

SCHEDULE A

I. Services (to be billed out as used)

ACI

<u>Services</u>		<u>To be Billed at</u> <u>Actual Rate paid</u> <u>to Employee</u>	
1. Accounting and Office		+ Burden	Hourly Basis
Labor		+ G&A	
2. Repairs & Maintenance		+ Burden	Hourly Basis
		+ G&A	
3. Mailing Costs (actual)			

Exhibits 1 and 2 (2021 Labor Burden & Overhead) submitted as confidential

LEWIS BUILDERS DEVELOPMENT INC.

9/1/2021

**Labor Burden & Overhead
FOR THE YEAR 2021****REDACTED**

		Per Trial Balance 12/31/20
1-10-4100	401 K Expense	
1-10-4140	Builders Risk Insurance	
1-10-4220	Equipment Expense - Fuel	
1-10-4221	Unleaded Gas	
1-10-4222	Diesel Fuel	
1-10-4280	Health Insurance	
1-10-4300,5300	Holiday/Vacation/Sick	
1-10-4320	Life Insurance - Field	
1-10-4350	Misc Tools	
1-10-4360	Consumable Supplies	
1-10-4365	Recycling Charges	
1-10-4370	Permit, approval, etc	
1-10-4380	Misc Utilities	
1-10-4400	Payroll Taxes	
1-10-4420	Employee Disability Insurance	
1-10-4440	Purchase Discounts	
1-10-4475	Travel, Books, Plans, Estimating, Misc	
1-10-4485	Cell Phones, Pagers	
1-10-4500	Workers Comp Insurance	
1-10-4510	Safety	
1-10-5280	Engineering & Other Payroll	
1-90-5420	Real estate Taxes (Misc Land)	
	Porton of Officers salary assigned to Labor Burden - 10%	
	401k - field included in G & A	n/a
	Life Insurance - Field included in G & A	n/a
	1/2 of Insurance in Account 1-90-5160	
	Less: G & A Workers Compensation	n/a
Adjusted Indirect Overhead		
Total Direct Labor 1-10-4040		
Labor Burden %		42%

LEWIS BUILDERS DEVELOPMENT INC.

9/1/2021

Labor Burden & Overhead
FOR THE YEAR 2021

REDACTED

Per Trial
Balance
12/31/20

Revenue (all 3000 accts)

G & A Expenses:

1-90-5280 Admin Payroll
1-90-5285 Extended FMLA pay
1-90-5300.4300 Holiday/Vacation/Sick
1-90-5320 Marketing Payroll
1-90-5340 Officer's Salary
1-90-5120 Misc Employee Benefits
1-90-5140 Health Insurance
1-90-5220 Marketing Misc
1-90-5221 Advertising - Online
1-90-5225 Advertsing - Print
1-90-5230 Marketing - Software
1-90-5232 Marketing - Community
1-90-5234 Marketing - Customer App
1-90-5236 Marketing - Branding
1-90-5237 Marketing - Signage
1-90-5238 Marketing - HAWSCO
1-90-4400 Payroll Taxes
1-90-4440 Purchase Discounts
1-90-4500 Workers Comp - Admin
1-90-5520 Utilities - Heat, Elec
1-90-5521 Utilities - Oil
1-90-5522 Utilities - Kerosene
1-90-5523 Utilities - Propane
1-90-5000 Accounting Fees
1-90-5001 Accounting - Year End Work
1-90-5002 Accounting - 401K
1-90-5180 Legal
1-90-5200 Life Insurance - Admin
1-90-5245 Misc Exp - Soda
1-90-5400 Professional Development
1-90-5260 Office Expenses
1-90-5261 Office Exp - Copier
1-90-5430 Rent
Rent paid by HAWC
1-90-5480 Telephone
1-90-4100 401 K Expense - Admin
1-90-5380 Postage
Less Postage billed to HAWC
see comment Misc
1-90-4040 Admin OT Payroll
1-90-5060 Depreciation
1-90-5050 Computer Expense - Misc
1-90-5051 Computer Maint & Service Contracts
1-90-5160 1/2 of Insurance
Less: salary included in Labor Burden
Less: Wages - Property Manager
Less: Burden for above wages - as above

Adjusted G & A expenses

Overhead %

14%