Council Business Meeting

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	July	3, 2018
Contract with Pathway Enterprises (QRF)	to provide janitorial services	
Maintenance & Safety Supervisor		
wes.hoadley@ashland.or.us		
Recreation Supervisor		
rachel.dials@ashland.or.us		

Summary:

This request for approval is for individual **City and Parks contracts** with **Pathway Enterprises, Inc.** to provide **janitorial services** for **City and Parks facilities**. Pathway Enterprises, Inc. is a local Qualified Rehabilitation Facility (QRF) that provides janitorial services and in accordance with ORS 279.850, public agencies are required by law to contract with a QRF if the QRF can provide the product or service as specified and required by the public agency. The term for these two janitorial service contracts will be July 1, 2018 to June 30, 2019.

Actions, Options, or Potential Motions:

The Council, acting as the Local Contract Review Board, moves to approve the award of the contracts for janitorial services to Pathway Enterprises, Inc.

Staff Recommendation:

City and Parks staff recommend the contracts for janitorial services be awarded to Pathway Enterprises, Inc.

Resource Requirements:

City and Parks staff budget each fiscal year for janitorial services. The proposed costs for janitorial services (FY 2019) are as follows:

City facilities - \$128,627.55 Parks facilities - \$67,212.50

Policies, Plans and Goals Supported:

N/A

Background and Additional Information:

The previous City and Parks contracts with Pathway Enterprises, Inc. (QRF) expired June 30, 2018.

How to do business with a QRF:

https://www.oregon.gov/das/Procurement/Pages/QRFhow.aspx



<u>Costing workbooks</u> are prepared by Pathway Enterprises, Inc. after the COA Living Wage is reviewed and updated in June every year and they are attached to the contracts as exhibits.

<u>Request for Price Approval</u> forms have been submitted with costing workbooks to State of Oregon, Department of Administrative Services (DAS) for pricing approval.

<u>City standard contracts</u> have been prepared and approved as to form by Legal and are attached hereto as attachments.

Here is screen shot that shows **Pathway Enterprises**, **Inc.** is an **approved QRF authorized to provide Janitorial Services in Jackson County**, Oregon.



Attachments:

Contract between City of Ashland and Pathway Enterprises, Inc. for Janitorial Services Contract between Ashland Parks Commission and Pathway Enterprises, Inc. for Janitorial Services



GOODS & SERVICES AGREEMENT

ASHLAND

20 East Main Street Ashland, Oregon 97520 Telephone: 541/488-5587

Fax: 541/488-6006

PROVIDER: PATHWAY ENTERPRISES, INC.

CONTACT: RICHARD SIMPSON

ADDRESS: 1600 SKY PARK DRIVE, SUITE NO. 101

MEDFORD, OR 97504

PHONE:

541-973-2728

FAX:

541-973-2729

EMAIL:

rpspei@gmail.com

This Goods and Services Agreement (hereinafter "Agreement") is entered into by and between the City of Ashland, an Oregon municipal corporation (hereinafter "City") and Pathway Enterprises, Inc., a domestic business corporation ("hereinafter "Provider"), for Janitorial Services.

1. PROVIDER'S OBLIGATIONS

- 1.1 Provide Janitorial Services as set forth in the "SUPPORTING DOCUMENTS" attached hereto and, by this reference, incorporated herein. Provider expressly acknowledges that time is of the essence of any completion date set forth in the SUPPORTING DOCUMENTS, and that no waiver or extension of such deadline may be authorized except in the same manner as herein provided for authority to exceed the maximum compensation. The goods and services defined and described in the "SUPPORTING DOCUMENTS" shall hereinafter be collectively referred to as "Work."
- 1.2 Provider shall obtain and maintain during the term of this Agreement and until City's final acceptance of all Work received hereunder, a policy or policies of liability insurance including commercial general liability insurance with a combined single limit, or the equivalent, of not less than \$2,000,000 (two million dollars) per occurrence for Bodily Injury and Property Damage.
 - 1.2.1 The insurance required in this Article shall include the following coverages:
 - Comprehensive General or Commercial General Liability, including personal injury, contractual liability, and products/completed operations coverage; and
 - Automobile Liability
 - Workers' Compensation
 - 1.2.2 Each policy of such insurance shall be on an "occurrence" and not a "claims made" form, and shall:
 - Name as additional insured "the City of Ashland, Oregon, its officers, agents and employees" with respect to claims arising out of the provision of Work under this Agreement;
 - Apply to each named and additional named insured as though a separate policy had been issued to each, provided that the policy limits shall not be increased thereby;
 - Apply as primary coverage for each additional named insured except to the extent that two
 or more such policies are intended to "layer" coverage and, taken together, they provide
 total coverage from the first dollar of liability;
 - Provider shall immediately notify the City of any change in insurance coverage
 - Provider shall supply an endorsement naming the City, its officers, employees and agents as additional insureds by the Effective Date of this Agreement; and
 - Be evidenced by a certificate or certificates of such insurance approved by the City.

- 1.3 All subject employers working under this Agreement are either employers that will comply with ORS 656.017 or employers that are exempt under ORS 656.126. As evidence of the insurance required by this Agreement, the Provider shall furnish an acceptable insurance certificate prior to commencing any Work under this Agreement.
- 1.4 Provider agrees that no person shall, on the grounds of race, color, religion, creed, sex, marital status, familial status or domestic partnership, national origin, age, mental or physical disability, sexual orientation, gender identity or source of income, suffer discrimination in the performance of this Agreement when employed by Provider. Provider agrees to comply with all applicable requirements of federal and state civil rights and rehabilitation statutes, rules and regulations. Further, Provider agrees not to discriminate against a disadvantaged business enterprise, minority-owned business, woman-owned business, a business that a service-disabled veteran owns or an emerging small business enterprise certified under ORS 200.055, in awarding subcontracts as required by ORS 279A.110.
- 1.5 In all solicitations either by competitive bidding or negotiation made by Provider for work to be performed under a subcontract, including procurements of materials or leases of equipment, each potential subcontractor or supplier shall be notified by the Providers of the Provider's obligations under this Agreement and Title VI of the Civil Rights Act of 1964 and other federal nondiscrimination laws.

2. CITY'S OBLIGATIONS

- 2.1 City shall pay Provider the sum of \$128,627.55 as provided herein as full compensation for the Work as specified in the SUPPORTING DOCUMENTS.
- 2.2 In no event shall Provider's total of all compensation and reimbursement under this Agreement exceed the sum of \$128,627.55 without express, written approval from the City official whose signature appears below, or such official's successor in office. Provider expressly acknowledges that no other person has authority to order or authorize additional Work which would cause this maximum sum to be exceeded and that any authorization from the responsible official must be in writing. Provider further acknowledges that any Work delivered or expenses incurred without authorization as provided herein is done at Provider's own risk and as a volunteer without expectation of compensation or reimbursement.

3. GENERAL PROVISIONS

- 3.1 This is a non-exclusive Agreement. City is not obligated to procure any specific amount of Work from Provider and is free to procure similar types of goods and services from other providers in its sole discretion.
- 3.2 Provider is an independent contractor and not an employee or agent of the City for any purpose.
- 3.3 Provider is not entitled to, and expressly waives all claims to City benefits such as health and disability insurance, paid leave, and retirement.
- 3.4 This Agreement embodies the full and complete understanding of the parties respecting the subject matter hereof. It supersedes all prior agreements, negotiations, and representations between the parties, whether written or oral.
- 3.5 This Agreement may be amended only by written instrument executed with the same formalities as this Agreement.

- 3.6 The following laws of the State of Oregon are hereby incorporated by reference into this Agreement: ORS 279B.220, 279B.230 and 279B.235.
- 3.7 This Agreement shall be governed by the laws of the State of Oregon without regard to conflict of laws principles. Exclusive venue for litigation of any action arising under this Agreement shall be in the Circuit Court of the State of Oregon for Jackson County unless exclusive jurisdiction is in federal court, in which case exclusive venue shall be in the federal district court for the district of Oregon. Each party expressly waives any and all rights to maintain an action under this Agreement in any other venue, and expressly consents that, upon motion of the other party, any case may be dismissed or its venue transferred, as appropriate, so as to effectuate this choice of venue.
- 3.8 Provider shall defend, save, hold harmless and indemnify the City and its officers, employees and agents from and against any and all claims, suits, actions, losses, damages, liabilities, costs, and expenses of any nature resulting from, arising out of, or relating to the activities of Provider or its officers, employees, contractors, or agents under this Agreement.
- 3.9 Neither party to this Agreement shall hold the other responsible for damages or delay in performance caused by acts of God, strikes, lockouts, accidents, or other events beyond the control of the other or the other's officers, employees or agents.
- 3.10 If any provision of this Agreement is found by a court of competent jurisdiction to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permitted the intent of Provider and the City set forth in this Agreement.

4. SUPPORTING DOCUMENTS

The following documents are, by this reference, expressly incorporated in this Agreement, and are collectively referred to in this Agreement as the "SUPPORTING DOCUMENTS:"

• The Provider's letter dated June 19, 2018 attached hereto as "Exhibit A", Custodial Service Minimum Standards (Service Requirements and Frequency of Service) attached hereto as "Exhibit B" and the Costing Workbooks (City Hall, Community Development, Municipal Court, Police Department, Police Substation, Service Center, Street/Shop Building, and Floors in City Buildings) attached hereto as "Exhibit C".

5. REMEDIES

- 5.1 In the event Provider is in default of this Agreement, City may, at its option, pursue any or all of the remedies available to it under this Agreement and at law or in equity, including, but not limited to:
 - 5.1.1 Termination of this Agreement;
 - 5.1.2 Withholding all monies due for the Work that Provider has failed to deliver within any scheduled completion dates or any Work that have been delivered inadequately or defectively;
 - 5.1.3 Initiation of an action or proceeding for damages, specific performance, or declaratory or injunctive relief;
 - 5.1.4 These remedies are cumulative to the extent the remedies are not inconsistent, and City may pursue any remedy or remedies singly, collectively, successively or in any order whatsoever.
- 5.2 In no event shall City be liable to Provider for any expenses related to termination of this Agreement or for anticipated profits. If previous amounts paid to Provider exceed the amount due, Provider shall pay immediately any excess to City upon written demand provided.

6. TERM AND TERMINATION

6.1 Term

This Agreement shall be effective from July 1, 2018, and shall continue in full force and effect until June 30, 2019, unless sooner terminated as provided in Subsection 6.2.

6.2 Termination

- 6.2.1 The City and Provider may terminate this Agreement by mutual agreement at any time.
- 6.2.2 The City may, upon not less than thirty (30) days' prior written notice, terminate this Agreement for any reason deemed appropriate in its sole discretion.
- 6.2.3 Either party may terminate this Agreement, with cause, by not less than fourteen (14) days' prior written notice if the cause is not cured within that fourteen (14) day period after written notice. Such termination is in addition to and not in lieu of any other remedy at law or equity.

7. NOTICE

Whenever notice is required or permitted to be given under this Agreement, such notice shall be given in writing to the other party by personal delivery, by sending via a reputable commercial overnight courier, or by mailing using registered or certified United States mail, return receipt requested, postage prepaid, to the address set forth below:

If to the City:

City of Ashland Public Works Department Attention: **Wes Hoadley** 90 N. Mountain Avenue Ashland, Oregon 97520 Phone: (541) 552-2355

With a copy to:

City of Ashland
Legal Department
20 E. Main Street
Ashland, OR 97520
Phono: (541) 488 5356

Phone: (541) 488-5350

If to Provider:

Pathway Enterprises, Inc. Attention: **Richard Simpson** 1600 Sky Park Drive, Suite 101 Medford, OR 97504

Phone: 541-973-2728

8. WAIVER OF BREACH

One or more waivers or failures to object by either party to the other's breach of any provision, term, condition, or covenant contained in this Agreement shall not be construed as a waiver of any subsequent breach, whether or not of the same nature.

9. PROVIDER'S COMPLIANCE WITH TAX LAWS

- 9.1 Provider represents and warrants to the City that:
 - 9.1.1 Provider shall, throughout the term of this Agreement, including any extensions hereof, comply with:

- (i) All tax laws of the State of Oregon, including but not limited to ORS 305.620 and ORS chapters 316, 317, and 318;
- Any tax provisions imposed by a political subdivision of the State of Oregon applicable to (ii) Provider: and
- Any rules, regulations, charter provisions, or ordinances that implement or enforce any of (iii) the foregoing tax laws or provisions.
- 9.1.2 Provider, for a period of no fewer than six (6) calendar years preceding the Effective Date of this Agreement, has faithfully complied with:
 - All tax laws of the State of Oregon, including but not limited to ORS 305.620 and ORS (i) chapters 316, 317, and 318;
 - Any tax provisions imposed by a political subdivision of the State of Oregon applicable to (ii) Provider; and
 - Any rules, regulations, charter provisions, or ordinances that implement or enforce any of (iii) the foregoing tax laws or provisions.

9.2 Provider's failure to comply with the tax laws of the State of Oregon and all applicable tax laws of any political subdivision of the State of Oregon shall constitute a material breach of this Agreement. Further, any violation of Provider's warranty, as set forth in this Article 9, shall constitute a material breach of this Agreement. Any material breach of this Agreement shall entitle the City to terminate this Agreement and to seek damages and any other relief available under this Agreement, at law, or in equity.

IN WITNESS WHEREOF the parties have caused this Agreement to be signed in their respective names by their duly authorized representatives as of the dates set forth below.

CITY OF ASHLAND:	PATHWAY ENTERPRISES, INC.:
Ву:	By:
By: City Administrator	By:Signature
Printed Name	Printed Name
Date	Title
	Date
Purchase Order No.	(W-9 is to be submitted with this signed Agreement)
APPROVED AS TO FORM:	
Assistant City Attorney	
<u>6-25-18</u> Date	

EXHIBIT A



Communication

Teamwork

Professionalism

MEMBER

Opportunity

Office: (541) 973-2728

Fax: (541) 973-2729

Property Service License #40205

CCB License #218417

June 19, 2018

Kari Olson Purchasing Representative City of Ashland 90 N. Mountain Ave. Ashland, OR 97520

Dear Ms. Olson,

Pathway Enterprises is requesting a pricing adjustment for services for the City of Ashland. The reason for the changes are as follows:

- The Department of Labor Wage Survey Data for Jackson County indicate that the average wage paid to janitors in Jackson County in data dated May 2017 was \$14.26 per hour and \$20.61 per hour for janitorial supervisors. We are requesting an adjustment to 2017 established levels.
- Pathway has incorporated the cost of health and life insurances as well as
 retirement for our employees. In the past Living Wage levels were adequate to
 compensate these employee benefits but at this time Living Wage is no longer at
 an adequate level to do this.

The impact of the State Minimum Wage law is creating high wage inflation on entry level positions. In our area the wage for janitors increase by \$1.00 per hour for every \$0.50 increase in minimum wage. A three-year wage history for Jackson County is as follows:

2015 - \$12.25 / Hour

2016 - \$13.08 / Hour

2017 - \$14.26 / Hour

In total we are requesting an increase from \$115,077.07 to \$128,627.55 Annually. This equates to an additional \$13,550.48 for a 11.78% increase. I have attached the minimum cleaning standards, and the Janitorial survey used to determine wages in Jackson County.

The breakdown of this increase is as follows:



Communication

Teamwork

Professionalism

Opportunity

Office: (541) 973-2728

Fax: (541) 973-2729

Annual	2017 - 2018	2018 - 2019
City Hall	15,749.34	17,644.67
Community Development	24,075.62	27,345.36
Municipal Court	12,251.32	. 13,830.53
Municipal Court Offices	1,537.20	1,676.07
Police Department	22,794.65	25,326.67
Police Sub Station	1,790.50	1,991.38
Service Center	18,951.75	20,825.51
Street and Shop	6,655.73	8,029.57
Carpet and Hard Floors	11,270.96	11,957.79
Total	115,077.07	128,627.55
Increase Amount		13,550.48
Increase %		11.78%

I appreciate your consideration and look forward to continued services at the City of Ashland.

Sincerely,

Richard Simpson

Commercial Contracts Director

Pathway Enterprises, Inc.

Flichard Singson

Custodial Service Minimum Standards

Customer:

City of Ashland

Facilities:

City Hall, Community Development, Municipal Court, Police Department, Police Sub Station, Service Center, Street and Shop

Service Requirements			F	requen	cy of	Service		
	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (extra cost)
A. General, Private Offices, Lobby, etc.	<u> </u>		<u> </u>		<u> </u>		+	<u>-</u>
Empty wastebaskets and recycle bins. Wash or change liners as needed. (Contractor to supply liners)	X		1100					
2. Wipe down furniture, including chair arms and legs, side tables, desktops, conference tables, reception base, etc.	X							
Dust exposed filing cabinets, bookcases, shelves and lamps		Х						
6. Low dust horizontal surfaces to hand height (70") including sills, ledges, moldings, window frames, shelves, picture frames, ducts, radiators, etc.		x			**************************************		A	
7. High dust above hand height horizontal surfaces, including shelves, moldings, ledges, vents, ducts, etc.			Х	****				,
8. Spot clean desk tops when personal items are removed	X							
Sweep and damp mop all resilient and hard surfaces	Х							
10. Clean reception lobby glass including front door and any other partition or glass door	Х							
11. Vacuum carpeted floors in their entirety, including under all floor mats		Х						
12. Remove all paper and debris on floors	Х							
13. Remove fingerprints from doors and frames	Х							
14. Dust blinds					X			
15. Remove dust and cobwebs from ceiling area			Х					
16. Spot clean spills on carpeted floors	X							
17. Remove scuff marks from hard floors	Х							
18. Wipe down walls, as needed for large spots	X							
19. Damp Clean baseboards					Х			
20. Empty outside trash, spot clean cans, replace liner	Х	·						

Service Requirements			Fı	equen	cy of	Service		
	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (extra cost)
B. Restrooms & Showers 1. Clean, sanitize and polish all fixtures incl. toilet	<u> </u>			-			-	
bowls, toilet seats, urinals, hand basins, chrome fittings.	X							
2. Remove spots/stains from wall areas adjacent to hand basins	Х							
3. Clean and polish all glass and mirrors.	Х					·		
4. Empty all containers and disposals. Clean and change liners as needed (Contractor to supply liners).	X	in a second		WAAAA AA A				
5. Empty and sanitize interior of sanitary container	Х							
6. Spot clean walls, doors, light switches, dispensers, metal partitions and lockers.	Х							
7. Clean and sanitize metal partitions and lockers.	Х							
8. Wash restroom walls & ceilings.					Χ			
Remove fingerprints from doors, frames, light switches, kick/push plates, handles, etc.	X	Arrandon (1975)		of this for the commence of				
10. Refill all dispensers to normal limits - napkins, soap, tissue, hand sanitizer, towel, cups, liners, etc. (Supplies furnished by County).	х							
11. Dust all horizontal surfaces to hand height incl. sills, ledges, molding, shelves, frames, ducts, heating outlets.		х						
12. Dust all horizontal surfaces above hand height incl. shelves, ledges, moldings, lights, lockers.		х						
13. Vacuum diffuser outlets.			Х					
14. Clean area adjacent to diffuser outlets.			Х					
15. Clean and sanitize shower areas. Remove all soil and soap scum.		Х						
16. Sweep, damp mop and sanitize all hard and resilient floors.	Х							
NOTE – ALL WATER FIXTURES WILL BE KEPT CLEAN OF ALL STAINS AND MINERAL BUILD- UP.								

Service Requirements				Frequen	cy of	Service)	
C. Lunchrooms (Vending)	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (extra cost)
Clean and sanitize tables & chairs, incl. pedestals or legs.	X							
Clean and change liners in all containers and disposals (sanitize interior).	X							
Clean sink area and fixtures to remove hard water build up and coffee staining.	X							
Clean all cabinet facings and exteriors of appliances and equipment.	X							
5. Remove fingerprints from doors, frames, light switches, kick/push plates, handles.	X							
6. Sweep and mop floor.	Х							
7. Dust all horizontal surfaces to hand height incl. sills, moldings, ledges, shelves, frames, ducts, heating outlets, etc.		х						
8. Dust all horizontal surfaces above hand height incl. shelves, ledges, moldings, pipes, ducts, heating outlets, etc.		Х			1211000			

Service Requirements	Frequency of Service												
D. Floors 1. Resilient and Hard	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (budgeted)					
1. Dust, damp mop or sweep.	Х												
Damp mop and sanitize restrooms, labs and exam rooms.	Х												
Machine scrub textured non finish floors to remove build up.						X							
D. Floors 2. Carpet	D	w	М	S-M	Q	S-A	A	AD					
1. Vacuum open areas.	X												
2. Vacuum entire carpet areas.		Х											
3. Remove spots or stains.	Х												
4. Machine extraction entire open areas.													
5. Clean door mats.	X												

Service Requirements			F	requen	cy of	Service	<u> </u>	
E. Furniture 1. Fabric	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (extra cost)
1. Vacuum.					X			
2. Shampoo.						Х		
E. Furniture 2. Plastic	D	w	М	S-M	Q	S-A	A	AD
1. Damp wipe.					Х			
2. Complete clean.								Х
E. Furniture 3. Leather	D	8	М	S-M	Q	S-A	Α	AD
1. Damp clean.						Х		
2. Clean, reseal and polish.								Х

Service Requirements		Frequency of Service									
F. Windows	Regular Service	<u>₩</u>	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (extra cost)			
	`	-					ļ	<u> </u>			
1. Clean Exterior - Outside.					ļ		ļ	^			
2. Clean exterior - inside.			-					X			

Service Requirements		Frequency of Service										
G. Special Requirements	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (extra cost)				
Gather recycled paper.	X											
2. Lock all exterior doors at designated time	Х											
3. Clean exterior of front entry.	X				1							
4. Empty exterior trash receptacles.	Х											
5. Clean & sanitize trash receptacles.	X											

GENERAL REQUIREMENTS:

- > Leave notice on any observed irregularities (i.e. defective plumbing, unlocked doors, lights left on, inventory requirements, restroom supplies required, etc.).
- > Turn off all lights except those to be left on. Close windows and lock all doors.
- > Cleaning to be completed between 5:00PM and 4:00AM.
- > All custodial staff will comply with Additional Specifications, as stated below.

Material Safety Data Sheets must be provided to the Customer for all cleaning materials and chemicals.

Security

- 1. All employees will have an acceptable security clearance check prior to working in the building.
- 2. Employees working in law enforcement areas will be CJIS trained and approved.
- 3. All entrance doors must be locked after hours and kept that way. When dumping trash, lock the door when you leave and let yourself in upon completion of dumping. All interior doors that are locked must be relocked upon completion of cleaning. Note any discrepancies of unlocked doors that are normally locked.

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services

Procurement, Fleet, and Surplus Services 1225 Ferry Street SE, U140 Salem, Oregon 97301 (503) 378-4642

SUMMARY OF ANNUAL COSTS

Oregon Department of Administrative Services Project Costing Worksheet

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

QRF Name Pathway Enterprises, Inc. City of Ashland 2018-2019 City Hall		
Executive Director Signature:	9	
Raw Materials		
Per Time Use - Supplies	(from supplies worksheet)	\$ 1,008.28
Equipment, Tools & Subcontracting	(from small equipment worksheet)	\$ 235.75
	(Subtotal 1 \$ 1,244.03
Labor		The state of
Direct Labor	(from labor daily worksheet)	\$ 11,989.47
	(manufacture)	* 1,1000.00
Overhead		
See Overhead Worksheet		\$ 3,352.49
Delivery		
Transportation	(from Trans & Reserve worksheet)	\$
State Several Procedure to a product	A contract statement of the statement of	
(a)	Total Be	fore Margin \$ 16,585.99
Reserve		
Margin Held in Reserve	(from Trans & Reserve worksheet)	\$ 1,058.68
	2	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	Total	Bid Yearly \$ 17,644.67
		Monthly \$ 1,470.39
		1,110.00

Direct Labor
Pathway Enterprises, Inc.

	Annual Hours	Labor	00 000	50.00	25.00	0.00	0.00	0.00	00.00	000	000	0.00	00.00	00:00	0.00	0.00	000	000	2000
	Annual/Total		ı														**		
		Per Yr.	308 B	50 6	3			0	<u> </u>	U	9 6	916	A	9	9	9	69	6	
	Daily/Per	Item Labor	S 50 36				9 6			65			,						
	Other Benefits	SubTotal 5 Item Labor	S 10.55 S							- 6			9 6						
	Other Benefits Other Benefits Daily/Per	Monthly \$																	
	Other	Benefits %	29.60%	29.60%															
	Sub-	Total 4	\$ 0.51	\$ 0.29	- 8						- 8								
	Unemploy-	ment %	1.42% \$	1.42% \$								28							
		Total 3	2.60% \$ 0.93	2.60% \$ 0.54	- \$	•	67			- 5	•	69	6	5		,		- 8	·
	Workers	comp% Total 3	2.60%	2.60%															
	-qns	ŏ	\$ 2.73	\$ 1.58	- 9	. 8				-	. 6								
	FICA		0.0765 \$	0.0765 \$															
	-qns	l otal 1	100% \$ 35.65	100% \$ 20.61			- 8		,			- 8	, ,			9 6			
	% Pro-	auctivity	100%	100%															
	Hourly	Kate	2.50 \$ 14.26	.00 \$ 20.61															
119 City Hall	Work	Hours	2.50	1.00															
City of Ashland 2018-2019 City Hall	Worker	Description	1 Janitor	2 Supervisor	n	4	9	· ·	1 (8	0	10	11	12	1 0	2 :	14	15

Areas in green are formula driven.

Work Hours = Breakdown total "work hours" (see Overview) into hours or partial hours required per time or per item.

Subtotal 1 = Computed by multiplying hours in work hours by hourly rate (prevailing wage if required) and then multiply by % productivity.

11,989.47

Total

79.48

Total

1.64%

List "Other Benefits" Provided
Y 11.53

Subtotal 2 = Computed by multiplying subtotal 1 by FICA % (as of July 2002 7.56%).

Subtotal 2 = Computed by multiplying subtotal 1 by FICA % (as of July 2002 7.56%).

Subtotal 4 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 4 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Other Benefits % = Input in this column if you calculate Other Benefits by a percentage.

Other Benefits Mo. \$ = Input in this column if you calculate Other Benefits as a flat dollar amount per month. Adjust amount to reflect this employees' allocated time to this contract, (e.g. Employee works 50% of their time on a different contract. If their monthly Benefit is \$100, then only \$50 would be allocated to this column.

Subtotal 5 = This column may be a combination of both Other Benefits % and Other Benefits Monthly \$.

Times Per Year = This is the days or shifts worked per year unal Total Labor = Times per year multiplied by daily/per item labor Annual Total Labor =

Annual Labor Hours = Work hours multiplied by times per year

For purposes of costing a project, it's important to distinguish between direct labor. Indirect labor. Indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically definition as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For example, a supervisor may spend 50% of his/her time in direct labor functions and the other 50% supervising. In that case you would include 50% of that person's time as direct labor and capture the other 50%, as well as any other supervisory costs, in the indirect labor portion of Overhead.

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. The immunities or even description of work or specifications in the contract is the place to start. Once the component tasks are identified, the next step is to estimate the time that will be required to accomplish each task. Since this estimated time may be in minutes or even seconds, the times may be in the place to start. Once the component tasks such as, loading and unloading equipment, emptying trash and recycle containers, vacuuming, evening, cleaning sinks, waxing floors, etc. (be sure to account for time between jobs also), which many people are working. For example, 8 work hours, "This number will stay the same regardless of how many people are working. For example, 8 work hours," work hours, "This number will stay the same regardless of how many people are working, for 2 people working at 100% productivity for 4 hrs. each (2X4=8), it could also be done by 8 people working for 2 hrs. each, (8x.80=4, 4x.2=8)

Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay a "prevailing wage." Check the contract! Also, be sure to add the appropriate "Other Payroll Expense" (OPE) for your organization onto the wage.

Matching FICA

Workers' Comp at your cost Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per time or per item, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service. For example, a service with direct labor cost of \$20,800,00 per time, required 5 days per week and 52 weeks per year, would give you an annual direct labor cost of \$20,800,00 per year. (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual cost by 12 (in this case you gles \$1733.33month).

RAW MATERIALS

Supplies

Oregon Department of Administrative Services Project Costing Worksheet

Pathway Enterprises, Inc.

City of Ashland 2018-2019 City Hall

Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products

Spray bottles

Broom and dustpan

Floor Wax

Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	Item	Unit	Units Needed	Monthly	Annual
-		Price	Per Month	 Cost	Cost
	SCRAPER W/5 RAZOR BLADES 10/BX	3.24	0.0833	\$ 0.27	\$ 3.24
	#10 QM HEPASTAT 256 4 GL/CS	21.72	0.2500	\$ 5.43	\$ 65.16
3	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.1250	\$ 2.56	\$ 30.75
4	#63 LT DUTY SCRUB SPONGE 20/CS	0.88	1.0000	\$ 0.88	\$ 10.56
	#98 LT DUTY SCOURING PAD 20/CS	0.72	1.0000	\$ 0.72	\$ 8.64
	SUSTAINABLE EARTH #66 DISINFECTANT	42.40	0.1250	\$ 5.30	\$ 63.60
7	SUSTAINABLE EARTH #64 NUETRAL CLEANER	88.00	0.1250	\$ 11.00	\$ 132.00
8	SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	0.1250	\$ 12.18	\$ 146.16
9	SS CLEANER POLISH 12-15 OZ/CS	6.01	0.0833	\$ 0.50	\$ 6.01
10	GLEME GLASS CLEANER 12-19 OZ/CS	2.01	1.0000	\$ 2.01	\$ 24.12
11	A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	0.1250	\$ 1.11	\$ 13.32
12	7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	1.0000	\$ 1.42	\$ 17.04
13	ANGLE BROOM FLAGGED END W/ HDL	5.99	0.1670	\$ 1.00	\$ 12.00
14	TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	1.0000	\$ 2.70	\$ 32.40
15	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	1.0000	\$ 7.99	\$ 95.88
16	LAMBSWOOL DUSTER 28" 312FH	4.93	0.2500	\$ 1.23	\$ 14.79
17	LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36	0.2500	\$ 2.59	\$ 31.08
	MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	0.2500	\$ 2.11	\$ 25.26
19	TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	0.2500	\$ 1.37	\$ 16.41
20	"CLOSED FOR CLEANING" HANGING SIGN	25.10	0.0833	\$ 2.09	\$ 25.09
	36" STD LAUNDERABLE DUST MOP GN 12/	11.45	0.1250	\$ 1,43	\$ 17.18
	36" JUMBO DUST MOP FRAME	7.69	0.1250	\$ 0.96	\$ 11.54
23	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.1250	\$ 2.06	\$ 24.66
	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	0.2500	\$ 4.42	\$ 52.98
	PAPER FILTER (10) SENSOR VAC FITS S	17.91	0.2500	\$ 4.48	\$ 53.73
	BARKEEPERS FRIEND 200Z BTL	2.65	1.0000	\$ 2.65	\$ 31.80
No. Acces	24 OZ BTL	1.25	1.0000	\$ 1.25	\$ 15.00
28	CLEANING TOWELS (60)	19.95	0.0833	\$ 1.66	\$ 19.94
	DUSTPAN	2.65	0.2500	\$ 0.66	\$ 7.95
30			01,200	\$ -	\$ -
31				\$	\$ -
32				\$	\$
33		1		\$	\$ - 14
34				\$ 	\$ e e
35				\$ -	\$
36			2.	\$	\$
37				\$	\$
38				\$ -	\$ -
39				\$ 	\$ -
40				\$ - 04.00	\$ 4 000 00
			Total	\$ 84.02	\$ 1,008.28

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

RAW MATERIALS
Equipment, Tools & Subcontractors
Pathway Enterprises, Inc.
City of Ashland 2018-2019 City Hall

The following Equipment & Tools are examples which may be required to do the job:

Burnishing/Floor machines Blind cleaning machines Sweepers

Auto scrubbers Mop buckets and presses Carpet extractors

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

		5	1	1	ï	,
		69	G	69	69	s
RS	Times per Year					
BCONTRACTO	Cost per Time					
SU	Description					

Project Costing Worksheet

Oregon Department of Administrative Services

1 Sensor Vacuum 2 Wave Break Busket & Press	Price	of Asset	life	Percentage Per Year	Per Year	Project % Use	Project Unit Cost	# of I hite	Annual
	\$ 551.46	_	12	33%	69	100%	100% \$ 183.82	1	\$ 183.82
	\$ 76.72	38	12	33% \$		100%	100% \$ 25.57	-	\$ 25.57
3 Brute 44 Gal w Apron	\$ 79.07	38	12	33% \$		100%	\$ 26.36		\$ 26.36
4			12						
5			12						
9			12						
7			12						
8			12						
6			12						
10			12						
11			12						
12			12						
13			12						
14			12					A	3
15			12						
								Total	\$ 235.75

Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months

Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use.
of Units = Multiply by units needed to complete the contract/service.
Annual Cost = Computed by project unit cost times the number of units.

OVERHEAD Overhead Costs Pathway Enterpris City of Ashland 2018-2019 City Hall Oregon Department of Administrative Services Project Costing Worksheet

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what items go into your overhead, and what that overhead amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

1. Enter Overhead as a Percent of Total Costs

19.00%

OR

2. Enter Allocated Overhead as a Dollar-Figure Sum

OR

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Cost Method:

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the Notice below). Now add missions of the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate other costs as best you can, and use the same formula to get a percentage.

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

Percent of Total Direct Labor Method:

WORK AREA.

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the contract into the total projected labor hours for the current year.

Total Annual Direct Labor Hours	
Input Total from Worksheet on Belov Overhead per labor hour	\$
Time required to complete contract	572
Total Assigned Overhead	\$ -

Worksheet **Total Annual Operations** ORGANIZATION DEPARTMENTAL INDIRECT COSTS Management Salaries 44,500.00 Management Payroll Tax Expense 11,440.95 Management Medical Insurance 10,920.00 Management Pension Plan Expense Sales & Administrative Salaries 415,594.00 Sales & Administrative Payroll Tax Expense Sales & Administrative Medical Insurance 64.354.00 Sales & Administrative Pension Plan Expense 10,200.00 Office Rent Advertising and Public Education 14,855.00 Background Checks & Urinalysis 3,189.00 Professional & Accounting / Audit Fees 81,708.00 Training & Worker Safety Insurance Telephone 7,185.00 20,452.00 Utilities Property Taxes/Licenses/Fees Dues & Subscriptions 8,270.00 Depreciation-office building 15,061.00 Depreciation-office equipment 14.893.00 22,744.00 21,346.00 7,886.00 19,033.00 Repairs & Maintenance-office Cleaning and Maintenance Office Equipment Rental Office Supplies Postage & Freight Rehah 25,023.00 Miscellaneous Expense 12,999.00 Bad Debts INTEREST EXPENSE 18,981.00 EMPLOYEE ACTIVITIES AUTO REPAIRS 15,807,00 MANAGEMENT CONTRACT TOTAL INDIRECT COSTS \$ 897.848.00 207,467,95 CPI Factor from BLS (see link below) 1.65% 1.65%

\$ 1,123,553.66

Use the area below to show how you arrived that you show as your total Overhead	Better and the Market of the
AGENCY REVENUES = 5,675,312 AGENCY INDIRECT EXPENSES = 1,105,315.95 OVERHEAD % = 19%	
e e	
	ja:

http://www.bls.gov/ro9/mostrequ.htm

Total

Delivery & Reserve

Pathway Enterprises, Inc. City of Ashland 2018-2019 City Hall

Oregon Department of Administrative Services Project Costing Worksheet

This category covers any costs associated with delivering your product or service to the buyer. A service contract, for example, will likely include the costs associated with getting the individuals who will perform the service to the place where the service will be performed. Gas, oil, vehicle maintenance and repair are all part of Delivery costs. Most often these costs can be recovered by charging a certain amount per mile. The State of Oregon reimburses 36 cents per mile for its employees who use their own vehicles on State business. That's not to say your costs may be less or more. The labor required (the driver and the workers if they are on the clock), should be captured in Direct Labor. If your costs are greater than the state allowed cost, please provide a detailed schedule on how you arrived at your cost per mile.

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	Ann Trans	
caravan			\$ -		\$	-
			\$ -		\$	-
			\$ -		\$	_
			\$ -		\$	
X	-1		\$ -		\$	-

Margin

The law allows a "margin held in reserve" This is usually added as a percentage after all other costs have been calculated. The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

Enter as a % of "Total Before Marg

 	_	=	_
	6	n	0/
	O	11	7/0

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services
Procurement, Fleet, and Surplus Services

1225 Ferry Street SE, U140 Salem, Oregon 97301 (503) 378-4642

SUMMARY OF ANNUAL COSTS

Oregon Department of Administrative Services
Project Costing Worksheet

Monthly \$

2,278.78

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

QRF Name Pathway Enterprises, Inc.		
Project City of Ashland 2017-2018 Com	nmunity Development	
Executive Director Signature:		
Raw Materials	Ŷ	
Per Time Use - Supplies	(from supplies worksheet)	\$ 1,008.28
Equipment, Tools & Subcontracting	(from small equipment worksheet)	\$ 235.75
		ibtotal 1 \$ 1,244.03
Labor		
Direct Labor	(from labor daily worksheet)	\$ 19,264.99
Oundrand		
Overhead See Overhead Worksheet		\$ 5.195.62
dee Overneau vvoiksneet		\$ 5,195.62
Delivery		
Transportation	(from Trans & Reserve worksheet)	\$ -
	T-4-1 P-4-1	05 704 04
	Total Before	Margin \$. 25,704.64
Reserve		
Margin Held in Reserve	(from Trans & Reserve worksheet)	\$ 1,640.72
	Total Bio	Yearly \$ 27,345.36

RAW MATERIALS

Supplies

Oregon Department of Administrative Services Project Costing Worksheet

Pathway Enterprises, Inc.

City of Ashland 2017-2018 Community Development

Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products Spray bottles

Broom and dustpan Floor Wax Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	ltem	Unit Price	Units Needed Per Month	Monthly Cost	Γ	Annual Cost
1	SCRAPER W/5 RAZOR BLADES 10/BX	3.24	0.0833	\$ 0.27	\$	3.24
2	#10 QM HEPASTAT 256 4 GL/CS	21.72	0.2500	\$ 5.43	\$	65.16
3	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.1250	\$ 2.56	\$	30.75
4	#63 LT DUTY SCRUB SPONGE 20/CS	0.88	1.0000	\$ 0.88	\$	10.56
8	SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	0.1250	\$ 12.18	\$	146.16
9	SS CLEANER POLISH 12-15 OZ/CS	6.01	0.0833	\$ 0.50	\$	6.01
10	GLEME GLASS CLEANER 12-19 OZ/CS	2.01	1.0000	\$ 2.01	\$	24.12
11	A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	0.1250	\$ 1.11	\$	13.32
12	7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	1.0000	\$ 1.42	\$	17.04
13	ANGLE BROOM FLAGGED END W/ HDL	5.99	0.1670	\$ 1.00	\$	12.00
14	TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	1.0000	\$ 2.70	\$	32.40
15	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	1.0000	\$ 7.99	\$	95.88
16	LAMBSWOOL DUSTER 28" 312FH	4.93	0.2500	\$ 1.23	\$	14.79
17	LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36	0.2500	\$ 2.59	\$	31.08
18	MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	0.2500	\$ 2.11	\$	25.26
	TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	0.2500	\$ 1.37	\$	16.41
20	"CLOSED FOR CLEANING" HANGING SIGN	25.10	0.0833	\$ 2.09	\$	25.09
21	36" STD LAUNDERABLE DUST MOP GN 12/	11.45	0.1250	\$ 1.43	\$	17.18
22	36" JUMBO DUST MOP FRAME	7.69	0.1250	\$ 0.96	\$	11.54
23	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.1250	\$ 2.06	\$	24.66
24	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	0.2500	\$ 4.42	\$	52.98
25	PAPER FILTER (10) SENSOR VAC FITS S	17.91	0.2500	\$ 4.48	\$	53.73
26	BARKEEPERS FRIEND 200Z BTL	2.65	1.0000	\$ 2.65	\$	31.80
27	24 OZ BTL	1.25	1.0000	\$ 1.25	\$	15.00
28	CLEANING TOWELS (60)	19.95	0.0833	\$ 1.66	\$	19.94
29	DUSTPAN	2.65	0.2500	\$ 0.66	\$	7.95
30				\$	\$	
31				\$ 	\$	-
32				\$ -	\$	-
33				\$ 	\$	ki e
34 35				\$ 	\$	
36				\$	\$	-
37				\$ -	\$	
38	2			\$ _	\$	-
39				\$	\$	
40		¥2		\$ - 1 -	\$	
	14		Total	\$ 84.02	\$	1,008.28

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

RAW MATERIALS

Equipment, Tools & Subcontractors

Pathway Enterprises, Inc.

The following Equipment & Tools are examples which may be required to do the job: City of Ashland 2017-2018 Community Development

Burnishing/Floor machines Blind cleaning machines Sweepers

Carpet extractors Auto scrubbers Mop buckets and presses

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

	imes per Year	5	69	9	· ·	•
UBCONTRACTORS	Cost per Time					
S	Description					

Project Costing Worksheet

Oregon Department of Administrative Services

S 551.46 36 12 33% \$ 183.82 100% \$ 183.82 1 \$ 183.82 \$ 183.82 \$ 183.82	Equipment Description	- a.	Unit Price	Useful life of Asset	Contract	Depreciation Percentage	Units Cost Per Year	Project % Use	Project Unit Cost	# of	Annual
Wave Break Busket & Press \$ 76.72 36 12 33% \$ 25.57 100% \$ 25.57 1 \$ 5 Brute 44 Gal w Apron \$ 79.07 36 12 33% \$ 26.36 100% \$ 26.36 1 \$ 5 12 12 12 12 1 </th <th>Sensor Vacuum</th> <th>П</th> <th>551.46</th> <th>36</th> <th></th> <th>33%</th> <th>\$ 183.82</th> <th>100%</th> <th>\$ 183,82</th> <th>2</th> <th>1</th>	Sensor Vacuum	П	551.46	36		33%	\$ 183.82	100%	\$ 183,82	2	1
Brute 44 Gal w Apron \$ 79.07 36 12 33% \$ 26.36 100% \$ 26.36 1 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		€9	76.72	36	12	33%	\$ 25.57	100%	\$ 25.57		
12 12 12 12 12 12 12 12 12 12 12 12 12 1	Brute 44 Gal w Apron	€9	79.07	36	12	33%		100%		-	
					12						
					12						
					12						
					12						
					12						
					12						
					12						
					12						
		\$(\)			12						
					12				No.		
			16		12						
					12						

Areas in green are formula driven.

235.75

Total

Useful Life of Assets = What is the estimated useful life of the equipment in months

Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use.

of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

Oregon Department of Administrative Services Project Costing Worksheet

52

LABOR Direct Labor

Pathway Enterprises, Inc. City of Ashland 2017-2018 (

58.23 Other Benefits SubTotal 5 Sub-Total 2 FICA 3.25

Areas in green are formula driven.

Breakdown total "work hours" (see Overview) into hours or partial hours required per time or per item.

Subtotal 1 = Computed by multiplying hours in work hours by hourly rate (prevailing wage if required) and then multiply by % productivity.

Subtotal 2 = Computed by multiplying subtotal 1 by FICA % (as of July 2002 7.65%).

Subtotal 2 = Computed by multiplying subtotal 1 by your organization's Workers Comp.

Other Benefits % = Input in this column if you calculate Other Benefits by a percentage.

Other Benefits Mo. \$ = Input in this column if you calculate Other Benefits as a flat oddlar amount to reflect this employees' allocated time to this contract. (e.g. Employee works 50% of their time on a different contract. If their monthly benefit is \$100, then only \$50 would be allocated to this column.

Daily Per Item Labor = The sum of subtotals 1,2,3, 4, and 5

Times Per Year = This is the days or shifts worked per year

Annual Total Labor = Times per year multiplied by daily/per item labor Annual Labor Hours = Work hours multiplied by times per year

in the indirect labor portion of Overhead.

List "Other Benefits" Provided
AY
TH INSURANCE 16.53% PTO + HOLIDAY LIFE + HEALTH INSURANCE 401 K

Total

184.14

Total

For purposes of costing a project, it's important to distinguish between direct and indirect labor, indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically identifiable as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For example, a supervisor may spend 50% of hisher time in direct labor functions and the other 50%, savell as any other supervisory costs,

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. The description of the softmack find that will be required to accomplish each tasks are identified, the next step is to estimate the intentity and that are component tasks. Since this sectimated from may be in minutes or or even seconds, the time was to septicate that are component tasks such as, localing and unloading equipment, emptying tash and recycle containers, wacuruming, sweeping, clearing since in a cocount for time between jobs also). Next, estimate the time required for each component task. Then, compile those estimates into a figure that represents the total number of house, and the required work hours. This number will say the same regardless of how many people are working. For example, 8 'work hours" can be accomplished by I person working at 100% productivity or this, each, (8x58-6), and 4x2-8). Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay Matching Flox. Matching Flox Matching Flox

Workers' Comp at your cost Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per firm or per ferm, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service. For example, as service with direct labor cost of \$20,800.00 per year, (\$0.0 x 5 = 400, 400 x 5 = 20,800). For monthly cost divide the annual direct labor cost of \$20,800.00 per year, (\$0.0 x 5 = 400, 400 x 5 = 20,800). For monthly cost divide the annual cost by 12 (in this case you get \$1733.33/month).

OVERHEAD

Overhead Costs

Pathway Enterpris City of Ashland 2017-2018 Community Development

Oregon Department of Administrative Services **Project Costing Worksheet**

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what items go into your overhead, and what that overhead amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

1. Enter Overhead as a Percent of Total Costs

19.00%

OR

2. Enter Allocated Overhead as a Dollar-Figure Sum

OR

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Cost Method:

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate other costs as best you can, and use the same formula to get a percentage.

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

Percent of Total Direct Labor Method:

WORK AREA:

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the cost of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor nours for the contract into the total projected labor hours for the current year.

Total Annual Direct Labor Hours	
Input Total from Worksheet on Below Overhead per labor hour	\$ 41.
Time required to complete contract	910
Total Assigned Overhead	\$

Worksheet **Total Annual Operations** ORGANIZATION DEPARTMENTAL INDIRECT COSTS Management Salaries Management Payroll Tax Expense 44,500.00 11,440,95 Management Medical Insurance 10,920.00 Management Pension Plan Expense 4,150.00 415,594.00 Sales & Administrative Salaries Sales & Administrative Payroll Tax Expense 64,354.00 Sales & Administrative Medical Insurance 40 055 00 Sales & Administrative Pension Plan Expense 10,200.00 Office Rent Advertising and Public Education 14,855.00 Background Checks & Urinalysis 3,189.00 Professional & Accounting / Audit Fees 81,708.00 Training & Worker Safety 38,192.00 Insurance Telephone 20.452.00 Utilities Property Taxes/Licenses/Fees 8,270.00 Dues & Subscriptions Depreciation-office building 15,061.00 Depreciation-office equipment Repairs & Maintenance-office 14,893.00 22,744.00 Cleaning and Maintenance 21,346.00 Office Equipment Rental 7,886.00 Office Supplies 19,033.00 Postage & Freight 25,023.00 Rehab Miscellaneous Expense 12,999.00 **Bad Debts** INTEREST EXPENSE EMPLOYEE ACTIVITIES 18 981 00 20,021.00 AUTO REPAIRS 15,807.00 MANAGEMENT CONTRACT 136,457.00 TOTAL INDIRECT COSTS 897,848.00 207,467,95 CPI Factor from BLS (see link below)

\$ 1,123,553.66

Use the area below to show how you arrived at the final figure that you show as your total Overhead
AGENCY REVENUES = 5,675,312 AGENCY INDIRECT EXPENSES = 1,105,315.95 OVERHEAD % = 19%
8 2
*
Sec.

http://www.bls.gov/ro9/mostrequ.htm Total

Delivery & Reserve

Pathway Enterprises, Inc.

Oregon Department of Administrative Services
Project Costing Worksheet

City of Ashland 2017-2018 Community Development

This category covers any costs associated with delivering your product or service to the buyer. A service contract, for example, will likely include the costs associated with getting the individuals who will perform the service to the place where the service will be performed. Gas, oil, vehicle maintenance and repair are all part of Delivery costs. Most often these costs can be recovered by charging a certain amount per mile. The State of Oregon reimburses 36 cents per mile for its employees who use their own vehicles on State business. That's not to say your costs may be less or more. The labor required (the driver and the workers if they are on the clock), should be captured in Direct Labor. If your costs are greater than the state allowed cost, please provide a detailed schedule on how you arrived at your cost per mile.

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	Annual Trans Cos
caravan			\$ -		\$ -
			\$ -		\$ -
	10		\$ -		\$ -
			\$ -		\$ -
V	•		\$ -		\$ -

Margir

The law allows a "margin held in reserve" This is usually added as a percentage after all other costs have been calculated. The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

Enter	as	a	%	of	"Total	Befo	re	Margin'	

1205	
^	001
n	114/0

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services
Procurement, Fleet, and Surplus Services
1225 Ferry Street SE, U140
Salem, Oregon 97301
(503) 378-4642

SUMMARY OF ANNUAL COSTS

Oregon Department of Administrative Services Project Costing Worksheet

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

QRF Name Pathway Enterprises, Inc.		
Project City of Ashland 2018-2019 Muni	cipal Court	
######################################		
Executive Director Signature:		
Raw Materials	900 Page 143 (444 ag)	
Per Time Use - Supplies	(from supplies worksheet)	
Equipment, Tools & Subcontracting	(from small equipment worksheet)	
	Subtotal 1 \$	1,244.03
Labor	<u> </u>	
Direct Labor	(from labor daily worksheet)	9,128.87
Overhead	<u></u>	
See Overhead Worksheet	\$	2,627.80
Made material control of the		
Delivery	AT THE SECOND SE	
Transportation	(from Trans & Reserve worksheet)	
¥	Total Before Margin \$	13,000.70
-		
Reserve	Wasterna Tourist A. Districtive and second and second	202.00
Margin Held in Reserve	(from Trans & Reserve worksheet)	829.83
		40.000 00.
	Total Bid Yearly	
	Monthly \$	1,152.54

RAW MATERIALS

Oregon Department of Administrative Services **Project Costing Worksheet**

Supplies

Pathway Enterprises, Inc.

City of Ashland 2018-2019 Municipal Court

Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products Spray bottles

Broom and dustpan Floor Wax Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	ltem	Unit	Units Needed	Monthly		Annual
		Price	Per Month	Cost		Cost
	SCRAPER W/5 RAZOR BLADES 10/BX	3.24	0.0833	\$ 0.27	\$	3.24
	#10 QM HEPASTAT 256 4 GL/CS	21.72	0.2500	\$ 5.43	\$	65.16
	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.1250	\$ 2.56	\$	30.75
	#63 LT DUTY SCRUB SPONGE 20/CS	0.88	1.0000	\$ 0.88	\$	10.56
	#98 LT DUTY SCOURING PAD 20/CS	0.72	1.0000	\$ 0.72	\$	8.64
	SUSTAINABLE EARTH #66 DISINFECTANT	42.40	0.1250	\$ 5.30	\$	63.60
- 60	SUSTAINABLE EARTH #64 NUETRAL CLEANER	88.00	0.1250	\$ 11.00	\$	132.00
	SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	0.1250	\$ 12.18	\$	146.16
	SS CLEANER POLISH 12-15 OZ/CS	6.01	0.0833	\$ 0.50	\$	6.01
10	GLEME GLASS CLEANER 12-19 OZ/CS	2.01	1.0000	\$ 2.01	\$	24.12
11	A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	0.1250	\$ 1.11	\$	13.32
12	7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	1.0000	\$ 1.42	\$	17.04
13	ANGLE BROOM FLAGGED END W/ HDL	5.99	0.1670	\$ 1.00	\$	12.00
14	TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	1.0000	\$ 2.70	\$	32.40
15	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	1.0000	\$ 7.99	\$	95.88
16	LAMBSWOOL DUSTER 28" 312FH	4.93	0.2500	\$ 1.23	\$	14.79
17	LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36	0.2500	\$ 2.59	\$. 31.08
18	MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	0.2500	\$ 2.11	\$	25.26
19	TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	0.2500	\$ 1.37	\$	16.41
20	"CLOSED FOR CLEANING" HANGING SIGN	25.10	0.0833	\$ 2.09	\$	25.09
21	36" STD LAUNDERABLE DUST MOP GN 12/	11.45	0.1250	\$ 1.43	\$	17.18
22	36" JUMBO DUST MOP FRAME	7.69	0.1250	\$ 0.96	\$	11.54
23	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.1250	\$ 2.06	\$	24.66
	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	0.2500	\$ 4.42	\$	52.98
25	PAPER FILTER (10) SENSOR VAC FITS S	17.91	0.2500	\$ 4.48	\$	53.73
	BARKEEPERS FRIEND 200Z BTL	2.65	1.0000	\$ 2.65	\$	31.80
27	24 OZ BTL	1.25	1.0000	\$ 1.25	\$	15.00
28	CLEANING TOWELS (60)	19.95	0.0833	\$ 1.66	\$	19.94
29	DUSTPAN	2.65	0.2500	\$ 0.66	\$	7.95
30	·			\$	\$	-
31				\$ 4 1 1	\$	2 - 2
32	TI			\$	\$	401
33				\$ THE STATE	\$	
34				\$	\$	Aug Sai e III
35				\$ -	\$	r -
36				\$	\$	
37		i i i i i i i i i i i i i i i i i i i		\$ *	\$	
38				\$ * 1	\$	- 1
39				\$ 9	\$	-
40		New (1997)	Total	\$ 84.02	\$	1,008.28
			Total	\$ 84.02	Ф	1,000.28

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

Oregon Department of Administrative Services Project Costing Worksheet

RAW MATERIALS

Equipment, Tools & Subcontractors

City of Ashland 2018-2019 Municipal Court Pathway Enterprises, Inc.

The following Equipment & Tools are examples which may be required to do the job:

Burnishing/Floor machines Blind cleaning machines Sweepers

Carpet extractors Auto scrubbers Mop buckets and presses

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

		Times per		
Description	Cost per Time	Year		
			49	
			€9	
			49	•
			69	
			69	ľ

Sensor Vacuum \$ 551.46 36 12 33% \$ 183.82 100% \$ 183.82 Wave Break Busket & Press \$ 76.72 36 12 33% \$ 26.57 100% \$ 25.57 Brute 44 Gal w Apron \$ 79.07 36 12 33% \$ 26.36 100% \$ 26.36 12 <	Equipment Description	Unit Price	Useful life of Asset	Contract life	Depreciation Percentage	Units Cost Per Year	Project % Use	Project Unit Cost	# of Units	Α ¨	nnual
Wave Break Busket & Press \$ 76,72 36 12 33% \$ 25,57 100% \$ 25,57 1 Brute 44 Gal w Apron \$ 79,07 36 12 33% \$ 26,36 100% \$ 25,57 1 Brute 44 Gal w Apron \$ 79,07 36 12 6 6 6 6 12 12 6 6 6 6 6 6 6 12 12 6 6 6 6 6 6 6 12 12 6 6 6 6 6 6 6 6 12 12 6 6 6 6 6 6 6 6 6 12 12 6	1 Sensor Vacuum			12	33%	\$ 183.82	100%	\$ 183.82	\ <u>\</u>	69	183.82
Brute 44 Gal w Apron \$ 79.07 36 12 33% \$ 26.36 100% \$ 26.36 1 \$ 1 12				12	33%	\$ 25.57	100%	\$ 25.57		69	25.57
12 12 1 1 1 1 1 1 1	3 Brute 44 Gal w Apron			12	33%	\$ 26.36	100%	\$ 26.36		69	26.36
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12 12 12 12 12 12 12 12 12 12 12 12 12 1	8			12							100
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12 12 Total \$	2			12							
12 12 Total \$	8			12				The state of the s	8		
12 12 Total \$	4			12							
Total \$	Q			12							
									Total	↔	235.75

Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months

Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use.

of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

Oregon Department of Administrative Services Project Costing Worksheet

Direct Labor LABOR

Pathway Enterprises, Inc.

City of Ashland 2018-2019 Municipal Court	2019 Municipal Cc	urt															
Worker	Work	Hourly	% Pro-	-qns	FICA	-qns	Workers	Sub-	Unemploy-	-qns	Other	Other Benefits	Other Benefits Other Benefits Daily/Per	Daily/Per	Times	Annual/Total	Annual Hours
Description	Hours	Rate	ductivity	Total 1	-	Total 2	comp% T	Total 3	ment %	Total 4	Benefits %	Monthly \$	SubTotal 5 Item Labor	Item Labor	PerYr	Labor	Labor
1 Janitor 2x	2.00	2.00 \$ 14.26	100%	100% \$ 28.52	0.0765 \$	2.18	2.60% \$ 0.74	0.74	1.42% \$	0.40	29.60%		\$ 8.44 \$	\$ 40.29	104 \$	П	208 00
2 Janitor 3x	1.00	1.00 \$ 14,26	100%	100% \$ 14.26	0.0765	1.09	2.60% \$	0.37	1.42% \$	0.20	29.60%		\$ 4.22 \$		156 S		156.00
3 Supervisor	1.00	1.00 \$ 20.61	100%	100% \$ 20.61	0.0765 \$	1.58	2.60% \$	0.54	1.42% \$	0.29	29.60%		\$ 6.10 \$		\$ 65		52.00
4 Add Carpet	7.00	7.00 \$ 14.26	100%	100% \$ 99.82	0.0765 \$	7.64	2.60% \$	2.60	1.42% \$	1.42	29.60%		\$ 29.55 \$	1	2		14.00
5 Office Additions	0.00	0.00 \$ 14.26	100% \$	٠ ،	0.0765 \$	•	2.60% \$		1.42% \$		29.60%		. 69		208	S	00.00
9					S		49	•	69								00.00
7					S		49		49				. \$				00.00
80				- · · · · · · · · · · · · · · · · · · ·	S	,	49		49	-							00:00
တ					S		49		69						1000		00.00
10				. s	S	,	49		69				- 69		100	9	00.00
11				,	S		49	,	69	•				. 6	007		00'0
12				- 5	S		49		49				- 4		1080		0.00
m				·	S	e	8		69								00.0
14				- 8	S	,	49		69				- 69	. 69			0.00
15				- 0	S	(d)	S		49				- 9	- 5	363		0.00
													Total	\$ 230.57	Total	\$ 9,128.87	430.00

Areas in green are formula driven. Breakdown to the control hours or partial hours required per time or per item. Breakdown total "work thours" (see Overview) into hours or partial hours required by multipking hours in work hours by hourly rate (prevailing wage if required) and then multiply by % productivity. Computed by multiplying subtotal 1 by FICA % (as of July 2002 7.565%).

29.60%

11.53% 16.43% 1.64%

PTO + HOLIDAY LIFE + HEALTH INSURANCE 401 K

List "Other Benefits" Provided

Subtotal 2 =

Subtotal 3 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 4 = Computed by multiplying subtotal 1 by your organization's Unemployment Insurance %.

Other Benefits % = Input in this column if you calculate Other Benefits by a percentage.

Other Benefits Mo. \$ = Input in this column if you calculate Other Benefits as a flat color amount per month. Adjust amount to reflect this employees' allocated time to this contract. (e.g., Employee works 50% of their time on this column.

Subtotal 5 = This column may be a combination of both Other Benefits % and Other Benefits Monthly \$.

Daily Por Item Labor = The sum of subtotals 1.2.3. 4, and 5
Times Per Year = This is the days or shifts worked per year
Annual Total Labor = Times per year multiplied by daily/per item labor
Annual Labor Hours = Work hours multiplied by times per year

For purposes of costing a project, it's important to distinguish between direct and indirect labor. Indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically individual as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For symple, a supervisor may spend 50% fisher time in direct labor functions and the other 50% supervising. In that case you would include 50% of that person's time as direct labor and capture the other 50%, as well as any other supervisory oosts, in the indirect labor portion of Overhead.

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. Since this estimated time may be in minutes or even description of work or specifications in the contract is the place to start. Once the component tasks are identified, the next step is to estimate the time that will be required to accomplish each task. Since this estimated time may be in minutes or even seconds, that he times may be in this thin a capacidate of evaluation of the second that is a causaldial contract. If start breakdown the work requirements into component task. Then, compile those estimates into a figure that represents and recycle containers, vacuuming, sweeping, cash, swize the same regardless of how many people are working. For example, 8, work hours, "This number will stay the same regardless of how many people are working. For example, 8, work hours," and (20% productivity for 8 hrs. (1x8=8), or 2 people working at 100% productivity for 4 hrs. each (2x4=8), it could also be done by 8 people working at 50% productivity for 2 hrs. each. (8x 820=4, 4x2=8)

Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay a "prevailing wage." Check the contract! Also, be sure to add the appropriate "Other Payroll Expense" (OPE) for your organization onto the wage.

Workers' Comp at your cost Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per item, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service. For example, a service with direct labor cost of \$500,00 per lime, required 5 days per week and 52 weeks per year, would give you an annual direct labor cost of \$20,800,00 per year, (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual cost by 12 (in this case you get \$7.33.34month).

OVERHEAD

Overhead Costs

Pathway Enterpris City of Ashland 2018-2019 Municipal Court

Oregon Department of Administrative Services **Project Costing Worksheet**

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what items go into your overhead, and what that overhead amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

1. Enter Overhead as a Percent of Total Costs 19.00%

OR

2. Enter Allocated Overhead as a Dollar-Figure Sum

OR

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Cost Method:

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate other costs as best you can, and use the same formula to get a percentage.

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

Percent of Total Direct Labor Method:

Percent of I otal Direct Labor Method:

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the contract into the total projected labor hours for the current year. hours for the contract into the total projected labor hours for the current year.

Total Annual Direct Labor Hours		
Input Total from Worksheet on Belov	v	
Overhead per labor hour	\$	- Levi
Time required to complete contract		430
Total Assigned Overhead	\$	

Worksh	ee			
		Total Annu	al O	perations
INDIRECT COSTS	OR	GANIZATION	DEF	PARTMENTAL
Management Salaries			\$	44,500.00
Management Payroll Tax Expense			\$	11,440.95
Management Medical Insurance			\$	10,920.00
Management Pension Plan Expense			\$	4,150.00
Sales & Administrative Salaries	\$	415,594.00		
Sales & Administrative Payroll Tax Expense	\$	64,354.00		
Sales & Administrative Medical Insurance	S	40,055.00		
Sales & Administrative Pension Plan Expense	S	10,200.00		
Office Rent				
Advertising and Public Education	\$	14.855.00	-	
Background Checks & Urinalysis	\$	3,189.00		
Professional & Accounting / Audit Fees	\$	81,708.00		
Training & Worker Safety				
Insurance	\$	38,192.00		
Telephone	\$	7,185.00		
Utilities	\$	20,452.00	i).	
Property Taxes/Licenses/Fees	\$	8,270.00		
Dues & Subscriptions				
Depreciation-office building	\$	15,061.00		
Depreciation-office equipment	\$	14,893.00		
Repairs & Maintenance-office	\$	22,744.00	è	,
Cleaning and Maintenance	\$	21,346.00		
Office Equipment Rental	\$	7,886.00		
Office Supplies	\$	19,033.00		
Postage & Freight	\$	-		
Rehab	\$	25,023.00		
Miscellaneous Expense	\$	12,999.00		
Bad Debts	\$	-		
INTEREST EXPENSE	\$	18,981.00		
EMPLOYEE ACTIVITIES	\$	20,021.00		
AUTO REPAIRS	\$	15,807.00		
MANAGEMENT CONTRACT			\$	136,457.00
TOTAL INDIRECT COSTS	\$	897,848.00	S	207,467.95

CPI Factor from BLS (see link below)	
http://www.bls.gov/ro9/mostregu.htm	

Total

1.65% 1.65% \$ 1,123,553.66

WORK AREA:

Use the area below to show how you arrived at the final figure that you show as your total Overhead

AGENCY REVENUES = 5,675,312 AGENCY INDIRECT EXPENSES = 1,105,315.95 OVERHEAD % = 19%

Delivery & Reserve

Pathway Enterprises, Inc.

City of Ashland 2018-2019 Municipal Court

Oregon Department of Administrative Services Project Costing Worksheet

This category covers any costs associated with delivering your product or service to the buyer. A service contract, for example, will likely include the costs associated with getting the individuals who will perform the service to the place where the service will be performed. Gas, oil, vehicle maintenance and repair are all part of Delivery costs. Most often these costs can be recovered by charging a certain amount per mile. The State of Oregon reimburses 36 cents per mile for its employees who use their own vehicles on State business. That's not to say your costs may be less or more. The labor required (the driver and the workers if they are on the clock), should be captured in Direct Labor. If your costs are greater than the state allowed cost, please provide a detailed schedule on how you arrived at your cost per mile.

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	Annual Trans Cos
caravan	1 . 1		\$ -		\$ -
			\$ -		\$ -
XI-V-1			\$ -		\$ -
			\$ -		\$ -
	1		\$ -		\$ -

Margin

The law allows a "margin held in reserve" This is usually added as a percentage after all other costs have been calculated. The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

Enter as a % of Total before Margin	% of "Total Before Marg	ıin'
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Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services
Procurement, Fleet, and Surplus Services

1225 Ferry Street SE, U140 Salem, Oregon 97301 (503) 378-4642

SUMMARY OF ANNUAL COSTS

QRF Name Pathway Enterprises, Inc.

Oregon Department of Administrative Services
Project Costing Worksheet

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

Executive Director Signature:		
Raw Materials		
Per Time Use - Supplies	(from supplies worksheet)	\$ -
Equipment, Tools & Subcontracting	(from small equipment worksheet)	Subtotal 1 \$ -
Labor		
Direct Labor	(from labor daily worksheet)	\$ 1,257.05
Overhead		
See Overhead Worksheet		\$ 318.45
Delivery		
Transportation	(from Trans & Reserve worksheet)	\$
		25
	Total Be	efore Margin \$ 1,575.51
Reserve		# 50 #
Margin Held in Reserve	(from Trans & Reserve worksheet)	\$ 100.56
	Tota	al Bid Yearly \$ 1,676.07
		Monthly \$ 139.67

Page 1

RAW MATERIALS

Supplies

Oregon Department of Administrative Services
Project Costing Worksheet

Pathway Enterprises, Inc.

City of Ashland 2018-2019 Municipal Court Extra Rooms

Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products

Spray bottles

Broom and dustpan

Floor Wax

Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	Item	Unit Price	Units Needed Per Month	1	Monthly Cost	Annual Cost
	SCRAPER W/5 RAZOR BLADES 10/BX	3.24	-	\$		\$
	#10 QM HEPASTAT 256 4 GL/CS	21.72		\$		\$ - 17
3	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	(=)	\$		\$
4	#63 LT DUTY SCRUB SPONGE 20/CS	0.88	1=0	\$		\$ -
5	#98 LT DUTY SCOURING PAD 20/CS	0.72	-	\$		\$ 11.5
6	SUSTAINABLE EARTH #66 DISINFECTANT	42.40	· ·	\$		\$
7	SUSTAINABLE EARTH #64 NUETRAL CLEANER	88.00	: = :	\$		\$
8	SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	=:	\$	n sari	\$
9	SS CLEANER POLISH 12-15 OZ/CS	6.01	121	\$		\$ -
10	GLEME GLASS CLEANER 12-19 OZ/CS	2.01	;=7	\$		\$
11	A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	-	\$		\$
12	7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	27	\$		\$ F = 14 T
13	ANGLE BROOM FLAGGED END W/ HDL	5.99	:=::	\$		\$
14	TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	-	\$		\$
15	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	. an	\$		\$ - Jan 184
16	LAMBSWOOL DUSTER 28" 312FH	4.93	-	\$		\$
17	LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36		\$	-	\$
18	MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	6	\$		\$ Town
19	TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	-	\$		\$
20	"CLOSED FOR CLEANING" HANGING SIGN	25.10	-	\$		\$
21	36" STD LAUNDERABLE DUST MOP GN 12/	11.45	_	\$	-	\$
22	36" JUMBO DUST MOP FRAME	7.69	- 1	\$		\$ where P
23	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	-	\$	-	\$ -
24	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	2	\$		\$ -
25	PAPER FILTER (10) SENSOR VAC FITS S	17.91	-	\$	- 9	\$ -
	BARKEEPERS FRIEND 200Z BTL	2.65	-	\$		\$
27	24 OZ BTL	1.25	벌	\$		\$
28	CLEANING TOWELS (60)	19.95	- *	\$		\$
29	DUSTPAN	2.65		\$		\$
30				\$	10 74 - 17	\$ ind - E
31				\$	-	\$
32				\$		\$
33				\$	1 - F	\$
34				\$		\$) - //
35	*			\$		\$ ·=
36 37				\$	*	\$ •
38				\$		\$ 1-1/ (**)
39	2			\$		\$
40				\$		\$
			Total	\$		\$

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

RAW MATERIALS
Equipment, Tools & Subcontractors
Pathway Enterprises, Inc.
City of Ashland 2018-2019 Municipal Court Extra Rooms

The following Equipment & Tools are examples which may be required to do the job:

Carpet extractors

Burnishing/Floor machines Blind cleaning machines Sweepers

Auto scrubbers Mop buckets and presses

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

	L	€	6	· •	69
RS	Times per Year				
IBCONTRACTO	Cost per Time				
ร	Description				

Oregon Department of Administrative Services

Project Costing Worksheet

Annual Cost		1	1												
	69	69	69												
# of Units	0	0	0												
Project Unit Cost	100% \$ 183.82	\$ 25.57	\$ 26.36					S. S							
Project % Use	100%	100%	100% \$												
Units Cost Per Year	\$ 183.82	\$ 25.57	\$ 26.36					* 1 S							
Depreciation Percentage	33% \$	\$ %88	33% \$												
Contract	2	12	12	12	12	12	12	12	12	12	12	12	12	12	12
Useful life of Asset	36	36	36							S 8					
Unit Price	551.46	76.72	79.07												
	εs	69	69								_			L	
Equipment Description	Sensor Vacuum	Wave Break Busket & Press	Brute 44 Gal w Apron												

Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months

Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use.

of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

Oregon Department of Administrative Services Project Costing Worksheet

Direct Labor

Pathway Enterprises, Inc. City of Ashland 2018-2019 Municipal Court Extra Roc

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Worker	Work	Hourly	% Pro-	-qns	FICA	Sub- V	Workers	Sub-	Unemploy-	-qnS	Other	Other Benefits Other Benefits Daily/Por	Other Renefits	Daily/Dar	Timos	Americal/Total	Americal Property
Description	Hours	Rate	ductivity	Total 1	To	otal 2	comp% T	Total 3	ment %	Total 4	Benefits %	Monthly \$	SubTotal 5 Item Labor	Item Labor	Per Yr	lahor lahor	
1 Janitor 2x		\$ 14.26	100%	- 8	0.0765 \$	ě	2.60% \$		1.42% \$	-	29.60%		· ·		404		000
2 Janitor 3x		\$ 14.26	100%	- 69	0.0765 \$		2.60% \$	1	1.42% \$	1	29.60%		· ·		456		00.0
3 Supervisor		\$ 20.61	100%	1 5	0.0765 \$		2.60% \$	7	1.42% \$		29 60%				200	9 6	0.00
4 Add Carpet		\$ 14.26	100% \$		0.0765 \$		2.60% \$		1.42% \$,	29 60%				200	9 6	0.00
5 Office Additions	0.30	0.30 \$ 14.26	100%	\$ 4.28	0.0765 \$	0.33	2.60% \$ 0.11	0.11	1.42% \$	0.06	29.60%		101	200	9 000	20 430 4	00.00
9				. 69	S		49		S				5	000	700		05.40
7				- 9	s		4		S					1	8 16		00.00
80					s		S		S	,							0000
o				- 8	S		69		S	•			69	. 69			000
10				1 8	S		4		S								000
1					S		€9		S	•			. 8	- 69	Soli C		00.0
12					S		49		S	•			•	- 69			0.00
13					w	1	မာ		49	•			- 8	- 8			00'0
4 1					69		69		8					- 9		9	0.00
15					69	•	69		69					·			000

Areas in green are formula driven.

1,257,05

9 69 Total

6.04 S

List "Other Benefits" Provided

Work Hours = Breakdown total "work hours" (see Overview) into hours or partial hours required per time or per item.

Subtotal 1 = Computed by multiplying hours now hours by hourly rate (prevailing wage if required) and then multiply by % productivity.

Subtotal 2 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 3 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 4 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 4 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Other Benefits % = Input in this column if you calculate Other Benefits as a flat doilar amount per month. Adjust amount to reflect this employees' allocated time to this contract. (e.g. Employee works 50% of their time on a different contract. If their monthly Benefit is \$100, then only \$50 would be allocated to this column.

Subtotal 5 = This column may be a combination of both Other Benefits % and Set Workers Company of Set W

Times Per Year = This is the days or shifts worked per year Annual Total Labor = Times per year multiplied by daily/per item labor Annual Labor Hours = Work hours multiplied by times per year

For purposes of costing a project, it's important to distinguish between direct labor. Indirect labor. Indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically identifiable as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For swample, a supervisor may spend 50% of his/her time in direct labor functions and the other 50% supervising. In that case you would include 50% of that person's time as direct labor and capture the other 50%, as well as any other supervisory costs, in the indirect labor portion of Overhead.

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. Since this component tasks are identified, the next step is to estimate the time that will be required to accomplish each task. Since this estimated time may be in minutes or even seconds, the time surface that the complete that the place to start. Once the component tasks are identified, the next step is to estimate the time that will be required to ach component task. Since this estimates and unlocating equipment, emptying trash and recycle containers, vacuuming, sweeping, clearing sinks, waxing if to sure to account for time between jobs also.) Next, estimate the time required for each component task. Then, compile those estimates into a figure that represents the total number of hours per service. That figure is the required work hours." This number will stay the same regardless of how many people are working. For example, 8 work hours, can be accomplished by I person working at 100% productivity for 4 hrs. each (2X4=8), it could also be done by 8 people working at 50% productivity for 2 hrs. each, (8x.80=4, 4x.2=8).

Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay Matching FICA Matching FICA Matching FICA

Workers' Comp at your cost Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per item, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service. For example, a service with direct labor cost of \$20,800 bor year. (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual direct labor cost of \$20,800 bor year. (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual cost by 12 (in this case you get \$173.34 month).

Pathway Enterpris City of Ashland 2018-2019 Municipal Court Extra Rooms

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what items go into your overhead, and what that overhead amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

1. Enter Overhead as a Percent of Total Costs 19.00%

OR

2. Enter Allocated Overhead as a Dollar-Figure Sum

OR

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Cost Method:

Fer every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate the costs. other costs as best you can, and use the same formula to get a percentage.

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

Percent of Total Direct Labor Method:

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will default has extracted costs.) The workershould be received the costs. deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the contract into the total projected labor hours for the current year.

Total Annual Direct Labor Hours	
Input Total from Worksheet on Below	
Overhead per labor hour	\$
Time required to complete contract	62
Total Assigned Overhead	\$

Worksheet **Total Annual Operations** INDIRECT COSTS DEPARTMENTAL Management Salaries 44,500.00 Management Payroll Tax Expense 11,440.95 Management Medical Insurance 10.920.00 Management Pension Plan Expense 4,150.00 Sales & Administrative Salaries 415,594.00 Sales & Administrative Payroll Tax Expense Sales & Administrative Medical Insurance 64,354.00 Sales & Administrative Pension Plan Expense 10,200.00 Office Rent Advertising and Public Education Background Checks & Urinalysis 3,189,00 Professional & Accounting / Audit Fees 81,708.00 Training & Worker Safety Insurance 38,192.00 Telephone 7,185.00 20,452.00 Utilities Property Taxes/Licenses/Fees Dues & Subscriptions Depreciation-office building 15,061.00 Depreciation-office equipment 14,893.00 22,744.00 Repairs & Maintenance-office Cleaning and Maintenance 21,346.00 Office Equipment Rental 7,886.00 Office Supplies Postage & Freight 19,033.00 Rehab 25,023.00 Miscellaneous Expense 12,999.00 **Bad Debts** INTEREST EXPENSE 18.981.00 EMPLOYEE ACTIVITIES AUTO REPAIRS 15,807.00 MANAGEMENT CONTRACT TOTAL INDIRECT COSTS 136,457.00 897.848.00 \$ 207,467,95

CPI Factor from BLS (see link below) http://www.bls.gov/ro9/mostrequ.htm Total \$ 1,123,553.66

1.65%

1.65%

WORK AREA:

Use the area below to show how you arrived at the final figure that you show as your total Overhead

AGENCY REVENUES = 5.675.312 AGENCY INDIRECT EXPENSES = 1,105,315.95 OVERHEAD % = 19%

Delivery & Reserve

Pathway Enterprises, Inc.

Oregon Department of Administrative Services
Project Costing Worksheet

City of Ashland 2018-2019 Municipal Court Extra Rooms

This category covers any costs associated with delivering your product or service to the buyer. A service contract, for example, will likely include the costs associated with getting the individuals who will perform the service to the place where the service will be performed. Gas, oil, vehicle maintenance and repair are all part of Delivery costs. Most often these costs can be recovered by charging a certain amount per mile. The State of Oregon reimburses 36 cents per mile for its employees who use their own vehicles on State business. That's not to say your costs may be less or more. The labor required (the driver and the workers if they are on the clock), should be captured in Direct Labor. If your costs are greater than the state allowed cost, please provide a detailed schedule on how you arrived at your cost per mile.

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	Annual Trans Cost
caravan			\$ -		\$ -
			\$ -		\$ -
6)		177	\$ -		\$ -
		_	\$ -		\$ -
			\$ -		\$ -

Margin

The law allows a "margin held in reserve" This is usually added as a percentage after all other costs have been calculated. The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

Enter as a % of "Total Before Margin"	6.0%

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services
Procurement, Fleet, and Surplus Services

curement, Fleet, and Surplus Service 1225 Ferry Street SE, U140 Salem, Oregon 97301 (503) 378-4642

SUMMARY OF ANNUAL COSTS

Oregon Department of Administrative Services Project Costing Worksheet

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QRF Name	Pathway Enterprises, Inc.
Project	City of Ashland 2018-2019 Ashland Police Department
	· · · · · · · · · · · · · · · · · · ·

Executive Director Signature:

pplies worksheet) \$ 1,008.28
nall equipment worksheet) \$ 235.75
Subtotal 1 \$ 1,244.03
or daily worksheet) \$ 17,750.97
\$ 4,812.07
ans & Reserve worksheet) \$ -
Total Before Margin \$ 23,807.07
ans & Reserve worksheet) \$ 1,519.60
Total Bid Yearly \$ 25,326.67
Monthly \$ 2,110.56

RAW MATERIALS

Oregon Department of Administrative Services Project Costing Worksheet

Supplies

Pathway Enterprises, Inc.

City of Ashland 2018-2019 Ashland Police Department

Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products Spray bottles

Broom and dustpan

Floor Wax

Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	Item	Unit Price	Units Needed Per Month	Monthly Cost	Annual Cost
	SCRAPER W/5 RAZOR BLADES 10/BX	3.24	0.0833	\$ 0.27	\$ 3.24
2	#10 QM HEPASTAT 256 4 GL/CS	21.72	0.2500	\$ 5.43	\$ 65.16
3	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.1250	\$ 2.56	\$ 30.75
4	#63 LT DUTY SCRUB SPONGE 20/CS	0.88	1.0000	\$ 0.88	\$ 10.56
5	#98 LT DUTY SCOURING PAD 20/CS	0.72	1.0000	\$ 0.72	\$ 8.64
6	SUSTAINABLE EARTH #66 DISINFECTANT	42.40	0.1250	\$ 5.30	\$ 63.60
7	SUSTAINABLE EARTH #64 NUETRAL CLEANER	88.00	0.1250	\$ 11.00	\$ 132.00
8	SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	0.1250	\$ 12.18	\$ 146.16
9	SS CLEANER POLISH 12-15 OZ/CS	6.01	0.0833	\$ 0.50	\$ 6.01
10	GLEME GLASS CLEANER 12-19 OZ/CS	2.01	1.0000	\$ 2.01	\$ 24.12
11	A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	0.1250	\$ 1.11	\$ 13.32
12	7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	1.0000	\$ 1.42	\$ 17.04
13	ANGLE BROOM FLAGGED END W/ HDL	5.99	0.1670	\$ 1.00	\$ 12.00
14	TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	1.0000	\$ 2.70	\$ 32.40
	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	1.0000	\$ 7.99	\$ 95.88
16	LAMBSWOOL DUSTER 28" 312FH	4.93	0.2500	\$ 1.23	\$ 14.79
17	LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36	0.2500	\$ 2.59	\$ 31.08
18	MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	0.2500	\$ 2.11	\$ 25.26
19	TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	0.2500	\$ 1.37	\$ 16.41
20	"CLOSED FOR CLEANING" HANGING SIGN	25.10	0.0833	\$ 2.09	\$ 25.09
21	36" STD LAUNDERABLE DUST MOP GN 12/	11.45	0.1250	\$ 1.43	\$ 17.18
22	36" JUMBO DUST MOP FRAME	7.69	0.1250	\$ 0.96	\$ 11.54
23	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.1250	\$ 2.06	\$ 24.66
24	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	0.2500	\$ 4.42	\$ 52.98
25	PAPER FILTER (10) SENSOR VAC FITS S	17.91	0.2500	\$ 4.48	\$ 53.73
26	BARKEEPERS FRIEND 200Z BTL	2.65	1.0000	\$ 2.65	\$ 31.80
27	24 OZ BTL	1.25	1.0000	\$ 1.25	\$ 15.00
28	CLEANING TOWELS (60)	19.95	0.0833	\$ 1.66	\$ 19.94
29	DUSTPAN	2.65	0.2500	\$ 0.66	\$ 7.95
30				\$	\$
31			× ×	\$ No allegation	\$
32				\$	\$ Land In
33				\$	\$ -
34				\$	\$
35		1		\$ 	\$ -
36 37				\$ 1 2 2	\$ -
38				\$	\$
39				\$	\$
40				\$ 	\$ -
			Total	\$ 84.02	\$ 1.008.28

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

RAW MATERIALS

Equipment, Tools & Subcontractors

Pathway Enterprises, Inc. City of Ashland 2018-2019 Ashland Police Department

The following Equipment & Tools are examples which may be required to do the job:

Burnishing/Floor machines Blind cleaning machines Sweepers

Mop buckets and presses Carpet extractors Auto scrubbers

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Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

		,	1	1		
8	_	69	69	69	↔	S
RS	Times per Year					
BCONTRACTO	Cost per Time					
SU	Description					
	SUBCONTRACTORS	SUBCONTRACTOR	SUBCONTRACTOR Cost per Time	SUBCONTRACTOR Cost per Time	Cost per Time	Cost per Time

Project Costing Worksheet

Oregon Department of Administrative Services

Sensor Vacuum \$ 551.46 36 12 33% \$ 183.82 100% \$ 183.82 1 \$ 183.82 <th>Equipment Description</th> <th></th> <th>Unit Price</th> <th>Useful life of Asset</th> <th>Contract life</th> <th>Depreciation Units Cost Percentage Per Year</th> <th>Units Cost Per Year</th> <th>Project % Use</th> <th>Project Unit Cost</th> <th># of Units</th> <th>Annual</th>	Equipment Description		Unit Price	Useful life of Asset	Contract life	Depreciation Units Cost Percentage Per Year	Units Cost Per Year	Project % Use	Project Unit Cost	# of Units	Annual
Wave Break Busket & Press \$ 76,72 36 12 33% \$ 25,57 1 \$ 5 7 1 \$ 5 7 1 \$ 5 7 1 \$ 5 7 1 \$ 5 7 1 \$ 5 7 1 \$ 5 7 1 \$ 5 7 1 \$ 5 7 1 \$ 5 7 1 \$ 5 1 \$ 5 3 \$ 26,37 1 \$ 5 6 1 \$ 5 6 9 1 \$ 5 9 1 \$ 5 6 3 6 3 5 6,53 1 \$ 5 6 9 1 \$ 5 6 9 1 \$ 5 6 9 <t< td=""><td>Sensor Vacuum</td><td>69</td><td>551.46</td><td>36</td><td>12</td><td>33%</td><td>69</td><td>100%</td><td>\$ 183.82</td><td> -</td><td>ľ</td></t<>	Sensor Vacuum	69	551.46	36	12	33%	69	100%	\$ 183.82	-	ľ
Brute 44 Gall w Apron \$ 79,07 36 12 33% \$ 26.36 100% \$ 26.36 1 \$ 5 12		↔	76.72	36	12	33%		100%	\$ 25.57	-	
12 12 12 13 14 15 16 17 18 18 19 19 19 19 19 19 19 19 19 19 19 19 19	3 Brute 44 Gal w Apron	69	79.07	36	12	33%		100%	\$ 26.36	-	
	4				12						
	5				12						
	9				12						
	7				12						
	88				12						
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112 123 143 145 150 170 170 170 170 170 170 170 170 170 17	10				12						
					12						
	2	ī			12						
	e				12						
	4				12						
	5				12						

Areas in green are formula driven.

235.75

Total

Useful Life of Assets = What is the estimated useful life of the equipment in months
Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use.

of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

LABOR
Direct Labor
Pathway Enterprises, Inc.

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	John Therman	Labor	Н		1												
	Timos		\$ 80C	52 8	50 8	9 6	9 6	9 6	9 0	9 0	o u	o v	9 69	· ·	0	9 65	
	Daily/Der	Item Labor	S 70.51			ı						. 65					
	Other Benefits Other Benefits Daily/Per	SubTotal 5	14.77	6 10	6.33			65			69		. 69	69	67		6
	Other Benefits	Monthly \$															
	Other	Benefits %	29.60%	29.60%	29.60%												
	-qns	Total 4	S 0.71	\$ 0.29	0.30					- 9	- 9		1	. 49		- 8	69
	Unemploy-	ment %	1.42% \$	1.42% \$	1.42% \$												
	-qnS	Total 3	2.60% \$ 1.30	2.60% \$ 0.54	2.60% \$ 0.56	09		9	4		. \$. 49	- \$	9	1 49		9
	Workers	%dwoo	2.60%	2.60%	2.60%												
	-qns	Total 2	\$ 3.82	\$ 1.58	\$ 1.64	- 8	- 5	- 9	. 8	- 8	- s	- s	- s	. s	- 8	- S	. s
	FICA		0.0765 \$	0.0765 \$	0.0765 \$												130
	-qns	Total 1	100% \$ 49.91	\$ 20.61	\$ 21.39	- 8		. 69	1 5	- 8	- 8	- 8			- 8	- 8	
nt	% Pro-	ductivity	100%	100%	100%												
ice Departme,	Hourly	Rate	3.50 \$ 14.26	1.00 \$ 20.61	1.50 \$ 14.26												
019 Ashland Pol.	Work	Hours	3.50	1.00	1.50												
City of Ashland 2018-2019 Ashland Police Department	Worker	Description	1 Janitor 4x	2 Supervisor	3 Janitor Wed	4	5	9	7	89	O	10	-	12	13	4	15

\$ 17,750.97

Total

129.84 s s

Total

List "Other Benefits" Provided
11.53%
FE INSURANCE 16.43%
1.64%

PTO + HOLIDAY HEALTH + LIFE INSURANCE 401 K

Areas in green are formula driven

Breakdown total "work hours" (see Overview) into hours or partial hours required per time or per item

Subtotal 1 = Computed by multiplying hours in work hours by hourly rate (prevailing wage if required) and then multiply by % productivity.

Subtotal 2 = Computed by multiplying subtotal 1 by FICA % (as of July 2002 7.65%),

Subtotal 2 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 3 = Computed by multiplying subtotal 1 by your organization's Underproduced by multiplying subtotal 1 by your organization's Underproduced with this column if you calculate Other Benefits by a percentage.

Other Benefits % = Input in this column if you calculate Other Benefits as a flat dollar amount per month. Adjust amount to reflect this employees' allocated time to this contract, (e.g, Employee works 50% of their time on a different contract. If their monthly benefit is \$100, then only \$50 would be allocated to this column may be a combination of both Other Benefits % and Other Benefits % and Other Benefits % and Other Benefits % and Other Benefits %.

Subtotal 5 = This sum of subtotals 1,2,3, 4, and 5

Times Per Year = This is the days or shifts worked per year Annual Total Labor = Times per year multiplied by daily/per item labor Annual Labor Hours = Work hours multiplied by times per year

For purposes of costing a project, it's important to distinguish between direct and indirect labor. Indirect labor (supervision, administration, inspection atc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically identifiable as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For example, a supervisor may spend 50% of his/her time in direct labor functions and the other 50% supervising. In that case you would include 50% of that person's time as direct labor and capture the other 50%, as well as any other supervisory costs, in the indirect labor portion of Overhead.

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. The description of work or specifications in the contract is the place to start. Once the component tasks are identified, the next step is to estimate the time that will be required to accomplish each task. Since this estimate of min and be in minutes or even seconds, the time surface that the times must be compiled into a Per-Imin of rectlador cost estimates for example, it as causable contract, first breakdown the work requirements into component tasks such as, loading and unloading equipment, emptying trash exceptions. As per-Imin spikes, waxing floors to example, it to surface the same regardless of how many people are working. For example, a work hours, and the transmissions working is to equive working at 100% productivity for 2 people working at 100% productivity for 4 hrs. each (2x4=8), it could also be done by 8 people working at 50% productivity for 2 hrs. each, (8x,80=4, 4x2=8).

Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay a "prevailing wage." Check the contract! Also, be sure to add the appropriate "Other Payroll Expense" (OPE) for your organization onto the wage.

Workers Comp at your cost Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per time or per item, you can extend the time frame to come up with, the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service. For example, a service with direct labor cost of \$50,000.00 per time, required 5 days per week and 52 weeks per year, would give you an annual direct labor cost of \$20,000.00 per year, (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual cost by 72 (in this case you get \$1733.38 month).

Direct Labor Sheet

Overhead Costs

Pathway Enterpris City of Ashland 2018-2019 Ashland Police Department

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what Items go into your overhead, and what that overhead amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

1. Enter Overhead as a Percent of Total Costs 19.00%

OR

Percent of Total Cost Method:

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate the costs as best you can, and use the same formula to get a percentage. other costs as best you can, and use the same formula to get a percentage.

2. Enter Allocated Overhead as a Dollar-Figure Sum

OR

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Direct Labor Method:

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the contract into the total projected labor hours for the current year.

Total Annual Direct Labor Hours		
Input Total from Worksheet on Below	/	
Overhead per labor hour	\$	
Time required to complete contract	No.	858
Total Assigned Overhead	\$	

	Т	Total Annu	al O	neratione
INDIRECT COSTS	100	GANIZATION		PARTMENTAL
Management Salaries	- On	GANIZATION	S	44.500.00
Management Payroll Tax Expense	\vdash		\$	11,440.95
Management Medical Insurance	\vdash		S	10,920.00
Management Pension Plan Expense	\vdash		S	4,150.00
Sales & Administrative Salaries	\$	415,594.00	٧	4,100.00
Sales & Administrative Payroll Tax Expense	\$	64,354.00	_	
Sales & Administrative Medical Insurance	\$			
	\$	40,055.00		
Sales & Administrative Pension Plan Expense Office Rent	\$	10,200.00	_	
Advertising and Public Education	\$	14,855.00		
Background Checks & Urinalysis	\$	3,189.00		
Professional & Accounting / Audit Fees	\$	81,708.00		
Training & Worker Safety				7.0
Insurance	\$	38,192.00		
Telephone	\$	7,185.00		-
Utilities	\$	20,452.00		
Property Taxes/Licenses/Fees	\$	8,270.00		
Dues & Subscriptions				
Depreciation-office building	\$	15,061.00		
Depreciation-office equipment	\$	14,893.00		
Repairs & Maintenance-office	\$	22,744.00		
Cleaning and Maintenance	\$	21,346.00		
Office Equipment Rental	\$	7,886.00		
Office Supplies	\$	19,033.00		
Postage & Freight	\$			
Rehab	\$	25,023.00		
Miscellaneous Expense	\$	12,999.00		
Bad Debts	\$	-		
Other: *	\$	18,981.00		
Other: *	\$	20,021.00		
Other: *	\$	15,807.00		
Other: *			\$	136,457.00
TOTAL INDIRECT COSTS	\$	897,848.00	S	207,467,95

CPI Factor from BLS (see link below)	
http://www.bls.gov/ro9/mostregu.htm	
Total	

1.65% \$ 1,123,553.66

1.65%

WORK AREA:

Use the area below to show how you arrived at the final figure that you show as your total Overhead

AGENCY REVENUES = 5,675,312 AGENCY INDIRECT EXPENSES = 1,105,315.95 OVERHEAD % = 19%

Delivery & Reserve

Pathway Enterprises, Inc.

Oregon Department of Administrative Services Project Costing Worksheet

City of Ashland 2018-2019 Ashland Police Department

This category covers any costs associated with delivering your product or service to the buyer. A service contract, for example, will likely include the costs associated with getting the individuals who will perform the service to the place where the service will be performed. Gas, oil, vehicle maintenance and repair are all part of Delivery costs. Most often these costs can be recovered by charging a certain amount per mile. The State of Oregon reimburses 36 cents per mile for its employees who use their own vehicles on State business. That's not to say your costs may be less or more. The labor required (the driver and the workers if they are on the clock), should be captured in Direct Labor. If your costs are greater than the state allowed cost, please provide a detailed schedule on how you arrived at your cost per mile.

Services Contract

	Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	nual s Cost
				\$ -		\$
				\$ -		\$ -
				\$ -		\$
	1			\$ -		\$, m (=)
_				\$ -		\$ _

Margin

The law allows a "margin held in reserve" This is usually added as a percentage after all other costs have been calculated. The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

			and the second s	
Enter as	a 0/ af	"Total	Doforo	Marain
cillei as	a /0 UI	lotai	Deloie	IVIALUIII

6.	0%

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services
Procurement, Fleet, and Surplus Services
1225 Ferry Street SE, U140
Salem, Oregon 97301
(503) 378-4642

SUMMARY OF ANNUAL COSTS

Oregon Department of Administrative Services Project Costing Worksheet

Total Bid Yearly \$

Monthly \$

1,991.38

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

Project City of Ashland Police Sub Station 18-19	
Executive Director Signature:	
Raw Materials	
Per Time Use - Supplies (from supplies worksheet) \$	271.29
Equipment, Tools & Subcontracting (from small equipment worksheet) \$	4
Subtotal 1 \$	271.29
Labor	1
Direct Labor (from labor daily worksheet) \$ 1	,222.24
Overhead See Overhead Worksheet \$	378.36
Delivery	
Transportation (from Trans & Reserve worksheet) \$	#
Total Before Margin \$,871.90
Reserve	440.40
Margin Held in Reserve (from Trans & Reserve worksheet)	119.48

Oregon Department of Administrative Services
Project Costing Worksheet

Supplies

Pathway Enterprises, Inc.

City of Ashland Police Sub Station 18-19

Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products Spray bottles Broom and dustpan Floor Wax Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

Item	Unit Price	Units Needed Per Month	ī	Monthly Cost	Annual Cost
1 SCRAPER W/5 RAZOR BLADES 10/BX	3.24	0.0833	\$	0.27	\$ 3.24
2 #10 QM HEPASTAT 256 4 GL/CS	21.72	0.0833	\$	1.81	\$ 21.71
3 VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.0833	\$	1.71	\$ 20.49
4 #63 LT DUTY SCRUB SPONGE 20/CS	0.88	0.0833	\$	0.07	\$ 0.88
8 SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	_	\$		\$
9 SS CLEANER POLISH 12-15 OZ/CS	6.01	0.0833	\$	0.50	\$ 6.01
10 GLEME GLASS CLEANER 12-19 OZ/CS	2.01	0.0833	\$	0.17	\$ 2.01
11 A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	0.0833	\$	0.74	\$ 8.88
12 7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	0.0833	\$	0.12	\$ 1.42
13 ANGLE BROOM FLAGGED END W/ HDL	5.99	0.0833	\$	0.50	\$ 5.99
14 TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	0.0833	\$	0.22	\$ 2.70
15 GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	0.0833	\$	0.67	\$ 7.99
16 LAMBSWOOL DUSTER 28" 312FH	4.93	0.0833	\$	0.41	\$ 4.93
17 LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36	0.0833	\$	0.86	\$ 10.36
18 MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	0.0833	\$	0.70	\$ 8.42
19 TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	0.0833	\$	0.46	\$ 5.47
20 CLOSED FOR CLEANING HANGING SIGN	25.10		\$	- N-	\$ •
21 36" STD LAUNDERABLE DUST MOP GN 12/	11.45	-	\$	N. .	\$
22 36" JUMBO DUST MOP FRAME	7.69	-	\$		\$
23 60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	(=)	\$		\$ -
24 PREMIUM LOOP END MOP LGR GN 12/CS	17.66	(4)	\$	E	\$ -
25 PAPER FILTER (10) SENSOR VAC FITS S	17.91	0.0833	\$	1.49	\$ 17.90
26 BARKEEPERS FRIEND 200Z BTL	2.65	0.2500	\$	0.66	\$ 7.95
27 24 OZ BTL	1.25	0.0833	\$	0.10	\$ 1.25
28 CLEANING TOWELS (60)	19.95	-	\$		\$ 47.0
29 DUSTPAN	2.65	0.0833	\$	0.22	\$ 2.65
30			\$	S.#	\$
31			\$		\$
32			\$		\$ autor terr
33			\$		\$ -
34		-	\$	-	\$
35			\$	-	\$ -
36 37	-		\$	-	\$ -
38		= =	\$		\$
39			\$	VE V	\$
40			\$		\$
50		Total	\$	22.61	\$ 271.29

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

RAW MATERIALS
Equipment, Tools & Subcontractors
Pathway Enterprises, Inc.
City of Ashland Police Sub Station 18-19

The following Equipment & Tools are examples which may be required to do the job:

Burnishing/Floor machines Blind cleaning machines Sweepers

Carpet extractors
Auto scrubbers
Mop buckets and presses

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

				1		
3		S	G	s	s	69
RS	Times per					
BCONTRACTO	Cost per Time					
SU	Description					

Project Costing Worksheet

Oregon Department of Administrative Services

Annual																6
# of Units																Total
Project Unit Cost																
Project % Use								8								
Units Cost Per Year																
Contract Depreciation Units Cost)															
Contract life		12	12	12	12	12	12	12	12	12	12	12	12	12	12	
Useful life of Asset																
Unit Price																
Equipment Description																

Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months
Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.
Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use.

of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

Oregon Department of Administrative Services Project Costing Worksheet

LABOR

Pathway Enterprises, Inc.

City of Ashigha Folice Sub Station 16-17	Sub Station 16-1	2			The state of the s												
Worker	Work	Hourly	% Pro-	-qns	FICA		Workers		Unemploy-	Sub-	Other	Other Benefits	Other Benefits Daily/Per	Daily/Per	Times	Annual/Total	Annual Hours
Description	Hours	Rate	ductivity	Total 1	ĭ	Total 2	comp% T	Total 3	ment %	Total 4	Benefits %	Monthly \$	SubTotal 5 Item Labor	Item Labor	Per Yr.	Labor	Labor
Janitor	1.00	1.00 \$ 14.26	100%	100% \$ 14.26	0.0765 \$	1.09	2.60% \$ 0.37	0.37	1.42% \$	0.20	29.60%		\$ 4.22 \$	\$ 20.15	52 8	\$ 1,047.55	52.00
Supervisor	0.50	0.50 \$ 20.61	100%	100% \$ 10.31	0.0765 \$	0.79	2.60% \$ 0.27	0.27	1.42% \$	0.15	29.60%		\$ 3.05	\$ 14.56	12 \$	\$ 174.69	00'9
				- \$	59		49	-	49					- \$		· s	00.00
**				. 9	\$		69	•	69				- 8	- 8			00.00
10				- 9	8	-	69		\$	1				- \$		· · s	00.00
9				- 8	8		69		8					- \$		·	00.00
				. s	S	L	\$		S					- \$			00.00
8				- 8	S		€9		S	311				- 9			00'0
6				- 8	S		69		S				- 8	- \$			00'0
10				- 69	S		69		S							- \$	00:00
				- \$	S		69		S					- 8			00.00
12				- 69	69		S	,	S					- 8		. \$	00.00
13				- \$	49	120	S	-	\$					- 8			00.00
14				- 8	69		S		8					- 8			0.00
15				- 8	69		S	-	\$	-						- · s	00'0

Total

16.43%

TH + LIFE INSURANCE

PTO + HOLIDAY HEALTH + LIFE I 401 K

List "Other Benefits" Provided

Areas in green are formula driven.

Vork Hours = Breakdown total "work hours" (see Overview) into hours or partial hours required per time or per item.
Very Bubboat = Computed by multiplying hours in work hours by hourly rate (prevaling wage if required) and then multiply by % productivity.
Subtotal = 2 computed by multiplying subtotal 1 by FICA % (as of July 2002 7.65%).
Subtotal 3 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 4 = Computed by multiplying subtotal 1 by your organization's Unemployment Insurance %.

Other Benefits % = Input in this column if you calculate Other Benefits by a percentage.

Other Benefits Mo. 5 = Input in this column if you calculate Other Benefits as a flat dollar amount per month. Adjust amount to reflect this employees' allocated time to this contract. (e.g. Employee works 50% of their time on a different contract. If their monthly benefit is \$100, then only \$50 would be allocated to this column.

Subtotal 5 = This column may be a combination of both Other Benefits % and Other Benefits Monthly \$.

Daily Per Item Labor =

Daily Per Item Labor = The sum of subtotals 1,2,3, 4, and 5
Times Per Year = This is the days or shifts worked per year
Annual Total Labor = Times per year multiplied by daily/per item labor Annual Labor Hours = Work hours multiplied by times per year For purposes of costing a project, it's important to distinguish between direct labor indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically identifiable as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For example, a supervisor may spend 50% of his/her time in direct labor functions and the other 50%, so when supervising. In that case you would include 50% of that person's time as direct labor and capture the other 50%, as well as any other supervisory costs, in the indirect labor portion of Overhead. Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. The eithes are identified, the next step is to estimate the time that will be required to accomplish each task such in many be in minutes or even in minutes or over some standard. Since the sentence of the restrained that we have a component tasks such as, locating and unlocating equipment, emptying trash and recycle containers, wacuming, sweeping, cleaning sinks, waxing floors, etc., (be sure to account for time between jobs also). Next, seifmate the time required for each component task. Then, compile those estimates into a figure that represents the total number of hours. This time is the required work hours. This number will say the same regardless of how many people are working. For example, 8 'work hours" can be accomplished by I person working at 100% productivity of this, each, (\$x50-8), it could also be done by 8 people working at 50% productivity for 2 hrs. each, (\$x50-8), at 422-8).

Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay Matching FICA

Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.) Workers' Comp at your cost

After you've established the direct labor cost per item, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service. For example, a service with direct labor cost of \$80.00 per time, required 5 days per week and 52 weeks per year, would give you an annual direct labor cost of \$20,800.00 per year, (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual cost by 12 (in this case you get \$1733.33/month).

Page 4

OVERHEAD Overhead Costs Oregon Department of Administrative Services **Project Costing Worksheet**

Pathway Enterpris City of Ashland Police Sub Station 18-19

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what Items go into your overhead, and what that overhead amount is (whether as a percent or exact amount)

EUL INLONUA	ONE OF TH	IF THEFT BA	ETHODO DE	TAILED	DEL OW!
FILL IN ONLY	ONE OF I	16 HKEE W	ETHODS DE	IAILED	BELOW!

1. Enter Overhead as a Percent of Total Costs 19.00%

OR

2. Enter Allocated Overhead as a Dollar-Figure Sum

OR

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Cost Method:

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate other costs as best you can, and use the same formula to get a percentage.

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

Percent of Total Direct Labor Method:

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the cost To identify overnead costs, you need the infarctal records for your organization to wisson to invision the mass year. Input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs, (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the contract into the total projected labor hours for the current year

Total Annual Direct Labor Hours		
Input Total from Worksheet on Below Overhead per labor hour	•	
Overnead per labor flour	,	
Time required to complete contract		58
Total Assigned Overhead	\$	

Worksheet **Total Annual Operations** ORGANIZATION DEPARTMENTAL INDIRECT COSTS 44,500.00 Management Salaries Management Payroll Tax Expense 11 440 95 10,920.00 Management Medical Insurance 4,150.00 Management Pension Plan Expense Sales & Administrative Salaries 415,594.00 Sales & Administrative Payroll Tax Expense 64,354.00 Sales & Administrative Medical Insurance 40.055.00 Sales & Administrative Pension Plan Expense 10,200.00 Office Rent 14,855.00 Advertising and Public Education 3,189.00 Background Checks & Urinalysis Professional & Accounting / Audit Fees 81,708.00 Training & Worker Safety 38,192.00 Insurance Telephone Utilities 7,185.00 20,452.00 Property Taxes/Licenses/Fees Dues & Subscriptions 8,270.00 Depreciation-office building 15.061.00 Depreciation-office equipment 14,893.00 Repairs & Maintenance-office 22,744.00 21,346.00 Cleaning and Maintenance Office Equipment Rental 7,886.00 Office Supplies 19,033.00 Postage & Freight 25.023.00 Rehab Miscellaneous Expense 12,999.00 Bad Debts INTEREST EXPENSE 18,981.00 20,021.00 EMPLOYEE ACTIVITIES AUTO REPAIRS 15,807.00 MANAGEMENT CONTRACT 136,457.00 TOTAL INDIRECT COSTS 897,848.00 207,467.95 CPI Factor from BLS (see link below) 1.65% 1.65%

http://www.bls.gov/ro9/mostrequ.htm
Total

\$ 1,123,553.66

WORK AREA:

Use the area below to show how you arrived at the final figure that you show as your total Overhead

AGENCY REVENUES = 5,675,312 AGENCY INDIRECT EXPENSES = 1,105,315.95 OVERHEAD % = 19%

Delivery & Reserve

Pathway Enterprises, Inc.

City of Ashland Police Sub Station 18-19

Oregon Department of Administrative Services Project Costing Worksheet

This category covers any costs associated with delivering your product or service to the buyer. A service contract, for example, will likely include the costs associated with getting the individuals who will perform the service to the place where the service will be performed. Gas, oil, vehicle maintenance and repair are all part of Delivery costs. Most often these costs can be recovered by charging a certain amount per mile. The State of Oregon reimburses 36 cents per mile for its employees who use their own vehicles on State business. That's not to say your costs may be less or more. The labor required (the driver and the workers if they are on the clock), should be captured in Direct Labor. If your costs are greater than the state allowed cost, please provide a detailed schedule on how you arrived at your cost per mile.

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	nual s Cost
caravan			\$ -		\$ _
			\$ -		\$
			\$ -		\$ 10
			\$ -		\$
			\$ -		\$ - 1

Margin

The law allows a "margin held in reserve" This is usually added as a percentage after all other costs have been calculated. The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

Enter as a % of "Total Before I	Vlargii	n''
---------------------------------	---------	-----

6.	.0%

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services
Procurement, Fleet, and Surplus Services
1225 Ferry Street SE, U140
Salem, Oregon 97301
(503) 378-4642

SUMMARY OF ANNUAL COSTS

Oregon Department of Administrative Services Project Costing Worksheet

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

QRF Name Pathway Enterprises, Inc. Project Ashland Service Center 2018-2019		
Executive Director Signature:		
Raw Materials		
Per Time Use - Supplies	(from supplies worksheet)	\$ 1,008.28
Equipment, Tools & Subcontracting	(from small equipment worksheet)	\$ 235.75
1 Co. 4 Polic Parties (Control Parties and Control Parties (Control Parties and Control Parties and Control Parties (Control Parties and Control P		btotal 1 \$ 1,244.03
Labor		,,
Direct Labor	(from labor daily worksheet)	\$ 14,375.10
Overhead See Overhead Worksheet		\$ 3,956.85
Delivery		F-2
Transportation	(from Trans & Reserve worksheet)	\$ -
	Total Before	Margin \$ 19,575.98
Reserve		
Margin Held in Reserve	(from Trans & Reserve worksheet)	\$ 1,249.53
	Total Bio	Yearly \$ 20,825.51
		Monthly \$ 1,735.46

RAW MATERIALS

Supplies

Oregon Department of Administrative Services Project Costing Worksheet

Pathway Enterprises, Inc.

Ashland Service Center 2018-2019

Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products

Cleaning chemicals or produc Spray bottles Broom and dustpan Floor Wax

Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	Item	Unit Price	Units Needed Per Month	Monthly Cost	Γ	Annual Cost
1	SCRAPER W/5 RAZOR BLADES 10/BX	3.24	0.0833	\$ 0.27	\$	3.24
2	#10 QM HEPASTAT 256 4 GL/CS	21.72	0.2500	\$ 5.43	\$	65.16
3	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.1250	\$ 2.56	\$	30.75
4	#63 LT DUTY SCRUB SPONGE 20/CS	0.88	1.0000	\$ 0.88	\$	10.56
8	SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	0.1250	\$ 12.18	\$	146.16
9	SS CLEANER POLISH 12-15 OZ/CS	6.01	0.0833	\$ 0.50	\$	6.01
10	GLEME GLASS CLEANER 12-19 OZ/CS	2.01	1.0000	\$ 2.01	\$	24.12
11	A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	0.1250	\$ 1.11	\$	13.32
12	7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	1.0000	\$ 1.42	\$	17.04
13	ANGLE BROOM FLAGGED END W/ HDL	5.99	0.1670	\$ 1.00	\$	12.00
14	TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	1.0000	\$ 2.70	\$	32.40
15	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	1.0000	\$ 7.99	\$	95.88
16	LAMBSWOOL DUSTER 28" 312FH	4.93	0.2500	\$ 1.23	\$	14.79
17	LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36	0.2500	\$ 2.59	\$	*31.08
18	MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	0.2500	\$ 2.11	\$	25.26
19	TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	0.2500	\$ 1.37	\$	16.41
20	"CLOSED FOR CLEANING" HANGING SIGN	25.10	0.0833	\$ 2.09	\$	25.09
	36" STD LAUNDERABLE DUST MOP GN 12/	11.45	0.1250	\$ 1.43	\$	17.18
22	36" JUMBO DUST MOP FRAME	7.69	0.1250	\$ 0.96	\$	11.54
23	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.1250	\$ 2.06	\$	24.66
24	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	0.2500	\$ 4.42	\$	52.98
25	PAPER FILTER (10) SENSOR VAC FITS S	17.91	0.2500	\$ 4.48	\$	53.73
	BARKEEPERS FRIEND 200Z BTL	2.65	1.0000	\$ 2.65	\$	31.80
	24 OZ BTL	1.25	1.0000	\$ 1.25	\$	15.00
28	CLEANING TOWELS (60)	19.95	0.0833	\$ 1.66	\$	19.94
29	DUSTPAN	2.65	0.2500	\$ 0.66	\$	7.95
30				\$ -	\$	
31				\$ 	\$	
32				\$	\$	
33				\$	\$	
34				\$ 	\$	
35				\$	\$	- · · ·
36				\$	\$	=
37 38	3.			\$ -	\$	¥
39		-		\$	\$	
40		/		\$ -	\$	
- [Total	\$ 84.02	\$	1,008,28

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

Equipment, Tools & Subcontractors

Ashland Service Center 2018-2019 Pathway Enterprises, Inc.

The following Equipment & Tools are examples which may be required to do the job:

Burnishing/Floor machines Blind cleaning machines Sweepers

Mop buckets and presses Carpet extractors Auto scrubbers

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

		t	ı	1	1	
		69	69	69	69	69
RS	Times per Year					
BCONTRACTO	Cost per Time					
S	Description				23.	

Project Costing Worksheet

Oregon Department of Administrative Services

Equipment Description	Unit Price	Useful life of Asset		Contract Depreciation Units Cost	Units Cost Per Year	Project % Use	Project Unit Cost	# of	Annual
Sensor Vacuum	\$ 551.46	36	12	33%	\$ 183.82	100%	100% \$ 183.82	L	\$ 183
2 Wave Break Busket & Press	\$ 76.72	36	12	33% \$	\$ 25.57	100%	\$ 25.57		\$ 25.57
3 Brute 44 Gal w Apron	\$ 79.07	36	12	33% \$	\$ 26.36	100%	\$ 26.36		
			12						
			12						
5			12						
			12						
			12						
			12						
10			12						
			12						
12			12						
13			12						
			12				X		
15			12						

Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months

Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs project downly in the project unit cost per year times the project use.

of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

Oregon Department of Administrative Services Project Costing Worksheet

Annual Hours

Direct Labor LABOR

Ashland Service Center 2018-2019
Worker Work

Other Benefits SubTotal 5 Workers FICA Sub-Total 1 46.35 % Pro-ductivity Hourly Rate Work Description

Areas in green are formula driven.

0-4040

Total

Total

29.60%

List "Other Benefits" Provided
AY
TE INSURANCE 16.43%
1.64%

+ HOLIDAY TH + LIFE INSURANCE

Jork Hours = Breakdown total "work hours" (see Overview) into hours or partial hours required per time or per item.
Subtotal 1 = Computed by multiplying hours in work hours by hourly rate (prevailing wage if required) and then multiply by % productivity.
Subtotal 2 = Computed by multiplying subtotal 1 by FICA % (as of July 2002 7.65%).

Subtotal 3 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 4 = Computed by multiplying subtotal 1 by your organization's Unemployment Insurance %.

Other Benefits % = Input in this column if you calculate Other Benefit so a percentage.

Other Benefits Mo. 8 = Input in this column if you calculate Other Benefit as a percentage.

Other Benefit is \$1.00, then only \$50 would be allocated time to this contract. (e.g, Employee works 50% of their time on a different contract. If their monthly benefit is \$1.00, then only \$50 would be allocated to this column.

Daily Per Item Labor = The sum of subtotals 1,2,3, 4, and 5
Times Per Year = This is the days or shifts worked per year
Annual Total Labor = Times per year multiplied by daily/per item labor

Annual Labor Hours = Work hours multiplied by times per year

For purposes of costing a project, it's important to distinguish between direct labor. Indirect labor. (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically identifiable as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For example, a supervisors of his percentage of their persons time as direct labor and capture the other 50%, as well as any other supervisory costs, in the indirect labor portion of Overhead.

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks are identified, the next step is to estimate the time that will be required to accomplish each task. Since this estimated time may be in minutes or even accords, the time must be ornprised from Per-Time or Per-litem from the component tasks such as, loading and unloading equipment, emptying trash are ceoped containers was been proposed from an order of Per-litem to account for time between jobs also). Next, estimate the time required for each component task. Then, compile those estimates into a figure that represents the total number of hours per service. That figure is the required "work hours." This number will stay the same regardless of how many people are working. For example, 8 "work hours" can be accomplished by I person working at 100% productivity for 4 hrs. each. (8x.50=4, 4x2=8)

Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay Matching FICA Matching FICA

Workers' Comp at your cost Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per item, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service in the whole of the per year that you will provide the service whole direct labor cost of \$20,800,000 per year, (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual cost by 12 (in this case you get \$1733.31month).

OVERHEAD
Overhead Costs
Pathway Enterpris Ashland Service Center 2018-2019

Oregon Department of Administrative Services Project Costing Worksheet

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what items go into your overhead, and what that overhead amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

1. Enter Overhead as a Percent of Total Costs

OR

Percent of Total Cost Method:

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate other costs as best you can, and use the same formula to get a percentage.

2. Enter Allocated Overhead as a Dollar-Figure Sum

3. Overhead as a Percent of Total Direct Labor Hours

OR

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

Percent of Total Direct Labor Method:

WORK ARFA:

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the current year.

Total Annual Direct Labor Hours		
Input Total from Worksheet on Below Overhead per labor hour	4	
Time required to complete contract		702
Total Assigned Overhead	\$	

Worksheet **Total Annual Operations** INDIRECT COSTS Management Salaries 44.500.00 Management Payroll Tax Expense 11,440.95 10,920.00 Management Medical Insurance Management Pension Plan Expense 4,150,00 Sales & Administrative Salaries 415,594.00 Sales & Administrative Payroll Tax Expense 64,354.00 Sales & Administrative Medical Insurance 40.055.00 Sales & Administrative Pension Plan Expense Office Rent Advertising and Public Education 14,855.00 3,189.00 Background Checks & Urinalysis Professional & Accounting / Audit Fees 81,708,00 Training & Worker Safety 38,192,00 Insurance 7,185.00 20,452.00 Telephone Utilities Property Taxes/Licenses/Fees 8,270.00 Dues & Subscriptions Depreciation-office building 15,061.00 14,893.00 22,744.00 Depreciation-office equipment Repairs & Maintenance-office 21,346.00 7,886.00 Cleaning and Maintenance Office Equipment Rental Office Supplies 19,033.00 Postage & Freight 25,023.00 Miscellaneous Expense 12,999.00 Bad Debts INTEREST EXPENSE 18.981.00 EMPLOYEE ACTIVITIES 20,021.00 AUTO REPAIRS 15,807.00 MANAGEMENT CONTRACT 136,457,00 TOTAL INDIRECT COSTS 897,848.00 \$ CPI Factor from BLS (see link below)

\$ 1,123,553.66

AGENCY REVENUES = 5,675,312 AGENCY INDIRECT EXPENSES = 1, OVERHEAD % = 19%	105,315.95		
95)			
te			

http://www.bls.gov/ro9/mostregu.htm Total

Delivery & Reserve

Pathway Enterprises, Inc. Ashland Service Center 2018-2019

Oregon Department of Administrative Services Project Costing Worksheet

This category covers any costs associated with delivering your product or service to the buyer. A service contract, for example, will likely include the costs associated with getting the individuals who will perform the service to the place where the service will be performed. Gas, oil, vehicle maintenance and repair are all part of Delivery costs. Most often these costs can be recovered by charging a certain amount per mile. The State of Oregon reimburses 36 cents per mile for its employees who use their own vehicles on State business. That's not to say your costs may be less or more. The labor required (the driver and the workers if they are on the clock), should be captured in Direct Labor. If your costs are greater than the state allowed cost, please provide a detailed schedule on how you arrived at your cost per mile.

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	110000000000000000000000000000000000000	nual Cost
caravan			\$ -		\$	-
			\$ -		\$	-
			\$ -		\$	
			\$ -		\$	
			\$ -		\$	a ny

Margin

The law allows a "margin held in reserve" This is usually added as a percentage after all other costs have been calculated. The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

Enter as a	0/ _£	UT-4-1	Dafaua	B. M	
enter as a	% OI	LOTAL	Before	IVIaro	IIn :

6.0%

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services

Procurement, Fleet, and Surplus Services 1225 Ferry Street SE, U140 Salem, Oregon 97301 (503) 378-4642

SUMMARY OF ANNUAL COSTS

Oregon Department of Administrative Services
Project Costing Worksheet

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

QRF Name	Pathway Enterprises, Inc.
Project	City of Ashland 2018-2019 Street and Shop

Executive Director Signature:

Executive Director Signature:		
Raw Materials		
Per Time Use - Supplies	(from supplies worksheet)	\$ 402.78
Equipment, Tools & Subcontracting	(from small equipment worksheet)	\$ 25.57
7.	S	ubtotal 1 \$ 428.36
Labor		
Direct Labor	(from labor daily worksheet)	\$ 5,593.83
	()	3,030,00
Overhead		
See Overhead Worksheet		\$ 1,525.62
		1,020,02
Delivery		
Transportation	(from Trans & Reserve worksheet)	\$
	(
	Total Before	e Margin \$ 7,547.80
		g
Reserve		
Margin Held in Reserve	(from Trans & Reserve worksheet)	\$ 481.77
margin riola in riocorro	(II of Trails a Treserve Worksheet)	401.77
	Total Ri	d Yearly \$ 8,029.57
		Monthly \$ 669.13
		Monthly \$ 009.13

RAW MATERIALS

Oregon Department of Administrative Services Project Costing Worksheet

Supplies

Pathway Enterprises, Inc.

City of Ashland 2018-2019 Street and Shop

Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap

Cleaning chemicals or products Spray bottles

Broom and dustpan Floor Wax

Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	ltem	Unit Price	Units Needed Per Month	Monthly Cost	8	Annual Cost
	SCRAPER W/5 RAZOR BLADES 10/BX	3.24	0.0833	\$ 0.27	\$	3.24
2	#10 QM HEPASTAT 256 4 GL/CS	21.72	0.0833	\$ 1.81	\$	21.71
3	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.0833	\$ 1.71	\$	20.49
4	#63 LT DUTY SCRUB SPONGE 20/CS	0.88	0.0833	\$ 0.07	\$	0.88
5	#98 LT DUTY SCOURING PAD 20/CS	0.72	0.0833	\$ 0.06	\$	0.72
6	SUSTAINABLE EARTH #66 DISINFECTANT	42.40	0.0833	\$ 3.53	\$	42.38
7	SUSTAINABLE EARTH #64 NUETRAL CLEANER	88.00	0.0833	\$ 7.33	\$	87.96
8	SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	0.0833	\$ 8.12	\$	97.40
9	SS CLEANER POLISH 12-15 OZ/CS	6.01	0.0833	\$ 0.50	\$	6.01
10	GLEME GLASS CLEANER 12-19 OZ/CS	2.01	0.0833	\$ 0.17	\$	2.01
11	A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	0.0833	\$ 0.74	\$	8.88
12	7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	0.0833	\$ 0.12	\$	1.42
13	ANGLE BROOM FLAGGED END W/ HDL	5.99	0.0833	\$ 0.50	\$	5.99
14	TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	0.0833	\$ 0.22	\$	2.70
15	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	0.0833	\$ 0.67	\$	7.99
16	LAMBSWOOL DUSTER 28" 312FH	4.93	0.0833	\$ 0.41	\$	4.93
17	LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36	0.0833	\$ 0.86	\$	10.36
18	MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	0.0833	\$ 0.70	\$	8.42
19	TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	0.0833	\$ 0.46	\$	5.47
20	CLOSED FOR CLEANING HANGING SIGN	25.10	-	\$	\$	
21	36" STD LAUNDERABLE DUST MOP GN 12/	11.45	-	\$ 	\$	
22	36" JUMBO DUST MOP FRAME	7.69	-	\$ 	\$	
23	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.0833	\$ 1.37	\$	16.43
24	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	0.0833	\$ 1.47	\$	17.65
25	PAPER FILTER (10) SENSOR VAC FITS S	17.91	0.0833	\$ 1.49	\$	17.90
26	BARKEEPERS FRIEND 200Z BTL	2.65	0.2500	\$ 0.66	\$	7.95
27	24 OZ BTL	1.25	0.0833	\$ 0.10	\$	1.25
28	CLEANING TOWELS (60)	19.95	-	\$ 	\$	
29	DUSTPAN	2.65	0.0833	\$ 0.22	\$	2.65
30	30			\$	\$	1/11-4-15
31				\$	\$	-
32				\$	\$	
33				\$ -	\$	
34				\$	\$	
35				\$ (- N	\$	
36				\$ 10 -	\$	-
37				\$ -	\$	
38 39				\$ -	\$	+
40				\$	\$	
וייד			Total	\$ 33.57	\$	402.78

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month. Annual Cost = Annual cost is computed by monthly cost times 12 months.

Equipment, Tools & Subcontractors Pathway Enterprises, Inc.

City of Ashland 2018-2019 Street and Shop

The following Equipment & Tools are examples which may be required to do the job:

Burnishing/Floor machines Blind cleaning machines Sweepers

Carpet extractors Auto scrubbers

Mop buckets and presses

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

l			1	d	,	'
		69	69	s	69	89
RS	Times per Year					
JBCONTRACTO	Cost per Time	/				
SI	Description					

Project Costing Worksheet

Oregon Department of Administrative Services

Sensor Vacuum \$ 175.746 Oraset Reference Rusket & Press \$ 551.46 Oraset Reference Rusket & Press \$ 76.72 36 12 33% \$ 26.57 100% \$ 26.57 Reference Rusket & Press \$ 79.07 36 12 33% \$ 26.36 100% \$ 26.36 Reference Rusket & Press \$ 79.07 36 12 33% \$ 26.36 Reference Rusket & Press \$ 79.07 36 12 33% \$ 26.36 Reference Rusket & Press \$ 79.07 36 12 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	Equipment		Unit	Useful life	Contract	Contract Depreciation	Units Cost	Project	Project	# of	Annu	lar
Sensor Vacuum \$ 551.46 36 12 33% \$ 183.82 10% \$ 183.82 0 \$ 8 Wave Break Busket & Press \$ 76,72 36 12 10% \$ 26.57 1 1 Brute 44 Gall W Apron \$ 79.07 36 12 6 \$ 26.36 0 \$ 26.36 0 \$ 26.36 Interval W Apron 12 <td< th=""><th></th><th>1</th><th>1</th><th>10000</th><th>211</th><th>- clocillage</th><th>5</th><th>% OSE</th><th>DINI COST</th><th>Units</th><th>Cos</th><th>×</th></td<>		1	1	10000	211	- clocillage	5	% OSE	DINI COST	Units	Cos	×
Wave Break Busket & Press \$ 76.72 36 12 33% \$ 25.57 10% \$ 25.57 1 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		69	551.46	36	12	33%		100%	\$ 183.82	0		
Brute 44 Gal w Apron \$ 79.07 36 12 33% \$ 26.36 100% \$ 26.36 0 \$ 26.36 12 <td>~XI</td> <td>69</td> <td>76.72</td> <td>36</td> <td>12</td> <td>33%</td> <td></td> <td>100%</td> <td>\$ 25.57</td> <td>-</td> <td></td> <td>25.57</td>	~XI	69	76.72	36	12	33%		100%	\$ 25.57	-		25.57
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25.57

Total

Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months
Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.
Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use.

of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

Direct Labor LABOR

Pathway Enterprises, Inc. City of Ashland 2018-2019 Street and Shon

City of Ashiand 2018-2019 Street and Shop	SOLV Street and S	dou															
Worker	Work	Hourly	% Pro-	-qns	FICA	Sub-	Workers	-qns	Unemploy-	-gng-	Other	Other Benefits	Other Benefits Daily/Per	Daily/Per	Times	Annual/Total	American Louise
Description	Hours	Rate	ductivity	Total 1		Total 2	comp%	Total 3	ment %	Total 4	Benefits %	Monthly \$	SubTotal 5 Item Labor	Item Labor	Per Yr.	Labor	labor
1 Janitor	1.25	1.25 \$ 14.81	100%	100% \$ 18.51	0.0765 \$	1.42	2.60% \$ 0.48	\$ 0.48	1.42% \$	\$ 0.26	29.60%		\$ 5.48 \$	\$ 26.15	156 \$		195 00
2 Supervisor	1.00	\$ 20.61	100%	100% \$ 20.61	0.0765 \$	1.58	2.60% \$ 0.54	\$ 0.54	1.42% \$	\$ 0.29	29.60%		\$ 6.10	\$ 29.12	52 S		52 00
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4			unit.		69	,	37	- 6					S	. s		•	0.00
15					69		5)	,	-7							6	000

\$ 5,593.83

Total

\$ 55.27

Areas in green are formula driven.

Work Hours = Breakdown total "work hours" see Overview) into hours or partial hours required per time or per item.

Subtotal 1 = Computed by multiplying busined 1 by your organization's Workers Computed by multiplying subtotal 1 by your organization's Workers Computed by multiplying subtotal 1 by your organization's Workers Computed by multiplying subtotal 1 by your organization's Undersorance %.

Subtotal 2 = Computed by multiplying subtotal 1 by your organization's Undersorance %.

Subtotal 3 = Computed by multiplying subtotal 1 by your organization's Undersorance %.

Other Benefits % = Input in this column if you calculate Other Benefits by a percentage.

Other Benefits is 5 = input in this column if you calculate Other Benefits as a flat collar amount to reflect this employees' allocated time to this contract. (e.g. Employee works 50% of their time subtotal 5 = This column may be a combination of both Other Benefits % and Other Benefits Monthly &.

Daily Per Item Labor = The sum of subtotals 1,2,3, 4, and 5
Times Per Year = This is the days or shifts worked per year
Annual Total Labor = Times per year multiplied by daily/per item labor
Annual Labor Hours = Work hours multiplied by dinse per year

For purposes of costing a project, it's important to distinguish between direct labor, indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically identifiable as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vany depending on the project on organization. For example, a supervisor may spend 50% of hisher time in direct labor functions and the other 50% supervising. In that case you would include 50% of that person's time as direct labor and capture the other 50%, as well as any other supervisory costs, in the indirect labor produced of the capture and capture the other 50%, as well as any other supervising.

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. The direct labor os is structured to excomplish each task. Since this restrated into many be in minutes or even septication or work or specification in the contract is the place of saft. Once the component task sat as identified, the next set is stated to exceed the interpretation of the structure of the

Once you know the total work hours per service or per fiern, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay a prevailing wage. Check the contract! Also, be sure to add the appropriate "Other Payroll Expense" (OPE) for your organization onto the wage.

Matching FICA

Workers' Comp at your cost Cost or organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per time or per item, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service. For example, a service with direct labor cost of \$20,800,00 per time, required 5 days per week and \$2 weeks per year, would give you an annual direct labor cost of \$20,800,00 per year. (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual cost by 12 (in this case you get \$1733.38 month).

Direct Labor Sheet

OVERHEAD

Pathway Enteroris City of Ashland 2018-2019 Street and Shop

Oregon Department of Administrative Services Project Costing Worksheet

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what items go into your overhead, and what that overhead amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

1. Enter Overhead as a Percent of Total Costs

19.00%

OR

Enter Allocated Overhead as a Dollar-Figure Sum

OR

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Cost Method:

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate other costs as best you can, and use the same formula to get a percentage.

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

Percent of Total Direct Labor Method:

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the contract into the total projected labor hours for the current year.

Total Annual Direct Labor Hours	
Input Total from Worksheet on Belov Overhead per labor hour	\$
Time required to complete contract	247
Total Assigned Overhead	\$

Worksheet **Total Annual Operations** INDIRECT COSTS ORGANIZATION DEPARTMENTAL Management Salaries 44,500.00 Management Payroll Tax Expense Management Medical Insurance 11,440,95 10,920.00 Management Pension Plan Expense Sales & Administrative Salaries 415.594.00 Sales & Administrative Payroll Tax Expense 64,354.00 Sales & Administrative Medical Insurance 40.055.00 Sales & Administrative Pension Plan Expense 10,200.00 Advertising and Public Education 14.855.00 Background Checks & Urinalysis 3,189.00 Professional & Accounting / Audit Fees 81,708.00 Training & Worker Safety Insurance 38.192.00 Telephone 7,185.00 Utilities 20,452.00 Property Taxes/Licenses/Fees 8.270.00 Dues & Subscriptions Depreciation-office building 15.061.00 Depreciation-office equipment 22,744.00 21,346.00 Repairs & Maintenance-office Cleaning and Maintenance Office Equipment Rental Office Supplies 19,033.00 Postage & Freight 25,023.00 Rehab Miscellaneous Expense 12,999.00 **Bad Debts** INTEREST EXPENSE 18,981.00 **EMPLOYEE ACTIVITIES** 20,021.00 15,807.00 AUTO REPAIRS MANAGEMENT CONTRACT TOTAL INDIRECT COSTS 897,848.00 207,467.95 1.65% 1.65%

CPI Factor from BLS (see link below) http://www.bls.gov/ro9/mostregu.htm Total

\$ 1,123,553.66

WORK AREA:

Use the area below to show how you arrived at the final figure that you show as your total Overhead

AGENCY REVENUES = 5,675,312 AGENCY INDIRECT EXPENSES = 1,105,315.95 OVERHEAD % = 19%

Delivery & Reserve

Pathway Enterprises, Inc.

City of Ashland 2018-2019 Street and Shop

Oregon Department of Administrative Services **Project Costing Worksheet**

This category covers any costs associated with delivering your product or service to the buyer. A service contract, for example, will likely include the costs associated with getting the individuals who will perform the service to the place where the service will be performed. Gas, oil, vehicle maintenance and repair are all part of Delivery costs. Most often these costs can be recovered by charging a certain amount per mile. The State of Oregon reimburses 36 cents per mile for its employees who use their own vehicles on State business. That's not to say your costs may be less or more. The labor required (the driver and the workers if they are on the clock), should be captured in Direct Labor. If your costs are greater than the state allowed cost, please provide a detailed schedule on how you arrived at your cost per mile.

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	Annual Trans Cost
caravan			\$ -		\$ -
		40	\$ -	8	\$ -
			\$ -		\$ -
			\$ -		\$ -
			\$ -		\$ -

Margin

The law allows a "margin held in reserve" This is usually added as a percentage after all other costs have been calculated. The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

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Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services

Procurement, Fleet, and Surplus Services 1225 Ferry Street SE, U140 Salem, Oregon 97301 (503) 378-4642

SUMMARY OF ANNUAL COSTS

07302007

Oregon Department of Administrative Services
Project Costing Worksheet

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

QRF Name Pathway Enterprises Inc.	
Project City of Ashland Facility Floors 1	8-19
Executive Director Signature:	31
Raw Materials	2 g
Per Time Use - Supplies	(from supplies worksheet) \$ 1,409.4
Equipment, Tools & Subcontracting	(from small equipment worksheet) \$ 1,353.3
Parkett Control of the Control of th	Subtotal 1 \$ 2,762.7
Labor	
Direct Labor	(from labor daily worksheet) \$ 6,205.5
Overhead	9
See Overhead Worksheet	\$ 2,271.9
Delivery	
Transportation	(from Trans & Reserve worksheet)
	<u></u>
	Total Before Margin \$ 11,240.3
Reserve	
Margin Held in Reserve	(from Trans & Reserve worksheet) \$ 717.4
	Total Bid Yearly \$ 11,957.7
	Monthly \$ 996.4

RAW MATERIALS

Oregon Department of Administrative Services **Project Costing Worksheet**

Supplies

Pathway Enterprises Inc.

City of Ashland Facility Floors 18-19

Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products Spray bottles

Broom and dustpan

Floor Wax

Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	ltem	Unit Price	Units Needed Per Month	Monthly Cost	Annual Cost
1	20" BL 5300 FLOOR PAD 5/CS	4.64	1	\$ 4.64	\$ 55.68
2	20" BN 7100 FLOOR PAD 5/CS	6.36	1	\$ 6.36	\$ 76.32
3	20" RE 5100 FLOOR PAD 5/CS	4.64	0	\$	\$ Me V
4	20" WH 4100 FLOOR PAD 5/CS	4.64	0.5	\$ 2.32	\$ 27.84
5	DOODLEBUG PAD BN 20/CS	1.31	1	\$ 1.31	\$ 15.72
6	SCOTCH BRITE SURF PREP PAD 14X20 10	12.36	0	\$	\$ THE IN
7	SCOTCH BRITE SURF PREP PAD 20" 10/C	8.69	0	\$	\$ -
8	SCOTCH BRITE SPP 4-5/8"X10" 20/CS	2.12	0	\$	\$ 72
9	SCRAPER W/5 RAZOR BLADES 10/BX	3.24	0.5	\$ 1.62	\$ 19.44
10	DEFOAM IT PREM DEFOAMER 4 GL/CS	16.02	0.25	\$ 4.01	\$ 48.06
11	DIAMOND FLOOR FINISH 5 GL	52.10	0.5	\$ 26.05	\$ 312.60
12	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.125	\$ 2.56	\$ 30.75
13	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	0.125	\$ 1.00	\$ 11.99
14	TANNIN STAIN REMOVER 6 QTS/CS	16.49	0.25	\$ 4.12	\$ 49.47
15	DIBS NEUTRALIZER ODOR COUNTER 2-90T	51.73	0.0625	\$ 3.23	\$ 38.80
16	BRAVO POWER FOAM STRIPPER 12-23 OZ/	7.71	0	\$ True 1 -	\$
17	PRO STRIP HVY DTY STRIPPER 5 GL	81.04	0.25	\$ 20.26	\$ 243.12
18	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.33	\$ 5.43	\$ 65.10
19	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	1	\$ 17.66	\$ 211.92
20	DOODLE SCRUB TILE & GROUT PAD (BLUE	7.17	1	\$ 7.17	\$ 86.04
21	PAPER FILTER (10) SENSOR VAC FITS S	17.91	0.0834	\$ 1.49	\$ 17.92
22	FOLEX GALLON	16.45	0.5	\$ 8.23	\$ 98.70
23				\$	\$ (e)
24				\$ - 10 - XX - (1)	\$ (#)
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45				\$ -	\$ +
47				\$	\$
48				\$	\$ *
49				\$ -	\$
50				\$ -	\$ #2.JI
a stroit			Total	\$ 117.46	\$ 1,409.47

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

RAW MATERIALS
Equipment, Tools & Subcontractors
Pathway Enterprises Inc.
City of Ashland Facility Floors 18-19

The following Equipment & Tools are examples which may be required to do the job:

Auto scrubbers Mop buckets and presses Carpet extractors Burnishing/Floor machines Blind cleaning machines Sweepers

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

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		υ	€9	69	69	69
RS	Times per Year					
SUBCONTRACTORS	Cost per Time					
SU	Description					

Oregon Department of Administrative Services

Project Costing Worksheet

Equipment Description	Unit Price	Useful life of Asset	Contract	Depreciation Percentage	Units Cost Per Year	Project % Use	Project Unit Cost	# of Units	Annual	ual
WAVE BREAK PRESS	\$ 76.72	36	12	33%	\$ 25.57	20% \$	\$ 5.11	e	s,	15.34
WINDSOR SENSOR VAC	\$ 551.46	36	12	33% \$		20% \$		·		36.76
3 WET DRY VACUUM	\$ 780.00	24	12	\$ %09		20% \$		-		78 00
4 PACESETTER BUFFER	\$ 1,617.30	36	12	33% \$	Nese	20% \$	1			07.82
SC351 SCRUBBER	\$2,812.00	48	12	25% \$		20% \$	1000			40 60
6 NAUTILUS EXTRACTOR	\$3,928.00	48	12	25% \$	avre	20% \$				196 40
HOSS 700	\$2,590.00	48	12	25% \$		20% \$		~		29.50
8 CRB PRO 45	\$2,738.00	48	12	25% \$	us.	20% \$		-		36 90
9 HIGH PERFORMANCE FAN	\$ 225.00	36	12	33% \$	111	20%				30.00
10 CLIPPER DUO	\$ 4,116.31	48	12	25% \$	1,	20% \$	`	-		205.82
1 DOODLE SCRUB	\$ 674.10	24	12	\$ %09	\$ 337.05	20%		_		67 41
12 SQUARE SCRUB	\$4,175.00	48	12	25% \$	\$ 1,043.75	20%	\$ 208.75	-		208 75
			12							
\$			12		8					
			. 12					(%)		
			12							
2			12							
			12							
			12							
			12							

Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months

Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use.

of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

Direct Labor LABOR

Pathway Enterprises Inc. City of Ashland Facility Floo

City of Ashland Facility Floors 18-19	FIOORS 18-19																
Worker	Work	Hourly	% Pro-	-qns	FICA	-qns	Workers	Sub-	Unemploy-	-qnS	Other	Other Benefits	Other Benefits Daily/Per	Dailv/Per	Times	Annual/Total	Annual Hours
Description	Hours	Rate	ductivity	Total 1		Total 2	comp% T	Total 3	ment %	Total 4	Benefits %	Monthly \$	SubTotal 5	Item Labor	Per Yr.	Labor	Labor
1 City Hall Carpet	11.00	11.00 \$ 14.26	100%	100% \$ 156.86	0.0765	12.00	2.60%	4.08	1.42% \$	5 2.23	29.62%		\$ 46.46	\$ 221.63	2	\$ 443.25	22.00
2 City Hall Hard FL	2.00	2.00 \$ 14.26	100%	100% \$ 28.52	0.0765 \$	2.18	2.60% \$	0.74	1.42% \$	0.40	29.62%		\$ 8.45	5	2		4 00
3 Comm Dev Carpet	22.00	22.00 \$ 14.26	100%	100% \$ 313.72	0.0765 \$	24.00	2.60% \$	8.16	1.42% \$	5 4.45	29.62%		\$ 92.92	\$ 443.25	0	1	44.00
4 Comm Dev Hard FL	4.00	4.00 \$ 14.26	100%	100% \$ 57.04	0.0765	4.36	2.60% \$	1.48	1.42% \$	0.81	29.62%			\$ 80.59	2		00.8
5 Courts Carpet	8.00	8.00 \$ 14.26	100%	100% \$ 114.08	0.0765 \$	8.73	2.60% \$	2.97	1.42% \$	1.62	29.62%		\$ 33.79	\$ 161.18	2	69	16.00
6 Courts Hard FL	2.00	2.00 \$ 14.26	100%	100% \$ 28.52	0.0765 \$	2.18	2.60% \$	0.74	1.42% \$	0.40	29.62%		\$ 8.45	\$ 40.30	2		4.00
7 Police Carpet	12.00	12.00 \$ 14.26	100%	100% \$ 171.12	0.0765 \$	13.09	2.60% \$	4.45	1.42% \$	5 2.43	29.62%		\$ 50.69	\$ 241.78	2	\$ 483.55	24.00
8 Police Hard FL	32.00	32.00 \$ 14.26	100%	100% \$ 456.32	0.0765 \$	34.91	2.60% \$	11.86	1.42% \$	6.48	29.62%		\$ 135.16	\$ 644.73	2	-	64.00
9 Police High Speed	1.00	1.00 \$ 14.26	100%	100% \$ 14.26	0.0765 \$	1.09	2.60% \$	0.37	1.42% \$	0.20	29.62%		\$ 4.22	\$ 20.15	24 \$		24.00
10 Service Ctr Carpet	8.00	8.00 \$ 14.26	100%	100% \$ 114.08	0.0765 \$	8.73	2.60% \$	2.97	1.42% \$	1.62	29.62%		\$ 33.79	\$ 161.18	2		16.00
11 Service Ctr Hard FL	20.00	20.00 \$ 14.26	100%	100% \$ 285.20	0.0765 \$	21.82	2.60% \$	7.42	1.42% \$	4.05	29.62%		\$ 84.48	\$ 402.96	2 \$		40.00
12 Streets Carpet	1.00	1.00 \$ 14.26	100%	100% \$ 14.26	0.0765	1.09	2.60% \$	0.37	1.42% \$	0.20	29.62%		\$ 4.22	\$ 20.15	2		200
13 Streets Hard FL	10.00	10.00 \$ 14.26	100%	100% \$ 142.60	0.0765 \$		2.60% \$	3.71	1.42% \$	2.02	29.62%		\$ 42.24	\$ 201.48	7	\$ 402.96	20.00
14 Grove Carpets	8.00	8.00 \$ 14.26	100%	100% \$ 114.08	0.0765 \$	8.73	2.60% \$	2.97	1.42% \$	1.62	29.62%		\$ 33.79	\$ 161.18	2	\$ 322.37	16.00
15 Grove Hard FL	2.00	2.00 \$ 14.26	100%	100% \$ 28.52	0.0765 \$	2.18	. 2.60% \$	0.74	1.42% \$	0.40	29.62%		\$ 8.45	\$ 40.30	2	\$ 80.59	4.00
16					49		S	-13	69	,			- s			9	0.00
17					49		49	,	9	,				· s			00:00
18					49		69	•	9	,				- 8		•	0.00
0					4		69		9					- 8		1	00.00
20					69	•	49	r	93	,			·	···s		. 69	00.00

Areas in green are formula driven.

Total

\$ 2,881.16

List "Other Benefits" Provided

Work Hours = Breakdown total 'work hours' (see Overview) into hours or partial hours required per time or per item.

Subtotal 1 = Computed by multiplying subtotal 1 by FICA % (see Overview) into hours or partial hours required) and then multiply by % productivity.

Subtotal 2 = Computed by multiplying subtotal 1 by FICA % (see Overview) into hours or partial programment insurance %.

Subtotal 4 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 4 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 5 = Input in this column if you calculate Other Benefits by a percentage.

Other Benefits Mo. 5 = Input in this column if you calculate Other Benefits sa a flat dollar amount benefit is \$100, then only \$50 would be allocated time to this contract. (e.g. Employee works 50% of their time on a different contract. If their monthly benefit is \$100, then only \$50 would be allocated to this column.

Daily Per Item Labor = The sum of subtotals 1,2,3, 4, and 5
Times Per Year = This is the days or shifts worked per year
Annual Tatal Labor = Times per year multiplied by daily/per item labor
Annual Labor Hours = Work hours multiplied by times per year

For purposes of costing a project, it's important to distinguish between direct labor, indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically it is found be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For example, a supervisor may spend 65% of his/her time in direct labor functions and the other 50% supervising. In that case you would include 50% of that person's time as direct labor and capture the other 50%, as well as any other supervisory costs, in the indirect labor portion of Overhead.

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. The direct is the place to ormone the scriptured in the map be in minutes or even is descripted in the contract is the place to start. Once the component tasks are identified, the next step is to estimate the firm in that will be required to accomplish sead has component tasks. Since this is estimated into map be in minutes or even is estimated. The component tasks such as, loading and unlocating equipment, emptying trash and recycle containers, adduming, excepting, clearing sinks, waxing floors, etc., (be sure to account for time between jobs also). Next, estimate the time required for each component task. Then, compile those estimates into a figure that represents the florid number of hours per service. That figure is the required for each component task. Then, compile those estimates into a figure that represents to the large that the required for each component task. Then, compile those estimates into a figure that represents to the large that the required for the second (SAZ469), It could also be done by 8 people working at 50% productivity for 2 hrs. each (RAZ64), It could also be done by 8 people working at 50% productivity for 2 hrs. each (RAZ64).

Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay Matching FICA Matching FICA

Workers' Comp at your cost
Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per time or per item, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service. For example, a service with direct labor cost of \$20,800,000 per year, (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual direct labor cost of \$20,800,00 per year, (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual cost by 12 (in this case you get \$173.38) month).

Page 4

Direct Labor Sheet

OVERHEAD Overhead Costs Pathway Enterpris City of Ashland Facility Floors 18-19

Oregon Department of Administrative Services **Project Costing Worksheet**

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what items go Into your overhead, and what that overhead amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

1. Enter Overhead as a Percent of Total Costs 19.00%

OR

Percent of Total Cost Method:

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate the same formula to get a percentage. other costs as best you can, and use the same formula to get a percentage.

2. Enter Allocated Overhead as a Dollar-Figure Sum

OR

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Direct Labor Method:

MODIZ ADEA

Percent of Iotal Direct Labor Method:
To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the contract into the total projected labor hours for the current year.

Total Annual Direct Labor Hours	
Input Total from Worksheet on Below Overhead per labor hour	\$
Time required to complete contract	308
Total Assigned Overhead	\$ -

	T	Total Annu	al O	nerations
INDIRECT COSTS	OF	RGANIZATION		PARTMENTA
Management Salaries	10,	tor it till their	\$	44,500.0
Management Payroll Tax Expense			\$	11,440.9
Management Medical Insurance	\vdash		s	10,920.0
Management Pension Plan Expense			S	4,150.0
Sales & Administrative Salaries	\$	415,594.00	-	4,150.0
Sales & Administrative Payroll Tax Expense	\$	64,354.00	-	
Sales & Administrative Medical Insurance	\$	40,055.00		
Sales & Administrative Pension Plan Expense	S	10,200.00	-	
Office Rent	3	10,200.00		
Advertising and Public Education	\$	14,855.00		
Background Checks & Urinalysis	\$	3,189.00		
Professional & Accounting / Audit Fees	\$	81,708.00		
Training & Worker Safety				
Insurance	\$	38,192.00		
Telephone	\$	7,185.00		
Utilities	\$	20,452.00		
Property Taxes/Licenses/Fees	\$	8,270.00		
Dues & Subscriptions				
Depreciation-office building	\$	15,061.00		
Depreciation-office equipment	\$	14,893.00		
Repairs & Maintenance-office	\$	22,744.00		
Cleaning and Maintenance	\$	21,346.00		
Office Equipment Rental	\$	7,886.00		
Office Supplies	\$	19,033.00		
Postage & Freight	\$			
Rehab	\$	25,023.00		
Miscellaneous Expense	\$	12,999.00		
Bad Debts	\$	-		
NTEREST EXPENSE	\$	18,981.00		
EMPLOYEE ACTIVITIES	\$	20,021.00		
AUTO REPAIRS	\$	15,807.00		
MANAGEMENT CONTRACT			\$	136,457.00
FOTAL INDIRECT COSTS	\$	897,848.00	\$	207,467.95

AGENCY REVENUES = 5,675,31 AGENCY INDIRECT EXPENSES =			
OVERHEAD % = 19%	1,105,315.95		

http://www.bls.gov/ro9/mostregu.htm Total

1,140,133.40

Delivery & Reserve

Pathway Enterprises Inc.

Oregon Department of Administrative Services
Project Costing Worksheet

City of Ashland Facility Floors 18-19

The State of Oregon reimburses employee use of their own vehicles on State business by the mile. The amount reimbursed per mile is based on a federal guideline which can be retrieved by following the link below to the GSA web site. This standard reimbursement is the standard for QRF cost calculation. Gas, oil, vehicle maintenance and repair are considered part of Delivery costs. The labor required (the driver and the workers if they are on the clock), should be captured in the Direct Labor worksheet. Vehicle costs may only be captured in the "Equipment, Tools & Subcontracts" spreadsheet or "Trans & Reserve" spreadsheet within this workbook. It is not permissable to capture costs in both spreadsheets.

It is permisible to use this spreadsheet to capture vehicle costs for the following situations:

- (a) Transporting the individuals who will perform the service to the location where the service will be provided.
- (b) Services dependent on vehicle in the provision of that service.

GSA - Privately Owned Vehicle (POV) Mileage Reimbursement Rates

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	aily Cost	Services per Year	nual s Cost
			\$		\$ -
			\$ -		\$ -
			\$		\$
			\$ II BHOTAL		\$ -
			\$ 		\$ _

Margin

The law allows a "margin held in reserve". The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

Enter as a % of total cost of contract

6.0%

GOODS & SERVICES AGREEMENT

PROVIDER: PATHWAY ENTERPRISES, INC.

CONTACT: RICHARD SIMPSON

ADDRESS: 1600 SKY PARK DRIVE, SUITE NO. 101

MEDFORD, OR 97504

PHONE: 541-973-2728

FAX: 541-973-2729

EMAIL: rpspei@gmail.com

ASHLAND PARKS COMMISSION

340 S. Pioneer Street Ashland, Oregon 97520 Telephone: 541/488-5340

Fax: 541/488-5314

This Goods and Services Agreement (hereinafter "Agreement") is entered into by and between the City of Ashland, an Oregon municipal corporation (hereinafter "City") and Pathway Enterprises, Inc., a domestic business corporation ("hereinafter "Provider"), for Janitorial Services.

1. PROVIDER'S OBLIGATIONS

- 1.1 Provide Janitorial Services as set forth in the "SUPPORTING DOCUMENTS" attached hereto and, by this reference, incorporated herein. Provider expressly acknowledges that time is of the essence of any completion date set forth in the SUPPORTING DOCUMENTS, and that no waiver or extension of such deadline may be authorized except in the same manner as herein provided for authority to exceed the maximum compensation. The goods and services defined and described in the "SUPPORTING DOCUMENTS" shall hereinafter be collectively referred to as "Work."
- 1.2 Provider shall obtain and maintain during the term of this Agreement and until City's final acceptance of all Work received hereunder, a policy or policies of liability insurance including commercial general liability insurance with a combined single limit, or the equivalent, of not less than \$2,000,000 (two million dollars) per occurrence for Bodily Injury and Property Damage.
 - 1.2.1 The insurance required in this Article shall include the following coverages:
 - Comprehensive General or Commercial General Liability, including personal injury, contractual liability, and products/completed operations coverage; and
 - Automobile Liability
 - Workers' Compensation
 - 1.2.2 Each policy of such insurance shall be on an "occurrence" and not a "claims made" form, and shall:
 - Name as additional insured "the City of Ashland, Oregon, its officers, agents and employees" with respect to claims arising out of the provision of Work under this Agreement;
 - Apply to each named and additional named insured as though a separate policy had been issued to each, provided that the policy limits shall not be increased thereby:
 - Apply as primary coverage for each additional named insured except to the extent that two or more such policies are intended to "layer" coverage and, taken together, they provide total coverage from the first dollar of liability;
 - Provider shall immediately notify the City of any change in insurance coverage
 - Provider shall supply an endorsement naming the City, its officers, employees and agents as additional insureds by the Effective Date of this Agreement; and
 - Be evidenced by a certificate or certificates of such insurance approved by the City.

- 1.3 All subject employers working under this Agreement are either employers that will comply with ORS 656.017 or employers that are exempt under ORS 656.126. As evidence of the insurance required by this Agreement, the Provider shall furnish an acceptable insurance certificate prior to commencing any Work under this Agreement.
- 1.4 Provider agrees that no person shall, on the grounds of race, color, religion, creed, sex, marital status, familial status or domestic partnership, national origin, age, mental or physical disability, sexual orientation, gender identity or source of income, suffer discrimination in the performance of this Agreement when employed by Provider. Provider agrees to comply with all applicable requirements of federal and state civil rights and rehabilitation statutes, rules and regulations. Further, Provider agrees not to discriminate against a disadvantaged business enterprise, minority-owned business, woman-owned business, a business that a service-disabled veteran owns or an emerging small business enterprise certified under ORS 200.055, in awarding subcontracts as required by ORS 279A.110.
- 1.5 In all solicitations either by competitive bidding or negotiation made by Provider for work to be performed under a subcontract, including procurements of materials or leases of equipment, each potential subcontractor or supplier shall be notified by the Providers of the Provider's obligations under this Agreement and Title VI of the Civil Rights Act of 1964 and other federal nondiscrimination laws.

2. CITY'S OBLIGATIONS

- 2.1 City shall pay Provider the sum of \$67,212.50 as provided herein as full compensation for the Work as specified in the SUPPORTING DOCUMENTS.
- 2.2 In no event shall Provider's total of all compensation and reimbursement under this Agreement exceed the sum of \$67,212.50 without express, written approval from the City official whose signature appears below, or such official's successor in office. Provider expressly acknowledges that no other person has authority to order or authorize additional Work which would cause this maximum sum to be exceeded and that any authorization from the responsible official must be in writing. Provider further acknowledges that any Work delivered or expenses incurred without authorization as provided herein is done at Provider's own risk and as a volunteer without expectation of compensation or reimbursement.

3. GENERAL PROVISIONS

- 3.1 This is a non-exclusive Agreement. City is not obligated to procure any specific amount of Work from Provider and is free to procure similar types of goods and services from other providers in its sole discretion.
- 3.2 Provider is an independent contractor and not an employee or agent of the City for any purpose.
- 3.3 Provider is not entitled to, and expressly waives all claims to City benefits such as health and disability insurance, paid leave, and retirement.
- 3.4 This Agreement embodies the full and complete understanding of the parties respecting the subject matter hereof. It supersedes all prior agreements, negotiations, and representations between the parties, whether written or oral.
- 3.5 This Agreement may be amended only by written instrument executed with the same formalities as this Agreement.

- 3.6 The following laws of the State of Oregon are hereby incorporated by reference into this Agreement: ORS 279B.220, 279B.230 and 279B.235.
- 3.7 This Agreement shall be governed by the laws of the State of Oregon without regard to conflict of laws principles. Exclusive venue for litigation of any action arising under this Agreement shall be in the Circuit Court of the State of Oregon for Jackson County unless exclusive jurisdiction is in federal court, in which case exclusive venue shall be in the federal district court for the district of Oregon. Each party expressly waives any and all rights to maintain an action under this Agreement in any other venue, and expressly consents that, upon motion of the other party, any case may be dismissed or its venue transferred, as appropriate, so as to effectuate this choice of venue.
- 3.8 Provider shall defend, save, hold harmless and indemnify the City and its officers, employees and agents from and against any and all claims, suits, actions, losses, damages, liabilities, costs, and expenses of any nature resulting from, arising out of, or relating to the activities of Provider or its officers, employees, contractors, or agents under this Agreement.
- 3.9 Neither party to this Agreement shall hold the other responsible for damages or delay in performance caused by acts of God, strikes, lockouts, accidents, or other events beyond the control of the other or the other's officers, employees or agents.
- 3.10 If any provision of this Agreement is found by a court of competent jurisdiction to be unenforceable, such provision shall not affect the other provisions, but such unenforceable provision shall be deemed modified to the extent necessary to render it enforceable, preserving to the fullest extent permitted the intent of Provider and the City set forth in this Agreement.

4. SUPPORTING DOCUMENTS

The following documents are, by this reference, expressly incorporated in this Agreement, and are collectively referred to in this Agreement as the "SUPPORTING DOCUMENTS:"

• The Provider's letter dated June 19, 2018 attached hereto as "Exhibit A", Custodial Service Minimum Standards (Service Requirements and Frequency of Service) attached hereto as "Exhibit B" and the Costing Workbooks (Nature Center, Oak Knoll Pro Shop, Pioneer Hall and Community Center, Senior Center, The Grove, and Carpet and Hard Floors in Parks Buildings) attached hereto as "Exhibit C".

5. REMEDIES

- 5.1 In the event Provider is in default of this Agreement, City may, at its option, pursue any or all of the remedies available to it under this Agreement and at law or in equity, including, but not limited to:
 - 5.1.1 Termination of this Agreement;
 - 5.1.2 Withholding all monies due for the Work that Provider has failed to deliver within any scheduled completion dates or any Work that have been delivered inadequately or defectively;
 - 5.1.3 Initiation of an action or proceeding for damages, specific performance, or declaratory or injunctive relief;
 - 5.1.4 These remedies are cumulative to the extent the remedies are not inconsistent, and City may pursue any remedy or remedies singly, collectively, successively or in any order whatsoever.
- 5.2 In no event shall City be liable to Provider for any expenses related to termination of this Agreement or for anticipated profits. If previous amounts paid to Provider exceed the amount due, Provider shall pay immediately any excess to City upon written demand provided.

6. TERM AND TERMINATION

6.1 Term

This Agreement shall be effective from July 1, 2018, and shall continue in full force and effect until June 30, 2019, unless sooner terminated as provided in Subsection 6.2.

6.2 Termination

- 6.2.1 The City and Provider may terminate this Agreement by mutual agreement at any time.
- 6.2.2 The City may, upon not less than thirty (30) days' prior written notice, terminate this Agreement for any reason deemed appropriate in its sole discretion.
- 6.2.3 Either party may terminate this Agreement, with cause, by not less than fourteen (14) days' prior written notice if the cause is not cured within that fourteen (14) day period after written notice. Such termination is in addition to and not in lieu of any other remedy at law or equity.

7. NOTICE

Whenever notice is required or permitted to be given under this Agreement, such notice shall be given in writing to the other party by personal delivery, by sending via a reputable commercial overnight courier, or by mailing using registered or certified United States mail, return receipt requested, postage prepaid, to the address set forth below:

If to the City:

Ashland Parks Commission Attention: **Rachel Dials** 340 S. Pioneer Street Ashland, Oregon 97520 Phone: (541) 488-5340

With a copy to:

City of Ashland **Legal Department** 20 E. Main Street Ashland, OR 97520

Phone: (541) 488-5350

If to Provider:

Pathway Enterprises, Inc. Attention: **Richard Simpson** 1600 Sky Park Drive, Suite 101

Medford, OR 97504 Phone: 541-973-2728

8. WAIVER OF BREACH

One or more waivers or failures to object by either party to the other's breach of any provision, term, condition, or covenant contained in this Agreement shall not be construed as a waiver of any subsequent breach, whether or not of the same nature.

9. PROVIDER'S COMPLIANCE WITH TAX LAWS

- 9.1 Provider represents and warrants to the City that:
 - 9.1.1 Provider shall, throughout the term of this Agreement, including any extensions hereof, comply with:
 - (i) All tax laws of the State of Oregon, including but not limited to ORS 305.620 and ORS chapters 316, 317, and 318;

- (ii) Any tax provisions imposed by a political subdivision of the State of Oregon applicable to Provider; and
- (iii) Any rules, regulations, charter provisions, or ordinances that implement or enforce any of the foregoing tax laws or provisions.
- 9.1.2 Provider, for a period of no fewer than six (6) calendar years preceding the Effective Date of this Agreement, has faithfully complied with:
 - (i) All tax laws of the State of Oregon, including but not limited to ORS 305.620 and ORS chapters 316, 317, and 318;
 - (ii) Any tax provisions imposed by a political subdivision of the State of Oregon applicable to Provider; and
 - (iii) Any rules, regulations, charter provisions, or ordinances that implement or enforce any of the foregoing tax laws or provisions.

DATENNAN ENTERDIDIGEG DIG.

9.2 Provider's failure to comply with the tax laws of the State of Oregon and all applicable tax laws of any political subdivision of the State of Oregon shall constitute a material breach of this Agreement. Further, any violation of Provider's warranty, as set forth in this Article 9, shall constitute a material breach of this Agreement. Any material breach of this Agreement shall entitle the City to terminate this Agreement and to seek damages and any other relief available under this Agreement, at law, or in equity.

IN WITNESS WHEREOF the parties have caused this Agreement to be signed in their respective names by their duly authorized representatives as of the dates set forth below.

CITT OF ASILLAND:	TAINWA	i enterrises, inc.:	
By:	By:	4 P	
City Administrator		Signature	
s	_		<u>→</u>
Printed Name		Printed Name	
		mtd	_
Date		Title	
		Date	
Purchase Order No	(<u>W-9</u> is to	be submitted with this signed A	Agreement)
APPROVED AS TO FORM:			
Assistant City Attorney			
6-25-18 Date			

CITY OF ACUI AND.

EXHIBIT A



Communication



Professionalism



Opportunity

Office: (541) 973-2728

Fax: (541) 973-2729

Property Service License #40205

CCB License #218417

June 19, 2018

Rachel Dials Recreation Superintendent City of Ashland 340 S. Pioneer Street Ashland, OR 97520

Dear Ms. Dials,

Pathway Enterprises is requesting a pricing adjustment for services for the City of Ashland Parks Department. The reason for the changes are as follows:

- The Department of Labor Wage Survey Data for Jackson County indicate that the average wage paid to janitors in Jackson County in data dated May 2017 was \$14.26 per hour and \$20.61 per hour for janitorial supervisors. We are requesting an adjustment to 2017 established levels.
- Pathway has incorporated the cost of health and life insurances as well as retirement for our employees. In the past Living Wage levels were adequate to compensate these employee benefits but at this time Living Wage is no longer at an adequate level to do this.

The impact of the State Minimum Wage law is creating high wage inflation on entry level positions. In our area the wage for janitors increase by \$1.00 per hour for every \$0.50 increase in minimum wage. A three-year wage history for Jackson County is as follows:

2015 - \$12.25 / Hour

2016 - \$13.08 / Hour

2017 - \$14.26 / Hour

In total we are requesting an increase from \$59,761.04 to \$67,212.50 Annually. This equates to an additional \$7,451.46 for a 12.47% increase. I have attached the minimum cleaning standards, and the Janitorial survey used to determine wages in Jackson County.

The breakdown of this increase is as follows:



Communication

Teamwork

Professionalism

Opportunity

Office: (541) 973-2728

Fax: (541) 973-2729

Annual	2017 - 2018	2018 - 2019
Pioneer Hall & Community Ctr	23,806.91	27,317.46
The Grove	7,373.79	8,177.32
Nature Center	6,064.19	6,807.05
Senior Center	16,981.04	18,987.68
Oak Knoll Pro Shop	2,247.21	2,492.61
Carpet and Hard Floors	3,287.90	3,430.38
Total	59,761.04	67,212.50
Increase Amount		7,451.46
Change Percentage		12.47%

The Breakdown of the "Carpet and Hard Floors" cleaning costs are as follows:

Location	Hours	Freq	TTL	% Price	Cost
Community Ctr	4.00	2	8	12.50%	428.81
Nature Center	7.00	2	14	21.88%	750.42
Senior Ctr	18.00	2	36	56.25%	1,929.65
Oak Knoll	3.00	2	6	9.38%	321.61
			64	100.00%	\$3,430.48

I appreciate your consideration and look forward to continued services at the City of Ashland Parks Department.

Sincerely,

Richard Simpson

Commercial Contracts Director

Pathway Enterprises, Inc.

Flichard Simson

Custodial Service Minimum Standards

Customer:

City of Ashland Parks Department

Facilities:

The Grove, Nature Center, Oak Knoll Pro Shop, Parks and Recreation Office, Pioneer Hall and Community Center, Senior Center

Service Requirements			F	requen	cy of	Service		
	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (extra cost)
A. General, Private Offices, Lobby, etc.	ļ		-		<u> </u>		ļ	<u></u>
Empty wastebaskets and recycle bins. Wash or change liners as needed. (Contractor to supply liners)	х						**************************************	
2. Wipe down furniture, including chair arms and legs, side tables, desktops, conference tables, reception base, etc.	X			***				
Dust exposed filing cabinets, bookcases, shelves and lamps		X						
6. Low dust horizontal surfaces to hand height (70") including sills, ledges, moldings, window frames, shelves, picture frames, ducts, radiators, etc.		×	***************************************					
7. High dust above hand height horizontal surfaces, including shelves, moldings, ledges, vents, ducts, etc.			Х					
Spot clean desk tops when personal items are removed	Х							
Sweep and damp mop all resilient and hard surfaces	Х							
10. Clean reception lobby glass including front door and any other partition or glass door	Х							
11. Vacuum carpeted floors in their entirety, including under all floor mats		Х						
12. Remove all paper and debris on floors	Х							
13. Remove fingerprints from doors and frames	Х							
14. Dust blinds					X			
15. Remove dust and cobwebs from ceiling area			Х					
16. Spot clean spills on carpeted floors	X							
17. Remove scuff marks from hard floors	Х							
18. Wipe down walls, as needed for large spots	X							
19. Damp Clean baseboards					Х			
20. Empty outside trash, spot clean cans, replace liner	Х							

Service Requirements			Fı	equen	cy of	Service		
	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (extra cost)
B. Restrooms & Showers			ļ	_			ļ	<u>υ α</u>
1. Clean, sanitize and polish all fixtures incl. toilet bowls, toilet seats, urinals, hand basins, chrome fittings.	X						***************************************	
2. Remove spots/stains from wall areas adjacent to hand basins	X							
3. Clean and polish all glass and mirrors.	Х					1		
4. Empty all containers and disposals. Clean and change liners as needed (Contractor to supply liners).	x							
5. Empty and sanitize interior of sanitary container	Х							
6. Spot clean walls, doors, light switches, dispensers, metal partitions and lockers.	Х							
7. Clean and sanitize metal partitions and lockers.	Х							
8. Wash restroom walls & ceilings.					Χ			
9. Remove fingerprints from doors, frames, light switches, kick/push plates, handles, etc.	Х			***************************************				
10. Refill all dispensers to normal limits - napkins, soap, tissue, hand sanitizer, towel, cups, liners, etc. (Supplies furnished by County).	×							
11. Dust all horizontal surfaces to hand height incl. sills, ledges, molding, shelves, frames, ducts, heating outlets.		х						
12. Dust all horizontal surfaces above hand height incl. shelves, ledges, moldings, lights, lockers.		Х		-				
13. Vacuum diffuser outlets.			Х					
14. Clean area adjacent to diffuser outlets.			Х					
15. Clean and sanitize shower areas. Remove all soil and soap scum.		Χ			-			
16. Sweep, damp mop and sanitize all hard and resilient floors.	Х							
NOTE – ALL WATER FIXTURES WILL BE KEPT CLEAN OF ALL STAINS AND MINERAL BUILD- UP.								

Service Requirements				Frequen	cy of	Service		
C. Lunchrooms (Vending)	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (extra cost)
Clean and sanitize tables & chairs, incl. pedestals or legs.	X							
Clean and change liners in all containers and disposals (sanitize interior).	Х							
Clean sink area and fixtures to remove hard water build up and coffee staining.	Х							
Clean all cabinet facings and exteriors of appliances and equipment.	Х							
5. Remove fingerprints from doors, frames, light switches, kick/push plates, handles.	Х							
6. Sweep and mop floor.	Х							
7. Dust all horizontal surfaces to hand height incl. sills, moldings, ledges, shelves, frames, ducts, heating outlets, etc.		Х						
8. Dust all horizontal surfaces above hand height incl. shelves, ledges, moldings, pipes, ducts, heating outlets, etc.	-	Х						

Service Requirements			l	Frequen	cy of	Service	•	
D. Floors 1. Resilient and Hard	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (budgeted)
1. Dust, damp mop or sweep.	Х							
Damp mop and sanitize restrooms, labs and exam rooms.	Х							
Machine scrub textured non finish floors to remove build up.						Х		
D. Floors 2. Carpet	D	w	М	S-M	Q	S-A	Α	AD
1. Vacuum open areas.	Х							
Vacuum entire carpet areas.		Х						
3. Remove spots or stains.	Х							
4. Machine extraction entire open areas.								***************************************
5. Clean door mats.	X							

Service Requirements		Frequency of Service						
E. Furnîture 1. Fabric	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (extra cost)
1. Vacuum.					Х			
2. Shampoo.						Χ		
E. Furniture 2. Plastic	D	w	M	S-M	Q	S-A	Α	AD
1. Damp wìpe.					Х			
2. Complete clean.								Х
E. Furniture 3. Leather	D	W	М	S-M	Q	S-A	Α	AD
1. Damp clean.						Х		
2. Clean, reseal and polish.								Х

Service Requirements				Frequen	cy of	Service		
F. Windows	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (extra cost)
1. Clean Exterior - Outside.								Х
2. Clean exterior - inside.								Х

Service Requirements				Freque	ncy c	of Service	e	
G. Special Requirements	Regular Service	Weekly	Monthly	Semi- Monthly	Quarterly	Semi- Annually	Annually	As Directed (extra
1. Gather recycled paper.	Х							
2. Lock all exterior doors at designated time	X						—	
3. Clean exterior of front entry.	Х							
4. Empty exterior trash receptacles.	X							
5. Clean & sanitize trash receptacles.	Х							

GENERAL REQUIREMENTS:

- ➤ Leave notice on any observed irregularities (i.e. defective plumbing, unlocked doors, lights left on, inventory requirements, restroom supplies required, etc.).
- > Turn off all lights except those to be left on. Close windows and lock all doors.
- Cleaning to be completed between 5:00PM and 4:00AM.
- > All custodial staff will comply with Additional Specifications, as stated below.

Material Safety Data Sheets must be provided to the Customer for all cleaning materials and chemicals.

Security

- 1. All employees will have an acceptable security clearance check prior to working in the building.
- 2. All entrance doors must be locked after hours and kept that way. When dumping trash, lock the door when you leave and let yourself in upon completion of dumping. All interior doors that are locked must be relocked upon completion of cleaning. Note any discrepancies of unlocked doors that are normally locked.

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services

Procurement, Fleet, and Surplus Services 1225 Ferry Street SE, U140 Salem, Oregon 97301 (503) 378-4642

SUMMARY OF ANNUAL COSTS

07302007

Oregon Department of Administrative Services
Project Costing Worksheet

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

QRF Name	Pathway Enterprises Inc.
Project	City of Ashland Parks and Recreation Nature Center 18-19

Executive Director Signature:

(from supplies worksheet)	\$ 728.15
(from small equipment worksheet)	\$ 235.75
Subtotal	1 \$ 963.90
(from labor daily worksheet)	\$ 4,141.39
	
	\$ 1,293.34
	-
(from Trans & Reserve worksheet)	\$
Total Defeue Mauri	- e 200 e2
Total Before Wargi	n \$ 6,398.62
(from Trans & Reserve worksheet)	\$ 408.42
(IIOIII TIAIIS & NOSCIVE WORKSHEET)	Ψ 400.42
Total Rid Yearl	y \$ 6,807.05
	(from small equipment worksheet) Subtotal

RAW MATERIALS

Oregon Department of Administrative Services **Project Costing Worksheet**

Supplies

Pathway Enterprises Inc.

City of Ashland Parks and Recreation Nature Center 18-19

Raw Materials:

This category is often spelled out in the Request for Offer (RFO), Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products Spray bottles

Broom and dustpan

Floor Wax

Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	Item	Unit Price	Units Needed Per Month		Monthly Cost	Annual Cost
1		3.24	0.0833	\$	0.27	\$ 3.24
2	#10 QM HEPASTAT 256 4 GL/CS	21.72	0.1250	\$	2.72	\$ 32.58
3	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.0625	\$	1.28	\$ 15,38
4	#63 LT DUTY SCRUB SPONGE 20/CS	0.88	1.0000	\$	0.88	\$ 10.56
5		0.72	1.0000	\$	0.72	\$ 8.64
6	SUSTAINABLE EARTH #66 DISINFECTANT	42.40	0.0625	\$	2.65	\$ 31.80
7	SUSTAINABLE EARTH #64 NUETRAL CLEANER	88.00	0.0625	\$	5,50	\$ 66.00
8	SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	0.0625	\$	6.09	\$ 73.08
9	SS CLEANER POLISH 12-15 OZ/CS	6.01	0.0833	\$	0.50	\$ 6.01
	GLEME GLASS CLEANER 12-19 OZ/CS	2.01	1.0000	\$	2.01	\$ 24.12
	A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	0.1250	\$	1.11	\$ 13.32
	7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	1.0000	\$	1.42	\$ 17.04
13	ANGLE BROOM FLAGGED END W/ HDL	5.99	0.1670	\$	1.00	\$ 12.00
14	TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	1.0000	\$	2.70	\$ 32.40
15	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	1.0000	\$	7.99	\$ 95.88
16	LAMBSWOOL DUSTER 28" 312FH	4.93	0.2500	\$	1.23	\$ 14.79
17	LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36	0.2500	\$	2.59	\$ 31.08
18	MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	0.2500	\$	2.11	\$ 25.26
19	TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	0.2500	\$	1.37	\$ 16.41
20	"CLOSED FOR CLEANING" HANGING SIGN	25.10	E	\$		\$ -
21	36" STD LAUNDERABLE DUST MOP GN 12/	11.45	-	\$		\$
22	36" JUMBO DUST MOP FRAME	7.69	-	\$		\$ (4)
23	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.1250	\$	2.06	\$ 24.66
24	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	0.2500	\$	4.42	\$ 52.98
25	PAPER FILTER (10) SENSOR VAC FITS S	17.91	0.2500	\$	4.48	\$ 53.73
26	BARKEEPERS FRIEND 200Z BTL	2.65	1.0000	\$	2.65	\$ 31.80
27	24 OZ BTL	1.25	0.5000	\$	0,63	\$ 7.50
28	CLEANING TOWELS (60)	19.95	0.0833	\$	1.66	\$ 19.94
29	DUSTPAN	2.65	0.2500	\$	0.66	\$ 7.95
30				\$		\$ -
31				\$	T-11 - 1	\$ -
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19				\$	*	\$
		1		*	7220	\$

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

RAW MATERIALS

Equipment, Tools & Subcontractors

Pathway Enterprises Inc.

City of Ashland Parks and Recreation Nature Center 18-19

The following Equipment & Tools are examples which may be required to do the job:

Burnishing/Floor machines Blind cleaning machines Sweepers

Mop buckets and presses Carpet extractors Auto scrubbers

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

imes per Year Cost per Time Description

Oregon Department of Administrative Services

Project Costing Worksheet

\$ 183.82 100% \$ 183.82 1 \$ \$ \$ 25.57 100% \$ 25.57 1 \$ \$ \$ 26.36 100% \$ 26.36 1 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Equipment Description		Unit Price	Useful life of Asset	Contract life	Depreciation Percentage	Units Cost Per Year	Project % Use	Project Unit Cost	# of Units	Annual
Feb. S 76.72 36 12 33% S 25.57 100% S 25.57 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S 1 S S	ensor Vacuum	G	551.46	36	12	33%		100%	\$ 183.82		
\$ 79.07 36 12 33% \$ 26.36 100% \$ 26.36 1 \$ 26.36 12	Vave Break Busket & Press	Ø	76.72	36	12	33%		100%	\$ 25.57		
	rute 44 Gal w Apron	w	79.07	36	12	33%		100%		-	
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Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months
Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use.

of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

Oregon Department of Administrative Services Project Costing Worksheet

Direct Labor LABOR

Other Benefits SubTotal 5 Other Benefits Monthly \$ FICA Pathway Enterprises Inc. City of Ashland Parks and Recreation Nature Center 18-19 0.50

4,141,39

Potal

Total

PTO + HOLIDAY LIFE + HEALTH INSURANCE 401 K

Areas in green are formula driven.

Subtotal 1 = Computed by multiplying subtotal 1 by FICA % (as of July 2002 7.65%).

Subtotal 3 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 4 = Computed by multiplying subtotal 1 by your organization's Unemployment Insurance %.

Other Benefits % = Input in this column if you calculate Other Benefits by a percentage.

Other Benefits Mo. 5 = Input in this column if you calculate Other Benefits as a flat dollar amount per month. Adjust amount to reflect this employees' allocated time to this contract. (e.g. Employee works 50% of their time on a different contract. If their monthly benefit is \$100, then only \$50 would be allocated to this column.

Daily Per Item Labor = The sum of subtotals 1,2,3, 4, and 5
Times Per Year = This is the days or shifts worked per year

Times per year multiplied by daily/per item labor

Annual Total Labor = Times per year multiplied by daily/per ite Annual Labor Hours = Work hours multiplied by times per year

For purposes of costing a project, it's important to distinguish between direct and indirect labor. Indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically identifiable as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For example, a supervisor may spend 60% of his/her time in direct labor functions and the other 50% supervising. In that case you would include 50% of that person's time as direct labor and capture the other 50%, as well as any other supervisory costs, in the indirect labor portion of Overhead.

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. Since this component tasks are identified, the next step is to estimate the time that will be required to accomplish each task. Since this estimated time may be in minutes or even seconds, the times must be complied into a Per-Itim of Per-Itima of Per-It

Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, is prevailing wage. Check the contract! Also, be sure to add the appropriate "Other Payroll Expense" (OPE) for your organization onto the wage. Matching PICA.

Workers' Comp at your cost Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per time or per item, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service. For example, a service with direct labor cost of \$20,800,00 per time, required 5 days per week and \$2 weeks per year, would give you an annual direct labor cost of \$20,800,00 per year. (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual cost by 12 (in this case you get \$1733.33month).

OVERHEAD

Overhead Costs

Pathway Enterpris City of Ashland Parks and Recreation Nature Center 18-19

Oregon Department of Administrative Services Project Costing Worksheet

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what items go into your overhead, and what that overhead amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

1. Enter Overhead as a Percent of Total Costs 19.00%

OR

2. Enter Allocated Overhead as a Dollar-Figure Sum

OR

3. Overhead as a Percent of Total Direct Labor Hours

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet belov). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate other costs as best you can, and use the same formula to get a percentage.

Dollar-Figure Sum Method:

Percent of Total Cost Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

Percent of Total Direct Labor Method:

WORK AREA:

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the contract into the total projected labor hours for the current year.

Total Annual Direct Labor Hours		7
Input Total from Worksheet on Below	w	Ť
Overhead per labor hour	\$	I I I I I I
Time required to complete contract		194
Total Assigned Overhead	\$	

Worksheet Total Annual Operations INDIRECT COSTS ORGANIZATION Management Salaries 44,500.00 Management Payroll Tax Expense Management Medical Insurance 11,440,95 10,920.00 Management Pension Plan Expense 4,150.00 Sales & Administrative Salaries 415 594 00 Sales & Administrative Payroll Tax Expense 64,354.00 Sales & Administrative Medical Insurance Sales & Administrative Pension Plan Expense 10,200.00 Office Rent Advertising and Public Education Background Checks & Urinalysis 14,855.00 3,189.00 Professional & Accounting / Audit Fees Training & Worker Safety 81,708.00 38,192.00 Telephone 7,185.00 Utilities Property Taxes/Licenses/Fees 8,270,00 Dues & Subscriptions Depreciation-office building Depreciation-office equipment 15,061.00 14,893,00 22,744.00 Repairs & Maintenance-office Cleaning and Maintenance 21,346.00 Office Equipment Rental 7,886.00 Office Supplies 19,033.00 Postage & Freight 25.023.00 Rehab Miscellaneous Expense 12,999.00 **Bad Debts** INTEREST EXPENSE 18,981.00 **EMPLOYEE ACTIVITIES** 20.021.00 AUTO REPAIRS 15,807.00 MANAGEMENT CONTRACT TOTAL INDIRECT COSTS 897,848.00 \$ 207,467.95 CPI Factor from BLS (see link below) 3.15% 3.15%

AGENCY REVENUES = 5,675,312 AGENCY INDIRECT EXPENSES = 1 OVERHEAD % = 19%			
	ï		
			-
			: 1
			2

Total

1,140,133.40

Delivery & Reserve

Pathway Enterprises Inc.

Oregon Department of Administrative Services Project Costing Worksheet

City of Ashland Parks and Recreation Nature Center 18-19

The State of Oregon reimburses employee use of their own vehicles on State business by the mile. The amount reimbursed per mile is based on a federal guideline which can be retrieved by following the link below to the GSA web site. This standard reimbursement is the standard for QRF cost calculation. Gas, oil, vehicle maintenance and repair are considered part of Delivery costs. The labor required (the driver and the workers if they are on the clock), should be captured in the Direct Labor worksheet. Vehicle costs may only be captured in the "Equipment, Tools & Subcontracts" spreadsheet or "Trans & Reserve" spreadsheet within this workbook. It is not permissable to capture costs in both spreadsheets.

It is permisible to use this spreadsheet to capture vehicle costs for the following situations:

- (a) Transporting the individuals who will perform the service to the location where the service will be provided.
- (b) Services dependent on vehicle in the provision of that service.

GSA - Privately Owned Vehicle (POV) Mileage Reimbursement Rates

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	aily ost	Services per Year	nual Cost
		1	\$ 		\$ -
			\$ _		\$ F 1 5/2
p:			\$ 		\$
		-	\$ -		\$ -
ii ii			\$ -		\$

Margin

The law allows a "margin held in reserve". The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

Enter as	a %	of total	cost	of a	confr	act
LILLEI as	o a 70	OI LUIA	CUSL	O1 1		al.

6.0%

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services

Procurement, Fleet, and Surplus Services 1225 Ferry Street SE, U140 Salem, Oregon 97301 (503) 378-4642

SUMMARY OF ANNUAL COSTS

07302007

Oregon Department of Administrative Services
Project Costing Worksheet

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QRF Name	Pathway Enterprises Inc.	
Project	City of Ashland Parks and Rec Oak Knoll Restrooms 18-19	

Executive Director Signature:

,		
Raw Materials		3
Per Time Use - Supplies	(from supplies worksheet)	\$ 532.83
Equipment, Tools & Subcontracting	(from small equipment worksheet)	\$ 25.57
	Su	btotal 1 \$ 558.40
Labor		4
Direct Labor	(from labor daily worksheet)	\$ 1,311.06
	The state of the	
Overhead		
See Overhead Worksheet		\$ 473.60
		1
Delivery		
Transportation	(from Trans & Reserve worksheet)	\$

\	Total Before	Margin \$ 2,343.05
Reserve		
Margin Held in Reserve	(from Trans & Reserve worksheet)	\$ 149.56
	*	
	Total Bio	d Yearly \$ 2,492.61
		Monthly \$ 207.72

RAW MATERIALS

Oregon Department of Administrative Services Project Costing Worksheet

Supplies

Pathway Enterprises Inc.

City of Ashland Parks and Rec Oak Knoll Restrooms 18-19

Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap

Cleaning chemicals or products Spray bottles Broom and dustpan

Floor Wax

Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	ltem	Unit Price	Units Needed Per Month	Monthly Cost	Annual Cost
1	SCRAPER W/5 RAZOR BLADES 10/BX	3.24		\$ 17 -	\$ <u>, </u>
	#10 QM HEPASTAT 256 4 GL/CS	21.72	0.1250	\$ 2.72	\$ 32.58
3	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.0625	\$ 1.28	\$ 15.38
. 4	#63 LT DUTY SCRUB SPONGE 20/CS	0.88	1.0000	\$ 0.88	\$ 10.56
5	#98 LT DUTY SCOURING PAD 20/CS	0.72	1.0000	\$ 0.72	\$ 8.64
6	SUSTAINABLE EARTH #66 DISINFECTANT	42.40	0.0625	\$ 2.65	\$ 31.80
7	SUSTAINABLE EARTH #64 NUETRAL CLEANER	88.00	0.0625	\$ 5,50	\$ 66.00
8	SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	0.0625	\$ 6.09	\$ 73.08
9	SS CLEANER POLISH 12-15 OZ/CS	6.01	0.0625	\$ 0.38	\$ 4.51
10	GLEME GLASS CLEANER 12-19 OZ/CS	2.01	0.5000	\$ 1.01	\$ 12.06
11	A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	0.1250	\$ 1.11	\$ 13.32
12	7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	1.0000	\$ 1.42	\$ 17.04
13	ANGLE BROOM FLAGGED END W/ HDL	5.99	0.1670	\$ 1.00	\$ 12.00
14	TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	0.5000	\$ 1.35	\$ 16.20
15	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	0.2500	\$ 2.00	\$ 23.97
16	LAMBSWOOL DUSTER 28" 312FH	4.93	-	\$ 	\$ -
17	LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36		\$ -	\$ -
18	MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	0.2500	\$ 2.11	\$ 25.26
19	TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	0.2500	\$ 1.37	\$ 16.41
20	"CLOSED FOR CLEANING" HANGING SIGN	25.10	0.0833	\$ 2.09	\$ 25.09
21	36" STD LAUNDERABLE DUST MOP GN 12/	11.45	ť	\$ ***	\$
22	36" JUMBO DUST MOP FRAME	7.69		\$	\$
23	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.1250	\$ 2.06	\$ 24.66
24	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	0.2500	\$ 4.42	\$ 52,98
25	PAPER FILTER (10) SENSOR VAC FITS S	17.91	-	\$ - P- +	\$
26	BARKEEPERS FRIEND 200Z BTL	2.65	0.5000	\$ 1.33	\$ 15.90
27	24 OZ BTL	1.25	0.5000	\$ 0.63	\$ 7.50
28	CLEANING TOWELS (60)	19.95	0.0833	\$ 1.66	\$ 19.94
29	DUSTPAN	2.65	0.2500	\$ 0.66	\$ 7.95
30				\$ 	\$
31				\$	\$ - 1 - T
32			9	\$ -	\$ -
33				\$	\$ -
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44				\$	\$
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46				\$, e	\$ -
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48				\$ 	\$ -
49				\$:#:	\$
50	L		Total	\$ 44.40	\$ 520.02
	Areas in green are formula driven		Total	\$ 44.40	\$ 532.83

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

RAW MATERIALS

Equipment, Tools & Subcontractors Pathway Enterprises Inc.

City of Ashland Parks and Rec Oak Knoll Restrooms 18-19 The following Equipment & Tools are examples which may be required to do the job:

Burnishing/Floor machines Blind cleaning machines Sweepers

Auto scrubbers Mop buckets and presses Carpet extractors

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

0:	L	, ()	ι છ	ا دی	69	•
SHC	Times per Year					
JBCONTRACTO	Cost per Time					
S	Description					

Project Costing Worksheet

Oregon Department of Administrative Services

33% \$ 183.82 100% \$ 183.82 33% \$ 26.57 100% \$ 25.57 33% \$ 26.36 100% \$ 26.36	ress	Price	of Asset	life	Depreciation Percentage	Units Cost Per Year	Project % Use	Project Unit Cost	# of Units	A C	Annual
Wave Break Busket & Press \$ 76.72 36 12 33% \$ 25.57 Brute 44 Gal w Apron \$ 79.07 36 12 26.36 12 12 26.36 </th <th>ress</th> <th></th> <th>36</th> <th>12</th> <th>33%</th> <th>ı</th> <th>100%</th> <th>\$ 183.82</th> <th>0</th> <th>€.</th> <th>,</th>	ress		36	12	33%	ı	100%	\$ 183.82	0	€.	,
Brute 44 Gal w Apron \$ 79.07 36 12 33% \$ 26.36		4)	36	12	33%		100%	\$ 25.57		69	25.57
12 12 12 12 12 12 12 12 12 12 12 12 12 1			36	12	33%		100%	\$ 26.36	0	69	1
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Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months

Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use.

of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

Oregon Department of Administrative Services Project Costing Worksheet

Direct Labor Pathway Enterprises Inc. Citv of Ashland Parks and Rec Oak Knoll Re

City of Ashland Parks and Kee Cak Knoll Restrooms 18-19	and Kec Cak Knot	1 Kestrooms	18-19														
Worker	Work	Hourly	Pro-	-qns	FICA	Sub-	Workers	Sub-	Unemploy-	Sub-	Other	Other Benefits	Other Benefite	Delly/Dor	Timos	America (Tracket	
Description	Hours	Rate	ductivity	Total 1	100000000000000000000000000000000000000	01		V.003	ment %	Total 4	Benefits %	Monthly \$	SubTotal 5	Item Labor	Per Yr	Annual/ I otal	Annual Hours
1 Janitor Daily	1.00	1.00 \$ 14.28	100%	100% \$ 14.28	0.0765	1.09	2.60% \$ 0.37	0.37	1.42% \$	0.20	29.60%		\$ 423	_	50 e	1	FOOD
2 Supervisor	0.75	\$ 20.61	100%	100% \$ 15.46	0.0765	1.18	2.60% \$ 0.40	0.40	1.42% \$	0.22	29.60%			0	4 6		92.00
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707					9	į	S	•	S					·			000

Total

\$ 42.01

List "Other Benefits" Provided
2AY 11.53%
-TH INSURANCE 16.43%
1.64%

Areas in green are formula driven.

Work Hours = Breakdown total 'work hours' (see Overview) into hours or partial hours required per time or per item.

Subtotal 1 = Computed by multiplying hours in work hours' by hourly rate (prevailing wage if required) and then multiply by % productivity.

Subtotal 2 = Computed by multiplying subtotal 1 by your organization's Workers Comp.

Subtotal 4 = Computed by multiplying subtotal 1 by your organization's Workers Comp.

Subtotal 4 = Computed by multiplying subtotal 1 by your organization's Unemployment Insurance %.

Other Benefits Mo. 5 = input in this column if you calculate Other Benefits as a flat dollar amount per month. Adjust amount to reflect this employees' allocated time to this contract. (e.g., Employee works 50% of their time subtotal 5 = This column in may be a compination of both Other Benefits Monthly 8.

Daily Per Item Labor = The sum of subtotals 1,2,3, 4, and 5
Times Per Year = This is the days or stiffs worked per year
Annual Total Labor = Times per year multiplied by daily/per item labor
Annual Labor Hours = Work hours multiplied by times per year

For purposes of costing a project, it's important to distinguish between direct labor, indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically identifiable as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For example, a supervisor may spend 50% of his/her time in direct labor functions and the other 50%, as well as any other supervisory costs, the indirect labor portion of Overhead. Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. The description of work or specifications in the contract is the place to start. Once the component tasks are identified, the next step is to estimate the time that will be required to accomplish each task. Since this estimated time may be in minutes or even seconds, that the times must be complicated into a Per-Itim or Devilead labor occus estimates. For example, in a custodial contract, first between order to expect or each component tasks such as, locating and unloading equipment, emptying trash and recycle containers, vacuuming, sweeping, cash, examing sinks, waxing floors, etc. (be sure to account for time between jobs also). Next, estimates in the interrequired or each component task. Then, compile those estimates into a figure that represents the total number of hours per service. That figure is the required "work hours." This number will stay the same regardless of how many people are working. For example, 8 work hours, "and the vacant (and also be done by 8 people working at 50% productivity for 2 hrs. each, (8x.850=4, 4x.2=8), or 2 people working at 100% productivity for 4 hrs. each (2x4=8), it could also be done by 8 people working at 50% productivity for 2 hrs. each.

Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay a "prevailing wage." Check the contract! Also, be sure to add the appropriate "Other Payroll Expense" (OPE) for your organization onto the wage.
Matching FICA

Workers' Comp at your cost Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per litme or per litem, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service with direct labor cost of \$20,800,00 per year. (\$0 x 5 = 400, 400 x 5 = 20,800). For monthly cost divide the annual direct labor cost of \$20,800,00 per year. (\$0 x 5 = 400, 400 x 5 = 20,800). For monthly cost divide the annual cost by 12 (in this case you get \$1733.83month).

Overhead Costs

Pathway Enterpris City of Ashland Parks and Rec Oak Knoll Restrooms 18-19

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what items go into your overhead, and what that overhead amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

1. Enter Overhead as a Percent of Total Costs 19.00%

OR

2. Enter Allocated Overhead as a Dollar-Figure Sum

OR

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Cost Method:

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate other costs as best you can, and use the same formula to get a percentage.

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

Percent of Total Direct Labor Method:

Percent of I ofal Direct Labor Method:

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the contract into the total projected labor hours for the current year.

Total Annual Direct Labor Hours		
Input Total from Worksheet on Belov	v	
Overhead per labor hour	\$	•
Time required to complete contract		61
Total Assigned Overhead	\$	

	_	_ , , ,		
	1000	Total Annu		
INDIRECT COSTS	OF	RGANIZATION	110000	PARTMENTAL
Management Salaries			\$	44,500.00
Management Payroll Tax Expense			\$	11,440.9
Management Medical Insurance			\$	10,920.00
Management Pension Plan Expense			\$	4,150.00
Sales & Administrative Salaries	\$	415,594.00		
Sales & Administrative Payroll Tax Expense	\$	64,354.00		
Sales & Administrative Medical Insurance	\$	40,055.00		
Sales & Administrative Pension Plan Expense Office Rent	\$	10,200.00	_	
Advertising and Public Education	\$	14,855.00		
Background Checks & Urinalysis	\$	3,189.00		
Professional & Accounting / Audit Fees	\$	81,708.00		
Training & Worker Safety				
Insurance	\$	38,192.00		
Telephone	\$	7,185.00		
Utilities	\$	20,452.00		
Property Taxes/Licenses/Fees	\$	8,270.00		
Dues & Subscriptions				
Depreciation-office building	\$	15,061.00		
Depreciation-office equipment	\$	14,893.00		
Repairs & Maintenance-office	\$	22,744.00		
Cleaning and Maintenance	\$	21,346.00		
Office Equipment Rental	\$	7,886.00		
Office Supplies	\$	19,033.00		
Postage & Freight	\$	-		-
Rehab	\$	25,023.00		
Miscellaneous Expense	\$	12,999.00		
Bad Debts	\$	-		
INTEREST EXPENSE	\$	18,981.00		
EMPLOYEE ACTIVITIES	\$	20,021.00		
AUTO REPAIRS	\$	15,807.00		
MANAGEMENT CONTRACT			\$	136,457.00
TOTAL INDIRECT COSTS	\$	897,848.00	\$	207,467.95

CPI Factor from BLS (see link below) http://www. w.bls.gov/ro9/mostregu.htm

3.15%

3.15%

1,140,133.40

WORK AREA:

Use the area below to show how you arrived at the final figure that you show as your total Overhead

AGENCY REVENUES = 5,675,312 AGENCY INDIRECT EXPENSES = 1,105,315.95 OVERHEAD % = 19%

Delivery & Reserve

Pathway Enterprises Inc.

Oregon Department of Administrative Services Project Costing Worksheet

City of Ashland Parks and Rec Oak Knoll Restrooms 18-19

The State of Oregon reimburses employee use of their own vehicles on State business by the mile. The amount reimbursed per mile is based on a federal guideline which can be retrieved by following the link below to the GSA web site. This standard reimbursement is the standard for QRF cost calculation. Gas, oil, vehicle maintenance and repair are considered part of Delivery costs. The labor required (the driver and the workers if they are on the clock), should be captured in the Direct Labor worksheet. Vehicle costs may only be captured in the "Equipment, Tools & Subcontracts" spreadsheet or "Trans & Reserve" spreadsheet within this workbook. It is not permissable to capture costs in both spreadsheets.

It is permisible to use this spreadsheet to capture vehicle costs for the following situations:

- (a) Transporting the individuals who will perform the service to the location where the service will be provided.
- (b) Services dependent on vehicle in the provision of that service.

GSA - Privately Owned Vehicle (POV) Mileage Reimbursement Rates

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	Ann Trans	
			\$ -	.3	\$	
			\$ -		\$	-
			\$ -		\$	-
			\$ -		\$	_
			\$ -		\$	

Margin

The law allows a "margin held in reserve". The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

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	6.	0%

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services
Procurement, Fleet, and Surplus Services
1225 Ferry Street SE, U140
Salem, Oregon 97301
(503) 378-4642

SUMMARY OF ANNUAL COSTS

07302007

Oregon Department of Administrative Services
Project Costing Worksheet

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

QRF Name	Pathway Enterprises Inc.	
Project	Parks and Recreation Pioneer Hall & Community Center 18-19	

Executive Director Signature:		
Raw Materials		
Per Time Use - Supplies	(from supplies worksheet)	\$ 954.55
Equipment, Tools & Subcontracting	(from small equipment worksheet)	\$ 235.75 ubtotal 1 \$ 1,190.30
Labor		11100100
Direct Labor	(from labor daily worksheet)	\$ 19,297.79
Overhead		
See Overhead Worksheet		\$ 5,190.32
Delivery		
Transportation	(from Trans & Reserve worksheet)	\$
	Total Befor	e Margin \$ 25,678.41
Reserve		
Margin Held in Reserve	(from Trans & Reserve worksheet)	\$ 1,639.05
	Total B	id Yearly \$ 27,317.46
		Monthly \$ 2,276.46

RAW MATERIALS

Supplies

Oregon Department of Administrative Services **Project Costing Worksheet**

Pathway Enterprises Inc.

Parks and Recreation Pioneer Hall & Community Center 18-19

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products Spray bottles

Broom and dustpan

Floor Wax

Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	Item	Unit Price	Units Needed Per Month	Monthly Cost	Annual Cost
1	SCRAPER W/5 RAZOR BLADES 10/BX	3.24	0.0833	\$ 0.27	\$ 3.24
2	#10 QM HEPASTAT 256 4 GL/CS	21.72	0.2500	\$ 5.43	\$ 65.16
3	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.1250	\$ 2.56	\$ 30.75
4	#63 LT DUTY SCRUB SPONGE 20/CS	0.88	1.0000	\$ 0.88	\$ 10.56
5	#98 LT DUTY SCOURING PAD 20/CS	0.72	1.0000	\$ 0.72	\$ 8.64
6	SUSTAINABLE EARTH #66 DISINFECTANT	42.40	0.1250	\$ 5.30	\$ 63.60
7	SUSTAINABLE EARTH #64 NUETRAL CLEANER	88,00	0.1250	\$ 11.00	\$ 132.00
8	SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	0.1250	\$ 12.18	\$ 146.16
9	SS CLEANER POLISH 12-15 OZ/CS	6.01	0.0833	\$ 0.50	\$ 6.01
10	GLEME GLASS CLEANER 12-19 OZ/CS	2.01	1.0000	\$ 2.01	\$ 24.12
11	A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	0.1250	\$ 1.11	\$ 13.32
12	7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	1.0000	\$ 1.42	\$ 17.04
13	ANGLE BROOM FLAGGED END W/ HDL	5.99	0.1670	\$ 1.00	\$ 12.00
14	TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	1.0000	\$ 2.70	\$ 32.40
15	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	1.0000	\$ 7.99	\$ 95,88
16	LAMBSWOOL DUSTER 28" 312FH	4.93	0.2500	\$ 1.23	\$ 14.79
17	LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36	0.2500	\$ 2.59	\$ 31.08
18	MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	0.2500	\$ 2.11	\$ 25.26
19	TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	0.2500	\$ 1.37	\$ 16.41
20	"CLOSED FOR CLEANING" HANGING SIGN	25.10	0.0833	\$ 2.09	\$ 25.09
21	36" STD LAUNDERABLE DUST MOP GN 12/	11.45	0.1250	\$ 1.43	\$ 17.18
	36" JUMBO DUST MOP FRAME	7.69	0.1250	\$ 0.96	\$ 11.54
23	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.1250	\$ 2.06	\$ 24.66
24	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	0.2500	\$ 4.42	\$ 52.98
25	PAPER FILTER (10) SENSOR VAC FITS S	17.91	(=	\$	\$ -
26	BARKEEPERS FRIEND 200Z BTL	2.65	1,0000	\$ 2.65	\$ 31.80
27	24 OZ BTL	1,25	1,0000	\$ 1.25	\$ 15.00
28	CLEANING TOWELS (60)	19.95	0,0833	\$ 1.66	\$ 19.94
29	DUSTPAN	2.65	0.2500	\$ 0.66	\$ 7.95
30	(6)			\$	\$ -
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32				\$	\$ -
33	<u> </u>			\$ 2.	\$
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37 38				\$ -	\$
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40				\$	\$
41	3			\$	\$
42				\$	\$
43				\$	\$
44				\$	\$ de la companya de la
45				\$	\$ -
46				\$ 14114211	\$ 1841.11
47				\$ • 1	\$
48				\$	\$ -
49				\$ 	\$ -
50				\$ -	\$
	Areas in groop are formula driven		Total	\$ 79.55	\$ 954.55

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

Equipment, Tools & Subcontractors

Pathway Enterprises Inc.

Parks and Recreation Pioneer Hall & Community Center 18-19

The following Equipment & Tools are examples which may be required to do the job:

Carpet extractors Auto scrubbers Burnishing/Floor machines Blind cleaning machines Sweepers

Mop buckets and presses

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

	SUBCONTRACTO)RS		
Description	Cost per Time	Times per Year		
			€9	'
			69	1
			69	,
			69	1
			s,	'

Project Costing Worksheet

Oregon Department of Administrative Services

Equipment Description		Unit Price	Useful life of Asset	Contract life	Depreciation Percentage	Units Cost Per Year	Project % Use	Project Unit Cost	# of Units		Annual
Sensor Vacuum	ω	551.46	36	12	33% \$	\$ 183.82	100%	\$ 183.82	~	G.	183.82
Wave Break Busket & Press	69	76.72	36	12	33% \$		100%	100% \$ 25.57	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	6	25.52
Brute 44 Gal w Apron	69	79.07	36	12	33%		100%	\$ 26.36		4	26.36
				12						•	20.02
				12							
				12							
				12							
				12							
				12		NIES BEST					
				12							
				12							
				12						8	
				12							
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				12							
				12							
				12							
				12							
				12							
				(,							

Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months

Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use.
of Units = Multiply by units needed to complete the contract/service.
Annual Cost = Computed by project unit cost times the number of units.

Oregon Department of Administrative Services Project Costing Worksheet

Direct Labor

ation Pioneer Hall & Co. Pathway Enterprises Inc. Parks and Recreation Pioneer

Annual House	Labor	730 00	52.00	48.00	72.00	0.00	00.00	0.00	00.00	00.00	000	000	00.0	00:00	0.00	0.00	0.00	0.00	00.00	0.00	
Annual/Total		ı		1 004 26	1						1	1									
Times	Per Yr.	365 \$	52 \$	12 8	24 \$	S	00	S	S	(A)	69	9	69	69	69	49	69	69	69	9	•
Daily/Per	Item Labor	\$ 41.84	\$ 29.12	\$ 83.69	\$ 62.77	- 9				- 8			- 5					- 8		, ,	
Other Benefits	SubTotal 5	\$ 8.77	\$ 6.10	\$ 17.54	\$ 13.15	. 69		· •	· 69	. 69								, ,		,	
Other Benefits																					
Other	Benefits %	29.60%	29.60%	29.60%	29.60%																
-qns	Total 4	\$ 0.42	\$ 0.29	\$ 0.84	\$ 0.63	- 8	- \$		- \$. 8	- 5	- 8	- 9		- \$. 8			- 8	
Unemploy-	ment %	1.42% \$	1.42% \$	1.42% \$	1.42% \$								\$\$								
-qnS	Total 3	2.60% \$ 0.77	-\$ 0.54	\$ 1.54	\$ 1.16	- 9	- 9	- 5	. 9	. 69	- 9			·					, 69	·	
Workers	%dwoo		2.60% - \$	2.60% \$	2.60% \$																
-qns	Total 2	\$ 2.27	\$ 1.58	\$ 4.53	\$ 3.40		9	69		-	- \$. 8	•	. 69	•	- +	· 69	- 8	•	·	4
FICA		0.0765 \$	0.0765 \$	0.0765	0.0765 \$																
-qns	Total 1	100% \$ 29.62	100% \$ 20.61	100% \$ 59.24	100% \$ 44.43						. 8		ج			1				- 69	
% Pro-	ductivity	100%	100%	100%	100%							- CAN SO - CAN SO									
Hourly	Rate	2.00 \$ 14.81	.00 \$ 20.61	4.00 \$ 14.81	\$ 14.81																
Work	Hours	2.00	1.00	4.00	3.00																
Worker	Description	1 Janitor 1 Daily	2 Supervisor	3 Janitor 1 Monthly	4 High Speed Burnish	2	w	7	80	0	10	11	12	133	14	15	16	17	18	19	20

Areas in green are formula driven.

Breakdown total "work hours" (see Overview) into hours or partial hours required per time or per item

902.00

\$ 19,297.79

Total

\$ 217.41

11.53% 16.43% 1.64%

+ HOLIDAY + HEALTH INSURANCE

List "Other Benefits" Provided

Subtotal 1 = Computed by multiplying hours in work hourly rate (prevailing wage if required) and then multiply by % productivity.

Subtotal 2 = Computed by multiplying subtotal 1 by PICA % (as of July 2002 7.65%).

Subtotal 2 = Computed by multiplying subtotal 1 by your organization's Workers Computed by multiplying subtotal 1 by your organization's Workers Computed by multiplying subtotal 1 by your organization's Unemployment Insurance %.

Other Benefits % = Input in this column if you calculate Other Benefits by a percentage.

Other Benefits Mounthly benefit is \$100, then only \$50 would be allocated time to this contract. (e.g. Employee works 50% of their time on a different contract. If their monthly benefit is \$100, then only \$50 would be allocated to this column.

The sum of subtotals 1,2,3, 4, and 5 Daily Per Item Labor =

Times Per Year = This is the days or shifts worked per year

Times per year multiplied by daily/per item labor Annual Total Labor =

Annual Labor Hours = Work hours multiplied by times per year

For purposes of costing a project, it's important to distinguish between direct and indirect labor. Indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically identifiable as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For saxample, a supervisor may spend 650° of his/her time in direct labor functions and the other 50% supervising. In that case you would include 50% of that person's time as direct labor and capture the other 50%, as well as any other supervisory costs, in the indirect labor portion of Overhead.

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. Since this component tasks are identified, the next step is to estimate the time that will be required to accomplish each task. Since this estimated time may be in minutes or even seconds, the time such that the complication of the contract is the place to start. Once the component tasks such as, loading and unloading equipment, emptying trash and recovide containers, vacuuming, sweeping, clearing sinks, waxing the count for time between jobs also). Next, estimate the time required for each component task. Then, compile those estimates into a figure that represents the total number of hours per service. That figure is the required work hours. This number will stay the same regardless of how many people are working. For example, 8 work hours* can be accomplished by I person working for 8 hrs. (1x8=8), or 2 people working at 100% productivity for 4 hrs. each (2x4=8), I could also be done by 8 people working at 50% productivity for 2 people working at 100% productivity for 8 hrs. (1x8=8), or 2 people working at 100% productivity for 8 hrs.

Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay Matching FICA Matching FICA.

Workers' Comp at your cost

Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per item, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service. For example, a service with direct labor cost of \$800,00 per time, required 5 days per week and 52 weeks per year, would give you an annual direct labor cost of \$20,800,00 per year, (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual cost by 12 (in this case you get \$73,330month).

OVERHEAD

Overhead Costs

Pathway Enterpris Parks and Recreation Pioneer Hall & Community Center 18-19

Oregon Department of Administrative Services
Project Costing Worksheet

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc).
In the space provided below, indicate how your organization allocates overhead to this particular contract, what items go into your overhead, and what that overhead
amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

Enter Overhead as a Percent of Total Costs

19.00%

OR

2. Enter Allocated Overhead as a Dollar-Figure Sum

OR

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Cost Method:

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate other costs as best you can, and use the same formula to get a percentage.

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

Percent of Total Direct Labor Method:

WORK AREA:

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payoff report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the current year.

Total Annual Direct Labor Hours		
Input Total from Worksheet on Belov Overhead per labor hour	y s	
Time required to complete contract		902
Total Assigned Overhead	\$	

	T	Total Annu	al Or	perations
INDIRECT COSTS	OR	RGANIZATION		PARTMENTAL
Management Salaries			\$	44,500,00
Management Payroll Tax Expense			\$	11,440.95
Management Medical Insurance			S	10,920.00
Management Pension Plan Expense			s	4,150.00
Sales & Administrative Salaries	\$	415,594.00	-	13/11-110
Sales & Administrative Payroll Tax Expense	\$	64,354,00		
Sales & Administrative Medical Insurance	Š	40,055.00	l —	
Sales & Administrative Pension Plan Expense	S	10,200.00		
Office Rent	Ť	10,200.00		
Advertising and Public Education	\$	14,855.00		
Background Checks & Urinalysis	\$	3,189.00		
Professional & Accounting / Audit Fees	S	81,708.00		
Training & Worker Safety				4-7-1
Insurance	\$	38,192.00		
Telephone	\$	7,185.00		
Utilities	\$	20,452.00		
Property Taxes/Licenses/Fees	\$	8,270.00		
Dues & Subscriptions				
Depreciation-office building	\$	15,061.00		
Depreciation-office equipment	\$	14,893.00		
Repairs & Maintenance-office	\$	22,744.00		
Cleaning and Maintenance	\$	21,346.00	-	
Office Equipment Rental	\$	7,886.00		
Office Supplies	\$	19,033.00		
Postage & Freight	\$	-		
Rehab	\$	25,023.00		
Miscellaneous Expense	\$	12,999.00	1	
Bad Debts	\$	-		
INTEREST EXPENSE	\$	18,981.00		
EMPLOYEE ACTIVITIES	\$	20,021.00		
AUTO REPAIRS	\$	15,807.00		
MANAGEMENT CONTRACT			\$	136,457.00
TOTAL INDIRECT COSTS	\$	897,848.00	\$	207,467.95

AGENCY REVENUES = 5,6	75,312		
AGENCY INDIRECT EXPEN	ISES = 1,105,315.95		
OVERHEAD % = 19%			
9			

Total

v.bls.gov/ro9/mostregu.htm

1,140,133.40

Delivery & Reserve

Pathway Enterprises Inc.

Oregon Department of Administrative Services Project Costing Worksheet

Parks and Recreation Pioneer Hall & Community Center 18-19

The State of Oregon reimburses employee use of their own vehicles on State business by the mile. The amount reimbursed per mile is based on a federal guideline which can be retrieved by following the link below to the GSA web site. This standard reimbursement is the standard for QRF cost calculation. Gas, oil, vehicle maintenance and repair are considered part of Delivery costs. The labor required (the driver and the workers if they are on the clock), should be captured in the Direct Labor worksheet. Vehicle costs may only be captured in the "Equipment, Tools & Subcontracts" spreadsheet or "Trans & Reserve" spreadsheet within this workbook. It is not permissable to capture costs in both spreadsheets.

It is permisible to use this spreadsheet to capture vehicle costs for the following situations:

- (a) Transporting the individuals who will perform the service to the location where the service will be provided.
- (b) Services dependent on vehicle in the provision of that service.

GSA - Privately Owned Vehicle (POV) Mileage Reimbursement Rates

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	Ann Trans	
			\$ -		\$	To be at
			\$ -		\$	-
			\$ -		\$	-
			\$ -		\$	-
	•		\$ -		\$	-

Margin

The law allows a "margin held in reserve". The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

Enter as a	0/0	of total	cost of contract
Liller as a	70	UI LULAI	COSE OF COMMAGE

6.0%

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services
Procurement, Fleet, and Surplus Services

1225 Ferry Street SE, U140 Salem, Oregon 97301 (503) 378-4642

SUMMARY OF ANNUAL COSTS

07302007

Oregon Department of Administrative Services
Project Costing Worksheet

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

QRF Name Pathway Enterprises Inc.
City of Ashland Parks and Recreation Senior Center 18-19

Executive Director Signature:

Executive Director Signature:		
Raw Materials		
Per Time Use - Supplies	(from supplies worksheet)	\$ 1,008.28
Equipment, Tools & Subcontracting	(from small equipment worksheet)	\$ 235.75
	Su	btotal 1 \$ 1,244.03
Labor		
Direct Labor	(from labor daily worksheet)	\$ 12,996.73
		-
Overhead		7
See Overhead Worksheet		\$ 3,607.66
Delivery		
Transportation	(from Trans & Reserve worksheet)	\$ -
Tunoportation	(IIOIII TTAITS & INESERVE WORKSHEEL)	5
	Total Before	Margin \$ 17,848.42
Reserve		
Margin Held in Reserve	(from Trans & Reserve worksheet)	\$ 1,139.26
	Total Pid	V1
		Yearly \$ 18,987.68
	T ₁	lonthly \$ 1,582.31

RAW MATERIALS

Oregon Department of Administrative Services **Project Costing Worksheet**

Supplies

Pathway Enterprises Inc.

City of Ashland Parks and Recreation Senior Center 18-19

Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products Spray bottles

Broom and dustpan

Floor Wax

Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	Item	Unit Price	Units Needed Per Month		Monthly Cost		Annual Cost
	SCRAPER W/5 RAZOR BLADES 10/BX	3.24	0,0833	\$	0.27	\$	3.24
	#10 QM HEPASTAT 256 4 GL/CS	21.72	0.2500	\$	5.43	\$	65.16
	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.1250	\$	2.56	\$	30.75
	#63 LT DUTY SCRUB SPONGE 20/CS	0.88	1.0000	\$	0.88	\$	10.56
5	#98 LT DUTY SCOURING PAD 20/CS	0.72	1.0000	\$	0.72	\$	8.64
6		42.40	0.1250	\$	5,30	\$	63.60
7	SUSTAINABLE EARTH #64 NUETRAL CLEANER	88.00	0.1250	\$	11.00	\$	132.00
8	SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	0.1250	\$	12.18	\$	146.16
	SS CLEANER POLISH 12-15 OZ/CS	6.01	0,0833	\$	0,50	\$	6.01
	GLEME GLASS CLEANER 12-19 OZ/CS	2.01	1.0000	\$	2.01	\$	24.12
	A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	0.1250	\$	1.11	\$	13.32
12	7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	1.0000	\$	1.42	\$	17.04
	ANGLE BROOM FLAGGED END W/ HDL	5.99	0.1670	\$	1.00	\$	12.00
	TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	1.0000	\$	2.70	\$	32.40
	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	1.0000	\$	7.99	\$	95.88
	LAMBSWOOL DUSTER 28" 312FH	. 4.93	0.2500	\$	1.23	\$	14.79
17	LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36	0.2500	\$	2.59	\$	31.08
	MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	0.2500	\$	2.11	\$	25.26
19	TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	0.2500	\$	1.37	\$	16.41
20	"CLOSED FOR CLEANING" HANGING SIGN	25.10	0.0833	\$	2.09	\$	25.09
21	36" STD LAUNDERABLE DUST MOP GN 12/	11.45	0.1250	\$	1.43	\$	17.18
22	36" JUMBO DUST MOP FRAME	7.69	0.1250	\$	0.96	\$	11.54
23	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.1250	\$	2.06	\$	24.66
24	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	0.2500	\$	4.42	\$	52.98
25	PAPER FILTER (10) SENSOR VAC FITS S	17.91	0.2500	\$	4.48	\$	53.73
26	BARKEEPERS FRIEND 200Z BTL	2.65	1.0000	\$	2.65	\$	31.80
27	24 OZ BTL	1.25	1.0000	\$	1.25	\$	15.00
28	CLEANING TOWELS (60)	19.95	0.0833	\$	1.66	\$	19.94
29	DUSTPAN	2.65	0.2500	\$	0.66	\$	7.95
30				\$	NI EVI	\$	
31				\$	PLATE.	\$	-11
32				\$	•	\$	(*)
33				\$	-	\$	-
34 35				\$		\$	
36				\$		\$	-
37				\$		\$	
38				\$	-	\$	
39				\$		\$	
40				\$		\$	
41				\$		\$	
42				\$	4	\$	
43				\$	-	\$	
44				\$	171 -	\$	¥
45				\$		\$	(4)
46				\$	-	\$	
47				\$	*	\$	-
48				\$	-	\$	#
49 50				\$	-	\$	
				O.	-	D.	

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

RAW MATERIALS
Equipment, Tools & Subcontractors
Pathway Enterprises Inc.

City of Ashland Parks and Recreation Senior Center 18-19

The following Equipment & Tools are examples which may be required to do the job:

Burnishing/Floor machines Blind cleaning machines Sweepers

Carpet extractors Auto scrubbers Mop buckets and presses

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

	SUBCONTRACTO	JRS		
Description	Cost per Time	Times per Year		
			69	
			69	•
			69	
			69	1
			S	

Project Costing Worksheet

Oregon Department of Administrative Services

Sensor Vacuum \$ 551.46 36 Wave Break Busket & Press \$ 76.72 36 Brute 44 Gal w Apron \$ 79.07 36	12 33% 12 33% 12 33% 12 12 12 12 12 12 12 12 12 12 12 12 12 1	33% \$ 183.82 33% \$ 25.57 33% \$ 26.36	100% \$ 10	100% \$ 183.82 100% \$ 25.57 100% \$ 26.36		
\$ 76.72 \$ 79.07			100%	\$ 25.57		183.82
\$ 79.07			100%			
	12 12 12 12		E			
	12 12		z			
	12					
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	12					
	12					
	12					
	12					
The state of the s					Total	\$ 235.75

Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months

Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use.

of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

Direct Labor Sheet

Oregon Department of Administrative Services Project Costing Worksheet

Direct Labor
Pathway Enterprises Inc.

Description Fate ductivity Total 1 Total 2 comp% Total 3 Foundation (a) Fate ductivity Total 4 Comp% Total 4 Benefits % Monthly 5 SubTotal 5 Item indoor For Yr Labor Jankier Dalid 1.75 \$ 1.42 1.75 \$ 1.42 \$ 0.55 \$ 0.25 \$ 0.56 \$ 0.55 <th>Worker Work Hourly %</th> <th>Work</th> <th>Hourly</th> <th>% Pro-</th> <th>-qnS</th> <th>FICA</th> <th>Sub-</th> <th>Workers</th> <th>Sub-</th> <th>Unemploy-</th> <th>-duS</th> <th>Other</th> <th>Other Benefits</th> <th>Other Benefits</th> <th>Daily/Per</th> <th>Times</th> <th>Annual/Total</th> <th>Annual Hours</th>	Worker Work Hourly %	Work	Hourly	% Pro-	-qnS	FICA	Sub-	Workers	Sub-	Unemploy-	-duS	Other	Other Benefits	Other Benefits	Daily/Per	Times	Annual/Total	Annual Hours
Junitic Daily 1.75 5 14.26 100% \$ 2.049 0.766 \$ 1.59 0.564 1.42% \$ 0.65 2.966% 0.596 0.29 2.966% 0.596 0.766 \$ 1.59 0.766	Description	Hours	Rate	ductivity	Total 1		otal 2		Total 3	ment %	Total 4	Benefits %	Monthly \$	SubTotal 5	Item Labor	Per Yr.	Labor	Labor
Suppervision 1.00 5.20,61 100% S. 20,61 0,07765 S. 1,58 0.54 0,1472% S. 0.29 29,60% S. 0.29 29,6	Janitor Daily	1.75	\$ 14.26	100%	\$ 24.96		1.91	2.60% \$	0.65	1.42% \$		29.60%			s	312	100.0	546.00
Janitor Burnish 1.00 \$ 14.26	2 Supervisor	1.00		100%	\$ 20.61	65	1.58	2.60% \$		1.42%		29.60%			S	52		52.00
Junitor Bunish 100 \$ 14.26 \$ 1.00 \$ 2.03 \$ 1.42% \$ 0.20 \$ 25.0% \$ 0.20 \$ 25.0% \$ 0.20 <t< td=""><td>8</td><td></td><td></td><td></td><td>. 8</td><td>69</td><td></td><td>49</td><td>•</td><td>57</td><td>-</td><td></td><td></td><td>69</td><td></td><td></td><td></td><td>0.00</td></t<>	8				. 8	69		49	•	57	-			69				0.00
Jamilto Burnith 1,000 5 14,26						4		69		V7				69	- 5			0.00
	5 Janitor Burnish	1.00	\$ 14.26	100%	\$ 14.26	65	1.09	2.60% \$	0.37			29.60%			s			24.00
						49	1	69	1	~ 7	-			69				0.00
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622.00

\$ 12,996.73

Total

\$ 84.51

Total

Areas in green are formula driven.

Work Hours = Breakdown total "work hours" (see Overview) into hours or partial hours required per time or per item.

Subtoat 1 = Computed by multiplying hours in work hourly rate (prevailing wage if required) and then multiply by % productivity.

Subtoat 2 = Computed by multiplying subtotal 1 by FICA % (as of July 2002 7.65%).

Subtoat 3 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtoat 4 = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Other Benefits % = Input in this column if you calculated Other Benefits as a flat dollar amount per month. Adjust amount to reflect this employees' allocated time to this contract. (e.g. Employee works 50% of their time on a different contract. If their monthly benefit is \$100, then only \$50 would be allocated to this column.

Subtotal 5 = This column may be a combination of both Other Benefits % and 50% of their time of subtotals 1,2,3,4, and 5

Times Per Year = This is the days or shifts worked per year Annual Total Labor = Times per year multiplied by daily/per item labor Annual Labor Hours = Work hours multiplied by times per year

For purposes of costing a project, it's important to distinguish between direct labor, indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically identifiable as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For example, a supervisor may spend 50% of hisher time in direct labor functions and the other 50% supervising. In that case you would include 50% of that person's time as direct labor and capture the other 30%, as well as any other supervisory costs, in the indirect labor portion of Overhead.

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. The description is not proported that is the present of the proported tasks are identified, the resk step is to be start the time that will be required to accomplish each its searched into a Per-Tirm for Per-Tirm for Per-Tirm for the start and into a per-Tirm for the sta

Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay Matching FICA.
Matching FICA

Workers' Comp at your cost Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per time or per item, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service. For example, a service with direct labor cost of \$50,000.00 per time, required 5 days per week and 52 weeks per year, would give you an annual direct labor cost of \$20,000.00 per year. (80 x 5 = 400, 400 x 52 = 20,800). For monthly cost divide the annual cost by 12 (in this case you get \$7.33 shoroth).

Page 4

OVERHEAD Overhead Costs

Pathway Enterpris City of Ashland Parks and Recreation Senior Center 18-19

Oregon Department of Administrative Services **Project Costing Worksheet**

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what items go into your overhead, and what that overhead amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

1. Enter Overhead as a Percent of Total Costs 19,00%

OR

2. Enter Allocated Overhead as a Dollar-Figure Sum

OR

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Cost Method:

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate other costs as best you can, and use the same formula to get a percentage.

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

Percent of Total Direct Labor Method:

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entitic organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the contract into the total projected labor hours for the current year.

Total Annual Direct Labor Hours		
Input Total from Worksheet on Belov Overhead per labor hour	W .	
Overnead per labor flodi		
Time required to complete contract		622
Total Assigned Overhead	\$	

Worksh		5.0		
	. 5	Total Annua		
INDIRECT COSTS	OR	GANIZATION	DEF	PARTMENTAL
Management Salaries			\$	44,500.00
Management Payroll Tax Expense			\$	11,440.9
Management Medical Insurance			\$	10,920.0
Management Pension Plan Expense			\$	4,150.0
Sales & Administrative Salaries	\$	415,594.00		
Sales & Administrative Payroll Tax Expense	\$	64,354.00		
Sales & Administrative Medical Insurance	\$	40,055.00		
Sales & Administrative Pension Plan Expense	\$	10,200.00		
Office Rent				
Advertising and Public Education	\$	14,855.00		
Background Checks & Urinalysis	\$	3,189.00		
Professional & Accounting / Audit Fees	\$	81,708.00		1130
Training & Worker Safety				
Insurance	\$	38,192.00		
Telephone	\$	7,185.00		
Utilities	\$	20,452.00		
Property Taxes/Licenses/Fees	\$	8,270.00	-00-0	
Dues & Subscriptions				
Depreciation-office building	\$	15,061.00		
Depreciation-office equipment	\$	14,893.00		
Repairs & Maintenance-office	\$	22,744.00		
Cleaning and Maintenance	\$	21,346.00		
Office Equipment Rental	\$	7,886.00		
Office Supplies	\$	19,033.00		
Postage & Freight	\$			
Rehab	\$	25,023.00		
Miscellaneous Expense	\$	12,999.00		
Bad Debts	\$			
INTEREST EXPENSE	\$	18,981.00		
EMPLOYEE ACTIVITIES	\$	20,021.00		
AUTO REPAIRS	\$	15,807.00		
MANAGEMENT CONTRACT			\$	136,457.00
TOTAL INDIRECT COSTS	\$	897,848.00	\$	207,467.9

CPI Factor from BLS (see link below) http://www.bls.gov/ro9/mostrequ.htm Total

1,140,133.40

WORK AREA:

Use the area below to show how you arrived at the final figure that you show as your total Overhead

AGENCY REVENUES = 5,675,312 AGENCY INDIRECT EXPENSES = 1,105,315.95 OVERHEAD % = 19%

Delivery & Reserve

Pathway Enterprises Inc.

Oregon Department of Administrative Services Project Costing Worksheet

City of Ashland Parks and Recreation Senior Center 18-19

The State of Oregon reimburses employee use of their own vehicles on State business by the mile. The amount reimbursed per mile is based on a federal guideline which can be retrieved by following the link below to the GSA web site. This standard reimbursement is the standard for QRF cost calculation. Gas, oil, vehicle maintenance and repair are considered part of Delivery costs. The labor required (the driver and the workers if they are on the clock), should be captured in the Direct Labor worksheet. Vehicle costs may only be captured in the "Equipment, Tools & Subcontracts" spreadsheet or "Trans & Reserve" spreadsheet within this workbook. It is not permissable to capture costs in both spreadsheets.

It is permisible to use this spreadsheet to capture vehicle costs for the following situations:

- (a) Transporting the individuals who will perform the service to the location where the service will be provided.
- (b) Services dependent on vehicle in the provision of that service.

GSA - Privately Owned Vehicle (POV) Mileage Reimbursement Rates

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	Annual Trans Cos
			\$ -		\$ -
			\$ -		\$ -
			\$ -		\$ -
		st.	\$ -	8	\$ -
			\$ -		\$ -

Margin

The law allows a "margin held in reserve". The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

Enter a	15 a %	of to	tal cos	t of c	ontract

6.0%
24/2012 (20/00/2012)

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services

Procurement, Fleet, and Surplus Services 1225 Ferry Street SE, U140 Salem, Oregon 97301 (503) 378-4642

SUMMARY OF ANNUAL COSTS

Oregon Department of Administrative Services Project Costing Worksheet

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

	Project City of Ashland The Grove 2018-2019		
	City of Ashiand The Grove 2010-2019		
	Executive Director Signature:		
10	Raw Materials		
	Per Time Use - Supplies	(from supplies worksheet)	\$ 1,008.28
	Equipment, Tools & Subcontracting	(from small equipment worksheet)	\$ 235.75
		Sub	total 1 \$ 1,244.03
	Labor		
	Direct Labor	(from labor daily worksheet)	\$ 4,888.96
	Overhead		-
	See Overhead Worksheet		\$ 1,553.69
	B-8		8.
	Delivery	(fram Trans & Decemie weeksheet)	\$ -
	Transportation	(from Trans & Reserve worksheet)	\$
		Total Before N	Margin \$ 7,686.68
	Reserve		
	Margin Held in Reserve	(from Trans & Reserve worksheet)	\$ 490.64
		SE NIK BREBE DIE	
		Total Bid	
		Me	onthly \$ 681.44

RAW MATERIALS

Supplies

Oregon Department of Administrative Services
Project Costing Worksheet

Pathway Enterprises, Inc.

City of Ashland The Grove 2018-2019

Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products Spray bottles Broom and dustpan

Floor Wax

Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	ltem	Unit Price	Units Needed Per Month	Monthly Cost	Annual Cost
1	SCRAPER W/5 RAZOR BLADES 10/BX	3.24	0.0833	\$ 0.27	\$ 3.24
2	#10 QM HEPASTAT 256 4 GL/CS	21.72	0.2500	\$ 5.43	\$ 65.16
3	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.1250	\$ 2.56	\$ 30.75
4	#63 LT DUTY SCRUB SPONGE 20/CS	0.88	1.0000	\$ 0.88	\$ 10.56
8	SUSTAINABLE EARTH #70 WASHROOM CLEANE	97.44	0.1250	\$ 12.18	\$ 146.16
9	SS CLEANER POLISH 12-15 OZ/CS	6.01	0.0833	\$ 0.50	\$ 6.01
10	GLEME GLASS CLEANER 12-19 OZ/CS	2.01	1.0000	\$ 2.01	\$ 24.12
11	A-BEN-A-QUI VANDALISM PASTE 12-20 O	8.88	0.1250	\$ 1.11	\$ 13.32
12	7" TOOTHBRUSH W/NYL BRST 12/CS	1.42	1.0000	\$ 1.42	\$ 17.04
13	ANGLE BROOM FLAGGED END W/ HDL	5.99	0.1670	\$ 1.00	\$ 12.00
14	TRIGGER SPRAYER HEAD HD FOR 32 OZ B	2.70	1.0000	\$ 2.70	\$ 32.40
15	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	1.0000	\$ 7.99	\$ 95.88
16	LAMBSWOOL DUSTER 28" 312FH	4.93	0.2500	\$ 1.23	\$ 14.79
17	LAMBSWOOL DUSTER FLEXIBLE 33-58" OV	10.36	0.2500	\$ 2.59	\$ 31.08
18	MR CLEAN MAGIC ERASER ALL PURPOSE 6	8.42	0.2500	\$ 2.11	\$ 25.26
19	TURKS HEAD BOWL BRUSH POLY 12/CS BN	5.47	0.2500	\$ 1.37	\$ 16.41
20	"CLOSED FOR CLEANING" HANGING SIGN	25.10	0.0833	\$ 2.09	\$ 25.09
21	36" STD LAUNDERABLE DUST MOP GN 12/	11.45	0.1250	\$ 1.43	\$ 17.18
22	36" JUMBO DUST MOP FRAME	7.69	0.1250	\$ 0.96	\$ 11.54
23	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.1250	\$ 2.06	\$ 24.66
24	PREMIUM LOOP END MOP LGR GN 12/CS	17.66	0.2500	\$ 4.42	\$ 52.98
25	PAPER FILTER (10) SENSOR VAC FITS S	17.91	0.2500	\$ 4.48	\$ 53.73
26	BARKEEPERS FRIEND 200Z BTL	2.65	1.0000	\$ 2.65	\$ 31.80
27	24 OZ BTL	1.25	1.0000	\$ 1.25	\$ 15.00
28	CLEANING TOWELS (60)	19.95	0.0833	\$ 1.66	\$ 19.94
29	DUSTPAN	2.65	0.2500	\$ 0.66	\$ 7.95
30				\$	\$
31		5		\$ 1,5	\$ 1,
32				\$ The state of	\$
33				\$ 	\$
34				\$ -	\$
35 36				\$	\$
37				\$ 	\$ 4
38	20			\$ 	\$
39				\$	\$ -
40				\$ -	\$
			Total	\$ 84.02	\$ 1,008.28

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

Equipment, Tools & Subcontractors Pathway Enterprises, Inc.

City of Ashland The Grove 2018-2019

The following Equipment & Tools are examples which may be required to do the job:

Burnishing/Floor machines Blind cleaning machines Sweepers

Carpet extractors
Auto scrubbers
Mop buckets and presses

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

	h	69	69	69	69
SNO	Times per Year				
BCONTRACTO	Cost per Time				
SU	Description				

Oregon Department of Administrative Services

Project Costing Worksheet

on Price of Asset life Percentage Per Year % Use Fress \$ 551.46 36 12 33% \$ 183.82 100% Fress \$ 76,72 36 12 33% \$ 25.57 100% Fress \$ 79,07 36 12 100% Fress 12 12 100% Fress 12 12 12 Fress 12 </th <th></th> <th>Unit</th> <th>Useful life</th> <th>Contract</th> <th></th> <th></th> <th>Project</th> <th>Project</th> <th># of</th> <th>Annual</th>		Unit	Useful life	Contract			Project	Project	# of	Annual
Sensor Vacuum \$ 551.46 36 12 33% \$ 183.82 100% \$ 570.0% \$ 100% \$ 570.0% \$ 570.0% \$ 100% \$ 570.0% \$ 100% \$	Description	Pr	of Asse	life	Percentage	Per Year	% Use	Unit Cost	Units	Cost
Wave Break Busket & Press \$ 76,72 36 12 33% \$ 25,57 100% \$ 8 Brute 44 Gal w Apron \$ 79,07 36 12 26,36 100% \$ 100				12	33%	69	100%	\$ 183.82	-	\$ 183.82
Brute 44 Gal w Apron \$ 79.07 36 12 33% \$ 26.36 100% \$ 35				12	33%		100%			
12 12 12 12 12 12 12 12 12 12 12 12 12 1	3 Brute 44 Gal w Apron		303	12	33%		100%			
	4			12						
	2			12						
	9			12						
	7			12						
	8			12						100 CT 150 CT
	6			12		E-E-Section -				
	10			12						
	17			12						
	12			. 12						-
	13			. 12						
	41			12						
	13			12						

Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months

Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use. # of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

Oregon Department of Administrative Services Project Costing Worksheet

LABOR Direct Labor

Pathway Enterprises, Inc.

City of Ashland The Grove 2018-2019	rove 2018-2019																
Worker	Work	Hourly		-qnS	FICA	-qns	Workers · Sub-	_	Unemploy-	-qnS	Other	Other Benefits Other Benefits Daily/Per	Other Benefits	Daily/Per	Times	Annual/Total	American Lauren
Description	Hours	Rate	ductivity	Total 1		Total 2	comp%	Total 3	ment %	Total 4	Benefits %	Monthly \$	SubTotal 5 Item Labor	Item Labor	Per Yr.	Labor	l ahor
1 Janitor	4.00	4.00 \$ 14.26	100%	100% \$ 57.04	\$ 59200	4.36	2.60% \$ 1.48	\$ 1.48	1.42% \$	0.81	29.60%	0	\$ 16.88 \$	\$ 80.58	5 65	П	208.00
2 Supervisor	1.00	00 \$ 20.61	100%	100% \$ 20.61	0.0765 \$	1.58	2.60% \$	\$ 0.54	1.42% \$	6 0.29	29.60%				24 \$		24.00
8				. 9	49		S	- 2	8	,							000
4				- 5	49		S	- 5	S				· ·	,		69	000
2				. 8	49	i	v)	- S	S	-			0	·			000
9				1 9	49	,	U)	- 5	S				S	·		69	000
7				,	S	į.	J)	1	S	-			S			69	000
80				- 8	4	ï	<i>o</i>)	- 2	S				· ·	,		· ·	000
6					S	1	S)	- 5	S	-			,	,			000
19				,	S		4)	1	S				9	,			00.00
11					S		49	-	S	,			- 9			5	0.00
12					S)	1	9	-	S	1			9			•	0.00
13					S	4	S	-	S				69			. 69	00.0
14				1	S	ř.	47	1	S							5	0.00
15					S	ï	49	- 1	S	1			· S			69	0.00
													Total	\$ 109.70	Total	\$ 4,888.96	232.00

Areas in green are formula driven.

List "Other Benefits" Provided

Work Hours = Breakdown total 'work hours' (see Overview) into hours or partial hours required per time.

Subtotal = Computed by multiplying hours now knows by hourly rate (prevailing wage if required) and then multiply by % productivity.

Subtotal = Computed by multiplying subtotal 1 by FICA % (as of July 2002 7.65%).

Subtotal = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal = Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Other Benefits % = Input in this column if you calculate Other Benefits as a flat dollar amount per month. Adjust amount to reflect this employees' allocated time to this contract, and 50% of their time on a different contract. If their monthly benefit is \$100, then only \$50 would be allocated to this column.

Subtotal 5 = This column may be a combination of both Other Benefits % and Other Ben

Times Per Year = This is the days or shifts worked per year Annual Total Labor = Times per year multiplied by daily/per item labor Annual Labor Hours = Work hours multiplied by times per year

For purposes of costing a project, it's important to distinguish between direct and indirect labor. Indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is that which is specifically identifiable as a part of the contract requirements. It should be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For example, a supervisor may spend 50% of his/her time in direct labor functions and the other 50% supervising. In that case you would include 50% of that person's time as direct labor and capture the other 50%, as well as any other supervisory costs, in the indirect labor portion of Overhead.

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. Since the component tasks are identified, the next step is to estimate the time that will be required to accomplish each task. Since this estimated time may be in minutes or even seconds, the between tasks such as, loading and unloading equipment, emptying trash asceroads, the time required for each component tasks such as, loading and unloading equipment, emptying trash and recycle containers, vacuuming, sweeping, celaring sinks, waxing floors, etc. (be sure to account for time between jobs also). Next, estimate the fire required for each component task. Then, compile those estimates into a figure that represents the total number of hours per service. That figure is the required "work hours." This number will stay the same regardless of how many people are working. For example, 8 work hours, can be accomplished by I person working at 100% productivity for 4 hrs. each (2X4=8), it could also be done by 8 people working at 50% productivity for 2 hrs. each. (8x.80=4, 4x.2=8)

Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay a "provailing wage." Check the contract! Also, be sure to add the appropriate "Other Payroll Expense" (OPE) for your organization onto the wage.

Matching FICA

Workers' Comp at your cost Cost of our organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per time or per item, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service. For example, a service with direct labor tost of \$20,800 on per year. (80 x 5 = 400, 400 x 5 = 20,800). For monthly cost divide the annual one by 7.2 (in this case you get \$1733.4) month).

OVERHEAD Overhead Costs Pathway Enterpris City of Ashland The Grove 2018-2019 Oregon Department of Administrative Services **Project Costing Worksheet**

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc). In the space provided below, indicate how your organization allocates overhead to this particular contract, what items go into your overhead, and what that overhead amount is (whether as a percent or exact amount)

FILL IN ONLY ONE OF THE THREE METHODS DETAILED BELOW!

1. Enter Overhead as a Percent of Total Costs 19.00%

OR

Percent of Total Cost Method:

For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total cost. Divide the figure for overhead by the figure for total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate other costs as best you can, and use the same formula to get a percentage.

2. Enter Allocated Overhead as a Dollar-Figure Sum

OR

Dollar-Figure Sum Method:

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Direct Labor Method:

Percent of I otal Direct Labor Method:

To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the current year. hours for the contract into the total projected labor hours for the current year.

Total Annual Direct Labor Hours		
Input Total from Worksheet on Below Overhead per labor hour	v \$	
Time required to complete contract		232
Total Assigned Overhead	\$	

Worksh	00	·		
		Total Annua	al Op	perations
INDIRECT COSTS	OR	GANIZATION	DEF	PARTMENTAL
Management Salaries			\$	44,500.00
Management Payroll Tax Expense			\$	11,440.95
Management Medical Insurance		197	\$	10,920.00
Management Pension Plan Expense			\$	4,150.00
Sales & Administrative Salaries	\$	415,594.00		
Sales & Administrative Payroll Tax Expense	\$	64,354.00		
Sales & Administrative Medical Insurance	\$	40,055,00		
Sales & Administrative Pension Plan Expense	s	10,200.00		
Office Rent	1			
Advertising and Public Education	\$	14.855.00		-
Background Checks & Urinalysis	\$	3,189.00		
Professional & Accounting / Audit Fees	\$	81,708.00		
Training & Worker Safety				
Insurance	\$	38,192.00		
Telephone	\$	7,185.00		
Utilities	\$	20,452.00		
Property Taxes/Licenses/Fees	\$	8,270.00		
Dues & Subscriptions				
Depreciation-office building	\$	15,061.00		
Depreciation-office equipment	\$	14,893.00		
Repairs & Maintenance-office	\$	22,744.00		
Cleaning and Maintenance	\$	21,346.00		
Office Equipment Rental	\$	7,886.00		
Office Supplies	\$	19,033.00		
Postage & Freight	\$			
Rehab	\$	25,023.00		
Miscellaneous Expense	\$	12,999.00		
Bad Debts	\$			
INTEREST EXPENSE	\$	18,981.00		
EMPLOYEE ACTIVITIES	\$	20,021.00		
AUTO REPAIRS	\$	15,807.00		
MANAGEMENT CONTRACT			\$	136,457.00
TOTAL INDIRECT COSTS	\$	897,848.00	\$	207,467.95

CPI Factor from BLS (see link below)	
http://www.bls.gov/ro9/mostrequ.htm	

Total

1.65% 1.65% \$ 1,123,553.66

WORK AREA:

Use the area below to show how you arrived at the final figure that you show as your total Overhead

AGENCY REVENUES = 5,675,312 AGENCY INDIRECT EXPENSES = 1,105,315.95 OVERHEAD % = 19%

Delivery & Reserve

Pathway Enterprises, Inc. City of Ashland The Grove 2018-2019

Oregon Department of Administrative Services Project Costing Worksheet

This category covers any costs associated with delivering your product or service to the buyer. A service contract, for example, will likely include the costs associated with getting the individuals who will perform the service to the place where the service will be performed. Gas, oil, vehicle maintenance and repair are all part of Delivery costs. Most often these costs can be recovered by charging a certain amount per mile. The State of Oregon reimburses 36 cents per mile for its employees who use their own vehicles on State business. That's not to say your costs may be less or more. The labor required (the driver and the workers if they are on the clock), should be captured in Direct Labor. If your costs are greater than the state allowed cost, please provide a detailed schedule on how you arrived at your cost per mile.

Services Contract

Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	Anr Trans	ual Cost
caravan			\$ -		\$	
			\$ -		\$	-
			\$		\$	_
			\$ -		\$	
			\$ -		\$	-

Margin

The law allows a "margin held in reserve" This is usually added as a percentage after all other costs have been calculated. The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

	Enter	as a	% of	"Total	Before	Margin"
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6	0%

Costing Workbook For Janitorial & Grounds Maintenance Contracts Under the Qualified Rehabilitation Facilities Program





Oregon State Department of Administrative Services

Procurement, Fleet, and Surplus Services 1225 Ferry Street SE, U140 Salem, Oregon 97301 (503) 378-4642

SUMMARY OF ANNUAL COSTS

07302007

Oregon Department of Administrative Services Project Costing Worksheet

The summary sheet is linked to the other sheets in this workbook. Any area shaded in light green is either a formula or linked to another work sheet. The only manual input to this sheet will be to input the QRF name. The costs are to be divided into five categories: Raw Materials, Labor, Overhead, Delivery and Reserve Costs. Raw materials consist of supplies, small equipment & tools, and large or special equipment. Each category is detailed on the following sheets. Labor costs is direct labor used to produce or service the contract. Overhead costs is a line item charge which is computed on the overhead sheet. Transportation or delivery and reserve computations are also completed on the following sheets. All these costs will vary depending upon your organization and the specifications for the project. Each sheet will have an example calculation and further instructions for completion.

QRF Name Pathway Enterprises Inc. Parks Buildings Floors 18-19		*
Executive Director Signature:	,	
Raw Materials		
Per Time Use - Supplies	(from supplies worksheet)	\$ 742.18
Equipment, Tools & Subcontracting	(from small equipment worksheet)	\$ 541.32
		Subtotal 1 \$ 1,283.50
Labor		
Direct Labor	(from labor daily worksheet)	\$ 1,289.29
Overhead		
See Overhead Worksheet		CE4.77
See Overnead vvorksneet		\$ 651.77
Delivery		
Transportation	(from Trans & Reserve worksheet)	\$ -
F-2	(
	Total Bef	ore Margin \$ 3,224.56
Reserve	W = 45	II.
Margin Held in Reserve	(from Trans & Reserve worksheet)	\$ 205.82
	Total	Bid Yearly \$ 3,430.38
	Total	Monthly \$ 285.86
		MOILINY \$ 200.00

RAW MATERIALS

Oregon Department of Administrative Services **Project Costing Worksheet**

Supplies Pathway Enterprises Inc. Parks Buildings Floors 18-19
Raw Materials:

This category is often spelled out in the Request for Offer (RFO). Language such as "Items to be provided by Contractor" will usually reflect Supplies or Raw Materials. In the case of a Service Contract this will likely include not only supplies required to perform the service each month, but also Equipment & Tools. In the case of a commodity contract the Raw Materials will be figured on a Per Item Manufactured basis.

A custodial contract, for example, may require the following for month - Supplies:

Paper products and soap Cleaning chemicals or products Spray bottles

Broom and dustpan Floor Wax Scrub brushes or scouring pads

Per Use/Per Item Manufactured - Supplies

	Item	Unit Price	Units Needed Per Month	Monthly Cost	Annual Cost
1	20" BL 5300 FLOOR PAD 5/CS	4.64	0.5	\$ 2.32	\$ 27.84
2	20" BN 7100 FLOOR PAD 5/CS	6.36	0.5	\$ 3.18	\$ 38.16
3	20" RE 5100 FLOOR PAD 5/CS	4.64	0	\$ 	\$
4	20" WH 4100 FLOOR PAD 5/CS	4.64	0.25	\$ 1.16	\$ 13.92
5	DOODLEBUG PAD BN 20/CS	1.31	0.5	\$ 0.66	\$ 7.86
6	SCOTCH BRITE SURF PREP PAD 14X20 10	12.36	0	\$ -	\$ -
7	SCOTCH BRITE SURF PREP PAD 20" 10/C	8.69	0	\$ -	\$
2533	SCOTCH BRITE SPP 4-5/8"X10" 20/CS	2.12	0	\$ 2 (\$
9	SCRAPER W/5 RAZOR BLADES 10/BX	3.24	0.25	\$ 0.81	\$ 9.72
10	DEFOAM IT PREM DEFOAMER 4 GL/CS	16.02	0.125	\$ 2.00	\$ 24.03
11	DIAMOND FLOOR FINISH 5 GL	52.10	0.25	\$ 13.03	\$ 156.30
(95/0)	VIAFRESH ODOR ELIM LEMON 4 GL/CS	20.50	0.125	\$ 2.56	\$ 30.75
13	GLOVE DISP NITRILE PWDRLS GP XLR GL	7.99	0.125	\$ 1.00	\$ 11.99
14	TANNIN STAIN REMOVER 6 QTS/CS	16.49	0.125	\$ 2.06	\$ 24.74
15	DIBS NEUTRALIZER ODOR COUNTER 2-90T	51.73	0.0625	\$ 3.23	\$ 38.80
16	BRAVO POWER FOAM STRIPPER 12-23 OZ/	7.71	0	\$	\$ -
17	PRO STRIP HVY DTY STRIPPER 5 GL	81.04	0.125	\$ 10.13	\$ 121.56
18	60" FBRGLS INVADER MOP HDL SIDE GAT	16.44	0.15	\$ 2.47	\$ 29.59
19	PREMIUM LOOP END MOP LGR GN 12/CS	. 17.66	0.5	\$ 8.83	\$ 105.96
20	DOODLE SCRUB TILE & GROUT PAD (BLUE	7.17	0.5	\$ 3.59	\$ 43.02
21	PAPER FILTER (10) SENSOR VAC FITS S	17.91	0.04	\$ 0.72	\$ 8.60
22	FOLEX GALLON	16.45	0.25	\$ 4.11	\$ 49.35
23				\$ (#X)	\$
24				\$ 	\$ June 198
25				\$ -	\$
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44				\$	\$
45				\$	\$
46				\$	\$ -
47				\$ -	\$
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50				\$ NEW PER	\$ / # :
			Total	\$ 61.85	\$ 742.18

Areas in green are formula driven.

Monthly Cost = Monthly cost is computed by multiplying the total unit cost by the units needed per month.

Annual Cost = Annual cost is computed by monthly cost times 12 months.

RAW MATERIALS
Equipment, Tools & Subcontractors

Pathway Enterprises Inc. Parks Buildings Floors 18-19

The following Equipment & Tools are examples which may be required to do the job:

Burnishing/Floor machines Blind cleaning machines Sweepers

Carpet extractors
Auto scrubbers
Mop buckets and presses

If any of this equipment is used on more than one project, be sure to include only that portion of the cost associated with this project. Do not include any vehicle or transportation costs in this schedule.

Note: Any asset purchased with grant money is not eligible for depreciation, however, the cost to maintain the asset is an allowable expense and should be listed.

			1	1		ı
- 4		69	G	s	s	s
RS	Times per Year					
SUBCONTRACTORS	Cost per Time					
รเ	Description					

Project Costing Worksheet

Oregon Department of Administrative Services

Equipment Description	Unit	Useful life of Asset	Contract	Depreciation Percentage	Units Cost Per Year	Project % Use	Project Unit Cost	# of Units	₹ ~	Annual Cost
WAVE BREAK PRESS	\$ 76.72	98	12	33% \$	\$ 25.57	\$ %8	\$ 2.05	m	69	6.14
WINDSOR SENSOR VAC	\$ 551.46	38	12	33% \$		\$ %8	\$ 14.71	5	69	14.71
3 WET DRY VACUUM	00.087 \$	24	12	\$ %09	\$ 390.00	\$ %8	\$ 31.20		69	31.20
4 PACESETTER BUFFER	\$ 1,617.30	36	12	33%	\$ 539.10	\$ %8		.	49	43.13
SC351 SCRUBBER	\$2,812.00	48	12	25% \$		\$ %8			69	56.24
6 NAUTILUS EXTRACTOR	\$3,928.00	48	12	25% \$		8%8	13		69	78.56
HOSS 700	\$2,590.00	48	12	25% \$		\$ %8			69	51.80
8 CRB PRO 45	\$2,738.00	48	12	25% \$		\$ %8		-	69	54.76
9 HIGH PERFORMANCE FAN	\$ 225.00	38	12	33% \$		8%	17.	2	69	12.00
IO CLIPPER DUO	\$ 4,116.31	48	12	25% \$	\$ 1,029.08	\$ %8	\$ 82.33		69	82.33
1 DOODLE SCRUB	\$ 674.10	24	12	\$ %09	\$ 337.05	\$ %8	\$ 26.96	-	49	26.96
SQUARE SCRUB	\$4,175.00	48	. 12	25% \$	\$ 1,043.75	8%	\$ 83.50		69	83.50
			12							
			12							
			12			14				
			12							
			12							
			12							
			12							
			12							1
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Areas in green are formula driven.

Useful Life of Assets = What is the estimated useful life of the equipment in months |

Depreciation Percentage = Depreciation is calculated by dividing the contract life by the useful life.

Unit Cost Per Year = Computed by multiplying the total unit cost by the depreciation.

Projected % Use = Enter project use percentage. If any of the equipment is used on more than one project, be sure to include only that portion of the costs associated with this project. (note: 100% would be an item used only for this contract.)

Projected Unit Cost = Calculated by multiplying the unit cost per year times the project use, # of Units = Multiply by units needed to complete the contract/service.

Annual Cost = Computed by project unit cost times the number of units.

Oregon Department of Administrative Services Project Costing Worksheet

Direct Labor
Pathway Enterprises Inc.

FIGA Numbers FIGA Numbers Total 2 Comps FIGA 0.0766 S 635 2.66% 0.0766 S 73 2.66% 0.0767 S 7 2.66% 0.0768 S 7 2.66% 0.0769 S 2.66% 0.0769	Parks Buildings Floors 18-19	- 1						•										
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0.0756 8. 4.36 2.60% 8. 16.88 8. 06.58 8. 06.58 8. 06.58 1.61.16 0.0765 8. 16.59 2. 260% 8. 222 1.42% 8. 0.20 2.960% 8. 25.33 1.0187 2 8. 17174 0.0765 8. 16.59 2. 260% 8. 0.37 1.42% 8. 0.20 29.60% 8. 4.22 1.4174 1.42% 8. 0.20 29.60% 8. 4.21 8. 20.16 2 8. 24.174 0.0765 8. 173 1.42% 8. 0.20 29.60% 8. 4.221 8. 20.16 2 8. 40.29 0.0765 8. 3.27 2.60% 8. 7.1 1.42% 8. 0.4 2 8. 20.12 8. 20.20 8. 20.20 9. 20.20<	Hours Rate ductivity Total 1	ductivity		Tota	Ξ		Total 2		Total 3	ment %	Total 4	Benefits %	Monthly \$	SubTotal 5	Item Labor	Per Yr.	Labor	_
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0.0765 8.73 2.60% 2.96% 5.377 5.1476 2.62.32 0.0765 8.327 2.60% 2.96% 8.3277 5.11616 2.632.32 7.7 0.0765 8.327 2.60% 8.4271 5.21445 2.632.32 7.7 0.0765 8.327 2.60% 8.4221 5.21445 2.5 4.02.90 0.0765 8.327 8.11 1.42% 8.0.41 2.6 8.42.97 8.42.90 8.42.90 8.1 1.0.076 8.1 1.26% 8.0.44 2.5 1.206 9.0.44 2.5 1.206 8.1 1.0.076 8.1 1.0.66 8.1 1.266 8.0.44 2.5 1.206 1.206 8.1 1.0.076 8.1 1.0.66 8.1 8.1 8.1 1.206 1.206 1.206 1.206 1.206 1.206 1.206 1.206 1.206 1.206 1.206 1.206 1.206 1.206 1.206 1.206 1.206 <			100% \$ 14	\$ 14	1.26	0.0765		2.60%		1.42% \$	0.20	29.60%		\$ 4.2				
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0.0765 \$ 3.27 2.60% \$ 1.11 1.42% \$ 0.61 29.60% \$ 12.66 \$ 60.44 2 1.20.87 8 5 6 7 <t< td=""><td></td><td></td><td>100% \$ 142</td><td>\$ 142</td><td>9</td><td>0.0765</td><td></td><td>2.60% \$</td><td>5 3.71</td><td>1.42% \$</td><td>2.02</td><td>29.60%</td><td></td><td></td><td>100</td><td></td><td></td><td></td></t<>			100% \$ 142	\$ 142	9	0.0765		2.60% \$	5 3.71	1.42% \$	2.02	29.60%			100			
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	60	60	00	s)		69	,	9)	1	S				· ·	S		9	00.00

Areas in green are formula driven.

Work Hours = Breakdown total "work hours" (see Overview) into hours or partial hours required per time or per item.

Total

\$ 644.64

Total

List "Other Benefits" Provided

Subtotal 2 Computed by multiplying subtotal 1 by your organization's Workers Comp.

Subtotal 2 Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 3 Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 4 Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 5 Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 5 Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Subtotal 5 Computed by multiplying subtotal 1 by your organization's Workers Comp %.

Other Benefits % = Input in this column if you calculate Other Benefits by a percentage.

Other Benefits Mo. \$ = Input in this column risy be a combination of both Other Benefits % and State of the State of th

Times Per Year = This is the days or shifts worked per year Annual Total Labor = Times per year multiplied by daily/per item labor Annual Labor Hours = Work hours multiplied by times per year

For purposes of costing a project, it's important to distinguish between direct labor. Indirect labor. Indirect labor. Indirect labor (supervision, administration, inspection etc.) may be captured as Overhead, and will be discussed later. Direct labor is stroughed be noted that working supervisors could spend a percentage of their time in direct labor functions. The percentage may vary depending on the project or organization. For example, a supervisor may spend 50% of his/her time in direct labor functions and the other 50% supervising. In that case you would include 50% of that person's time as direct labor and capture the other 50%, as well as any other supervisory costs, in the indirect labor portion of Overhead.

Direct labor is best expressed as "work hours". That is, the total number of hours that will be required to complete a task or project. The first and perhaps most critical step is to identify the work and break it down into its component tasks. Since this component tasks are identified, the next step is to estimate the time that will be required to accomplish each task. Since this estimated time may be in minutes or even seconds, that the times must direct labor oscie settimates. For example, it a custodial contract, first breakdown the work requirements into component tasks such as, loading and unloading equipment, emptying trash and recycle containers, vacuuming, sweeping, externing sinks, waxing floors, etc. (be sure to account for time between jobs also). Next, estimate the time required for each component task. Then, compile those estimates into a figure that represents the lotal and unloading equipment work hours." This number will stay the same regardless of how many people are working. For example, 8 work hours, can be accomplished by I person working at 100% productivity for 4 hrs. each (2X4=8), it could also be done by 8 people working at 50% productivity for 2 hrs. each, (8x.80=4, 4x.2=8).

Once you know the total work hours per service or per item, it's simply a matter of assigning the appropriate wage to the hours. Some contracts, including those on which you pay workers sub-minimum wages based on productivity, require you to pay Matching FICA Matching FICA

Workers' Comp at your cost

Cost of other benefits paid by your organization (e.g. medical, dental, retirement, etc.)

After you've established the direct labor cost per time or per item, you can extend the time frame to come up with the annual requirement. On a service contract multiply the daily cost by the number of days per year that you will provide the service of service. For example, a service with direct labor cost of \$20,800.00 per year, \$60.00 per time, required 5 days per week and \$2 weeks per year, would give you an annual direct labor cost of \$20,800.00 per year, \$60.400 x 5 = 20,800). For monthly cost divide the annual cost by 12 (in this case you get \$1733.30 month).

OVERHEAD
Overhead Costs
Pathway Enterpris Parks Buildings Floors 18-19

Oregon Department of Administrative Services Project Costing Worksheet

There are many different ways organizations allocate overhead internally (e.g., Percent of total costs, dollar figure sum, as a percent of direct labor, etc).
In the space provided below, Indicate how your organization allocates overhead to this particular contract, what items go into your overhead, and what that overhead
amount is (whether as a percent or exact amount)

EII	I IN ONI	VONEOFT	HE THREE N	METHODS DET	All ED BELOW!
	L IN ONL		HE THREE N	HETHOUS DET	AILED BELOW

Percent of Total Cost Method:

1. Enter Overhead as a Percent of Total Costs

19.00%

Percent of Total Cost Method:
For every dollar spent producing a final product, or providing a service, a certain percentage of that dollar is required for overhead. To calculate the overhead percentage, it is best to have financial records for your organization that go back a year or more. Add together the expenditures that make up the overhead cost (see worksheet below). Now add this figure to the Raw materials, Direct labor and Delivery for a total costs. This result is a percent that represents overhead as a percentage of the total costs. The result is a percent that represents overhead as a percentage of the total cost. If financial records are not available estimate the overhead expenses as best you can, estimate other costs as best you can, and use the same formula to get a percentage.

Dollar-Figure Sum Method:

OR

3. Overhead as a Percent of Total Direct Labor Hours

Percent of Total Direct Labor Method:

Percent of I oftal Direct Labor Method:
To identify overhead costs, you need the financial records for your organization or division for the past year. Input all the costs of the entire entity as detailed below. Line items which are not detailed below should be input into the cells marked "other"; please include a description. What you are trying to determine is a percentage, therefore, do not gross up the expenses for inflation or to conform to the current year budget. Next, input into the cell below the total direct labor hours paid out by your entire organization for the same period. These figures should be found on the year end payroll report. Do not include hours which can be classified as management or administrative costs. (Including these costs into the direct labor hour total will deflate the actual costs.) The worksheet will compute the overhead as a line item cost by dividing the total projected labor hours for the current year.

You can enter the dollar amount you are allocating to overhead in the box if you are confident that you can allocate overhead items to this particular project. You can use the Worksheet as a tool (if needed)

Total Annual Direct Labor Hours		
Input Total from Worksheet on Belov Overhead per labor hour	v	700
Time required to complete contract		64
Total Assigned Overhead	\$	

Worksh	eet	t		
	Т	Total Annu	al O	perations
INDIRECT COSTS	OR	GANIZATION		PARTMENTAL
Management Salaries	1		\$	44,500.00
Management Payroll Tax Expense	\vdash		\$	11,440.9
Management Medical Insurance			\$	10,920.00
Management Pension Plan Expense			\$	4,150.00
Sales & Administrative Salaries	\$	415,594.00		1.55555
Sales & Administrative Payroll Tax Expense	\$	64,354,00		
Sales & Administrative Medical Insurance	\$	40,055.00		
Sales & Administrative Pension Plan Expense	s	10,200.00	-	
Office Rent	Ť	10,200.00		
Advertising and Public Education	\$	14,855.00		
Background Checks & Urinalysis	\$	3,189.00		
Professional & Accounting / Audit Fees	S	81,708.00		
Training & Worker Safety				
Insurance	\$	38,192.00		
Telephone	\$	7,185.00		
Utilities	\$	20,452.00		
Property Taxes/Licenses/Fees	\$	8,270.00		
Dues & Subscriptions				
Depreciation-office building	\$	15,061.00		
Depreciation-office equipment	\$	14,893.00		
Repairs & Maintenance-office	\$	22,744.00		
Cleaning and Maintenance	\$	21,346.00	-30	
Office Equipment Rental	\$	7,886.00		
Office Supplies	\$	19,033.00		
Postage & Freight	\$	-		
Rehab	\$	25,023.00		
Miscellaneous Expense	\$	12,999.00		
Bad Debts	\$	30		
INTEREST EXPENSE	\$	18,981.00		
EMPLOYEE ACTIVITIES	\$	20,021.00		
AUTO REPAIRS	\$	15,807.00		
MANAGEMENT CONTRACT			\$	136,457.00
TOTAL INDIRECT COSTS	\$	897,848.00	\$	207,467.95

	Street -		
PI Factor from BLS (see link below)		3.15%	3.15%
ttp://www.bls.gov/ro9/mostregu.htm			
Total	\$		1,140,133.40

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Use the area below to show how you arrived at the final figure that you show as your total Overhead

AGENCY REVENUES = 5,675,312 AGENCY INDIRECT EXPENSES = 1,105,315.95 OVERHEAD % = 19%

Delivery & Reserve

Pathway Enterprises Inc.

Oregon Department of Administrative Services
Project Costing Worksheet

Parks Buildings Floors 18-19

The State of Oregon reimburses employee use of their own vehicles on State business by the mile. The amount reimbursed per mile is based on a federal guideline which can be retrieved by following the link below to the GSA web site. This standard reimbursement is the standard for QRF cost calculation. Gas, oil, vehicle maintenance and repair are considered part of Delivery costs. The labor required (the driver and the workers if they are on the clock), should be captured in the Direct Labor worksheet. Vehicle costs may only be captured in the "Equipment, Tools & Subcontracts" spreadsheet or "Trans & Reserve" spreadsheet within this workbook. It is not permissable to capture costs in both spreadsheets.

It is permisible to use this spreadsheet to capture vehicle costs for the following situations:

- (a) Transporting the individuals who will perform the service to the location where the service will be provided.
- (b) Services dependent on vehicle in the provision of that service.

GSA - Privately Owned Vehicle (POV) Mileage Reimbursement Rates

Services Contract

	Delivery Description	Miles Per Service	Rate Per Mile	Daily Cost	Services per Year	Annual Trans Cost
Г		· ·		\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
			3	\$ -		\$ -
				\$ -	¥0	\$ -

Margin

The law allows a "margin held in reserve". The margin % can vary depending on the product or service being offered and organizational, contractual and market variables specific to the project. Some research will likely be required to come up with a percentage that not only allows for inventory and equipment replacement, but is in alignment with industry standards and fair market value. Any percentage higher than six percent (6%) will have to be justified to DAS.

Enter as	2 %	of total	cost of	contract

	/		_		_	_
%	0	6.				