



**FORT | HILL**

Associates, LLC



***So, you want to audit construction costs – what support do you request, what will you receive, and what do you do with it?***

***June 23, 2022***



▪ Don't forget to connect with us on social media!



**ACUA Virtual Learning Director**  
*Lisa Gendusa*  
*Internal Auditor*  
*Texas State University System*



**ACUA Virtual Learning Volunteer**  
*Jonathan G. Stadig*  
*Senior Auditor*  
*University of Massachusetts*

# Today's Presenter(s)

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Consultancy founded in 2006 which focuses solely on Construction Contract Auditing

Significant focus on Higher Education and Healthcare clients

Audit philosophy of proactively identifying potential issues and establishing financial controls prior to contract execution

Services include "Owner-specific" Audit Training for Staff



# Presentation Overview

- I. Selecting the Project to Audit and the Scope of the Review
- II. Support Documentation to Request
- III. Documentation likely to be Provided
- IV. Evaluation of Support Documentation

Sample for Illustrative Purposes Only

# Typical Construction Contract Types

- Design-Bid-Build
  - Traditional “hard bid” or “low bid” contract
- Multi-Prime
  - Owner contracts separately with a General Contractor, Mechanical Contractor, Electrical Contractor, etc. to construct a single project
- Design-Build
  - Owner executes one contract with a single entity to both design and construct a facility
- Construction Manager @ Risk
  - “Cost plus” contract that includes a Guaranteed Maximum Price
- Integrated Project Delivery (IPD)
  - Single three-party contract (Owner-Designer-Contractor)



# Fixed Price Contracts

- Commonly referred to as “hard bid” or “lump sum”
- often used in smaller projects when the drawings and scope have been finalized
- **Auditor scope likely limited to change orders only**

# Guaranteed Maximum Price Contracts

GMP Contracts segment the recovery of project costs into various components

- General Conditions
  - Cost of Managing the Project
    - Salaried labor
    - Mobilization Costs/Other Costs of Doing Business on Project Site
    - Trailer
  - Contract terms may 'fix' this amount, but a 'cap' (based on actual costs) similar to the GMP Cost of the Work is recommended
- Cost of Work
  - Subcontracts
  - Self-performed work
- Insurance/Bonds
- Fee (a percentage of the project cost or a stipulated amount)

# Question #1

- When is the optimal time to begin an audit?
  - A – Prior to Contract Execution
  - B – Prior to Construction
  - C – During the Project Lifecycle
  - D – In Conjunction with Project Closeout
  - E - Unsure/Don't Know/NA





# Initial Documentation Request

**Obtain copy of executed construction contract with all amendments, exhibits, workbooks, et al**

**Obtain fully supported Owner Payment Applications from Owner or Contractor**

- Schedule of Values
- Subcontractor payment applications

If not included in the individual Owner Payment Applications, **request a project cost report (for the period being audited) from the Contractor**

- Should include all direct reimbursable costs
- If non-reimbursable charges included, ask for those to be identified

# Areas of Leakage

| Labor                            | Materials   | Subcontractors               | Leased Equipment                            | Other               |
|----------------------------------|---|------------------------------|---|---------------------|
| Payroll reconstruction           | Billed in accordance with contract                | Payment cancellation         | Rates are in accordance with contract       | Monetary float      |
| Multiplier verification          | Review for duplicate payments                     | Change Order pricing reviews | Aggregate payments do not exceed fair value | Travel              |
| Proper application of multiplier | Confirmation of rebates issued                    | Review of duplicate payments | Equipment idle on job site                  | Misc. expenses      |
| Non-reimbursable personnel       | Pricing reasonableness testing                    | Appropriate bid process      | Auto allowances                             | Overhead charges    |
| Overtime                         | Quantity purchased reasonableness testing         | Payment reconciliation       |   | Recruiting expenses |
| Ghost(s) on payroll              | Unconsumed materials/scrap reasonableness testing |                              |   | Relocation expenses |





# Source Documentation Request

- Read the Construction Contract
- Does the Contract have any unique specifications?
  - Is the specified charge to be billed at a pre-determined rate or actual cost?
  - Certain overhead items are to be recovered in the Contractor's Fee
- Source documentation will be needed for multiple categories
  - Direct labor costs and equipment costs
  - Subcontractor costs
  - Insurance Costs
  - Other Misc. Costs
- Determine and seek the lowest source document

# Labor Review: Bill Rates

## Supplemental Conditions Paragraph 7.2.2 of the Compensation Agreement

*“The following salaried employees will be billed as shown below. Additionally, these employees will not bill in excess of 40 hours per week. In the event that the following employee is replaced, their replacement will be billed at the same rate.*

|    |            |               |
|----|------------|---------------|
| a. | [REDACTED] | \$120.00/hour |
| b. | [REDACTED] | \$90.00/hour  |
| c. | [REDACTED] | \$75.00/hour  |
| d. | [REDACTED] | \$55.00/hour  |
| e. | [REDACTED] | \$45.00/hour  |
| f. | [REDACTED] | \$35.00/hour” |

## Paragraph 7.1, AIA Document A111

*“The term Cost of the Work shall mean costs necessarily incurred by the Contractor in the proper performance of the Work. Such costs shall be at rates not higher than the standard paid at the place of the Project except with prior consent of the Owner. The Cost of the Work shall include only the items set forth in this Article 7.”*



# Labor Review: Bill Rates

- **Timekeeping Records**
  - Most likely electronic timekeeping system
  - Records should show all hours worked in a given week (the project in question, other projects, non-billable time)
  - Essential for part-time employees
- Payroll records unnecessary given bill rates
- Contract language should, but often does not, specify what is included in the bill rate
  - Paid time off
  - Other customary benefits
  - Payroll taxes and unemployment insurance
  - **If rate's components are not defined, the Contractor should be requested to provide them**



# Weekly Employee Timesheet - Summary

Week Ending: 7/9/2021

Resource: All, Resource Group:

**144867**

| Job  | Cost Code | Type | Sat | Sun | Mon  | Tue  | Wed  | Thu  | Fri  | Total |
|--|-----------|------|-----|-----|------|------|------|------|------|-------|
| 1773LV   | 40-014-LR |      |     |     | 3.00 |      |      |      |      | 3.00  |
| 1773LV   | 40-014-LR |      |     |     |      | 4.00 | 4.00 |      |      | 8.00  |
| 1983E  | 1-131-LR  |      |     |     | 3.00 |      |      |      |      | 3.00  |
| 1983E  | 1-131-LR  |      |     |     |      | 2.00 | 4.00 | 8.00 |      | 14.00 |
| 2010LV   | 40-014-LR |      |     |     | 2.00 |      |      |      |      | 2.00  |
| 2010LV   | 40-014-LR |      |     |     |      |      |      |      | 2.00 | 2.00  |
| 2059   | 16-800-LR |      |     |     |      | 2.00 |      |      | 6.00 | 8.00  |
| Totals for <input type="text"/> week ending 7/9/2021 |           |      |     |     | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 40.00 |



# Labor Review: Burden

- **Timekeeping Records**
- **Payroll records inclusive of employee deductions**
- Similar to bill rates, the Contract language should, but often does not, specify what is included in the burden
  - Paid time off
  - Payroll taxes and unemployment insurance
  - Other customary benefits
  - **If rate's components are not defined, the Contractor should be requested to provide them**

4/4/2022  
R07186

2212601

Route: 999100445B  
Check No: 1120652  
Check Date: 7/31/2020  
Period End: 7/31/2020  
Period From: 7/1/2020  
Period Thru: 7/31/2020

| Period Earnings         | Hours     | Rate   | Amount           | Year to Date | Description               | Period Amount | Year to Date |
|-------------------------|-----------|--------|------------------|--------------|---------------------------|---------------|--------------|
| OfficeAuto              | 173.33    | 76.923 | 13,333.33        | 26,666.66    | Gross Wages               | 13333.33      | 35,897.42    |
| Office Auto1            |           |        |                  | 9,230.76     | Federal Income Tax        | 1857.06       | 4,930.16     |
| #Employer Provided Hth  |           |        | 1,007.71         | 2,015.42     | Federal FICA Withheld     | 783.72        | 2,143.60     |
| #Employer Provided LTD  |           |        | 40.80            | 122.40       | Federal Medicare Withheld | 183.29        | 501.33       |
| #Employer Provided Life |           |        | 67.20            | 201.60       | GEORGIA WH                | 593.15        | 1,625.88     |
| ExcessLife              |           |        | 62.10            | 186.30       | *Health Insurance         | 485.00        | 970.00       |
| 401(k) Match            |           |        | 533.33           | 1,435.89     | *Dental Insurance         | 89.23         | 178.46       |
|                         |           |        |                  |              | *Vision Insurance         | 30.51         | 61.02        |
|                         |           |        |                  |              | *Flex-Med.                | 150.00        | 300.00       |
|                         |           |        |                  |              | Accidental Insurance      | 30.69         | 61.38        |
|                         |           |        |                  |              | *401-K                    | 1466.67       | 3,723.08     |
| Gross Pay               | 13,333.33 |        | Total Deductions | 5,669.32     | Net Pay                   | 7,664.01      |              |



# Labor Review: Burden

| <b>Construction Manager Burden Rate Analysis</b> |   |                                  |   |
|--|---|----------------------------------|---|
| <b>Burden Component</b>                          | <b>Construction Manager Calculation</b> | <b>FHA Suggested Calculation</b> | <b>Comments</b>   |
| Social Security                                  | 7.65%                                   | 7.09%                            | <b>Reduced to Actual Amount to account for appropriate caps</b>                         |
| Unemployment - Federal                           | 0.80%                                   | 0.03%                            |   |
| Unemployment - State                             | 3.34%                                   | 0.68%                            |   |
| Worker's Comp                                    | 9.05%                                   | 8.32%                            | <b>Reduced to account for appropriate rate modification</b>                             |
| Health Insurance                                 | 10.45%                                  | 8.89%                            | <b>Reduced to account for actual participation</b>                                      |
| Pension  | 4.50%                                   | 1.89%                            | <b>Reduced to actual amount of 401(k) participation</b>                                 |
| Disability (Long Term)                           | 0.05%                                   | 0.05%                            |   |
| Bonus  | 5.00%                                   | 0.00%                            | <b>Eliminated as Contract calls for Owner approval for bonus</b>                        |
| Car Allowance                                    | 2.00%                                   | 0.00%                            | <b>Eliminated as Contract calls for Owner approval for auto allowance</b>               |
| Vacation   | 5.77%                                   | 2.89%                            | <b>Reduced to weighted average amount of vacation time per employee per hour worked</b> |
| <b>Total Fringe</b>                              | <b>48.61%</b>                           | <b>29.84%</b>                    |   |



# Labor Review: Burden

- **State Unemployment Rate** (document from state)
- **Workers' Compensation incl. Experience Mod** (document from carrier)
- **Medical Insurance**
  - At employee level (payroll record)
  - At firm level (document from carrier)
- **Retirement** (payroll record)
- Other
  - **ADD/LTD** (document from carrier)



North Carolina Department of Commerce  
 Division of Employment Security  
 Post Office Box 26504  
 Raleigh, North Carolina 27611-6504

UNEMPLOYMENT TAX RATE ASSIGNMENT EFFECTIVE JANUARY 1, 2022

| Account Number | Tax Rate for Year Shown Above | Final Date for Voluntary Contribution | DETERMINATION FINAL | Statement Mailed |
|----------------|-------------------------------|---------------------------------------|---------------------|------------------|
|                | 0.540% (.00540)               | Jan 14, 2022                          | May 1, 2022         | Dec 15, 2021     |

2022 TAX RATE NOTICE



CUMULATIVE EXPERIENCE RATING STATEMENT

PAYROLL

CREDITS

|   |              |            |
|---|--------------|------------|
| Your account balance as of July 31, 2020                              |              | 126,689.47 |
| Trust Fund Interest earned  |              | 1,618.63   |
| Adjustment to balance since July 31, 2020                             |              | 0.00       |
| Account balance received by transfer                                  |              | 0.00       |
| Payroll current yr from predecessor                                   | 0.00         |            |
| Payroll 1st pre yr from predecessor                                   | 0.00         |            |
| Payroll 2nd pre yr from predecessor                                   | 0.00         |            |
| Payroll for the year July-June 2018-2019                              | 2,440,060.35 |            |
| Payroll for the year July-June 2019-2020                              | 2,162,239.65 |            |
| Payroll and contributions July-Sept 2020                              | 14,721.56    | 129.55     |
| Payroll and contributions Oct -Dec 2020                               | 1,086.80     | 9.56       |
| Payroll and contributions Jan -Mar 2021                               | 1,656,342.97 | 11,263.13  |
| Payroll and contributions Apr -Jun 2021                               | 193,402.78   | 1,315.14   |
| LESS amount not creditable this year because paid after July 31, 2021 |              | 0.00-      |
| Unemployment insurance benefit charges                                |              | 10,029.60- |
| <u>YOUR ACCOUNT BALANCE AS OF JULY 31, 2021</u>                       |              | 130,995.88 |

Your payroll for the last 3 fiscal years of 6,467,854.11 divided into your credit balance on July 31, 2021, resulted in a credit reserve ratio of + 2.0. This ratio is multiplied by sixty-eight hundredths (0.68) to compute your Employer's Reserve Ratio Percentage (ERRP) of + 1.360.

The ERRP is subtracted from a base rate of 1.9% as determined by N.C.G.S. 96-9.2(c) to obtain your Unemployment Insurance (UI) contribution rate, subject to a minimum of 0.06% and a maximum of 5.76%. This computation gives you a UI contribution rate for 2022 of 0.54%.

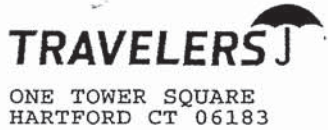
The unemployment insurance benefit charges above include quarterly charges for 3rd quarter 2020, 4th quarter 2020, 1st quarter 2021 and 2nd quarter 2021. These benefit charges do not include any COVID-19-related charges.

Pursuant to N.C.G.S. 96-9.2(d), this rate will become final unless a protest is made in writing and received prior to May 1, 2022. Written letter may be sent to the address above or faxed to (919) 733-1255.

THE TAXABLE WAGE BASE PER EMPLOYEE IN 2022 IS \$28,000.

THIS STATEMENT IS NOT A BILL OR A REFUND. IT IS USED FOR RATE CALCULATION PURPOSES ONLY.

10/1/19 - 9/30/20



WORKERS COMPENSATION AND EMPLOYERS LIABILITY POLICY

EXTENSION OF INFO PAGE-SCHEDULE WC 00 00 01 ( A)

POLICY NUMBER: [Redacted]

INSURER: THE TRAVELERS INDEMNITY COMPANY OF AMERICA

INSURED'S NAME [Redacted] 13439-NC

RATE BUREAU ID: 910799088

EXP. MOD. EFFECTIVE DATE: 10-01-19

| CLASSIFICATION                  | CODE | PREMIUM BASIS ESTIMATED TOTAL ANNUAL REMUNERATION | RATES PER \$100 OF REMUNERATION | ESTIMATED ANNUAL PREMIUM |
|---------------------------------|------|---|---------------------------------|--------------------------|
| LOCATION 001                    |      |   |                                 |                          |
| FEIN 560798195 ENTITY CD 001 00 |      |   |                                 |                          |

[Redacted]

|  |       |                      |        |                          |
|--|-------|----------------------|--------|--------------------------|
| CONCRETE CONSTRUCTION NOC  | 5213  | 300000.00            | 11.83  | 35490                    |
| CONCRETE OR CEMENT WORK-FLOORS, DRIVEWAYS, YARDS OR SIDEWALKS-& D  | 5221  | 2000000.00           | 6.99   | 139800                   |
| PAVING OR REPAVING-FLOORS, DRIVEWAYS, YARDS OR SIDEWALKS-& D--VOLUNTARY COMP   | 5221U | IF ANY               | 13.28  | 0                        |
| USL HW-SEE ENDT WC 99 01 01  |       |                      |        |                          |
| CARPENTRY NOC  | 5403  | 100000.00            | 9.76   | 9760                     |
| CONTRACTOR-PROJECT MANAGER, CONSTRUCTION EXECUTIVE, CONSTRUCTION MANAGER, OR CONSTRUCTION SUPERINTENDENT--VOLUNTARY COMP | 5606  | IF ANY               | 1.65   | 0                        |
| CONTRACTOR-PROJECT MANAGER, CONSTRUCTION EXECUTIVE, CONSTRUCTION MANAGER, OR CONSTRUCTION SUPERINTENDENT                 | 5606  | 16500000.00          | 1.65   | 272250                   |
| CONSTRUCTION OR ERECTION PERMANENT YARD  | 8227  | 85000.00             | 6.77   | 5755                     |
| SALESPERSONS OR COLLECTORS - OUTSIDE   | 8742  | 700000.00            | 0.47   | 3290                     |
| CLERICAL OFFICE EMPLOYEES NOC  | 8810  | 7000000.00           | 0.20   | 14000                    |
| CLASSIFICATION   | CODE  | WAIVER PREMIUM BASIS | RATE   | ESTIMATED ANNUAL PREMIUM |
| BLANKET WAIVER OF SUBROGATION SEE ENDT WC 00 03 13 00  | 0930  | 480345               | 0.0200 | 9607                     |

DATE OF ISSUE: 10-04-19 SN

SCHEDULE NO: 1 OF 2



**Long Term Disability  
CORE PLAN**

**Class Description(s):**

Class 1: All Full-time Active Employees who are Salaried Employees

Full Time Eligibility: 30 hours per week

Class 2: All Full-time Active Employees who are Hourly Employees

Full Time Eligibility: 30 hours per week

| Feature  | Description  |
|--|--|
| Benefit Percentage                             | 60%  |
| Maximum Monthly Benefit                        | \$4,000  |
| Minimum Monthly Benefit                        | Greater of \$100 or 10%  |
| Elimination Period                             | 180 Days   |
| Benefit Duration                               | ADEA 1 with Social Security Normal Retirement Age                      |
| Definition Of Disability                       | Class 1 - Own Occupation to Age 65<br>Class 2 - 2 Years Own Occupation |
| Return To Work Incentive Applies               | Yes  |
| Integration Method                             | Direct   |
| Social Security Offset                         | Family   |
| Pre-Existing Condition Limitation              | Look-back/Insured 6/12 months  |
| Takeover Provision                             | No Loss/No Gain  |
| Mental Illness Limitation                      | 24 Month Outpatient  |
| Substance Abuse Limitation                     | 24 Month Outpatient  |
| Family Care Credit                             | Included   |
| Workplace Modification Benefit                 | Included   |
| Rehabilitation Participation Requirements      | Included   |
| Recommended Treatment Requirements             | Included   |
| Basic Benefit Option Duration                  | Class 2 - Included   |
| Survivor Income Benefit Option                 | 3 Times Last Monthly Gross Benefit                                     |
| Employer Participates In Worker's Compensation | Yes  |
| Employee Contribution                          | Non-Contributory   |
| Participation Requirement                      | 100% of Eligible Employees   |
| FICA Match Service                             | Included   |
| Initial Rate Guarantee Period                  | 3 Years  |

| Rate Summary            |             |                                     |             |                 |
|-------------------------|-------------|-------------------------------------|-------------|-----------------|
| Coverage Category/Class | No of Lives | Rate Basis                          | Volume      | Monthly Premium |
| LTD /Composite          | 225         | \$0.224 Per \$100 Of Covered Salary | 1,317,230.5 | \$2,950.60      |





## Question #2

- Reimbursable labor burden should only include which one of the following items:
  - A – Employee Computers
  - B – Payroll Taxes
  - C – Employee Training
  - D – Small Tools
  - E – Employee Cell Phones

# CM/Contractor Insurance Review

## § 6.6 Miscellaneous Costs

§ 6.6.1 Premiums for that portion of insurance and bonds required by the Contract Documents that can be directly attributed to this Contract. Self-insurance for either full or partial amounts of the coverages required by the Contract Documents, with the Owner's prior approval.

Various insurance coverages may be defined in the Contract

- GL (may or may not be defined as a percentage rate in the Contract)
- CCIP (often specified as a percentage rate in the Contract or Contract Amendment)
- Builder's Risk (purchased specifically for project)
- Subcontractor Default Insurance (almost always specified as a percentage rate of the enrolled subcontracts)
- P&P Bond (purchased specifically for project)

*Sample for Illustrative Purposes Only*



# CM/Contractor Insurance Review

General Liability Insurance (if rate utilized, but not defined in Contract)

- **Request breakdown of rate charged to the project**
- Review Contract requirements for policy coverage and limits
- Review rate breakdown to determine if coverage not required and/or overhead has been included

Builder's Risk/P&P Bond (purchased specifically for project)

- **Request invoice**
- Be wary of captive insurer

Subcontractor Default Insurance

- **Request list of enrolled subcontracts**
- Review Schedule of Values in subcontractor payment applications for inclusion of bond (duplicate charge)

*Sample for Illustrative Purposes Only*



Cost of Risk Management



| <u>Line of Coverage</u>                       | <u>Carrier</u>         | <u>Limits</u> | <u>Deductible</u> | <u>Exposure Type</u> | <u>Risk Management Rate</u> |
|---|------------------------|---------------|-------------------|----------------------|-----------------------------|
| <b>General Liability</b>                      | Liberty Mutual         | \$2mm / \$4mm | \$ 250,000        | Payroll              |                             |
| Fixed Costs / Ded Premium (Non Wrap)          |                        |               |                   | Payroll              | 0.4116                      |
| Fixed Costs / Ded Premium (Wrap-Up DIC)       |                        |               |                   | Payroll              | -                           |
| <b>Deductible Aggregate</b>                   |                        |               |                   | Payroll              | 2.3131                      |
| LCF   |                        |               |                   | Payroll              | 0.1346                      |
| TRIA  |                        |               |                   | Payroll              | 0.0157                      |
| Collateral Charge                             |                        |               |                   |                      | 0.0169                      |
| <b>Total General Liability</b>                |                        |               |                   |                      | <b>2.8920</b>               |
| <b>Professional Liability</b>                 | Zurich                 | \$10mm        |                   | Revenue              | 0.3769                      |
| Pollution Liability                           | Zurich                 | \$25mm        |                   | Revenue              | -                           |
| Professional SIR                              | Self Insured Retention | N/A           | \$2,000,000       | Revenue              | 1.7951                      |
| Pollution / Mold SIR                          | Self Insured Retention | N/A           | \$500,000         | Revenue              | 1.1219                      |
| Professional (I Managaement)                  | Media Professional     | \$3m          | \$25,000          | Revenue              | 0.0090                      |
| I Management Deductible                       | Deductible             | N/A           |                   | Revenue              | 0.0224                      |
| Automobile                                    | Liberty Mutual         | \$1mm CSL     |                   | Vehicles             | 0.1731                      |
| TRIA  |                        |               |                   |                      | 0.0017                      |
| Physical Damage Deductible                    |                        |               | Varies            |                      | 0.0224                      |
| Umbrella - 10 x primary                       | Liberty Mutual         | 10 x p        |                   | Revenue              | 0.1152                      |
| Umbrella - 25 x 10                            | Zurich                 | 25 x 10       |                   | Revenue              | 0.0918                      |
| Umbrella - 25 x 55                            | Great American         | 25 x 35       |                   | Revenue              | 0.0410                      |
| Umbrella - 50 x 60 quota share                | St. Paul Travelers     | 50 x 60 qs    |                   | Revenue              | 0.0285                      |
| Umbrella - 50 x 60 quota share                | Westchester            | 50 x 60 qs    |                   | Revenue              | 0.0285                      |
| Umbrella - 25 x 110                           | Fireman's Fund         | 25 x 110      |                   | Revenue              | 0.0206                      |
| Umbrella - 40 x 135                           | AIG                    | 40 x 135      |                   | Revenue              | 0.0370                      |
| <b>Property / Inland Marine</b>               | Liberty Mutual         | Various       |                   | Property Values      | 0.0534                      |
| Property / Inland Marine Deductibles          | Deductible             | \$10,000      |                   |                      | 0.0135                      |
| Directors and Officers Liability              | Liberty Mutual         | \$5mm         |                   |                      | 0.0267                      |
| Directors and Officers Liability SIR          | SIR                    | \$100,000     |                   |                      | 0.0449                      |
| Employment Practices Liability - Self Insured | Liberty Mutual         | N/A           |                   |                      | 0.2244                      |
| Cnme  | St. Paul Travelers     | \$5mm         |                   |                      | 0.0171                      |
| Aon Fee                                       | N/A                    | N/A           |                   |                      | 0.0898                      |
| Risk Management (Department Expense)          | N/A                    | N/A           |                   |                      | 0.3861                      |
| Corp. Safety / Loss Control                   | N/A                    | N/A           |                   |                      | 0.2019                      |
| dbc2  | N/A                    | N/A           |                   |                      | 0.0561                      |
| JMJ - Incident & Injury Free                  | N/A                    | N/A           |                   |                      | 0.2917                      |
| Legal   | N/A                    | N/A           |                   |                      | 0.2693                      |



Risk Management Rate 8.4519

# CM/Contractor Insurance Review

| Project - General Liability Insurance Rate Components |                                 |
|---|---------------------------------|
| Components  | Audit Comments                  |
| Casualty Insurance                                    | OK                              |
| Workers Compensation Insurance                        | Billed directly in labor burden |
| General Liability Insurance                           | OK                              |
| GL - Architecture Division                            | Not Applicable                  |
| Automobile Liability                                  | OK                              |
| Umbrella Liability                                    | OK                              |
| International Excess / DIC                            | OK                              |
| Property All Risk/ Inland Marine                      | OK                              |
| Professional/Pollution Liability                      | Not Required Owner's Contract   |
| Network Security Liability (Cyber)                    | Not Required Owner's Contract   |
| Management Liability                                  | Not Required Owner's Contract   |
| Kidnap Ransom Extortion                               | Not Required Owner's Contract   |
| Surety Program  | Unknown                         |
| Aviation Liability (Drones)                           | Not Required Owner's Contract   |
| Brokerage/Consulting                                  | OK                              |
| Department Overhead                                   | Overhead                        |



|                       |              |
|-----------------------|--------------|
| <b>Invoice # 6968</b> | Page 1 of 1  |
| Account Number        | Date         |
|                       | 7/29/2021    |
| BALANCE DUE ON        |              |
| 8/11/2021             |              |
| AMOUNT PAID           | Amount Due   |
|                       | \$134,005.00 |

|                             |  |                                 |
|-----------------------------|--|---------------------------------|
| Builder's Risk<br>Travelers | Policy # QT-660-1F180733-TIL-20<br>Issuing Co: Travelers Property Casualty Co of America | Effective: 7/1/2020 to 7/1/2021 |
|-----------------------------|--|---------------------------------|

| Item # | Trans Eff Date | Due Date  | Trans | Description   | Amount       |
|--------|----------------|-----------|-------|---|--------------|
| 21680  | 6/30/2021      | 8/11/2021 | MONT  | Monthly Builder's Risk Report: June 2021<br>June 2021 Builder's Risk Coverage Report: \$130,939 Hard Cost Premium + \$3,066 Supplemental Coverage Premium | \$134,005.00 |

**Total Invoice Balance: \$134,005.00**





**McGRIFF, SEIBELS & WILLIAMS, INC.**

**INVOICE**

|                  |            |
|------------------|------------|
| Customer         |            |
| Acct #           |            |
| Date             | 11/06/2019 |
| Customer Service |            |
| Page             | 1 of 1     |

**PAYMENT INSTRUCTIONS: DETACH AND RETURN WITH REMITTANCE TO:**

|   |   |
|---|---|
| <b>Regular Mailing Address:</b><br>McGriff, Seibels & Williams, Inc. Lockbox<br>Drawer 456<br>PO Box 11407<br>Birmingham, AL 35246-0456 | <b>Overnight Mailing Address:</b><br>McGriff, Seibels & Williams, Inc. Lockbox<br>Attention: Lockbox Dept. Drawer 456<br>2090 Parkway Office Circle<br>Birmingham, AL 35244 |
|---|---|

| Payment Information |               |
|---------------------|---------------|
| Invoice Summary     | \$ 63,117.00  |
| Payment Amount      |               |
| Payment for:        | Invoice#19191 |
| 016224697           |               |



Please detach and return with payment

*30M*

Thank You

| Invoice | Effective  | Transaction  | Description  | Amount    |
|---------|------------|--------------|--|-----------|
| 19191   | 11/01/2019 | New business | Policy #016224697 11/01/2019-11/01/2021<br>LIBERTY MUTUAL SURETY / LIBERTY MUTUAL<br>INSURANCE CO.<br>Performance and Payment Bond - New business<br><br>\$14,092,321.86<br><br>Job <u>19-988</u><br>Cost Code <u>1-909</u><br>Tax Exempt Y/N <u>N</u><br>Initials <u>JD</u> | 63,117.00 |

**POSTED**

| Total        |
|--------------|
| \$ 63,117.00 |

Thank You

Please pay by invoice. Premiums are due and payable upon receipt or on the effective date whichever is later. Thank you!

|   |               |            |
|---|---------------|------------|
| McGriff, Seibels & Williams, Inc.<br>2211 7th Ave South<br>Birmingham, AL 35233 | (205)252-9871 | Date       |
|   |               | 11/06/2019 |

## Subcontractor Default Insurance vs. Bonded

| <u>Project Name</u> | <u>Subcontractor Name</u> | <u>Subcontract Executed</u> | <u>Enrolled in SDI</u> | <u>Bonded</u> |
|---------------------|---------------------------|-----------------------------|------------------------|---------------|
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | -                      | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | -                      | Bond on File  |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | -                      | Bond on File  |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | -                      | Bond on File  |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | -                      | Bond on File  |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |
| 1950                |                           | Yes                         | Yes                    | -             |

# Information Technology Charge Review

§ 6.6.6 Costs for electronic equipment and software, directly related to the Work with the Owner's prior approval.

AIA Contract allows for project-specific IT expenditures

- Laptop computers
- Connectivity
- On-site support

AIA Contract does not allow for corporate overhead IT expenditures

- Accounting systems
- Home office servers
- Home office support

# Information Technology Charge Review

In the absence of Contract language specifying an IT rate, **invoices should be provided for all IT charges**

- Most transparent from an audit perspective
- Be wary of invoices from a related party
- IT Contract language is usually nebulous – “rule of thumb” is if used on-site, it’s likely OK, if used at home office, it’s likely overhead and should not be billed
- Computers and other hardware charged to the project should revert to Owner control at project’s end if purchased

If IT rate is specified, the project cost report should be scrutinized to ensure IT charges covered by the rate have not been direct billed to the project. **If rate’s components are not defined, the Contractor should be requested to provide them.**

*Sample for Illustrative Purposes Only*

## 2019 IT Charge Model Analysis

Systems Charge Model Option Details

| 2019 Charge Model |                |          |           |     |
|-------------------|----------------|----------|-----------|-----|
| 2019<br>Total     | Systems Charge |          |           |     |
|                   | All            | Corp/Ops | Ops/Field | Ops |

### A. Charge Model Calculations

|   |                      |                      |                     |                   |                   |
|---|----------------------|----------------------|---------------------|-------------------|-------------------|
| <b>Network and Storage Systems</b>        | <b>771,398</b>       | 771,398              | -                   | -                 | -                 |
| <b>Network and Storage Maintenance</b>    | <b>2,619,445</b>     |                      |                     |                   |                   |
| M&R Agreements                            | 659,864              | 659,864              | -                   | -                 | -                 |
| Network & Storage Staff                   | 1,959,581            | 1,959,581            | -                   | -                 | -                 |
| <b>Microsoft Licensing</b>                | <b>1,610,129</b>     | 1,610,129            | -                   | -                 | -                 |
| <b>Software Licenses and Depreciation</b> | <b>4,153,389</b>     |                      |                     |                   |                   |
| Software Licenses                         | 4,153,389            | 1,726,769            | 1,449,544           | 113,843           | 863,233           |
| Software Depreciation<br>w/Microsoft      |                      |                      |                     |                   |                   |
| <b>Software Maintenance</b>               | <b>3,249,072</b>     |                      |                     |                   |                   |
| Software & ERP Systems Maintenance        | 2,003,108            | 1,620,008            | 166,747             | 80,040            | 136,314           |
| Software Management Staff                 | 1,245,964            | 1,245,964            | -                   | -                 | -                 |
| <b>Telecommunications</b>                 | <b>3,169,807</b>     |                      |                     |                   |                   |
| Telecommunications                        | 889,582              | 889,582              | -                   | -                 | -                 |
| Mobile Phones                             | 1,703,877            | 1,703,877            | -                   | -                 | -                 |
| Telecom/Data Staff                        | 576,347              | 576,347              | -                   | -                 | -                 |
| <b>Support Staff</b>                      | <b>2,477,872</b>     | 2,477,872            | -                   | -                 | -                 |
| <b>Subtotal (IT Dept Costs)</b>           | <b>\$ 18,051,112</b> | <b>\$ 15,241,392</b> | <b>\$ 1,616,291</b> | <b>\$ 193,882</b> | <b>\$ 999,547</b> |
|   |                      | 2,205                | 1,292               | 1,709             | 903               |
|   |                      | <b>\$ 576.02</b>     | <b>\$ 104.25</b>    | <b>\$ 9.45</b>    | <b>\$ 92.24</b>   |

|  |           |           |                          |                  |
|--|-----------|-----------|--------------------------|------------------|
| <b>Operations User Charge - PM/Estimating/VDC/Scheduling</b> | \$ 576.02 | \$ 104.25 | \$ 9.45                  | \$ 92.24         |
|  |           |           | Cost/User                | \$ 781.96        |
|  |           |           | <b>2019 Monthly Rate</b> | <b>\$ 725.00</b> |

|  |           |      |                          |                  |
|--|-----------|------|--------------------------|------------------|
| <b>Field User Charge - Superintendent/Foremen/FE</b> | \$ 576.02 | \$ - | \$ 9.45                  | \$ -             |
|  |           |      | Cost/User                | \$ 585.47        |
|  |           |      | <b>2019 Monthly Rate</b> | <b>\$ 500.00</b> |

### Computers and Accessories

|                                  |           |
|----------------------------------|-----------|
| Laptops/Desktops/Field Equipment | 1,083,924 |
| Misc Accessories                 | 351,577   |
| Asset Staff                      | 806,886   |

**Subtotal (Device Costs)**

**\$ 2,242,386**

| Re-Cap Check for Reference - Device User |           |           |            |
|--|-----------|-----------|------------|
|  | Cost      | Rate      | Difference |
| User Charge - OPS                        | \$ 781.96 | \$ 725.00 | \$ (56.96) |
| User Charge - Field                      | \$ 585.47 | \$ 500.00 | \$ (85.47) |
| Device Charge                            | \$ 90.32  | \$ 190.00 | \$ 99.68   |
|  |           |           | \$ (42.75) |

**Total Device Cost** \$ 2,242,386

**Total Devices** 2,069

**Average Cost/Device Per Month** \$ 90.32

Note: Account for rounding in Ops Rate above and laptop premium over desktop:

**2019 Device Monthly Rate** \$ 190.00





# Contractor-Owned Equipment Review

Contract language may specify Contractor-owned rental rates are indexed to a third-party source (AED Green Book, EquipmentWatch Blue Book)

- Often less than 100% to index
- May or may not include cap where lease payments cease; if not, FMV or replacement value is implied cap

## **Contractor ideally should provide leased equipment summary**

- Equipment tracked down to serial number
- Fair market value when first utilized on the project
- Rental rate and index rate (if applicable)
- Cumulative rental charges to date for each item

Sample for Illustrative Purposes Only

Billing Period : 11/20/2019 Thru 12/18/2019  
 Tool Cap 80%

| Tool Description                               | Qty | Tool Scan Code Number | Jobsite Start Date | Date Tool Left Jobsite | Purchase Price/NECA Value | Rate Per Month | Rate Per Week | Rate Per Day | Working Days on Project During this Billing Period | Previously Billed | Dec      | Total To-Date Billing | Remaining Balance (Max. Rental Charge - Total Billing) |
|--|-----|-----------------------|--------------------|------------------------|---------------------------|----------------|---------------|--------------|--|-------------------|----------|-----------------------|--|
| TEMPORARY POWER-CONTAINER 2,000 AMPS           | 1   | 35527509              | 7/18/2018          | 7/17/2019              | \$ 23,879.55              | \$ 398.00      | \$ 99.50      | \$ 18.09     | 0  |                   |          | 7,127.60              | 11,975.04  |
| GENERATOR 3750 WATTS                           | 1   | 35294855              | 7/16/2018          | 10/28/2018             | \$ 657.00                 | \$ 346.42      | \$ 98.98      | \$ 28.26     | 0  |                   |          | 521.80                | -  |
| HAMMER-ROTARY SDS W/DUST EXTRACTOR D2530H      | 1   | 21113639              | 7/16/2018          | 11/21/2018             | \$ 585.01                 | \$ 98.56       | \$ 22.41      | \$ 4.51      | 0  |                   |          | 468.01                | -  |
| HAMMER-ROTARY SDS W/DUST EXTRACTOR D2530H      | 1   | 21113640              | 7/16/2018          | 11/21/2018             | \$ 585.01                 | \$ 98.56       | \$ 22.41      | \$ 4.51      | 0  |                   |          | 468.01                | -  |
| HAMMER-ROTARY 1 9/16" SPLINE                   | 1   | 10526464              | 7/16/2018          |                        | \$ 849.00                 | \$ 116.47      | \$ 32.28      | \$ 9.51      | 21   |                   |          | 679.20                | -  |
| GANG BOX-LARGE                                 | 1   | 10642256              | 7/16/2018          | 7/17/2018              | \$ 895.01                 | \$ 89.74       | \$ 25.64      | \$ 7.33      | 0  |                   | 14.66    | -                     | 701.35   |
| GANG BOX-LARGE                                 | 1   | 10642250              | 7/17/2018          |                        | \$ 895.01                 | \$ 89.74       | \$ 25.64      | \$ 7.33      | 21   |                   | 716.01   | -                     | -  |
| CABLE STRIPPER 6-750 CU 20 VOLT MAX            | 1   | 21113605              | 7/28/2018          |                        | \$ 535.01                 | \$ 95.71       | \$ 27.34      | \$ 7.81      | 21   |                   | 428.01   | -                     | -  |
| PULLER-CABLE 10,000 LBS.                       | 1   | 10505059              | 7/28/2018          | 10/29/2018             | \$ 11,000.01              | \$ 804.81      | \$ 229.94     | \$ 65.71     | 0  |                   | 2,480.10 | -                     | 6,319.91   |
| PULLER-CABLE FEEDER                            | 1   | 10505060              | 7/28/2018          | 10/31/2018             | \$ 6,566.01               | \$ 804.80      | \$ 229.94     | \$ 65.70     | 0  |                   | 2,811.50 | -                     | 2,641.31   |
| GANG BOX-SMALL                                 | 1   | 35055160              | 8/1/2018           | 12/8/2019              | \$ 590.01                 | \$ 32.58       | \$ 9.31       | \$ 2.66      | 13   |                   | 472.01   | -                     | 472.01   |
| TEMP POWER ASSEMBLY 45 KVA                     | 1   | 10510129              | 8/3/2018           | 11/5/2019              | \$ 8,501.70               | \$ 141.70      | \$ 35.43      | \$ 6.44      | 0  |                   | 3,044.81 | -                     | 3,756.75   |
| TEMP SERVICE CONEX 800amp & ABOVE              | 1   | 26572008              | 8/6/2018           | 7/16/2019              | \$ 9,947.86               | \$ 166.80      | \$ 41.70      | \$ 7.58      | 0  |                   | 2,826.77 | -                     | 5,131.52   |
| GANG BOX-SMALL                                 | 1   | 5052010               | 8/15/2018          |                        | \$ 590.01                 | \$ 32.58       | \$ 9.31       | \$ 2.66      | 21   |                   | 379.39   | 39.80                 | 419.29   |
| STUD GUN-GAS POWERED                           | 1   | 10538010              | 8/22/2018          | 11/21/2018             | \$ 815.99                 | \$ 83.01       | \$ 23.71      | \$ 6.78      | 0  |                   | 249.00   | -                     | 403.79   |
| STUD GUN-GAS POWERED                           | 1   | 10538009              | 8/22/2018          |                        | \$ 815.99                 | \$ 83.01       | \$ 23.71      | \$ 6.78      | 21   |                   | 652.79   | -                     | 652.79   |
| PUNCH-K O SET 1/2-4"DRILL DRIVEN               | 1   | 10520149              | 8/22/2018          | 11/21/2018             | \$ 1,500.01               | \$ 149.85      | \$ 42.82      | \$ 12.23     | 0  |                   | 513.77   | -                     | 686.24   |
| TEMP POWER ASSEMBLY 45 KVA                     | 1   | 35200532              | 8/23/2018          | 11/5/2019              | \$ 8,501.70               | \$ 141.70      | \$ 35.43      | \$ 6.44      | 0  |                   | 2,915.71 | -                     | 3,685.65   |
| TEMPORARY POWER SOURCE 45 KVA                  | 1   | 35200532              | 8/23/2018          | 11/5/2019              | \$ 8,501.70               | \$ 141.70      | \$ 35.43      | \$ 6.44      | 0  |                   | 2,973.67 | -                     | 3,827.69   |
| VACUUM-WET/DRY / VACUUM FISHING SYSTEM         | 1   | 21112748              | 9/13/2018          |                        | \$ 1,382.35               | \$ 129.89      | \$ 37.11      | \$ 10.60     | 21   |                   | 1,105.88 | -                     | 1,105.88   |
| GANG BOX-LARGE                                 | 1   | 35294592              | 9/13/2018          | 12/18/2019             | \$ 895.01                 | \$ 89.74       | \$ 25.64      | \$ 7.33      | 19   |                   | 716.01   | -                     | -  |
| GANG BOX-MEDIUM                                | 1   | 35293246              | 9/13/2018          |                        | \$ 645.01                 | \$ 55.83       | \$ 15.98      | \$ 4.57      | 21   |                   | 516.01   | -                     | 516.01   |
| VACUUM-WET/DRY / VACUUM FISHING SYSTEM         | 1   | 21112748              | 9/13/2018          |                        | \$ 1,382.35               | \$ 129.89      | \$ 37.11      | \$ 10.60     | 21   |                   | 1,105.88 | -                     | -  |
| WIRE WAGON 550-PRINT TABLE                     | 1   | 37752014              | 9/13/2018          |                        | \$ 675.01                 | \$ 28.99       | \$ 8.28       | \$ 2.37      | 21   |                   | 423.60   | 35.49                 | 459.09   |
| WIRE WAGON 550-PRINT TABLE                     | 1   | 37752026              | 9/13/2018          |                        | \$ 675.01                 | \$ 28.99       | \$ 8.28       | \$ 2.37      | 21   |                   | 423.60   | 35.49                 | 459.09   |
| WIRE-TRIPOD CHAIN                              | 1   | 12340105              | 9/13/2018          |                        | \$ 800.01                 | \$ 15.91       | \$ 4.54       | \$ 1.31      | 21   |                   | 206.44   | 19.47                 | 225.91   |
| TEMP POWER ASSEMBLY 45 KVA                     | 1   | 35200503              | 9/20/2018          | 11/5/2019              | \$ 8,501.70               | \$ 141.70      | \$ 35.43      | \$ 6.44      | 0  |                   | 2,725.18 | -                     | 4,066.18   |
| SAW-PORTABAND DEEP CUT 20V                     | 1   | 10504516              | 9/24/2018          |                        | \$ 575.01                 | \$ 81.75       | \$ 22.15      | \$ 6.33      | 21   |                   | 460.01   | -                     | 460.01   |
| SAW-PORTABAND DEEP CUT 20V                     | 1   | 10504517              | 9/24/2018          |                        | \$ 575.01                 | \$ 81.75       | \$ 22.15      | \$ 6.33      | 21   |                   | 460.01   | -                     | 460.01   |
| HAMMER-ROTARY SDS MAX 1 9/16" 120V             | 1   | 10538007              | 9/24/2018          |                        | \$ 585.01                 | \$ 98.56       | \$ 22.41      | \$ 4.51      | 21   |                   | 468.01   | -                     | 468.01   |
| STORAGE BIN-MATERIAL BIN                       | 1   | 10642242              | 10/8/2018          |                        | \$ 1,316.01               | \$ 69.97       | \$ 19.99      | \$ 5.71      | 21   |                   | 966.71   | 85.67                 | 1,052.38   |
| STORAGE BIN-MATERIAL BIN                       | 1   | 35503360              | 10/8/2018          |                        | \$ 1,316.01               | \$ 69.97       | \$ 19.99      | \$ 5.71      | 21   |                   | 966.71   | 85.67                 | 1,052.38   |
| TRANSIT-LEVEL AUTO W/TRIPOD                    | 1   | 10538633              | 10/9/2018          |                        | \$ 2,300.01               | \$ 285.11      | \$ 81.46      | \$ 23.27     | 21   |                   | 1,840.01 | -                     | 1,840.01   |
| SAW-PORTABAND DEEP CUT 20V                     | 1   | 10504782              | 10/10/2018         |                        | \$ 575.01                 | \$ 81.75       | \$ 22.15      | \$ 6.33      | 21   |                   | 460.01   | -                     | 460.01   |
| PUNCH-K O SET 1/2-4"DRILL DRIVEN               | 1   | 10504748              | 10/10/2018         | 12/9/2019              | \$ 1,500.01               | \$ 149.85      | \$ 42.82      | \$ 12.23     | 14   |                   | 1,200.01 | -                     | 1,200.01   |
| HAMMER-ROTARY SDS W/DUST EXTRACTOR D2530H      | 1   | 10537938              | 10/10/2018         | 12/16/2019             | \$ 585.01                 | \$ 98.56       | \$ 22.41      | \$ 4.51      | 19   |                   | 468.01   | -                     | 468.01   |
| HAMMER-ROTARY SDS W/DUST EXTRACTOR D2530H      | 1   | 10504515              | 10/10/2018         | 12/9/2019              | \$ 585.01                 | \$ 98.56       | \$ 22.41      | \$ 4.51      | 14   |                   | 468.01   | -                     | 468.01   |
| STUD GUN-GAS POWERED                           | 1   | 10526482              | 10/24/2018         |                        | \$ 815.99                 | \$ 83.01       | \$ 23.71      | \$ 6.78      | 21   |                   | 652.79   | -                     | 652.79   |
| STUD GUN-GAS POWERED                           | 1   | 10526481              | 10/24/2018         | 11/21/2018             | \$ 815.99                 | \$ 83.01       | \$ 23.71      | \$ 6.78      | 0  |                   | 101.62   | -                     | 551.17   |
| TEMP POWER ASSEMBLY 45 KVA                     | 1   | 35205300              | 10/28/2018         |                        | \$ 8,501.70               | \$ 141.70      | \$ 35.43      | \$ 6.44      | 21   |                   | 2,541.27 | 148.16                | 2,689.43   |
| TEMP POWER ASSEMBLY 45 KVA                     | 1   | 35205298              | 10/28/2018         |                        | \$ 8,501.70               | \$ 141.70      | \$ 35.43      | \$ 6.44      | 21   |                   | 2,541.26 | 148.16                | 2,689.42   |
| CUTTER-CABLE POWER BLADE                       | 1   | 12340059              | 11/20/2018         |                        | \$ 819.84                 | \$ 26.05       | \$ 7.44       | \$ 2.13      | 21   |                   | 450.54   | 31.89                 | 482.43   |
| JACK-REEL 2500 LBS 54"(SET 1 OF 2)             | 1   | 12340110              | 11/20/2018         |                        | \$ 254.86                 | \$ 17.92       | \$ 5.12       | \$ 1.46      | 21   |                   | 203.88   | -                     | 203.88   |
| SAW-PORTABAND 20V                              | 1   | 12340068              | 11/20/2018         |                        | \$ 579.01                 | \$ 49.82       | \$ 14.24      | \$ 4.07      | 21   |                   | 463.21   | -                     | 463.21   |
| TABLE-PLANNING                                 | 1   | 12340173              | 11/20/2018         |                        | \$ 575.01                 | \$ 29.48       | \$ 8.42       | \$ 2.41      | 21   |                   | 460.01   | -                     | 460.01   |
| SAW-PORTABAND DEEP CUT 20V                     | 1   | 10504019              | 12/7/2018          | 2/11/2019              | \$ 575.01                 | \$ 81.75       | \$ 22.15      | \$ 6.33      | 0  |                   | 176.16   | -                     | 283.85   |
| FISH TAPE-5/16 BY 50' DUCT RODDER              | 1   | 35200531              | 12/7/2018          |                        | \$ 1,350.01               | \$ 17.03       | \$ 4.86       | \$ 1.39      | 21   |                   | 195.99   | 20.83                 | 216.82   |
| SAW-PORTABAND DEEP CUT 20V                     | 1   | 10504018              | 12/7/2018          | 12/8/2019              | \$ 575.01                 | \$ 81.75       | \$ 22.15      | \$ 6.33      | 13   |                   | 460.01   | -                     | 460.01   |
| GUN-STUD BATTERY                               | 1   | 35293859              | 12/10/2018         | 12/9/2019              | \$ 2,209.01               | \$ 83.01       | \$ 23.71      | \$ 6.78      | 14   |                   | 1,006.20 | 74.54                 | 1,080.74   |
| GUN-STUD BATTERY                               | 1   | 50125629              | 12/10/2018         | 12/16/2019             | \$ 2,209.01               | \$ 83.01       | \$ 23.71      | \$ 6.78      | 19   |                   | 1,006.20 | 98.25                 | 1,104.45   |
| GUN-STUD BATTERY                               | 1   | 50125631              | 12/10/2018         |                        | \$ 2,209.01               | \$ 83.01       | \$ 23.71      | \$ 6.78      | 21   |                   | 1,006.20 | 101.62                | 1,107.82   |
| GUN-STUD BATTERY                               | 1   | 50125645              | 12/10/2018         | 12/8/2019              | \$ 2,209.01               | \$ 83.01       | \$ 23.71      | \$ 6.78      | 13   |                   | 1,006.20 | 67.76                 | 1,073.96   |
| GANG BOX-MEDIUM                                | 1   | 10537986              | 12/10/2018         | 12/8/2019              | \$ 645.01                 | \$ 55.93       | \$ 15.98      | \$ 4.57      | 13   |                   | 516.01   | -                     | 516.01   |
| GANG BOX-MEDIUM                                | 1   | 10538624              | 12/10/2018         |                        | \$ 645.01                 | \$ 55.93       | \$ 15.98      | \$ 4.57      | 21   |                   | 516.01   | -                     | 516.01   |
| GANG BOX-MEDIUM                                | 1   | 10538631              | 12/10/2018         |                        | \$ 645.01                 | \$ 55.93       | \$ 15.98      | \$ 4.57      | 21   |                   | 516.01   | -                     | 516.01   |
| RACK-WIRE SIM-PULL COIL PAK                    | 1   | 35054377              | 12/10/2018         |                        | \$ 1,000.01               | \$ 71.51       | \$ 16.25      | \$ 3.25      | 21   |                   | 588.82   | 68.25                 | 637.07   |
| RACK-WIRE SIM-PULL COIL PAK                    | 1   | 35054394              | 12/10/2018         | 12/8/2019              | \$ 1,000.01               | \$ 71.51       | \$ 16.25      | \$ 3.25      | 13   |                   | 588.82   | 42.25                 | 611.07   |
| HAMMER-ROTARY 20V SDS W/ DUST EXTRACTOR D2530H | 1   | 10505045              | 12/10/2018         |                        | \$ 585.01                 | \$ 98.56       | \$ 22.41      | \$ 4.51      | 21   |                   | 468.01   | -                     | 468.01   |
| HAMMER-ROTARY 20V SDS W/ DUST EXTRACTOR D2530H | 1   | 10505046              | 12/10/2018         |                        | \$ 585.01                 | \$ 98.56       | \$ 22.41      | \$ 4.51      | 21   |                   | 468.01   | -                     | 468.01   |
| HAMMER-ROTARY 20V SDS W/ DUST EXTRACTOR D2530H | 1   | 10505047              | 12/10/2018         | 12/8/2019              | \$ 585.01                 | \$ 98.56       | \$ 22.41      | \$ 4.51      | 13   |                   | 468.01   | -                     | 468.01   |
| HAMMER-ROTARY 20V SDS W/ DUST EXTRACTOR D2530H | 1   | 10505050              | 12/10/2018         |                        | \$ 585.01                 | \$ 98.56       | \$ 22.41      | \$ 4.51      | 21   |                   | 468.01   | -                     | 468.01   |
| DATA VAULT-MOBILE PLAN STATION                 | 1   | 35210149              | 12/17/2018         |                        | \$ 4,500.01               | \$ 350.01      | \$ 250.01     | \$ 100.01    | 21   |                   | 3,600.01 | -                     | 3,600.01   |
| DATA VAULT-MOBILE PLAN STATION                 | 1   | 35503344              | 12/17/2018         |                        | \$ 4,500.01               | \$ 350.01      | \$ 250.01     | \$ 100.01    | 21   |                   | 3,600.01 | -                     | 3,600.01   |
| GANG BOX-LARGE                                 | 1   | 10504070              | 1/9/2019           |                        | \$ 895.01                 | \$ 89.74       | \$ 25.64      | \$ 7.33      | 21   |                   | 716.01   | -                     | 716.01   |
| GANG BOX-LARGE                                 | 1   | 35294581              | 1/9/2019           |                        | \$ 895.01                 | \$ 89.74       | \$ 25.64      | \$ 7.33      | 21   |                   | 716.01   | -                     | 716.01   |
| GANG BOX-LARGE                                 | 1   | 35503340              | 1/9/2019           |                        | \$ 895.01                 | \$ 89.74       | \$ 25.64      | \$ 7.33      | 21   |                   | 716.01   | -                     | 716.01   |
| GANG BOX-MEDIUM                                | 1   | 10554976              | 1/9/2019           |                        | \$ 645.01                 | \$ 55.93       | \$ 15.98      | \$ 4.57      | 21   |                   | 516.01   | -                     | 516.01   |
| RACK-WIRE SIM-PULL COIL PAK                    | 1   | 35054379              | 1/9/2019           |                        | \$ 1,000.01               | \$ 71.51       | \$ 16.25      | \$ 3.25      | 21   |                   | 588.82   | 68.25                 | 637.07   |
| RACK-WIRE SIM-PULL COIL PAK                    | 1   | 10520209              | 1/9/2019           |                        | \$ 1,000.01               | \$ 71.51       | \$ 16.25      | \$ 3.25      | 21   |                   | 588.82   | 68.25                 | 637.07   |
| RADIO-16 CHANNEL UHF DIGITAL - (SET 1 of 2)    | 1   | 21115640              | 1/10/2019          | 2/11/2019              | \$ 445.01                 | \$ 120.57      | \$ 34.45      | \$ 9.83      | 0  |                   | 130.40   | -                     | 130.40   |
| RADIO-16 CHANNEL UHF DIGITAL - (SET 1 of 2)    | 1   | 21114420              | 1/10/2019          | 2/11/2019              | \$ 445.01                 | \$ 120.57      | \$ 34.45      | \$ 9.83      | 0  |                   | 130.40   | -                     | 130.40   |
| RADIO-16 CHANNEL UHF DIGITAL - (SET 1 of 2)    | 1   | 21114794              | 1/10/2019          | 2/11/2019              | \$ 445.01                 | \$ 120.57      | \$ 34.45      | \$ 9.83      | 0  |                   | 130.40   | -                     | 130.40   |
| RADIO-16 CHANNEL UHF DIGITAL - (SET 1 of 2)    | 1   | 21115630              | 1/10/2019          | 2/11/2019              | \$ 445.01                 | \$ 120.57      | \$ 34.45      | \$ 9.83      | 0  |                   | 130.40   | -                     | 130.40   |
| RADIO-16 CHANNEL UHF DIGITAL - (SET 1 of 2)    | 1   | 21525648              | 1/10/2019          | 2/11/2019              | \$ 445.01                 | \$ 120.57      | \$ 34.45      | \$ 9.83      | 0  |                   | 130.40   | -                     | 130.40   |

## Rental Rates

Page: 1/6  
Date: 12/05/2014  
Time: 4:17 PM

**Logistics Rental Rates**  
Home Location: 6041-WD  
Equipment Class: ALL

**Rental Rate Disclaimers:**

- Rates escalate yearly and are 90% or less of adjusted AED Greenbook or Market Rate
- Charges for superintendent trucks are based on hourly rates varying by   Region and are distinct from any truck rates reflected on this sheet.
- Rates are not subject to a rental cap based on equipment value

| Home Location | Class  | Start Date | End Date   | 28-Day Rate | Weekly Rate | Daily Rate |
|---------------|--|------------|------------|-------------|-------------|------------|
| 6041-WD       | 12-DA FLAT - 12-DL Trailer - Dual Axle-Flat  | 01/01/2014 | 12/31/2014 | 289.40      | 96.47       | 32.16      |
| 6041-WD       | 21-JOB-CC - 21-Truck-Job-Crew Cab 4x2        | 01/01/2014 | 12/31/2014 | 719.40      | 239.80      | 79.93      |
| 6041-WD       | 21-JOB-CC4 - 21-Truck-Job-Crew Cab 4x4       | 01/01/2014 | 12/31/2014 | 719.40      | 239.80      | 79.93      |
| 6041-WD       | 21-JOB-RC - 21-Truck-Job - Reg Cab 4x2       | 01/01/2014 | 12/31/2014 | 719.40      | 239.80      | 79.93      |
| 6041-WD       | 21-JOB-RC4 - 21-Truck-Job - Reg cab 4x4      | 01/01/2014 | 12/31/2014 | 719.40      | 239.80      | 79.93      |
| 6041-WD       | 21-JOB-SUV - 21-Truck-Jobsite-SUV            | 01/01/2014 | 12/31/2014 | 719.40      | 239.80      | 79.93      |
| 6041-WD       | 21-JOB-XC - 21-Truck-Job - Ext Cab 4x2       | 01/01/2014 | 12/31/2014 | 719.40      | 239.80      | 79.93      |
| 6041-WD       | 21-JOB-XC4 - 21-Truck-Job - Ext Cab 4x4      | 01/01/2014 | 12/31/2014 | 719.40      | 239.80      | 79.93      |
| 6041-WD       | 21-SPT-250 - 21-Truck-F250                   | 01/01/2014 | 12/31/2014 | 0.00        | 0.00        | 0.00       |
| 6041-WD       | 21-SPT-CC - 21-Truck-Super - Crew Cab        | 01/01/2014 | 12/31/2014 | 0.00        | 0.00        | 0.00       |
| 6041-WD       | 21-SPT-CC4 - 21-Truck - Super - Crew Cab 4x4 | 01/01/2014 | 12/31/2014 | 0.00        | 0.00        | 0.00       |
| 6041-WD       | 21-SPT-RC - 21-Truck-Super - Reg Cab 4x2     | 01/01/2014 | 12/31/2014 | 0.00        | 0.00        | 0.00       |
| 6041-WD       | 21-SPT-RC4 - 21-Truck-Super - Reg Cab 4x4    | 01/01/2014 | 12/31/2014 | 0.00        | 0.00        | 0.00       |
| 6041-WD       | 21-SPT-SUV - 21-Truck - Super - SUV          | 01/01/2014 | 12/31/2014 | 0.00        | 0.00        | 0.00       |
| 6041-WD       | 21-SPT-XC - 21-Truck - Super - Ext. Cab 4x2  | 01/01/2014 | 12/31/2014 | 0.00        | 1.00        | 0.00       |
| 6041-WD       | 21-SPT-XC4 - 21-Truck-Super - Ext. Cab 4x4   | 01/01/2014 | 12/31/2014 | 0.00        | 0.00        | 0.00       |
| 6041-WD       | 21-TRK JOB - 21-Truck - Jobsite Pickup       | 01/01/2014 | 12/31/2014 | 719.40      | 239.80      | 79.93      |
| 6041-WD       | 21-VAN - 21-Van - 12 Passenger               | 01/01/2014 | 12/31/2014 | 1,488.40    | 496.13      | 165.38     |
| 6041-WD       | 30-110V - 30-Vibrator - 110V                 | 01/01/2014 | 12/31/2014 | 364.70      | 121.55      | 40.52      |
| 6041-WD       | 30-BKT-25 - 30-Concrete Bucket-25 YD         | 01/01/2014 | 12/31/2014 | 324.30      | 108.11      | 36.04      |
| 6041-WD       | 30-BKT-50 - 30-Concrete Bucket-50 YD         | 01/01/2014 | 12/31/2014 | 324.30      | 108.11      | 36.04      |
| 6041-WD       | 30-BKT-1.0 - 30-Concrete Bucket-1.0 YD       | 01/01/2014 | 12/31/2014 | 324.30      | 108.11      | 36.04      |
| 6041-WD       | 30-BKT-1.5 - 30-Concrete Bucket-1.5 YD       | 01/01/2014 | 12/31/2014 | 489.50      | 163.18      | 54.39      |
| 6041-WD       | 30-BKT-2.0 - 30-Concrete Bucket-2.0 YD       | 01/01/2014 | 12/31/2014 | 489.50      | 163.18      | 54.39      |
| 6041-WD       | 30-BKT-3.0 - 30-Concrete Bucket-3.0 YD       | 01/01/2014 | 12/31/2014 | 917.90      | 305.97      | 101.99     |
| 6041-WD       | 30-CPB-16 - 30-Concrete Power Buggie-16cf    | 01/01/2014 | 12/31/2014 | 964.30      | 321.43      | 107.14     |
| 6041-WD       | 30-DR-ROCK - 30-Drill - Rock - Air           | 01/01/2014 | 12/31/2014 | 325.30      | 108.44      | 36.15      |
| 6041-WD       | 30-SAW6.5H - 30-Saw - Concrete - 6.5 HP      | 01/01/2014 | 12/31/2014 | 367.40      | 122.45      | 40.82      |
| 6041-WD       | 30-SHORE-1 - 30-Shores - #1                  | 01/01/2014 | 12/31/2014 | 5.80        | 1.92        | 0.64       |
| 6041-WD       | 30-SHORE-2 - 30-Shores - #2                  | 01/01/2014 | 12/31/2014 | 5.80        | 1.92        | 0.64       |
| 6041-WD       | 30-SHORE-3 - 30-Shores - #3                  | 01/01/2014 | 12/31/2014 | 5.80        | 1.92        | 0.64       |
| 6041-WD       | 30-SHORE-4 - 30-Shores - #4                  | 01/01/2014 | 12/31/2014 | 5.80        | 1.92        | 0.64       |
| 6041-WD       | 30-SKPAN - 30-Skip Pan - Certified           | 01/01/2014 | 12/31/2014 | 316.00      | 105.34      | 35.11      |
| 6041-WD       | 30-TRP-HD - 30-Tarp - Heavy Duty - Double    | 01/01/2014 | 12/31/2014 | 11.58       | 3.86        | 1.29       |

# Contractor-Owned Equipment Review

| 80%             |           |           |              |                  |
|-----------------|-----------|-----------|--------------|------------------|
| Description     | FMV       | Threshold | Total Billed | Overage          |
| 2015 Ford F-150 | \$ 26,000 | \$ 20,800 | \$ 36,000    | \$ 15,200        |
| 2016 GMC Sierra | \$ 30,000 | \$ 24,000 | \$ 28,000    | \$ 4,000         |
| <b>Totals</b>   | \$ 56,000 | \$ 44,800 | \$ 64,000    | <b>\$ 19,200</b> |

## Question #3

- Should Construction Manager Owned equipment be charged hourly, daily, weekly, or monthly?
  - A – Yes
  - B – No
  - C - It depends...



# Change Order Review

## Request fully supported Owner Change Orders

- Cover sheet with itemized list of individual change orders
- Individual change orders (primarily subcontractors)

Individual change orders should be checked against cover sheet to ensure all support is received and confirm amounts are the same

Contractor markups should be present on the cover sheet and should be confirmed against Contract stipulations





# Change Order Review

- Validation of various markups
  - Is markup, overhead and profit (OH&P), insurance, bonds, etc. to be applied to both additive and deductive Change Orders?
  - Is OH&P cap defined separately for each tier (i.e., Contractor, Subcontractor, Sub-subcontractor)?
  - Can the Contractor get separate markups for its role on self-performed work?
  - Is aggregate markup capped?
  - Inclusion of a markup template in your Contract documents
- Other Change Order Concerns
  - Validation of costs (material, labor, etc.)
  - Identify duplicate scope in selected instances
    - Rework
    - back charges
  - Review of approval process

# Change Order Review

| <b>Change Order Example</b>        |                               |                           |                     |
|------------------------------------|-------------------------------|---------------------------|---------------------|
|                                    | <b>Sub-Subcontractor Cost</b> | <b>Subcontractor Cost</b> | <b>CM Cost</b>      |
| Cost from Lower Tier Subcontractor | \$ -                          | \$ 47,597.39              | \$ 54,736.99        |
| Labor                              | \$ 22,458.98                  |                           |                     |
| Materials                          | \$ 13,043.40                  |                           |                     |
| Equipment                          | \$ 5,194.80                   |                           |                     |
| Subtotal                           | \$ 40,697.18                  |                           |                     |
| Bonds (.7%)                        | \$ 284.88                     |                           |                     |
| Insurance (1.0%)                   | \$ 406.97                     |                           |                     |
| Total Before Markup                | \$ 41,389.03                  | \$ 47,597.39              | \$ 54,736.99        |
| Allowable Markup (15.0%)           | \$ 6,208.35                   | \$ 7,139.61               |                     |
| CM Fee (1.75%)                     | \$ -                          | \$ -                      | \$ 957.90           |
| <b>Total Cost</b>                  | <b>\$ 47,597.39</b>           | <b>\$ 54,736.99</b>       | <b>\$ 55,694.89</b> |





# Review of Other Charges

Project Cost Report should be sorted to segment transactions not falling into labor, equipment, subcontracts, insurance, and information technology categories

- Most charges will be for vendors paid via purchase orders
- Journal entries may comprise the rest (likely for employee expense reports); **backup should be requested for any that are questionable**
- The transactions should be further segmented into a list where the reimbursable basis cannot be readily determined – **these invoices should then be requested from the Contractor**

The invoice review should focus on...

- Is the charge reimbursable per the contract and/or was it intended to be covered by a rate and not billed directly?
- Was it incurred on the project in question?
- Does the date and invoice number trace to the project cost report transaction?

# Review of Other Costs

## SEMINAR & REGISTRATION



The NEBB Systems Commissioning Seminar will be held:

Date: **April 7-12, 2008**  
 Location: NEBB Training and Educational Center  
 1525 West University Drive, #108  
 Demuro Business Park  
 Tempe, Arizona 85281-3280

*\* Note: The Controls Systems Commissioning Module is for repeat candidates only.*

Cost:  Basic Seminar (Mon - Thurs) \$ 795.00 per person  
 Controls Seminar Only (Wed & Thurs) \$ 200.00 per person \*  
 Plumbing Seminar (Fri) \$ 150.00 per person  
 Fire Protection Seminar (Sat) \$ 350.00 per person

Required Publications:  Design Phase Commissioning Handbook for HVAC Systems  
 \$388.00 List Price or (\$259.00 NEBB Firm Price)

Send Registration Form and Payment to:

NEBB  
 8575 Grovemont Circle, Gaithersburg, MD 20877 USA  
 Phone: (301) 977-3698 Fax: (301) 977-9589  
 Attention: Sheila Simms

### REGISTRATION DEADLINE

Available seminar openings will be filled on a "first come, first serve" basis so please respond immediately. The seminar registration deadline to reach NEBB office is **March 21, 2008.**

**Registration**

Name \_\_\_\_\_  
 Firm \_\_\_\_\_ Cert. # \_\_\_\_\_  
 Address \_\_\_\_\_  
 City, State/Province Zip Code \_\_\_\_\_  
 Country \_\_\_\_\_ Email \_\_\_\_\_  
 Phone \_\_\_\_\_ Fax \_\_\_\_\_

Select Method of Payment (payable in US Dollars to NEBB) and indicate total amount  
 Check Enclosed  Visa  MasterCard

Total Amount \$ 1404.00

Credit Card # \_\_\_\_\_ Exp. date \_\_\_\_\_

Signature \_\_\_\_\_

Split  
 3415  
 729B  
 545B

### REGISTER TODAY

The registration fee does not cover housing and other costs. Hotel reservations must be made directly by the seminar attendee.



### Cancellation Fees

Pre-registration and pre-payment of fees are necessary to ensure your participation in the seminar. Do not make any reservations prior to being assured that you have been accepted for the seminar.

Cancellation by registrants, regardless of reason, will be subject to a \$150 service charge to cover NEBB's expenses related to NEBB publications and student materials prepared prior to the seminar. A refund of the prepaid registration fees will be made less the \$150 service charge.

No shows and those persons registered for the seminar that do not cancel 10 days prior to the seminar and subsequently do not attend the course, will forfeit the entire registration fee and examination fee - no refunds.

NEBB reserves the right to cancel any seminars having insufficient registrants, in which case, all prepaid registration and examination fees will be refunded in full. NEBB cannot be responsible for any losses resulting from cancellation of a seminar.

## Question #4

- Which of the following would typically be a reimbursable cost?
  - A – Costs for employee OSHA training
  - B – Costs for employee cell phones
  - C – Costs for recruiting CM personnel
  - D – Costs related to CM legal costs from Owner Contract
  - E - Unsure/Don't Know/NA



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August 11, 2022 – Data Analytics

August 25, 2022 – Auditing Retroactive Withdrawals or Hardship Petitions

### AuditCon

September 11 – 15, 2022

Las Vegas, NV



Did you know that Connect ACUA allows you to post new messages directly from your email without logging in to the Connect ACUA website?

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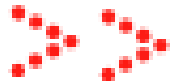
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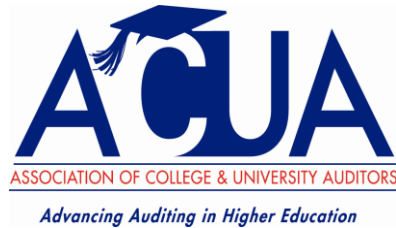
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