EXHIBIT C

BOS LABOR AND NON-LABOR COSTS

1. BOS provides "Expense Details" spreadsheet with:
1. Department
2. Budget Fiscal Year (BFY)
3. Fund No.
4. Account No.
5. Work Order No.
6. Organization Unit
7. Amount

2. BOS also provides:
A. **Analysis Crosstab.** *(Breakdown by Projects/Programs)*
B. **GASP Rates Calculation.** (Review SCMO rate used)
C. **Payouts Bi-Weekly Summary.** (Sum of payouts with breakdown)

3. OOA generates BOS labor charges from Merlin and reconciles with BOS reports in Steps 1 & 2.

4. Discrepancies between reports provided by BOS (Reports in Steps 1 & 2)?

YES

NO

4a. OOA informs & coordinates with BOS to resolve discrepancies.

4b. Did BOS resolve within Controller deadline and correct Reversion Worksheet?

YES   NO

4c. Does OOA have time to wait for BOS response amid Controller deadline?

NO   YES

5. OOA accepts BOS spreadsheet from Step 1 to summarize expenses by Account.

6. OOA prepares internal analysis worksheet & provides final copy to BOS.

6. Using Analysis Expense Crosstab (2a), OOA prepares schedules for BOS SCM Capital and Operations by segregating expenses into the following categories:
A. Labor
B. Overtime
C. Hiring Hall Salaries
D. Hiring Hall Benefits
E. General Admin. Support
F. Sanitation Personnel Support
G. Blank Distribution
H. Other Expenses

7. OOA summarizes schedules in Step 6 to generate Schedule A1 - Recap of SCMF Total Costs. *(Schedule A1 shows expenses excluded from Total Labor and Non-Labor such as Sick Payout (Variation Code 80) and Hiring Hall Benefits.)*

Computing Total Labor and Non-Labor Costs

8. OOA generates BOS labor charges accruals from Merlin and prepare Labor/Non-Labor Charges as Schedule A2.
Schedule A2 is the sum of:
A. Base Labor multiplied by CTO Rate (provided by management)
B. Overtime
C. Other Labor

9. Prepare Schedule LC to determine the OVER/UNDER reimbursement of Labor and Non-Labor Costs using:
A. Schedule A (Allocation to Budgetary Depts)
B. Schedule A1
C. Schedule A2
D. Merlin Query for Reversion

OVER

ACTUAL EXP. = REIMBURSEMENT

UNDER

9a. Record "Over-reimbursement" as "Due From" the Bureau and a reduction to the Operations and Maintenance Expense.

9b. No reduction or addition to the Operations and Maintenance Expense is needed.

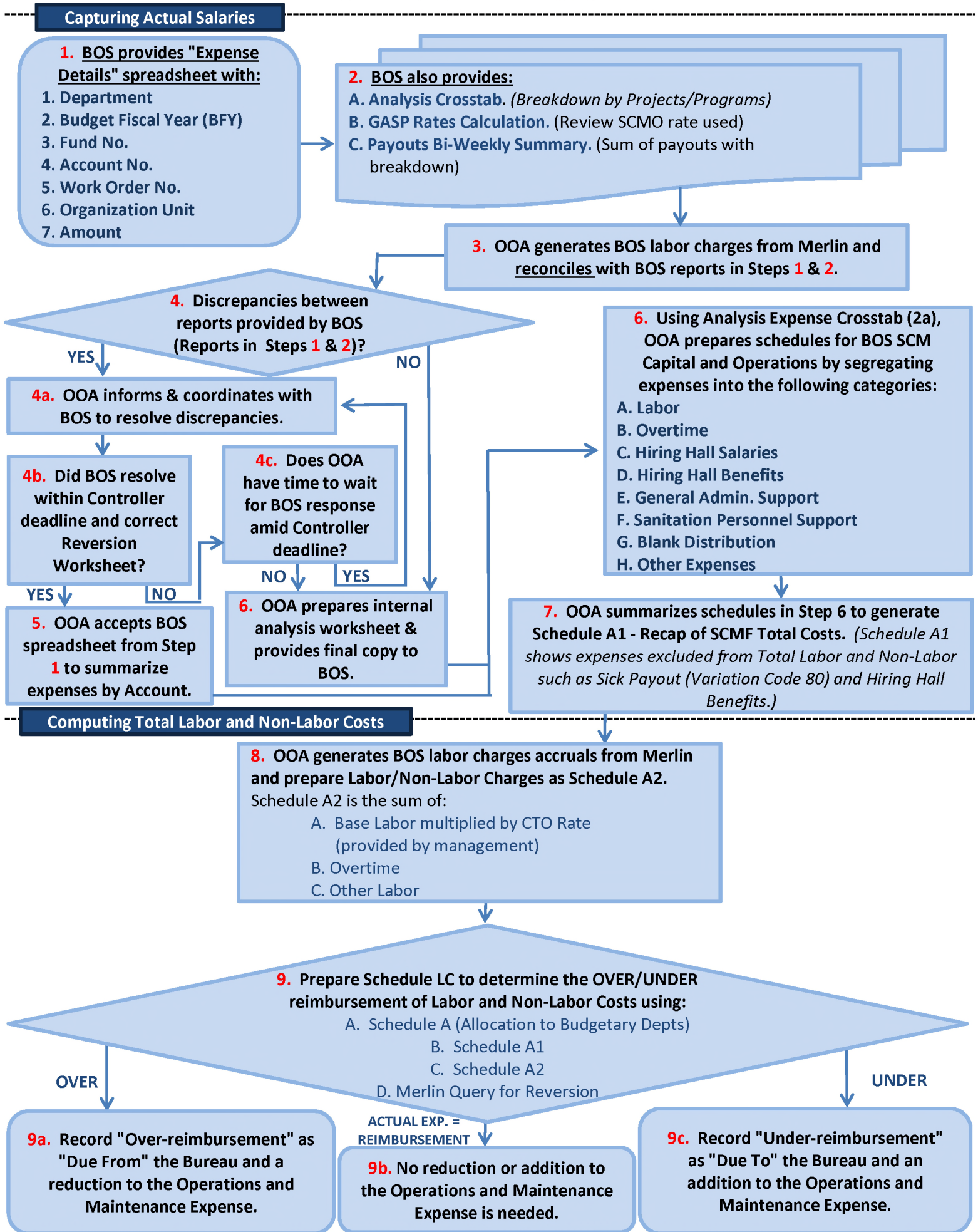**9c. Record "Under-reimbursement" as "Due To" the Bureau and an addition to the Operations and Maintenance Expense.**

BOS RELATED COSTS:

Computing Total Gross Salaries

1. Compute Gross Salaries from
Schedule A1 and Schedule A2.

Gross Salaries is the sum of the following:
A. Actual Base Labor
B. SPS Spread
C. Base Labor Accrual (multiplied by the CTO Rate)

Computing Actual Related Costs

2. Multiply the Gross Salaries by the Modified CAP Rate provided by
the CAO to determine the Actual Related Costs.

Determining Over- or Under- Reimbursements

3. Determine the OVER/UNDER reimbursement by
comparing the Actual Related Costs to
the Related Costs reimbursed to the General Fund.

OVER

ACTUAL EXP. =
REIMBURSEMENT

UNDER

3a. Record "Over-reimbursement" as "Due From" the Bureau and a reduction to the Operations and Maintenance Expense.

3b. No reduction or addition to the Operations and Maintenance Expense is needed.

3c. Record "Under-reimbursement" as "Due To" the Bureau and an addition to the Operations and Maintenance Expense.