



**1.0 Definition of Cost**

Field small tools are any tools purchased or built for use on multiple field projects and costing less than \$5000 (see listing, Appendix B, Uniform Cost Accounting Manual). These field small tools shall be expensed in the field small tools cost pool and the costs shall be spread to field projects based on a percentage applied to field labor, including fringe benefits.

In addition to those units defined as field small tools because of the \$5000 threshold, a county may elect to handle other units as field small tools if they are in the classes identified below. The election by a county shall be consistently applied for any eligible classification.

**2.0 Charging Policy**

The county shall uniformly charge a percentage for field small tools to all field labor (wages plus benefits). The percentage shall be calculated annually by the county and is effective for one year. Rates are set to the nearest tenth of one percent, and are calculated by dividing the prior calendar year cost for field small tools, plus or minus any under or over reported costs from the prior year, by the total field labor costs of the prior year.

**3.0 Accounting Policy**

Tools used in both field and shop operations shall be expensed in the appropriate cost pool based on the primary purpose for the tools acquisition. Items meeting the definition or eligible for inclusion by county election in the field small tools cost pool which are capitalized shall be depreciated and accounted for as fixed assets. The depreciation and other costs of these assets shall be charged to the field small tools cost pool.

**4.0 Classes Eligible for County Option (over \$5000)**

A county **may choose** to treat units (required to be capitalized because their acquisition costs exceed \$5000) within the classes here specified as field small tools rather than using the established rates. The election shall be made to treat all units within the class consistently and to apply the same election for all projects or customers. When making the election, units will no longer be charged for actual usage. The costs will be included within the cost pool and used to determine the field small tools rate applied to field projects. For units capitalized under county policy, the depreciation is charged to the cost pool. The county responsibility to manage and control the pieces of equipment is not affected by the election.

The eligible classes are:

Class	Description
805	Generators, portable electric, 3,001 through 10,000 watt output
906	Mechanical tampers, self powered
912	Mudjack
923	Water pumps, centrifugal (with or without trailer)
924	Water pumps, diaphragm
933	Shoulder drag
934	Concrete saw, through 9 hp, including blades
9006	Air Compressor (< 125 cu.ft.)
9011	Joint Cleaner (Blower)

- 9018 Curb Paver, Bituminous
- 9027 Blacktop Skid
- 9054 Hammers, hydraulic, 100 through 1100 ft/lbs, CIMA rating
- 9073 Landscape Box
- 9109 Roller, push-type vibrating
- 9114 Roto-tiller (attachment)
- 9128 Scaffolding (staging)
- 9130 Scaffolding (sections)
- 9186 Screeds, vib. strike-off
- 9346 Dowel Drill

**5.0 Worksheet**

A copy of the field small tools worksheet is to be completed as soon as year-end transactions and closing entries have been posted to the ledger. One copy of the completed worksheet shall be kept on file and another copy shall be returned to the Bureau of State Highway Programs, Audit and Contract Administration Section as soon as possible. All papers used in compiling the information entered on the questionnaire shall be kept.

WISCONSIN DEPARTMENT OF TRANSPORTATION 1996 FIELD SMALL TOOL WORKSHEET		
COUNTY: COUNTY NUMBER: DISTRIC NUMBER		
LABOR		\$9,587.04
FRINGE BENEFITS		6,122.87
EQUIPMENT		478.92
MATERIALS		15,993.16
SHOP OVERHEAD		22,669.81
DEPRECIATION		0.00
OTHER		0.00
CONSUMABLE TOOLS (DETAIL)		
TOTAL COSTS		\$54,851.80
COST ALLOCATIONS (CREDITS)		33,561.99
NET REPORTED BALANCE (VARIANCE)		\$21,289.81
TOTAL FIELD LABOR		2,575,464.17
RATE	(TOTAL COSTS/TOTAL FIELD LABOR)	2.13%
ACCOUNT VARIANCE	(12/31/94 ACCOUNT VARIANCE/TOTAL FIELD LA	-0.46%
ACTUAL RATE	(RATE + ACCOUNT VARIANCE)	1.7%
ASSIGNED RATE	(GREATER OF ACTUAL OR 1.00%)	1.7%
ACCOUNT VARIANCE COMMENTATION		
REPORTED VARIANCE		\$21,289.81
AUDIT ADJUSTMENT		
ADJUSTED VARIANCE		\$21,289.81
ADD JANUARY 1, 1995 BALANCE		(\$33,244.50)
DECEMBER 31, 1995 BALANCE		(\$11,954.69)