**This sample bill does not establish any policy relative to the amount to be allowed for any particular item of materials or equipment or as representing actual rates for insurance. Its sole purpose is to standardize the form of force account bills.**

**SAMPLE OF A FORCE ACCOUNT BILL (USING 2007 BLUEBOOK RATES) SHOWING FORM TO BE FOLLOWED**

**CONTRACTOR’S LETTERHEAD**

Route Section County Auth. No.

Force account bill for Additional Pipe & Collars Contract No.

Insert applicable dates

Total Hours

Insurance

Payroll

Earnings to

Payroll Amount Eligible for Unemployment Tax

June 2007 4 5 6 S.T. O.T. Rate

Amount

Amount

Date F.U.T. S.U.T.

Matt Reilly, Foreman 6 8 10 22 2 15.60 $374.40 $390.00 $35,000.00 $0.00 $0.00

Tim Seitz, Laborer 6 8 10 22 2 12.50 300.00 312.50 8,000.00 0.00 312.50

Bernie Henderson, Laborer 6 8 10 22 2 12.50 300.00 312.50 6,000.00 312.50 312.50

Earl Roth, Laborer 6 8 10 22 2 12.50 300.00 312.50 7,100.00 212.50 312.50

John Graham, Laborer 6 8 10 22 2 12.50 300.00 312.50 9,100.00 0.00 312.50

Sarah Reid, Truck Driver 6 8 8 22 14.50 319.00 319.00 27,000.00 0.00 0.00

Jeanmarie Smith, Operator 6 8 8 22 17.60 387.20 387.20 40,000.00 0.00 0.00

Subtotals, Labor $2,280.60 $2,346.20 $525.00 $1,250.00

\*Laborer Pension & Welfare Funds – 96 hours @ .32 30.72

\*Operating Engineer Pension & Welfare – 22 hours @ .55 12.10

Subtotals, Labor $2,389.02

Plus 35% of $2,389.02 836.16

Subtotals, Labor $3,225.18

Plus: Workmen’s Compensation Ins. 3.48% of $2,280.60 79.36

Public Liability and Property Damage Ins., excluding payroll

of Truck Drivers 2.0% of $1,961.60 39.23

\*\*Federal Unemployment Tax 0.8% of $525.00 4.20

\*\*\*State Unemployment Tax 6.8% of $1,250.00 85.00

Federal Social Security Tax 7.65% of $2,346.20 179.48

Total Payroll Additives 387.27

Plus 10% of $387.27 38.73

426.00

Total Labor $3,651.18

\*These are not suggested rates, as these rates vary widely between

Union Locals. This is intended as an example only.

\*\*Do not include costs for employees which have reached the

$7,000 ceiling on Federal Unemployment Tax (F.U.T.)

\*\*\*Do not include costs for employees which have reached the

$11,500 ceiling for State Unemployment Tax (S.U.T.)

I hereby certify that the above statement is a copy of that portion of the payroll which applies to the above stated work and that the rates shown for taxes and insurance are actual costs.

(Signed)

(Contractor)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Equipment Expense | 1 | 2 | 3 | Total Hrs | Rate | Amount |
| 2006 Caterpillar 814F Wheel Dozer, (240 HP) | 6 | 8 | 8 | 22 | $100.50 | $2,211.00 |
| 2006 Chevy Light Duty Pickup Truck, 4X4 Crew Cab (1/2 ton) | 6 | 8 | 10 | 24 | $11.86 | $284.64 |
| 2004 On-Hwy Rear Dump Truck, 4X4, Diesel, (30,000 lb GVW) | 6 | 8 | 8 | 22 | $35.22 | $774.84 |
| Total equipment expense |  |  |  |  |  | $3,270.48 |

|  |  |
| --- | --- |
| Material Used  24 in. R.C.P., 64 ft. @ $4.30 per ft.(receipted invoice attached) | $275.20 |
| (Trench backfill, 48.6 tons @ $0.85 per ton) (taken from stock) | 41.31 |
| Portland cement, 6 sacks @ $1.60 (taken from stock) | 9.60 |
| (Aggregate, 1.5 tons @ $1.40 per ton) (taken from stock) | 2.10 |
| (Form lumber, 24 pieces, 1x6, 14 feet long @ $1.232 per piece) (receipted invoice attached)  Less salvage value of form lumber, 50% | 29.57  (14.79) |
| Subtotal material | 342.99 |
| Plus 15% on $342.99 | 51.45 |
| Total material | $394.44 |

**AFFIDAVIT**

This is to certify that the material entered on this force account bill which was taken from stock is shown at our cost.

Smith Construction Co.



(Company)

By

Total Labor $3,651.18

Total Equipment Expense 3,270.48

Total Materials 394.44

Total $7,316.10

Bond 0.75% 54.87

Plus 10% of Bond 5.49

Total Bill $7,376.46

Resident Engineer