

## 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 Labor	+ Burden + G&A	Hourly Basis
2. Repairs & Maintenance	+ Burden + G&A	Hourly Basis
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**

		<u>Per Trial Balance 12/31/20</u>
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
<b>Adjusted Indirect Overhead</b>		
<b>Total Direct Labor 1-10-4040</b>		
<b>Labor Burden %</b>		<u>42%</u>

**LEWIS BUILDERS DEVELOPMENT INC.**

Labor Burden & Overhead  
FOR THE YEAR 2021

9/1/2021

**REDACTED**

	<u>Per Trial Balance 12/31/20</u>
<b>Revenue (all 3000 accts)</b>	██████████
<b>G &amp; A Expenses:</b>	██████████
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	██████████
<b>Adjusted G &amp; A expenses</b>	██████████
<b>Overhead %</b>	<u>14%</u>