)	<u>7.00%</u>
	21.95%

### Administrative Fee Breakdown

Laborers: OCA Dues \$.14/Hr, OCIA \$.05/Hr, LECET \$.05/Hr, Tri-Fund \$.05/Hr  
Operator and Driver: OCA Dues \$.14/Hr, OCIA \$.05/Hr

NOTE: An explanation of mark ups, payroll taxes, administrative fees, and liability insurance is given at the end of Appendix B.

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## Cost of Owned Equipment

Contractor: ACME Inc.

Project: Franklin County Project 100(06)

Summary of Work: Piling things on top of things at station 1973+ 00 Rt 100 feet.

Date: April 1, 2006 Thru: April 1, 2006

Manf	Model	Yr	Des	date	hrs	work	idle	Rate*	Cat/BB Sec-pg	Op Rate	Amount
CAT	722P	98	Stacker	4/1/06	10	10	0	\$27.82	9-43	\$7.45	\$352.70
CAT	320	00	Backhoe	4/1/06	10	10	0	\$45.61	9-15	\$24.80	\$704.10
NAV	550	97	Truck	4/1/06	5	5	0	\$6.84	20-6	\$8.20	\$ 75.20
Misc	NA	99	Lowboy	4/1/06	2	2	0	\$9.86	Trailers	\$7.10	\$33.92
Misc	NA	00	Tractor	4/1/06	2	2	0	\$15.80	O-High Trks	\$21.41	\$74.42
Foreman Truck	NA		Truck	4/1/06	10			\$5.00	NA		\$ 50.00
<b>Total:</b>											<b>\$1,290.14</b>

\* Rate is the Blue Book Monthly Rate divided by 176 hours to give an hourly rate and then multiplied by all allowed factors.

(Monthly Rate/ 176) (Region Factor) (Age Factor) (109.05-1 Factor)

CAT 722P:

[Caterpillar 722P, stacker, manufactured 1998, brought to project just for this force account only]

(\$2585/ 176 hrs) (.996) ( .956) (1.989) = \$ 27.82 /hr

109.05-1 Factor: 2.048 - 10/168 = 1.98847619 round to 1.989

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### CAT 320

[Caterpillar backhoe, manufactured in 2000, on the project for other work, it is used to excavate in the morning for 2 hours and then in the afternoon for 2 hours, since it is not used for other project work the day of the force account, it is considered intermittent usage and is paid as working for the full 10 hours]

$$(\$8044/176)(1.00)(.998) = \$ 45.61/ \text{ hr}$$

### Nav 550:

[Navistar 550 truck to haul things, already on the project and after 5 hours on force account it was used on other project work included in the 5 hours is one-half hour to drive it to the force account site and then back. ]

$$(\$1285/ 176 \text{ hrs}) (.996) (.940) = \$ 6.84/ \text{ hr}$$

### MISC 1999 Trailers and 2000 O-High Trks

[ Lowboy trailer 20 foot 90 Ton and Truck to haul the CAT 722P from the Contractor yard to the force account site and then back, the Blue Book reference is by category because the rates were obtained from the internet Blue Book. The trailer and truck are on the project for other work.]

$$(\$1765/176)(.996)(.987) = \$ 9.86/ \text{ hr}$$

$$(\$2817.80/176)(1.002)(.985) = \$ 15.80/ \text{ hr}$$

### Foreman's Truck:

[Truck drove by the foreman to the force account site and not used to haul equipment or materials]

Paid at \$5.00 an hour for every hour the foreman and truck are at the force account site according to Section 109.05.C.5 C&MS. .

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**Cost of Rented Equipment**

Contractor: ACME Inc.

Project: Franklin County Project 100(06)

Summary of Work: Piling things on top of things at station 1973+ 00, Rt 100 feet.

Date: April 1, 2006 Thru: April 1, 2006

Equipment Rented for Force Account

Description	Invoiced Amount	
Hammer Drill	\$ 77.28	(10 hours at \$7.29/ hr plus 6% sales tax)
15% mark up	\$11.59	
Operating costs	\$ 8.00	(Full 10 hours because it was used intermittently, at a Blue Book rate of \$.80/ hr)
Total:	\$ 96.87	

Rented Equipment Already on Project for Other Work

Hammer Drill      Invoiced Monthly Rate of \$513.04/ month including 6% sales taxes

Allowed for force account:     $(\$513.04 / 176) (10 \text{ hrs}) = \$ 29.15$

15% Mark Up                      = \$ 4.37

Operating Cost 10 hours at \$.80/hr      = \$ 8.00

Total                                = \$ 41.52

Total rented equipment:                      \$138.39

NOTE: Attach copies of invoices for the rented equipment.

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**Cost of Material**

Contractor: ACME Inc.

Project: Franklin County Project 100(06)

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Date: April 1, 2006 Thru: April 1, 2006

Things from Contractor's stock: 384 cu-yds @ \$5.00/ cu-yd	\$ 1,920.00
Things from commercial quarry: 192 cu-yds @ \$15./cu-yd	\$ 2,880.00
MPFC mark up 15%	\$ 720.00
Total Cost of Material	\$ 5,520.00

Price for material from Contractor stock is supported by affidavit according to Section 109.05.C.1.g C&MS. Price for materials from commercial quarry is stated in invoice and is sales tax free because the material will remain on the project. Attach the required affidavit and invoices.

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## Cost of Trucking

Contractor: ACME Inc.

Project: Franklin County Project 100(06)

Summary of Work: Piling things on top of things at station 1973+ 00 Rt 100 feet.

Date: April 1, 2006 Thru: April 1, 2006

Trucking of things from borrow site established for project and within 1 mile of project.

### Rocker Trucking Company:

			A	B	x	y	f	g
Date of Work	Name of Worker	Work Class	ST Hrs	OT Hrs	ST Wage Rate	OT Wage Rate	Fringe Rate	Admin Fees
4/1/06	Dave Ley	Truck Driver Gr 1	8	0	\$19.29	\$28.94	\$6.92	\$0.10

			xA+yB	f(A+B)	g(A+B)			
Date of Work	Name of Worker	Work Class	Total Wages	Total Fringes	Total Adm Fees	Y-T-D Wages	FUI	SUI
4/1/06	Dave Ley	Truck Driver Gr 1	\$154.32	\$55.36	\$0.80	\$9,700.00		

Total Wages:	\$154.32
Total Fringes:	\$ 55.36
Total Administrative Fees:	\$ 0.80
38% Mark Up on Wages & Fringes:[.38 x (\$154.32+\$55.36)]:	\$ 79.68
Payroll Taxes use 15% of Wages:	\$ 23.15
Rocker Trucking Total Labor Costs	\$ 313.31

Manuf	Model	Yr	date	hrs	work	idle	Rate*	BB Sec-pg	Op Rate	Amount
Nav	550	97	4/1/06	8	8	0	\$13.67	20-6	\$8.20	\$ 174.96

\* Rate = (Monthly Rate/ 176) (Region Factor) (Age Factor) (109.05-1 Factor)

$$(\$1285/ 176 \text{ hrs}) (.996) (.940) (2) = \$13.67/ \text{ hr}$$

Rocker labor costs	\$ 313.31
Rocker owned equipment costs	\$ 174.96
ACME Inc. mark up 5%	\$ 24.41
Cost of Trucking under PW	\$ 512.68



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**Trucking Not Under Prevailing Wage**

Contractor: ACME Inc.

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Date: April 1, 2006 Thru: April 1, 2006

Trucking things to force account site from a commercial quarry in business before the project started work. This trucking is not covered by prevailing wage.

Invoice from Rocker Trucking: 8 hrs Trucking at \$54.00/ hr

8 hrs x \$54.00	\$ 432.00
ACME Inc. mark up 5%	\$ 21.60
Cost of Trucking not under PW	\$ 453.60

Note: Attach invoice form trucking company.

**Total Cost of Trucking**

Under PW	\$ 512.68
Not under PW	\$ 453.60
Total	\$ 966.28

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**Professional Survey Cost**

XYZ Survey Company

3 hours of surveying site of piling things on top of things March 28, 2006:

\$120/ hr x 3 hrs                      \$ 360.00

ACME Inc. mark up 5%    \$   18.00

Total Third Party Billing    \$ 378.00

NOTE: Attach copy of invoice from the surveying company.