

## 2013 Employee / Other Costs

<u>Employee</u>	<u>Gross Wages</u>	<u>SS Tax</u>	<u>Medicare</u>	<u>FUTA</u>	<u>SUTA</u>	<u>Total Tax</u>	<u>Health / Dental</u>	<u>Life</u>	<u>Total Benefit</u>	<u>Total Employee Costs</u>	<u>10% Overhead Markup</u>	<u>Total Costs</u>
1	\$52,500	\$3,255	\$761	\$42	\$660	\$1,463	\$8,506	\$138	\$8,644	\$62,607	\$6,261	\$68,868
2	43,000	2,666	624	42	660	1,326	4,575	138	4,713	49,039	4,904	53,942
3	60,000	3,720	870	42	660	1,572	6,000	138	6,138	67,710	6,771	74,481
4	<u>31,200</u>	<u>1,934</u>	<u>452</u>	<u>42</u>	<u>660</u>	<u>1,154</u>		<u>138</u>	<u>138</u>	<u>32,492</u>	<u>3,249</u>	<u>35,742</u>
Total	<u>\$186,700</u>	<u>\$11,575</u>	<u>\$2,707</u>	<u>\$168</u>	<u>\$2,640</u>	<u>\$5,515</u>	<u>\$19,081</u>	<u>\$552</u>	<u>\$19,633</u>	<u>\$211,848</u>	<u>\$21,185</u>	<u>\$233,033</u>

Notes: Wages and benefits associated with Employee 3 are estimated due to the recent retirement of the Company's Controller / HR Administrator. In the interim, the owner's representative and a third party will meet the requirements of the position.

The overhead markup amount represents the current amount incorporated into monthly billings from Rosebrook to Resort Waste and BW Resort for reimbursement of Rosebrook services.

## FTE Matrix (%)

<u>Employee</u>	<u>Rosebrook Water</u>	<u>Resort Waste</u>	<u>BW Resort</u>	<u>Total</u>
1	33.34%	33.33%	33.33%	100.00%
2	33.34%	33.33%	33.33%	100.00%
3	50.00%	50.00%	0.00%	100.00%
4	50.00%	50.00%	0.00%	100.00%

SPSt. Cyr  
2/15/2013

## Allocation of Costs to Rosebrook Water, Resort Waste and BW Resort

<u>Employee</u>	Total Costs	Allocation of Costs to <u>Rosebrook</u>	Allocation of Costs to <u>Resort</u>	Allocation of Costs to <u>BW Resort</u>	Net Costs to <u>Rosebrook</u>
1	\$68,868	\$22,961	\$22,954	\$22,954	\$22,961
2	53,942	17,984	17,979	17,979	17,984
3	74,481	37,241	37,241	0	37,241
4	<u>35,742</u>	<u>17,871</u>	<u>17,871</u>	<u>0</u>	<u>17,871</u>
Total	<u>\$233,033</u>	<u>\$96,056</u>	<u>\$96,044</u>	<u>\$40,933</u>	<u>\$96,056</u>