ESTIMATING AND INVOICING FOR CONTRACTORS

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Leslie Shiner

- The ShinerGroup – Owner and Principal
- Financial & Management Consultant for Contractors
  - MBA in Accounting and Finance from U.C. Berkeley
- Certified QuickBooks ProAdvisor
- Certified QuickBooks Enterprise Solution 7.0
- CEDIA Certified Trainer, Top 10 Instructor
- Author:
  - Best Fit Construction Management Software
  - Implementing New Business Management Software
  - Health Checkup for Your Construction Business
Goals

• Understand the purposes of estimates and how they integrate with purchasing and invoicing
• Create progress billings based on percentage of completion (AIA)
• Generate Time and Material (T&M) billings with multiple wage rates
• Customize invoices and create invoice templates
• Apply payments or credits and create statements for customers
• Implement a process to create estimates for each job
Agenda

• Why use an estimate?
• Summary estimate as basis for proposal, progress billing, milestone billing
• Detailed estimates as basis for purchasing and job costing
• Time and Material invoicing (T&M)
• Invoices and cash receipts
• Change order management
Contractor 101 – Job Costing Basics

- **Job costing steps**
  - Create a job
  - Create an estimate
  - Code all direct costs (COGS) to the job
  - Determine revenue
    - Create invoices to the client for more than the bills
    - Or sell project for more than the cost
  - Measure profit
  - Take the money to the bank!

- **But life is not that simple**
Agenda

• Why use an estimate?
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• Invoices and cash receipts
• Change order management
Create the Estimate

• **Every job must have an estimate**
  • To utilize QuickBooks reports

• **“QuickBooks is not an estimating program”**
  • But every estimate belongs in QuickBooks

• **What items should you use in an estimate?**
  • CSI divisions as a basis (per sample company)
  • Don’t let the project manager rule over the item list
  • Is your item list used for inventory?

• **What does the estimate look like? It depends on:**
  • Will you use it to create a purchase order?
  • Will you use it to create an invoice?
  • Will you use it to create a progress bill?
  • Will you use it to send to the client?
What Should the Estimate Provide?

• Establishes a budget that provides a basis for:
  • Comparing estimated costs to actual costs
  • Managing the project
  • Evaluating the project after completion

• Provides the basis for the proposal and subsequent progress billing
  • Add overhead to budget
  • Then: add profit to arrive at the price
  • “OH&P” is not one word

• Provides item lists for Purchase Orders
The Item List is the Key

• **Items are used for:**
  • Estimates/Proposals
  • Job Costing
  • Purchase Orders
  • Invoicing

• **You may need to create different items for estimating, invoicing, and/or purchasing**

• **Can *you* use the same items list?**

• **What items do you need?**
  • Subtotal items work best for job costing
  • Specific items work best for purchase orders
  • General items work best for progress billings
“Items” Tips

• **Use Subitems**
  • To group items on list together
  • Easier to find items

• **Group items**
  • Combine several items
  • Can hide detail on printed documents

• **Subtotal items**
  • Used for creating invoices with subtotals

• **Other Charge items**
  • To show markup on a separate line

• **Item names can be changed on Invoices**
  • No need to create an item for everything you invoice
Agenda

☑ Why use an estimate?

- Summary estimate as basis for proposal, progress billing, milestone billing
- Detailed estimates as basis for purchasing and job costing
- Time and Material invoicing (T&M)
- Invoices and cash receipts
- Change order management
Estimate as Basis for Proposal

- Summary items to show to a client
- Can be based on CSI (Construction Specification Institute) format
- Excellent for Progress Billing (AIA)

<table>
<thead>
<tr>
<th>ITEM</th>
<th>DESCRIPTION</th>
<th>QTY</th>
<th>PRICE</th>
<th>TOTAL COST</th>
<th>MARKUP</th>
<th>TOTAL</th>
<th>Tax</th>
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<tr>
<td>01 Plans &amp; Per...</td>
<td>Plans &amp; Permits</td>
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<td>8,000.00</td>
<td>50.0%</td>
<td>12,000.00</td>
<td>Non</td>
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<td>15,000.00</td>
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<tr>
<td>03 Excavation</td>
<td>Excavation</td>
<td>1</td>
<td>20,000.00</td>
<td>20,000.00</td>
<td>50.0%</td>
<td>30,000.00</td>
<td>Non</td>
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<td>04 Concrete</td>
<td>Concrete</td>
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<td>50.0%</td>
<td>9,000.00</td>
<td>Non</td>
</tr>
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<td>Masonry</td>
<td>1</td>
<td>10,000.00</td>
<td>10,000.00</td>
<td>50.0%</td>
<td>15,000.00</td>
<td>Non</td>
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<tr>
<td>06 Floor Framing</td>
<td>Floor Framing</td>
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<td>12,000.00</td>
<td>12,000.00</td>
<td>50.0%</td>
<td>18,000.00</td>
<td>Non</td>
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<tr>
<td>07 Wall Framing</td>
<td>Wall Framing</td>
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<td>3,000.00</td>
<td>3,000.00</td>
<td>50.0%</td>
<td>4,500.00</td>
<td>Non</td>
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<tr>
<td>08 Roof Framing</td>
<td>Roof Framing</td>
<td>1</td>
<td>1,500.00</td>
<td>1,500.00</td>
<td>50.0%</td>
<td>2,250.00</td>
<td>Non</td>
</tr>
<tr>
<td>09 Roof Flashing</td>
<td>Roofing, Flashing</td>
<td>1</td>
<td>1,500.00</td>
<td>1,500.00</td>
<td>50.0%</td>
<td>2,250.00</td>
<td>Non</td>
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<tr>
<td>10 Exterior Tri...</td>
<td>Exterior Trim &amp; Decks</td>
<td>1</td>
<td>2,000.00</td>
<td>2,000.00</td>
<td>50.0%</td>
<td>3,000.00</td>
<td>Non</td>
</tr>
<tr>
<td>11 Siding</td>
<td>Siding</td>
<td>1</td>
<td>6,000.00</td>
<td>6,000.00</td>
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<td>9,000.00</td>
<td>Non</td>
</tr>
<tr>
<td>12 Doors &amp; Trim</td>
<td>Doors &amp; Trim</td>
<td>1</td>
<td>5,000.00</td>
<td>5,000.00</td>
<td>50.0%</td>
<td>7,500.00</td>
<td>Non</td>
</tr>
</tbody>
</table>
Customize Header and Columns

- Decide columns you need to use on screen
- Decide columns client sees on Proposal
- Change titles
- Customize header
- Create professional looking Proposal
Markup? Know Your Costs

Profit

Overhead

Direct Job Costs
- Labor
- Materials
- Subcontracts
- Equipment

Negotiable

Non-negotiable without change of scope
Markup – Two Different Methods

1. Include markup as column (previous example)
   • Combine OH&P only for presentation purposes for client

2. Include markup as row
   • Add subtotal line
   • Create item for “Contractors Fee” on separate line
   • Use “Other Charge” item
   • Multiplies number above by percentage
   • Also good if markup on material and not on labor

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Qty</th>
<th>Cost</th>
<th>TOTAL</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>Home Theatre:Hardware misc</td>
<td>Hardware</td>
<td>1</td>
<td>6,671.00</td>
<td>6,671.00</td>
<td>Tax</td>
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<td>98.00</td>
<td>2,450.00</td>
<td>Non</td>
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<tr>
<td>Home Theatre:Trim</td>
<td>Trim</td>
<td>18</td>
<td>98.00</td>
<td>1,764.00</td>
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<tr>
<td><strong>Subtotal</strong></td>
<td><strong>Subtotal</strong></td>
<td></td>
<td></td>
<td>10,885.00</td>
<td></td>
</tr>
<tr>
<td>Home Theatre:Contractor Fee</td>
<td>Contractor Fee</td>
<td></td>
<td>25.0%</td>
<td>2,721.25</td>
<td>Non</td>
</tr>
</tbody>
</table>
Use Estimate to Create Progress Bill

- Create Invoice
  - From Estimate screen
  - From Customer screen

- Select the Estimate

- Choose selected items with different percentages
Progress Billing by Percentage

- May be acceptable in place of AIA billing
- (Sometimes referred to as G702/3)
- Can also use 3rd party software (Sunburst)

<table>
<thead>
<tr>
<th>Item</th>
<th>Est Amt</th>
<th>Prior Amt</th>
<th>Prior %</th>
<th>Amount</th>
<th>Curr %</th>
<th>Tot %</th>
<th>Tax</th>
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<tbody>
<tr>
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<td>14,500.00</td>
<td>14,500.00</td>
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<td>0.00</td>
<td>0.0%</td>
<td>100.0%</td>
<td>Non</td>
</tr>
<tr>
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<td>4,350.00</td>
<td>2,392.50</td>
<td>55.0%</td>
<td>1,957.50</td>
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<td>100.0%</td>
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<tr>
<td>03 Excavation</td>
<td>7,250.00</td>
<td>2,537.50</td>
<td>35.0%</td>
<td>2,900.00</td>
<td>40.0%</td>
<td>75.0%</td>
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<td>04 Concrete</td>
<td>7,250.00</td>
<td>725.00</td>
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<td>3,262.50</td>
<td>45.0%</td>
<td>55.0%</td>
<td>Non</td>
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<td>05 Masonry</td>
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<td></td>
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<td>2,356.25</td>
<td>25.0%</td>
<td>25.0%</td>
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<td>06 Floor Framing</td>
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<td>1,522.50</td>
<td>10.0%</td>
<td>10.0%</td>
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<tr>
<td>07 Wall Framing</td>
<td>18,850.00</td>
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<td>0.00</td>
<td>0.0%</td>
<td>0.0%</td>
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<tr>
<td>08 Roof Framing</td>
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<td>0.00</td>
<td>0.0%</td>
<td>0.0%</td>
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<tr>
<td>09 Roof Flashing</td>
<td>7,975.00</td>
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<td>0.0%</td>
<td>0.00</td>
<td>0.0%</td>
<td>0.0%</td>
<td>Non</td>
</tr>
<tr>
<td>10 Exterior Trim &amp; Decks</td>
<td>8,700.00</td>
<td></td>
<td>0.0%</td>
<td>0.00</td>
<td>0.0%</td>
<td>0.0%</td>
<td>Non</td>
</tr>
</tbody>
</table>

Total (w/ taxes) 11,998.75
Estimate as Basis for **Milestone Billing**

- Excellent tool for *simplified* proposal to client
- Excellent tool for *simplified* invoicing to client
- **Not** useful for comparing actual costs to estimated cost
Items as Basis for Milestone Billing

- Estimate uses only one item (FP Billing)
- Enter item and change description
- Enter quantity as percentage of total contract
- Enter amount as total contract on each line item
Create Invoice from Estimate

• Invoice each specific line item
• Be sure to decide Preferences
  • Jobs and Estimates
  • “Don’t print items that have zero amount”
• Uncheck to show to the clients
  • Prior amounts invoiced
  • Current amounts in invoice
  • Future amounts to invoice later
• Remind yourself to invoice client
  • Use To-Do list
Agenda

- Why use an estimate?
- Summary estimate as basis for proposal, progress billing, milestone billing
  - Detailed estimates as basis for purchasing and job costing
  - Time and Material invoicing (T&M)
  - Invoices and cash receipts
  - Change order management
Create **Detailed Estimate**

- Create subtotal items for clarity
- Create classes for better job cost reporting
- Create detailed Purchase Orders

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Class</th>
<th>Quan.</th>
<th>Cost</th>
<th>Amount</th>
<th>Markup</th>
<th>TOTAL</th>
<th>Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>FUJ-42 HDTV - Color</td>
<td>Fujitsu 42&quot; Color Bezel Plasma</td>
<td>Material</td>
<td>1</td>
<td>3,250.00</td>
<td>3,250.00</td>
<td>35.0%</td>
<td>4,387.50</td>
<td>Tax</td>
</tr>
<tr>
<td>DC-1Gang WP</td>
<td>Direct Connect 1 Gang Wall Plate</td>
<td>Material</td>
<td>25</td>
<td>1.99</td>
<td>49.75</td>
<td>125.0%</td>
<td>111.94</td>
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<td>SA-SF305</td>
<td>Sanus Speaker Mount</td>
<td>Material</td>
<td>2</td>
<td>84.95</td>
<td>169.90</td>
<td>125.0%</td>
<td>382.28</td>
<td>Tax</td>
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<tr>
<td>SA-VMPL28</td>
<td>Sanus Low Profile Plama Mount</td>
<td>Material</td>
<td>2</td>
<td>97.50</td>
<td>195.00</td>
<td>125.0%</td>
<td>438.75</td>
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<td>5C-MT6.4</td>
<td>Speakercraft MT6 Four (pr)</td>
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<td>195.00</td>
<td>195.00</td>
<td>50.0%</td>
<td>292.50</td>
<td>Tax</td>
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<tr>
<td>SC-6&quot; CRS Brkt</td>
<td>Speakercraft 6&quot; Round Bracket</td>
<td>Material</td>
<td>6</td>
<td>9.85</td>
<td>59.10</td>
<td>50.0%</td>
<td>88.65</td>
<td>Tax</td>
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<td><strong>Subtotal Material</strong></td>
<td><strong>Subtotal Material Charges</strong></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>5,701.62</td>
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<tr>
<td>Design</td>
<td>Home Theater-Design</td>
<td>Labor C.</td>
<td>3</td>
<td>48.00</td>
<td>144.00</td>
<td>129.1667%</td>
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<td>Installation</td>
<td>Home Theater-Installation</td>
<td>Labor C.</td>
<td>8</td>
<td>48.00</td>
<td>384.00</td>
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<td><strong>Subtotal Labor</strong></td>
<td><strong>Subtotal Labor Charges</strong></td>
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<td></td>
<td></td>
<td>1,090.00</td>
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<td><strong>Customer</strong></td>
<td><strong>Message</strong></td>
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<td></td>
<td></td>
<td>399.11</td>
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</table>

**TOTAL** 4,446.75 2,344.87 7,190.73
Use Detailed Estimate to Create PO’s

- **Create Purchase Orders**
  - Assign vendors to items
  - Select items to include
  - Verify against inventory
But What About Job Costing?

• Goal of job costing – compare apples to apples
• Will you use the same items for job costing as you do for estimating?
• Perhaps you need to create a second estimate with different items
  • Jobs can (and sometimes should) have multiple estimates
  • Can select which estimate is active depending on needs (job costing vs. invoicing)
• Job Estimates vs. Actuals
  • Summary or Detail
  • Must have an estimate to run this report
  • If items on estimate do not match job costing, detail report may not have value
Difference Between a Budget and an Estimate

- **Estimate is very detailed and used for pricing all aspects of the job**
  - QuickBooks was not designed as an estimating program
  - QuickBooks integrates with many outside estimating programs
  - Such as: WinEst, CoreCon, Xactimate to name a few

- **Budget is very general and used to compare actual costs to budgeted costs**

- Therefore, you decide the level of detail of your items in the estimate and the budget

- Use subitems to solve this problem
Use Subitems

- When estimate has more detail than you can use for costs
- Or - when job costs are more detailed than estimate
- Collapse the report for better tracking
Using Classes in the Estimate

• Create class for each cost type
  • Material
  • Labor
  • Equipment
  • Subcontract

• Code estimates items by class
• Code costs by item by class
• Analyze estimated costs to actual costs by class as well as item
• Create Job Estimate vs. Actuals – modify report to display columns by Class
Agenda

☑ Why use an estimate?
☑ Summary estimate as basis for proposal, progress billing, milestone billing
☑ Detailed estimates as basis for purchasing and job costing

- Time and Material invoicing (T&M)
- Invoices and cash receipts
- Change order management
T&M Invoicing (Time & Material)

- Sometimes referred to as “Cost Plus”
- Does not require an estimate
  - In fact, do not use estimate to create invoice (click cancel)
- Must track billable expenses by job or time by job
  - Reason to use items!
Must Job Cost to Create T&M Invoice

- **Enter items or expenses**
- **If you use expenses:**
  - Directly code to General Ledger account
  - But, you can only make overhead costs billable
  - COGS expenses cannot be billable
- **Another reason to use items!**
Pick Items To Include

- Can summarize to one line item
- Pick from time, expenses, mileage and items
- Mileage and time not necessarily tied to GL
Add Subtotal, Add Markup

- Add subtotal items for better presentation as well as different markups
  - Some contractors include markup in labor billing rate and only show “markup” for materials
- Add markup item (some still call it OH&P for clients)
  - Automatically multiplies previous amount times percent

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
<th>Hrs/Qty</th>
<th>Rate</th>
<th>Amount</th>
<th>Tax</th>
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<tr>
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<td>Landscape &amp; Paving</td>
<td>8</td>
<td>100.00</td>
<td>800.00</td>
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</tr>
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<td>23 Floor Coverings</td>
<td>Floor Coverings</td>
<td>8</td>
<td>100.00</td>
<td>800.00</td>
<td>Non</td>
</tr>
<tr>
<td>DC-1 Gang WP</td>
<td>Direct Connect 1 Gang Wall Plate</td>
<td>148</td>
<td>4.4776</td>
<td>662.68</td>
<td>Tax</td>
</tr>
<tr>
<td>FUJ-42 HDTV - Color</td>
<td>Fujitsu 42&quot; Color Bezel Plasma</td>
<td>1</td>
<td>4,387.50</td>
<td>4,387.50</td>
<td>Tax</td>
</tr>
<tr>
<td>SA-VMPL28</td>
<td>Sanus Low Profile Plama Mount</td>
<td>8</td>
<td>121.875</td>
<td>975.00</td>
<td>Tax</td>
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<td><strong>Subtotal</strong></td>
<td>Subtotal</td>
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<td></td>
<td>7,625.18</td>
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<tr>
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<td>Overhead and Profit</td>
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<td></td>
<td>1,906.30</td>
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</tr>
</tbody>
</table>

Customer Message: 

Sales Tax Item: 7.0%
Price Levels

• Without Price Level, sales price (standard rate) from item is pulled into invoice
• With Price Level, you can assign different sales price to customers or jobs
  • Enter in Additional Information Tab
• Can set sales price by item. Example:
  • Carpentry charged at $85 per hour
  • Electrical charged at $95 per hour
• Can set amount as percentage markup (or discount) of price
  • Adds or subtracts set percentage to default sales price
  • Used to create global discounts or surcharge to jobs
• Create price level as a list
Create a Price Level

New Price Level

- Price Level Name: Good Client Discount
- Price Level Type: Per Item

<table>
<thead>
<tr>
<th>Item</th>
<th>Cost</th>
<th>Standard Price</th>
<th>Custom Price</th>
</tr>
</thead>
<tbody>
<tr>
<td>Installation</td>
<td>48.00</td>
<td>95.00</td>
<td>85.00</td>
</tr>
<tr>
<td>Design</td>
<td>48.00</td>
<td>110.00</td>
<td>105.00</td>
</tr>
<tr>
<td>02 Site Work:02.10 Demo</td>
<td>0.00</td>
<td>0.00</td>
<td></td>
</tr>
</tbody>
</table>

Adjust price of marked items to be: 0.0% lower than its standard price
Round up to nearest: no rounding
Billing Rate Levels

- Billing Rate Level allows you to assign different sales price by employee or vendor
- Can set custom hourly rate per service item. Example:
  - Carpenter charged at $85 per hour
  - Forman charged at $95 per hour
- Can set fixed hourly rate for all items per billing rate
  - Example: Project Manager at $95 for any item worked on job
- First: Create billing level as a list
- Second: Assign billing level to employees and/or subcontractors (vendors)
  - Additional information tab
- Used only for invoicing – does not affect payroll
- A "per item" price level overrides both billing rate levels and standard rates
Create Billing Rate and Then Assign It

**Employee**

**Vendor**
T&M Tips and Tricks

• Can bill for subcontractors and/or employees by hour without processing in accounting
  • If you need to bill subcontractor by hour, enter timecard
  • Beware! Is this a subcontractor or an employee?
    • The IRS may decide differently than you!

• Be careful when voiding T&M invoice
  • Items will not become billable again
  • New to 2007 – cannot preview without saving
    • Added to prevent fraud
    • But…check out your preferences! (Release 6)
    • General, Company: uncheck “Save transactions before printing”
Agenda

☑ Why use an estimate?
☑ Summary estimate as basis for proposal, progress billing, milestone billing
☑ Detailed estimates as basis for purchasing and job costing
☑ Time and Material invoicing (T&M)
  • Invoices and cash receipts
  • Change order management
Invoices

• Keep them simple
• Save and print
  • Can email as PDF
• Include in statements
• Invoice date is **crucial** to true accrual accounting
  • Income recognized based on invoice date
  • Create terms
    • Make sure all customers and jobs have valid terms
    • Set in Additional Information tab
  • Otherwise, aging report is always wrong
• Workaround: Customize to use “ship date” for date mailed to show to clients instead of invoice date
Other Tips and Tricks for Customization

- Customize your invoices and estimates
  - Lists, Templates
  - Always make a copy – Never edit canned invoices
  - Visit the Template Gallery for more options
    - Lists, Templates, Templates, Download Templates

- Form templates for estimates, invoices, and more!

- Customize to export to Word® using “Letters”
  - See help: Microsoft Word Letters
  - Can create templates in Word for more customization
Receive Money from Clients

- **Two step process:**
  - Receive payments
  - Then, make deposits

- **Run Open A/R Invoice report regularly**
  - Did someone create an invoice and then make deposit?
  - Are you double counting income?

- **Creating Customer Credits**
  - QuickBooks now asks if you want to apply it to an invoice
  - Newer versions (2005 and later)
  - Sometimes, you should say “No!”
  - Do you need to show credit on statement?
Agenda

- Why use an estimate?
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  - Change order management
Change Orders

- Any changes to an estimate can be noted on original estimate
  - Specific to Contractor Version
- Record changes to both sides:
  - Update estimate to change budgeted costs
  - Include markup to change the estimated revenue as well
- You decide how to record changes orders
  - Do it the old way – create another estimate
  - Do it the new way – modify the estimate and save as change order
- Both ways will update total budgeted costs
  - Better to use change orders to communicate changes to client
  - Provide detail – what has changed and why it changed
- Depends on how change order will be integrated into invoicing
Change Orders – Flexibility

- You can decide when you change an Estimate
- Add Change Order?

**Add Change Order**

Would you like to add a change order to your estimate?

If you add a change order, the text in the box below will be added to the bottom of the estimate. You can edit the text below, or edit it later on the estimate form.

If you do not add a change order, your changes will be integrated into the estimate but they will not be tracked or listed separately.

- It will show on the Estimate as separate section
- Do you want the change integrated or as separate lines?

<table>
<thead>
<tr>
<th>ITEM</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plumbing: Rough Pl...</td>
<td>Rough Plumbing per Subcontractors Bid</td>
</tr>
<tr>
<td>Plumbing: Finish Pl...</td>
<td>Finish Plumbing per Subcontractors Bid</td>
</tr>
<tr>
<td>Plumbing: Pumbing ...</td>
<td>Plumbing Fixtures Allowance</td>
</tr>
</tbody>
</table>

~~~~~~ CHANGE ORDER ~~~~~~~
December 15, 2007
> Total Invoice exceeded Allowance
Increased price of Plumbing Fixtures from $4,375.00 to $7,000.00.
Total change to estimate +$2,625.00

~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Change Order Management

• **Must add to estimate if you want to include on Progress Bills**
  - Do you want the change integrated or as separate lines?

• **May need to create a new job if you need to bill T&M**
  - Create a contract job and bill milestones
  - Create a change order as a different job and bill T&M
The 80/20 Rule – Pareto’s Principle

- The 80/20 rule means that in anything, 20% is vital and 80% is trivial
- Focus on that 20%, don’t get lost in the 80%
- The more complex the estimate, the less value in the report
  - In fact, the more detailed information, the less valuable the reporting becomes
- Create process that would work for anyone reviewing the job
- Do not rely on information “in your head”
Session Summary

• The type of estimate you create is a function of *why* you are creating an estimate
• Detail vs. Summary – you decide
• Use QuickBooks for all your invoicing needs, including Progress Billing (AIA), Milestone Billing, T&M Billing
• No one method is standard. Use the flexibility with Enterprise to work for you
• Use estimates to jump-start your project management with Purchase Orders and Job Cost Reports
Agenda

- Why use an estimate?
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- Time and Material invoicing (T&M)
- Invoices and cash receipts
- Change order management
Questions and Answers
Thank You

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