

HAMPSTEAD AREA WATER COMPANY INC

Lewis Time Billed to HAWC

1/1/11 to 12/31/11

Employee	Time Period	# of Hours	Hourly Rate	Billed Amount
Judy Armstrong	January-11	13.00	30.48	396.24
Angela Crowell	January-11	14.75	26.42	389.70
Judy Armstrong	February-11	20.00	30.48	609.60
Angela Crowell	February-11	15.00	26.42	396.30
Judy Armstrong	March-11	14.50	30.48	441.96
Angela Crowell	March-11	15.25	26.42	402.91
Judy Armstrong	April-11	17.00	36.42	619.14
Angela Crowell	April-11	20.25	31.57	639.29
Judy Armstrong	May-11	9.75	36.42	355.10
Angela Crowell	May-11	14.75	31.57	465.66
Judy Armstrong	June-11	12.00	41.28	495.36
Angela Crowell	June-11	20.00	31.57	631.40
Judy Armstrong	July-11	21.00	41.28	866.88
Angela Crowell	July-11	18.50	31.57	584.05
Judy Armstrong	August-11	21.00	41.28	866.88
Angela Crowell	August-11	17.00	31.57	536.69
Judy Armstrong	September-11	18.75	41.28	774.00
Angela Crowell	September-11	16.00	31.57	505.12
Judy Armstrong	October-11	24.75	41.28	1,021.68
Angela Crowell	October-11	43.00	31.57	1,357.51
Judy Armstrong	November-11	24.50	41.28	1,011.36
Angela Crowell	November-11	13.50	31.57	426.20
Judy Armstrong	December-11	18.50	41.28	763.68
Angela Crowell	December-11	16.75	31.57	528.80
TOTAL BILLED TO HAWC		<u><u>439.50</u></u>		<u><u>15,085.51</u></u>

Cost of New Employee

Gross wages	2,080 hours @ \$15.00/hr	31,200.00
FICA	6.20%	1,934.40
Medicare	1.45%	452.40
State Unemployment (\$14k)	1.20%	168.00
Federal Unemployment (\$7k)	0.60%	42.00
Health Insurance		9,671.76
Workers Comp Insurance	0.328%	102.34
Life Insurance		97.76
TOTAL COST OF NEW EMPLOYEE		<u><u>43,668.66</u></u>
NET COST OF NEW EMPLOYEE		<u><u>28,583.15</u></u>

HAMPSTEAD AREA WATER CO.
DEPRECIATION
BLACK ROCKS WATER SYSTEM

PDF Ref #	DATE	DESCRIPTION	*CIAC Amount	COST	BASIS	RATE	2012 Expense	Accum. Dep'n 12/31/12	Net Depreciable Value
302 - Franchise:									
	3/30/06	RCRD	0.00	36.63	36.63	2.50%	1.00	1.00	35.63
	3/30/06	RCRD	0.00	40.00	40.00	2.50%	1.00	1.00	39.00
	1/18/08	RCRD	0.00	26.00	26.00	2.50%	1.00	1.00	25.00
	3/18/08	RCRD	0.00	36.97	36.97	2.50%	1.00	1.00	35.97
	1/1/12	Franchise Costs (reclass from acct 105)	0.00	1,929.32	1,929.32	2.50%	48.00	48.00	1,881.32
Total 302			0.00	2,068.92	2,068.92		52.00	52.00	2,016.92
303 - Land and Land Rights:									
					0.00	2.50%			0.00
Total 303			0.00	0.00	0.00		0.00	0.00	0.00
304 - Structures and Improvements:									
1	various	General Engineering & Design	472.79	3,580.80	3,580.80	2.50%	45.00	45.00	3,535.80
2	2009	General Structure and Sitework	441.08	3,340.61	3,340.61	2.50%	42.00	42.00	3,298.61
3	2010	Structure & Electrical Wiring	1,329.43	10,068.71	10,068.71	2.50%	126.00	126.00	9,942.71
02-300	2009	Sitework	158.49	1,200.34	1,200.34	2.50%	15.00	15.00	1,185.34
02-400	2009	Foundation Prep	154.72	1,171.82	1,171.82	2.50%	15.00	15.00	1,156.82
02-580	2009	Underground Electric	86.06	651.82	651.82	2.50%	8.00	8.00	643.82
02-600	2009	Drainage\Detention Basins	122.49	927.69	927.69	2.50%	12.00	12.00	915.69
02-900	2010	Landscaping	23.00	174.17	174.17	2.50%	2.00	2.00	172.17
03-110	2009	Structural Formwork	355.00	2,688.68	2,688.68	2.50%	34.00	34.00	2,654.68
03-345	2009	Concrete Floors	56.38	427.00	427.00	2.50%	5.00	5.00	422.00
06-110	2009	Framing	732.37	5,546.79	5,546.79	2.50%	69.00	69.00	5,477.79
07-210	2009	Insulation	28.71	217.44	217.44	2.50%	3.00	3.00	214.44
08-100	2009	Doors	28.39	215.00	215.00	2.50%	3.00	3.00	212.00
			0.00		0.00	2.50%	0.00	0.00	0.00
			0.00		0.00	2.50%	0.00	0.00	0.00
Total 304			3,988.92	30,210.87	30,210.87		379.00	379.00	29,831.87
307 - Wells and Springs:									
1	2009	Misc work	27.47	208.05	208.05	3.30%	3.00	3.00	205.05
2	2007	Misc work	7.18	54.35	54.35	3.30%	1.00	1.00	53.35
3	2009	Misc work	312.12	2,363.89	2,363.89	3.30%	39.00	39.00	2,324.89
			0.00		0.00	3.30%	0.00	0.00	0.00
Total 307			346.76	2,626.29	2,626.29		43.00	43.00	2,583.29
309 - Supply Mains:									
1	2009	Supply Mains	420.90	3,187.76	3,187.76	2.00%	32.00	32.00	3,155.76
			0.00		0.00	2.00%	0.00	0.00	0.00
Total 309			420.90	3,187.76	3,187.76		32.00	32.00	3,155.76

HAMPSTEAD AREA WATER CO.

DEPRECIATION
BLACK ROCKS WATER SYSTEM

PDF Ref #	DATE	DESCRIPTION	*CIAC Amount	COST	BASIS	RATE	2012 Expense	Accum. Dep'n 12/31/12	Net Depreciable Value
311 - Pumping Equipment:									
1	2009	Misc equipment	271.48	2,056.08	2,056.08	10.00%	103.00	103.00	1,953.08
2	3/3/10	Lewis Equipment Co.	13.65	103.36	103.36	10.00%	5.00	5.00	98.36
3	2010	Various equipment	2,533.67	19,189.25	19,189.25	10.00%	959.00	959.00	18,230.25
4	2010	Labor	259.71	1,967.00	1,967.00	10.00%	98.00	98.00	1,869.00
5	2010	HAWC Labor	49.71	376.50	376.50	10.00%	19.00	19.00	357.50
			0.00		0.00	10.00%	0.00	0.00	0.00
Total 311			3,128.22	23,692.19	23,692.19		1,184.00	1,184.00	22,508.19
320 - Water Treatment:									
1	2009	Misc	84.48	639.82	639.82	3.60%	12.00	12.00	627.82
2	5/31/10	HAWC labor	45.57	345.13	345.13	3.60%	6.00	6.00	339.13
3	5/31/12	HAWC labor	20.71	156.88	156.88	3.60%	3.00	3.00	153.88
	10/30/09	LBD # 8822 - Transfer Tank to BR	0.00	5,193.56	5,193.56	3.60%	93.00	93.00	5,100.56
	11/30/09	LBD # 8867 - Transfer Tank to BR	0.00	6,488.12	6,488.12	3.60%	117.00	117.00	6,371.12
	12/18/09	LBD # 8892 - Transfer Tank to BR	0.00	1,736.44	1,736.44	3.60%	31.00	31.00	1,705.44
			0.00		0.00	3.60%	0.00	0.00	0.00
Total 320			150.76	14,559.95	14,559.95		262.00	262.00	14,297.95
330 - Distribution Reservoirs and Standpipes:									
1	2009	Labor & Equipment	434.70	3,292.30	3,292.30	2.20%	36.00	36.00	3,256.30
			0.00		0.00	2.20%	0.00	0.00	0.00
Total 330			434.70	3,292.30	3,292.30		36.00	36.00	3,256.30
331 - Transmission and Distribution Mains:									
1	2007	Sitework & Material	1,830.06	13,860.35	13,860.35	2.20%	152.00	152.00	13,708.35
2	2007	Material, Equipment & Labor	6,310.69	47,795.27	47,795.27	2.20%	526.00	526.00	47,269.27
3	2009	Labor	24.66	186.80	186.80	2.20%	2.00	2.00	184.80
			0.00		0.00	2.20%	0.00	0.00	0.00
Total 331			8,165.41	61,842.42	61,842.42		680.00	680.00	61,162.42
333 - Services:									
1	2007	Services	463.27	3,508.67	3,508.67	2.50%	44.00	44.00	3,464.67
2	2009	Material & Labor	21.85	165.50	165.50	2.50%	2.00	2.00	163.50
3	2011	Labor & Material	25.74	194.98	194.98	2.50%	2.00	2.00	192.98
4	1/6/12	Equipment & Labor	43.16	326.89	326.89	2.50%	4.00	4.00	322.89
			0.00		0.00	2.50%	0.00	0.00	0.00
Total 333			554.03	4,196.04	4,196.04		52.00	52.00	4,144.04

**HAMPSTEAD AREA WATER CO.
DEPRECIATION
BLACK ROCKS WATER SYSTEM**

PDF Ref #	DATE	DESCRIPTION	*CIAC Amount	COST	BASIS	RATE	2012 Expense	Accum. Dep'n 12/31/12	Net Depreciable Value
334 - Meters:									
			0.00		0.00	4.50%			0.00
		Total 334	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
335 - Hydrants:									
					0.00	1.90%			0.00
		Total 334	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTALS			<u><u>17,189.70</u></u>	<u><u>145,676.74</u></u>	<u><u>145,676.74</u></u>		<u><u>2,720.00</u></u>	<u><u>2,720.00</u></u>	<u><u>142,956.74</u></u>
TOTALS BY GL ACCOUNT:									
302		Franchises	0.00	2,068.92	2,068.92		52.00	52.00	2,016.92
303		Land & Land Rights	0.00	0.00	0.00		0.00	0.00	0.00
304		Structures & Improvements	3,988.92	30,210.87	30,210.87		379.00	379.00	29,831.87
307		Wells & Springs	346.76	2,626.29	2,626.29		43.00	43.00	2,583.29
309		Supply Mains	420.90	3,187.76	3,187.76		32.00	32.00	3,155.76
311		Pumping Equipment	3,128.22	23,692.19	23,692.19		1,184.00	1,184.00	22,508.19
320		Water Treatment	150.76	14,559.95	14,559.95		262.00	262.00	14,297.95
330		Distr Resev & Standpipes	434.70	3,292.30	3,292.30		36.00	36.00	3,256.30
331		Trans & Distr Mains	8,165.41	61,842.42	61,842.42		680.00	680.00	61,162.42
333		Services	554.03	4,196.04	4,196.04		52.00	52.00	4,144.04
334		Meters & Installations	0.00	0.00	0.00		0.00	0.00	0.00
335		Hydrants	0.00	0.00	0.00		0.00	0.00	0.00
		Totals	<u><u>17,189.70</u></u>	<u><u>145,676.74</u></u>	<u><u>145,676.74</u></u>		<u><u>2,720.00</u></u>	<u><u>2,720.00</u></u>	<u><u>142,956.74</u></u>
		variance		0.00	0.00		0.00	0.00	0.00
		Total Cost of Assets (from LBD)		130,189.70					
		Less: Hookup Fee		(113,000.00)	\$1,000 per hookup				
		CIAC		<u>17,189.70</u>					
		CIAC %		13.20358%					

HAMPSTEAD AREA WATER CO.
DEPRECIATION
FAIRFIELD WATER SYSTEM

DATE	DESCRIPTION	*CIAC Amount	COST	BASIS	RATE	2012 Expense	Accum. Dep'n 12/31/12	Net Depreciable Value
302 - Franchise:								
2/17/12	Original Franchise Costs		4,977.42	4,977.42	2.50%	62.00	62.00	4,915.42
	Total 302	0.00	4,977.42	4,977.42		62.00	62.00	4,915.42
303 - Land and Land Rights:								
				0.00	2.50%			0.00
	Total 303	0.00	0.00	0.00		0.00	0.00	0.00
304 - Structures and Improvements:								
2/17/12	Structures	25,850.00	25,850.00	25,850.00	2.50%	323.00	323.00	25,527.00
				0.00	2.50%	0.00	0.00	0.00
				0.00	2.50%	0.00	0.00	0.00
	Total 304	25,850.00	25,850.00	25,850.00		323.00	323.00	25,527.00
307 - Wells and Springs:								
2/17/12	Wells	3,525.00	3,525.00	3,525.00	3.30%	58.00	58.00	3,467.00
				0.00	3.30%	0.00	0.00	0.00
	Total 307	3,525.00	3,525.00	3,525.00		58.00	58.00	3,467.00
309 - Supply Mains:								
2/17/12	Supply Mains	1,200.00	1,200.00	1,200.00	2.00%	12.00	12.00	1,188.00
				0.00	2.00%	0.00	0.00	0.00
	Total 309	1,200.00	1,200.00	1,200.00		12.00	12.00	1,188.00
311 - Pumping Equipment:								
2/17/12	Pumping Equipment	7,050.00	7,050.00	7,050.00	10.00%	353.00	353.00	6,697.00
				0.00	10.00%	0.00	0.00	0.00
	Total 311	7,050.00	7,050.00	7,050.00		353.00	353.00	6,697.00
320 - Water Treatment:								
2/17/12				0.00	3.60%	0.00	0.00	0.00
				0.00	3.60%	0.00	0.00	0.00
	Total 320	0.00	0.00	0.00		0.00	0.00	0.00
330 - Distribution Reservoirs and Standpipes:								
2/17/12	Distribution Reservoirs & Standpipes	7,050.00	7,050.00	7,050.00	2.20%	78.00	78.00	6,972.00
				0.00	2.20%	0.00	0.00	0.00
	Total 330	7,050.00	7,050.00	7,050.00		78.00	78.00	6,972.00

HAMPSTEAD AREA WATER CO.
DEPRECIATION
FAIRFIELD WATER SYSTEM

DATE	DESCRIPTION	*CIAC Amount	COST	BASIS	RATE	2012 Expense	Accum. Dep'n 12/31/12	Net Depreciable Value
	331 - Transmission and Distribution Mains:							
2/17/12	Mains	21,150.00	21,150.00	21,150.00	2.20%	233.00	233.00	20,917.00
				0.00	2.20%	0.00	0.00	0.00
	Total 331	<u>21,150.00</u>	<u>21,150.00</u>	<u>21,150.00</u>		<u>233.00</u>	<u>233.00</u>	<u>20,917.00</u>
	333 - Services:							
2/17/12	15 Services	4,230.00	4,230.00	4,230.00	2.50%	53.00	53.00	4,177.00
				0.00	2.50%	0.00	0.00	0.00
	Total 331	<u>4,230.00</u>	<u>4,230.00</u>	<u>4,230.00</u>		<u>53.00</u>	<u>53.00</u>	<u>4,177.00</u>
	334 - Meters:							
2/17/12	15 Meters		5,250.00	5,250.00	4.50%	118.00	118.00	5,132.00
	Total 334	<u>0.00</u>	<u>5,250.00</u>	<u>5,250.00</u>		<u>118.00</u>	<u>118.00</u>	<u>5,132.00</u>
	335 - Hydrants:							
	Total 334	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	1.90%	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTALS		<u>70,055.00</u>	<u>80,282.42</u>	<u>80,282.42</u>		<u>1,290.00</u>	<u>1,290.00</u>	<u>78,992.42</u>
	TOTALS BY GL ACCOUNT:							
302	Franchises	0.00	4,977.42	4,977.42		62.00	62.00	4,915.42
303	Land & Land Rights	0.00	0.00	0.00		0.00	0.00	0.00
304	Structures & Improvements	25,850.00	25,850.00	25,850.00		323.00	323.00	25,527.00
307	Wells & Springs	3,525.00	3,525.00	3,525.00		58.00	58.00	3,467.00
309	Supply Mains	1,200.00	1,200.00	1,200.00		12.00	12.00	1,188.00
311	Pumping Equipment	7,050.00	7,050.00	7,050.00		353.00	353.00	6,697.00
320	Water Treatment	0.00	0.00	0.00		0.00	0.00	0.00
330	Distr Resev & Standpipes	7,050.00	7,050.00	7,050.00		78.00	78.00	6,972.00
331	Trans & Distr Mains	21,150.00	21,150.00	21,150.00		233.00	233.00	20,917.00
333	Services	4,230.00	4,230.00	4,230.00		53.00	53.00	4,177.00
334	Meters & Installations	0.00	5,250.00	5,250.00		118.00	118.00	5,132.00
335	Hydrants	0.00	0.00	0.00		0.00	0.00	0.00
	Totals	<u>70,055.00</u>	<u>80,282.42</u>	<u>80,282.42</u>		<u>1,290.00</u>	<u>1,290.00</u>	<u>78,992.42</u>