

# Handout 5-C

## Closed-Book Exercise to Identify Fixed and Variable Costs by Line Item

Check the box for each line item to identify if the expense is a Fixed or Variable Cost.

If a Variable Cost, check if driven by miles or hours

(Do not take the time to enter \$ amounts)

Front/Back

Object Class Expenses	Total	Fixed Cost	Variable Costs	
			Miles-Driven Costs	Hours-Driven Costs
<b>Total Operating Costs</b>	<b>\$1,778,394</b>	<b>\$322,595</b>	<b>\$580,843</b>	<b>\$874,956</b>
<b>501. LABOR (Salaries &amp; Wages)</b>	<b>\$926,648</b>			
01. Operator Salaries and Wages	\$533,986			
02. Other Salaries and Wages	\$0			
Transportation Supervision	\$175,666			
Shop Administration	\$41,514			
Mechanics	\$42,919			
Planning Staff	\$26,513			
General Administration	\$106,050			
<b>502. FRINGE BENEFITS</b>	<b>\$199,411</b>			
FICA & SUI Tax	\$80,360			
Workers Comp Insurance	\$0			
Drivers/ Mech Workers Comp	\$17,874			
Clerical Office Workers Comp	\$446			
Employer Share of Medical & Life	\$86,514			
Employer Share of Retirement	\$9,796			
13. Uniform and Work Clothing Allowance	\$4,421			
<b>503. SERVICES</b>	<b>\$153,883</b>			
01. Management Services (General OH)	\$17,266			
02. Advertising Fees	\$0			
03. Professional and Technical Services	\$0			
Planning Consultants	\$25,443			
Bank Service Fees	\$399			
Legal and Accounting	\$7,927			
05. Contract Maintenance Services	\$0			
Vehicle Maintenance	\$66,219			
Building Maintenance	\$2,223			
Grounds Maintenance	\$4,057			
Scheduling Software Maintenance	\$21,254			
Accounting Software Maintenance	\$2,000			
Office Equipment Repairs	\$239			
06. Custodial	\$1,989			
99. Other Services	\$0			
Training	\$2,495			
Printing Services	\$127			
Drug and Alcohol Testing	\$2,245			
<b>504. MATERIALS AND SUPPLIES CONSUMED</b>	<b>\$400,181</b>			
01. Fuel and Lubricants	\$317,345			
02. Tires and Tubes	\$32,024			
99. Other Materials and Supplies	\$0			
Vehicle Equip. and Parts Supplies	\$45,749			
Other Equipment and Supplies	\$4,062			
Office Equipment	\$1,001			
<b>505. UTILITIES</b>	<b>\$23,967</b>			
Telecommunication	\$15,155			
Utilities	\$8,812			

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<b>506. CASUALTY AND LIABILITY COSTS</b>	<b>\$65,671</b>			
General Liability	\$8,437			
Auto Liability	\$35,484			
Veh. Ins. Claims	\$14,561			
Licensing	\$7,189			
<b>509. MISCELLANEOUS EXPENSES</b>	<b>\$7,454</b>			
02. Travel and Meetings	\$875			
Mileage	\$225			
08. Advertising/Promotion Media	\$3,905			
99. Other Miscellaneous Expenses	\$0			
Dues & Memberships	\$444			
Postage	\$1,861			
Fees & Permits	\$144			
<b>512. LEASES AND RENTALS</b>	<b>\$1,179</b>			
12. Other General Administration Facilities	\$1,179			