

# SAMPLE COST ANALYSIS

## CHANGE ORDER SUBMITTAL LOG

January 31, 2019

**PRINCETON DAY SCHOOL**

**JOB #**

GC CO#

ALT/CO#	DATE	DESCRIPTION	SUBMITTED	APPROVED	
	11/29/18	BASE BID PROPOSAL	\$ 108,250.00	\$ 108,250.00	
ALT-01	11/29/18	ADD 2 BENCHES FOR 6 SQUASH COURT LAYOUT	\$ 7,820.00	\$ 7,820.00	
CO-01	01/31/19	MAKE CHANGES TO BENCHES	\$ 3,500.00	\$ 3,500.00	
CO-02	01/31/19	ADD WALL CABINETS	\$ 600.00	\$ 600.00	

		\$ 116,070.00
ORIGINAL CONTRACT VALUE		<u>\$ 116,070.00</u>
TOTAL CHANGE ORDERS SUBMITTED TO DATE	\$ 4,100.00	
TOTAL CHANGE ORDERS APPROVED TO DATE		\$ 4,100.00
REVISED CONTRACT VALUE		\$ 120,170.00
SALES TAX - TBD		\$ -
TOTAL VALUE TO DATE (TAX INCLUDED)		\$ 120,170.00

# SAMPLE COST ANALYSIS

## DIRECT MATERIAL REPORT

January 31, 2019

**PRINCETON DAY SCHOOL**

**JOB #**

MATERIAL		ESTIMATED		ACTUAL		VARIANCE	
CODE	DESCRIPTION	UNIT	COST	UNIT	COST	UNIT	COST
5100-1	HARDWARE						
	4" wire pulls		\$ 27.00				\$ -
	blum 120 degree concealed hinges		\$ 150.00				\$ -
	curved wooden coat hooks		\$ 265.00				\$ -
	rakks countertop support brackets		\$ 1,690.00				\$ -
	doug mockett wire grommets		\$ 20.00				\$ -
	kv standards and brackets		\$ 64.00				\$ -
	shelf pins		\$ 3.00				\$ -
							\$ -
							\$ -
							\$ -
	<b>TOTAL HARDWARE MATERIAL COST</b>		<u>\$ 2,219.00</u>		<u>\$ 2,219.00</u>		<u>\$ -</u>
5100-2	RAW MATERIALS						
	beech veneer fsc laid up on fsc plywood		\$ 4,646.00				\$ -
	butcher block maple for bench seats		\$ 1,237.00				\$ -
	poplar plywood for painted wood cabinets		\$ 2,752.00				\$ -
	1/4" shop grade ply with white liner		\$ 112.00				\$ -
	shop grade plywood w/ white 1 side		\$ 260.00				\$ -
	shop ply with white liner		\$ 152.00				\$ -
	melamine & particleboard		\$ 821.00				\$ -
	pt grade birch 7 ply 3/4"b-2		\$ 21.00				\$ -
	laminare & backer		\$ 773.00				\$ -
	edgebanding		\$ 257.00				\$ -
	plam contact cement		\$ 70.00				\$ -
	veneer 1 side on pb core		\$ 240.00				\$ -
	<b>TOTAL RAW MATERIAL COST</b>		<u>\$ 11,341.00</u>		<u>\$ 11,341.00</u>		<u>\$ -</u>
5100-3	PAINT SHOP						
	single seal and topcoat		\$ 12.00				\$ -
	primer w/ single coat paint		\$ 1,769.00				\$ -
	1 stain fin w/ 1 topcoat		\$ 370.00				\$ -
	<b>TOTAL PAINT SHOP MATERIAL COST</b>		<u>\$ 2,151.00</u>		<u>\$ 2,151.00</u>		<u>\$ -</u>
5100-4	FINISHED GOODS						
			\$ -		\$ -		\$ -
	<b>TOTAL FINISHED GOODS MATERIAL COST</b>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
			<b>ESTIMATED</b>		<b>ACTUAL</b>		<b>VARIANCE</b>
	<b>TOTAL BASE BID MATERIAL COST</b>		<u>\$ 15,711.00</u>		<u>\$ 15,711.00</u>		<u>\$ -</u>
	<b>ADD TAX ON MATERIALS</b>		<u>\$ -</u>		<u>\$ -</u>		<u>\$ -</u>
	<b>TOTAL ALT/CO IMPACT ON MATERIAL COST</b>		<u>\$ 3,130.00</u>		<u>\$ 3,130.00</u>		<u>\$ -</u>
	<b>TOTAL MATERIAL COST FOR PROJECT</b>		<u>\$ 18,841.00</u>		<u>\$ 18,841.00</u>		<u>\$ -</u>

# SAMPLE COST ANALYSIS

## DIRECT LABOR REPORT

January 31, 2019

**PRINCETON DAY SCHOOL**

**JOB #**

LABOR		ESTIMATED		ACTUAL		VARIANCE	
CODE	DESCRIPTION	UNIT	COST	UNIT	COST	UNIT	COST
5110	<b>ASSEMBLY LABOR AND MISC LABOR</b>						
	total combined assembly hours	321.0	\$ 9,940.00			\$	-
	solid surface		\$ -			\$	-
						\$	-
						\$	-
						\$	-
						\$	-
						\$	-
	<b>TOTAL ASSEMBLY LABOR</b>	<b>321.0</b>	<b>\$ 9,940.00</b>	<b>321.0</b>	<b>\$ 9,940.00</b>	<b>\$</b>	<b>-</b>
5110	<b>CUTTING/MACHINE LABOR</b>						
	cutting hours	24.5	\$ 758.00			\$	-
	combined machining hours	11.0	\$ 342.00			\$	-
	edging hours	7.5	\$ 224.00			\$	-
						\$	-
						\$	-
	<b>TOTAL CUTTING/MACHINE LABOR</b>	<b>43.0</b>	<b>\$ 1,324.00</b>	<b>43.0</b>	<b>\$ 1,324.00</b>	<b>\$</b>	<b>-</b>
5110	<b>DRAFTING/SUBMITTAL LABOR</b>						
	drafting/submittal hours	42.5	\$ 1,320.00			\$	-
						\$	-
	<b>TOTAL DRAFTING/SUBMITTAL LABOR</b>	<b>42.5</b>	<b>\$ 1,320.00</b>	<b>42.5</b>	<b>\$ 1,320.00</b>	<b>\$</b>	<b>-</b>
5110	<b>FINISHING LABOR</b>						
	total finishing labor hours	262.0	\$ 8,129.00			\$	-
						\$	-
	<b>TOTAL FINISHING LABOR</b>	<b>262.0</b>	<b>\$ 8,129.00</b>	<b>262.0</b>	<b>\$ 8,129.00</b>	<b>\$</b>	<b>-</b>
5110	<b>PROJECT MANAGEMENT LABOR</b>						
	project management hours	66.0	\$ 2,050.00			\$	-
						\$	-
	<b>TOTAL FIELD COORDINATION LABOR</b>	<b>66.0</b>	<b>\$ 2,050.00</b>	<b>66.0</b>	<b>\$ 2,050.00</b>	<b>\$</b>	<b>-</b>
5110	<b>TRUCK DRIVER LABOR</b>						
	truck driving/loading labor	36.0	\$ 1,099.00			\$	-
						\$	-
	<b>TOTAL TRUCK DRIVER LABOR</b>	<b>36.0</b>	<b>\$ 1,099.00</b>	<b>36.0</b>	<b>\$ 1,099.00</b>	<b>\$</b>	<b>-</b>
			<b>ESTIMATED</b>		<b>ACTUAL</b>		<b>VARIANCE</b>
	TOTAL BASE BID LABOR COST		\$ 23,862.00		\$ 23,862.00	\$	-
	TOTAL ALT/CO IMPACT ON LABOR COST		\$ 4,537.00		\$ 4,537.00	\$	-
	TOTAL LABOR COST FOR PROJECT		\$ 28,399.00		\$ 28,399.00	\$	-



# SAMPLE COST ANALYSIS

PROJECT CONTRIBUTION SUMMARY REPORT		January 31, 2019		
PRINCETON DAY SCHOOL		JOB #		
PROJECT CONTRIBUTION SUMMARY		ESTIMATED	ACTUAL	VARIANCE
CODE	DESCRIPTION	VALUE	VALUE	VALUE
PROJECT RECEIVABLES				
	CONTRACT VALUE	\$ 116,070.00	\$ 116,070.00	\$ -
		\$ -	\$ -	\$ -
CO-01	MAKE CHANGES TO BENCHES	\$ 3,500.00	\$ 3,500.00	\$ -
CO-02	ADD WALL CABINETS	\$ 600.00	\$ 600.00	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -
	TOTAL PROJECT VALUE	<u>\$ 120,170.00</u>	<u>\$ 120,170.00</u>	<u>\$ -</u>
PROJECT PAYABLES				
SELF-PERFORMED WORK				
	TOTAL MATERIAL COST	\$ 18,841.00	\$ 18,841.00	\$ -
	TOTAL LABOR COST	\$ 28,399.00	\$ 28,399.00	\$ -
	TOTAL SELF-PERFORMED WORK COST	<u>\$ 47,240.00</u>	<u>\$ 47,240.00</u>	<u>\$ -</u>
SUBCONTRACTED WORK				
	TOTAL INSTALLATION SUBCONTRACTOR COST	\$ -	\$ -	\$ -
	TOTAL (SUB 1) OTHER SUBCONTRACTOR COST	\$ 26,245.00	\$ 26,245.00	\$ -
	TOTAL (SUB 2) OTHER SUBCONTRACTOR COST	\$ -	\$ -	\$ -
	TOTAL SUBCONTRACTED WORK COST	<u>\$ 26,245.00</u>	<u>\$ 26,245.00</u>	<u>\$ -</u>
				\$ -
	TOTAL PROJECT COSTS BEFORE OH	<u>\$ 73,485.00</u>	<u>\$ 73,485.00</u>	<u>\$ -</u>
PROJECT CONTRIBUTION MARGIN SUMMARY				
	BASE BID CONTRIBUTION TO OH AND PROFIT IN \$	<u>\$ 50,252.00</u>	<u>\$ 50,252.00</u>	<u>\$ -</u>
	BASE BID CONTRIBUTION TO OH AND PROFIT IN %	43.29%	43.29%	
	CO CONTRIBUTION TO OH AND PROFIT IN \$	<u>\$ 4,253.00</u>	<u>\$ 4,253.00</u>	<u>\$ -</u>
	TOTAL PROJECT CONTRIBUTION TO OH AND PROFIT IN \$	<u>\$ 54,505.00</u>	<u>\$ 54,505.00</u>	<u>\$ -</u>
	TOTAL PROJECT CONTRIBUTION TO OH AND PROFIT IN %	45.36%	45.36%	

# SAMPLE COST ANALYSIS

OVERHEAD & GROSS PROFIT REPORT		January 31, 2019	
PRINCETON DAY SCHOOL		JOB #	
OVERHEAD & GROSS PROFIT		ACTUAL	
DESCRIPTION		VALUE	
TOTAL PROJECT SALES REVENUE		<u>\$ 120,170.00</u>	100%
COST OF MATERIALS		<u>\$ 18,841.00</u>	15.7%
COST OF LABOR		<u>\$ 28,399.00</u>	23.6%
COST OF SUBCONTRACTED WORK		<u>\$ 26,245.00</u>	21.8%
COST OF OVERHEAD ASSIGNED TO PROJECT			
OVERHEAD ENTRIES			
TOTAL OVERHEAD ASSIGNED TO PROJECT		<u>\$ -</u>	
PROJECT GROSS PROFIT SUMMARY			
TOTAL PROJECT SALES REVENUE		<u>\$ 120,170.00</u>	100%
LESS TOTAL COST OF GOODS SOLD		<u>\$ (73,485.00)</u>	61.2%
GROSS PROFIT		<u>\$ 46,685.00</u>	38.8%

# SAMPLE COST ANALYSIS

ANALYSIS OF PROFITABILITY REPORT		January 31, 2019	
PRINCETON DAY SCHOOL		JOB #	
ANALYSIS OF PROFITABILITY RATIOS	ESTIMATED	ACTUAL	VARIANCE
DESCRIPTION	VALUE	VALUE	VALUE
<p>The contribution margin ratio is the difference between a project's revenue and variable expenses, expressed as a percentage. The total margin generated by a project represents the total project earnings available to contribute to pay for fixed expenses and generate a profit.</p>			
CONTRIBUTION MARGIN RATIO	45.36%	45.36%	
<p>The expense ratio is the difference between a project's revenue and a particular expense, expressed as a percentage.</p>			
<b>MATERIALS EXPENSE RATIOS</b>			
HARDWARE MATERIALS EXPENSE RATIO	1.85%	1.85%	
RAW MATERIALS EXPENSE RATIO	9.44%	9.44%	
PAINT SHOP MATERIALS EXPENSE RATIO	1.79%	1.79%	
FINISHED GOODS MATERIALS EXPENSE RATIO			
ALT/CO IMPACT ON MATERIALS EXPENSE RATIO	2.60%	2.60%	
TOTAL MATERIAL EXPENSE RATIO	15.68%	15.68%	
<b>LABOR EXPENSE RATIOS</b>			
DRAFTING/SUBMITTALS LABOR EXPENSE RATIO	1.10%	1.10%	
FIELD COORDINATION LABOR EXPENSE RATIO	1.71%	1.71%	
SHOP LABOR EXPENSE RATIO	17.05%	17.05%	
ALT/CO IMPACT ON LABOR EXPENSE RATIO	3.78%	3.78%	
TOTAL LABOR EXPENSE RATIO	23.63%	23.63%	
<b>SELF-PERFORMED WORK EXPENSE RATIO</b>			
TOTAL SELF-PERFORMED WORK EXPENSE RATIO	39.31%	39.31%	
<b>SUBCONTRACT EXPENSE RATIOS</b>			
INSTALLATION EXPENSE RATIO			
OTHER SUBCONTRACTOR EXPENSE RATIO	21.84%	21.84%	
TOTAL SUBCONTRACTOR (INCLUDING INSTALL) EXPENSE RATIO	21.84%	21.84%	

# SAMPLE COST ANALYSIS

EXPENSE RATIOS CHART

January 31, 2019

PRINCETON DAY SCHOOL

JOB #

## EXPENSE RATIOS PIE CHART

