



1.0 Definition of Cost

Field small tools are any tools purchased or built for use on multiple field projects and costing less than \$7,500 (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 \$7,500 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 \$7,500)

A county **may choose** to treat units (required to be capitalized because their acquisition costs exceed \$7,500) 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
913	Mud jack
923	Water pumps, Water pump 4" and greater
924	Water pumps, diaphragm, discharge diameter less than 4"
934	Concrete saw, through 9 hp, including blades
9006	Air Compressor (< 125 cu.ft.)

- 9018 Curb Paver, Bituminous
- 9054 Hammers, hydraulic, 100 through 1100 ft/lbs, CIMA rating
- 9073 Landscape Box
- 9114 Rototiller (attachment)
- 9186 Screeds, vibrt. strike-off
- 9346 Dowel Drill

5.0 Survey

A Field Small Tools survey is to be completed in the MPM system as soon as year-end transactions and closing entries have been posted to the county's ledger. One copy of the completed survey shall be kept on file and all papers used in compiling the information entered on the questionnaire shall be kept. Prior year approved surveys can be viewed in MPM for each county.

Field Small Tools Survey

County :	Region	Year :	Version : 1
Labor	\$6,628.61		
Fringe Benefits	\$4,996.42		
Supplies/Expenses			
Consumable Tools	\$23,429.18		
Salvage and Waste Revenue received			
Depreciation			
Total Costs	35,054.21		
(Total Costs carryforward)	35,054.21		
Cost Allocations (Credits) *	-\$23,422.78 (Enter as a negative number)		
Net Reported Balance (Variance)	11,631.43		
Total Field Labor (including Fringe Benefits) *	\$3,605,318.78		
Account Variance Computation			
Reported Variance	11,631.43 (This number flows from Net Reported Balance (Variance))		
Audit Adjustment			
Adjusted Variance	11,631.43		
(Adjusted Variance carryforward)	11,631.43		
Add 01/01/2023 Balance *	\$2,671.79		
12/31/2023 Balance	14,303.22		
Rate (Total Cost/Total Field Labor)	1.0 (Calculation will appear when you click on Save or Submit button)		
Account Variance (12/31/2023 Account Variance/Total Field Labor)	0.4 (Calculation will appear when you click on Save or Submit button)		
Actual Rate (Rate + Account Variance)	1.4		