

LEWIS BUILDERS DEVELOPMENT INC.

Labor Burden & Overhead
FOR THE YEAR 2020

REDACTED

Per Trial
Balance
12/31/19

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 %

48%

LEWIS BUILDERS DEVELOPMENT INC.

Labor Burden & Overhead
FOR THE YEAR 2020

REDACTED

Per Trial
Balance
12/31/19

Revenue (all 3000 accts)

G & A Expenses:

1-90-5280 Admin Payroll
 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
 1-90-5400 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 %

23%