

SUMMARY OF BILLING
DISCUSSION AND EXPLANATION OF SUMMARY FORM

1. All final billing shall be prepared in accordance with Title 23, Code of Federal Regulations, Chapter 1, Part 645, the Utility's Standard Accounting and Work order procedures and the Department's Design Manual Part 5.
2. The Summary of Billing Form 4181-B will follow, as close as possible, the order of the items in the Estimate Form 4181-A in such a manner as will permit comparison with the approved Plan and Estimate Form.
3. Supporting Data sheets shall accompany the Final Billing Form 4181-B showing an itemized breakdown of all labor by classification and hours worked, and list of materials removed and installed by quantity, type and unit cost, in accordance with Design Manual Part 5.
4. Each individual payment of Right of Way shall be supported in accordance with Design Manual Part 5.
5. Work performed under contracts, entered into by bidding, having had prior concurrence of the Department, and as indicated on the Estimate Form 4181-A, must be substantiated by the total amounts of each bid received from the actual bidders.
6. If there is a substantial difference (+/- 10%) between the total estimated cost and the total actual cost billed, or a substantial difference for individual items of cost, i.e., Preliminary Engineering, Right of Way, Construction, etc., an explanation shall be attached to the Summary of Billing Form 4181-B.
7. Labor surcharges include worker compensation insurance, public liability and property damage insurance, and such fringe benefits as the utility has established for the benefit of its employees. The cost of labor surcharges will be reimbursed at actual costs to the utility, or, at the option of the utility, average rates which are representative of actual costs may be used in lieu of actual costs if approved by the Department and the FHWA Division Administrator. These average rates should be adjusted at least once annually to take into account known anticipated changes and correction for any over or under applied costs for the preceding period.
8. Overhead and indirect construction costs not charged directly to work order or construction accounts may be allocated to the relocation provided the allocation is made on an equitable basis. All costs included in the allocation shall be eligible for Federal reimbursement, reasonable, and actually incurred by the utility.
9. The actual and direct costs of handling and loading materials and supplies of company stores or material yards, and of unloading and handling recovered materials accepted by the utility at its stores or material yards are reimbursable. In lieu of actual cost, average rates which are representative of actual costs may be used if approved by the Department and the FHWA Division Administrator. These average rates should be adjusted at least once annually to take into account known anticipated changes and correction for any over or under applied costs for the preceding period. At the option of the utility, 5 percent of the amounts billed for the materials and supplies issued from company stores and material yards or the value of recovered materials will be reimbursed in lieu of actual or average costs for handling.
10. Credits for Expired Service Life, Betterment and Salvage shall be documented in accordance with Design Manual Part 5.
11. A charge for Sacrificed Life made in the amount of the computed value of facilities which were removed from private Right-of-Way and not functionally replaced shall be documented in accordance with Design Manual Part 5.
12. All billing shall be certified by the company's auditor or person directly responsible for its accuracy and conformance to Federal Regulations, the Utility's Standard Accounting and Work Order Procedures and Design Manual Part 5.

ESTIMATE AND BILLING COMPARISON

SUMMARY OF	ESTIMATE	BILLING	+OR-
A. PRELIMINARY ENGINEERING	\$ _____	\$ _____	\$ _____
B. RIGHT-OF-WAY ACQUISITION	\$ _____	\$ _____	\$ _____
C. TEMPORARY CONSTRUCTION	\$ _____	\$ _____	\$ _____
D. PERMANENT CONSTRUCTION	\$ _____	\$ _____	\$ _____
1. Labor	\$ _____	\$ _____	\$ _____
2. Material	\$ _____	\$ _____	\$ _____
3. Equipment	\$ _____	\$ _____	\$ _____
E. REMOVAL COSTS	\$ _____	\$ _____	\$ _____
F. CONSTRUCTION ENGR/INSPECTION	\$ _____	\$ _____	\$ _____
G. CONNECTING COSTS	\$ _____	\$ _____	\$ _____
H. ACCOUNTING	\$ _____	\$ _____	\$ _____
I. ADMINISTRATIVE, INDIRECT OVERHEAD SUPERVISION	\$ _____	\$ _____	\$ _____
J. TOTAL CONSTRUCTION COSTS	\$ _____	\$ _____	\$ _____
K. LESS CREDITS	\$ _____	\$ _____	\$ _____
1. Betterment	\$ _____	\$ _____	\$ _____
2. Salvage	\$ _____	\$ _____	\$ _____
3. Expired Service Life	\$ _____	\$ _____	\$ _____
L. TOTAL NET COSTS	\$ _____	\$ _____	\$ _____
M. UTILITY SHARE..... _____%	\$ _____	\$ _____	\$ _____
N. STATE SHARE..... _____%	\$ _____	\$ _____	\$ _____
O. SACRIFICED LIFE	\$ _____	\$ _____	\$ _____
TOTAL AMOUNT REIMBURSABLE	\$ _____	\$ _____	\$ _____



**SUMMARY OF BILLING
FOR
UTILITY RELOCATION**

County _____
S.R. & Sec. _____
Agreement No. _____
Fed. Proj. No. _____

Utility _____

Address _____

Invoice may be Audited at (address) _____

Date of First Billed Expense (including Preliminary Engineering) _____

Date Actual Construction Start by Utility _____

Date of Last Billed Expense (including accounting) _____

A. PRELIMINARY ENGINEERING

- 1. Labor
 - (a.) Salaries and wages (in house) _____
 - (b.) Contract (consultant) _____
- 2. Supplies _____
- 3. Transportation _____
- 4. Incorporated into the highway design contract _____
- TOTAL..... _____

B. RIGHT-OF-WAY ACQUISITION

- 1. Property costs _____
- 2. Labor
 - (a.) Salaries and wages (in house) _____
- 3. Transportation _____
- 4. Contractor _____
- TOTAL..... _____

C. TEMPORARY CONSTRUCTION

- 1. Labor
 - (a.) Salaries and wages (in house) _____
- 2. Material
 - (a.) New material _____
 - (b.) Less salvage _____
 - (c.) Depreciated value _____
 - (d.) Handling (_____ %) _____
- 3. Equipment
 - (a.) Utility owned _____
 - (b.) Rented _____
- 4. Contractor _____
- TOTAL..... _____

SUMMARY OF BILLING

Accumulative TOTAL from Page 2 _____

D. PERMANENT CONSTRUCTION

- 1. Labor
 - (a.) Salaries and wages (in house) _____
- 2. Material (provided by Utility) _____
 - (a.) Handling (_____ %)
- 3. Equipment _____
 - (a.) Utility owned _____
 - (b.) Rented _____
- 4. Contractor _____

TOTAL.....

E. REMOVAL COSTS

- 1. Labor
 - (a.) Salaries and wages (in house) _____
- 2. Supplies _____
- 3. Transportation _____
- 4. Contractor _____

TOTAL.....

F. CONSTRUCTION ENGINEERING AND INSPECTION

- 1. Labor
 - (a.) Salaries and wages (in house) _____
 - (b.) Contract (consultant) _____
- 2. Supplies _____
- 3. Transportation _____
- 4. Contractor _____

TOTAL.....

G. CONNECTING COSTS

- 1. Labor
 - (a.) Salaries and wages (in house) _____
- 2. Supplies _____
- 3. Transportation _____
- 4. Contractor _____

TOTAL.....

H. ACCOUNTING COSTS

- 1. Labor
 - (a.) Salaries and wages (in house) _____
- 2. Supplies _____

TOTAL.....

I. ADMINISTRATION, INDIRECT OVERHEAD & SUPERVISION.....

SUMMARY OF BILLING

Accumulative TOTAL from Page 3 _____

J. TOTAL CONSTRUCTION COST

LESS CREDITS

1. Betterment _____

2. Salvage _____

3. Expired Service Life _____

TOTAL CREDITS

K. TOTAL NET ACTUAL COST.....

L. PERCENT OF UTILITY WITH REAL PROPERTY INTEREST (412 COSTS) _____ %.....

M. PERCENT OF UTILITY WITHOUT REAL PROPERTY INTEREST (412.1 COSTS, IF APPLICABLE) _____ %.....

N. SACRIFICED LIFE (VALUE OF FACILITIES REMOVED FROM PRIVATE RIGHT-OF-WAY AND NOT FUNCTIONALLY REPLACED TOTALLY REIMBURSABLE; DO NOT PRORATE)

O. LESS THE AMOUNT OF PREVIOUS PAYMENTS

P. TOTAL AMOUNT OF REIMBURSEMENT (L + M + N - O)

I hereby certify that to the best of my knowledge and belief this bill is true and correct and that all costs included herein are properly chargeable to the State as a result of adjusting our facilities to conform to the above-named highway project as shown by this Utility's Plan and Highway Plan and Estimate, and in accordance with the terms of the approved agreement on file with the Commonwealth of Pennsylvania, Department of Transportation.

I further certify that all work billed herein has been completed in accordance with the Department's Design Manual Part 5, Title 23, Code of Federal Regulations Chapter 1, Part 64.5, Subpart A, the Buy America provisions in 23 U.S.C. § 313 and 23 CFR § 635.410 and in accordance with work order accounting procedure prescribed by the applicable Federal or State Regulatory Board, and that no collusion exists or has existed between members or employees of this firm and other persons, firms or corporations in order to establish an unjust basis for any part of the costs covered by this Invoice.

I further certify that the total value of foreign steel and iron products (need to identify the products) as described in the Buy America requirements for this project is \$ _____, said value being less than 0.1% of the total contract price or \$2,500.00, whichever is greater.

(Name and Title) Date

(Use supplemental sheets to describe the scope of work performed, to explain any unusual charges and to provide the required information in contracts, credits, materials, sacrificed life, etc.).