



Serving Florida's Panhandle Since 1963

P. O. Box 549 / 301 Long Ave, Port St. Joe, FL 32457
tel 850.229.8216 / fax 850.229.8392

www.stjoegas.com

September 23, 2024

SJNG Response to Staff's Fourth Data Request

Re: Docket No. 20240046-GU – Petition for rate increase

1. Please provide the cost allocation manual for all activities between SJNG and all non-utility affiliates.
 - A. SJNG does not have a cost allocation manual. We do allocate for Non-Utility on certain bills, but no manual is on hand.

2. For the historic and projected test year, please explain any adjustments and provide any documentation regarding the non-utility allocation methodology for:
 - a. Payroll
 - A. Time allocated for non-utility are done on time sheets for time worked by servicemen and salary by percentage of time allocated. Samples are attached.
 - b. Director's fees
 - A. As stated in Request #81 by audit staff – Director Fees have been paid on behalf of Regulated Utility prior to 2000, before Appliance and propane business began and have not been adjusted for the new divisions. Copy attached.
 - c. Insurance Expense
 - A. Originally stated in Request #81 by audit staff – Property Insurance was reported using 2017 data. See corrected for 2023 in left column.

Allocation Yr	<u>2017</u>	<u>2023</u>
NG Utility Acct # 924 GL	63%	27.4%
NG Utility Acct # 924 WC		36.6%
URNG Acct # 416.55	12%	8.2%
LP Acct # 516.926	20%	16.3%
TAS Acct #416.24	5%	29.8%

Schedule G-2, page 17 of 31 of MFR's filed report the actual 2023 regulated insurance expenses of \$60,500.72 (Workers Comp at \$10,627.46 and Gen Liab at \$49,873.26) using the 2017 percentage allocations. Using the actual 2023 allocation percentages results in a reduction from \$60,500.72 to \$43,381.69 in acct. no. 924.

Acct. No. 924 needs to be reduced by \$17,119.00. See Exhibits A, B and C.

Office rental income from non-regulated divisions at the 301 Long Ave building of \$14,494 and expense at the 303 building of \$3,240 (net \$11,254.00 income) was omitted from original MFR's filed and needs to be taken into account now.

2023 regulated income needs to be increased by \$11,254.00.

2024 projected regulated income also needs to be increased by \$11,254 for rental income from non-regulated divisions.

This income is booked in acct. no. 423. See Exhibits D and E.

Fl Blue Insurance – Allocated according to employee working for the particular division. Copies are attached.

3. In reference to MFR Schedule I-4, has the utility allocated any work vehicles to non-utility affiliates since the last rate case? If yes, can you please explain and provide any documentation on the allocation methodology used for work vehicles?
 - A. No, the vehicles listed on I-4 are dedicated and allocated in Utility Plant accounts only.

COPY

(2a)

Date	Day	516 LP ACCT & COLL	871 GAS PURCHASES	903 ACCT & COLLECT	928 REGULATE ACCT	416-25 APPL SALES	416-53 NG NU LABOR	PTO 920	CODE see below	TOTAL
	M									0.0
	T									0.0
	W									0.0
	TH									0.0
	F									0.0
	S									0.0
	Su									0.0
Regular		0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
OT										
18	M	1.0	1.0	4.0	0.5	1.0	0.5			8.0
19	T	1.0	1.0	4.0	0.5	1.0	0.5			8.0
20	W	1.0	1.0	4.0	0.5	1.0	0.5			8.0
21	Th	1.0	1.0	4.0	0.5	1.0	0.5			8.0
22	F	1.0	1.0	4.0	0.5	1.0	0.5			8.0
23	S									0.0
24	Su									0.0
Regular		5.0	5.0	20.0	2.5	5.0	2.5	0.0		40.0
OT										
25	M							8	H	8.0
26	T							8	H	8.0
27	W	1.0	1.0	4.0	0.5	1.0	0.5			8.0
28	Th	1.0	1.0	4.0	0.5	1.0	0.5			8.0
29	F	1.0	1.0	4.0	0.5	1.0	0.5			8.0
	S									
	Su									0.0
Regular		3.0	3.0	12.0	1.5	3.0	1.5	16.0		40.0
OT										
Total Regular		8.0	8.0	32.0	4.0	8.0	4.0	16.0		80.0
Total OT										

I hereby certify that the above includes all time worked by me during this pay period.

SIGNED:

Debbie Stitt

EMPLOYEE

APPROVED:

[Signature]

SUPERVISOR

- V -- VACATION
- H -- HOLIDAYS
- I -- ILLNESS, PERSONAL
- A -- ACCIDENT AT WORK
- O -- OTHER

(2a)

COPY

Date	Day	Acct & Collect 401-903	Appliance Store 416-25	Propane Labor 516-903	PTO 516-920	CODE see below	TOTAL
18	M			8.0			8.0
19	T			8.0			8.0
20	W			8.0			8.0
21	Th			8.0			8.0
22	F			8.0			8.0
23	S						0.0
24	Su						0.0
Regular		0.0	0.0	40.0	0.0		40.0
OT							
25	M				8 H		8.0
26	T				8 H		8.0
27	W			8			8.0
28	Th			8			8.0
29	F			8			8.0
30	S						0.0
31	Su						0.0
Regular		0.0	0.0	24.0	16.0		40.0
OT							
32	M						0.0
33	T						0.0
34	W						0.0
35	Th						0.0
36	F						0.0
	S						0.0
	Su						0.0
Regular		0.0	0.0	0.0	0.0		0.0
OT							
Total Regular		0.0	0.0	64.0	16.0		80.0
Total OT							

I hereby certify that the above includes all time worked by me during this pay period.

SIGNED: *Terry J Lee* EMPLOYEE

APPROVED: *[Signature]* SUPERVISOR

- V -- VACATION
- H -- HOLIDAYS
- I -- ILLNESS, PERSONAL
- A -- ACCIDENT AT WORK
- O -- OTHER

NC
1/9/24
2

20121209

ST JOE GAS COMPANY, INC
INDIVIDUAL DAILY REPORT OF TIME

COPY (2a)

EMPLOYEE: CHUCK HOPPER

MONTH: December 2023 18 19 20 21 22

HOURS

WORK IN DETAIL ACCT# M T W TH F S SU
NATURAL GAS TIME ONLY

NEW MAIN INSTALL	107-376							
NEW REGULATOR STATION	107-378							
NEW SERVICE LINE INSTALL	107-380			2.5				
NEW METER INSTALL	107-382	.5				1.5		
NEW REGULATOR INSTALL	107-384	1.5				1.5		
MAINS & SERVICE EXP	874							
MAINS & SERVICE EXP-LINE LOCATE	874.1		2.5					
M&R EQUIP-GENERAL	875							
M&R EQUIP-IND	876							
M&R EQUIP-CG	877							
METER & REGULATOR EXP	878	.5				1.0		
CUSTOMER INSTALL	879							
MAINT OF STRUCTURE	886	.5						
MAINT OF MAINS	887							
MNT M&R STATION-GENERAL	889							
MNT M&R STATION - IND	890							
MNT M & R STATION-CG	891							
MAINT OF SERVICES	892							
MAINT OF OTHER PLANT	894							
METER READING	902							
ACCT & COLLECTION	903							
PAID TIME OFF (NG ONLY)	920						8.0	
CODE - SEE BELOW							V	

PROPANE GAS ONLY

NEW CONSTRUCTION	107-LP							
PROPANE - LABOR	516-1							
BOBTAIL DELIVERY	516-871							
MAINTENANCE OF SERVICES	516-894							
METER READING	516-902							
PAID TIME OFF (LP ONLY)	516-920							
CODE - SEE BELOW								

NG NU & APPLIANCE SERVICE WORK

APPLIANCE DELIVERY - LABOR	416-1							
NON-UTILITY - NG LABOR	416-50	6.5	6.5	5.5	6.0			
# OF CALL OUTS		8				8.0		
TOTAL WORKED HRS.:		8.5	9.0	7.0	8.0	8.0		

EMPLOYEE INITIAL: CHA CHW CHD CHY CHP

I HEREBY CERTIFY THAT THE ABOVE INCLUDES ALL TIME WORKED BY ME ON THIS DAY

SIGNED:

Charles Hopper
Rufus

APPROVED:

TIME OFF WITH PAY

V - VACATION P - PERSONAL INJURY/DISABILITY
H - HOLIDAY A - ACCIDENT I - ILLNESS O - OTHER

ST JOE GAS COMPANY, INC
INDIVIDUAL DAILY REPORT OF TIME

COPY (2a)

EMPLOYEE: CHUCK HOPPER

MONTH: December 2023 25 26 27 28 29 _____

HOURS

WORK IN DETAIL	ACCT#	M	T	W	TH	F	S	SU
NATURAL GAS TIME ONLY								
NEW MAIN INSTALL	107-376							
NEW REGULATOR STATION	107-378							
NEW SERVICE LINE INSTALL	107-380							
NEW METER INSTALL	107-382							
NEW REGULATOR INSTALL	107-384							
MAINS & SERVICE EXP	874				2.5			
MAINS & SERVICE EXP-LINE LOCATE	874.1				2.0			
M&R EQUIP-GENERAL	875							
M&R EQUIP-IND	876							
M&R EQUIP-CG	877							
METER & REGULATOR EXP	878			1.0		2.5		
CUSTOMER INSTALL	879							
MAINT OF STRUCTURE	886							
MAINT OF MAINS	887							
MNT M&R STATION-GENERAL	889							
MNT M&R STATION - IND	890							
MNT M & R STATION-CG	891							
MAINT OF SERVICES	892			1.0				
MAINT OF OTHER PLANT	894							
METER READING	902							
ACCT & COLLECTION	903					1.5		
PAID TIME OFF (NG ONLY)	920	8.0	8.0					
CODE - SEE BELOW		H	H					

PROPANE GAS ONLY

NEW CONSTRUCTION	107-LP							
PROPANE - LABOR	516-1							
BOBTAIL DELIVERY	516-871							
MAINTENANCE OF SERVICES	516-894							
METER READING	516-902							
PAID TIME OFF (LP ONLY)	516-920							
CODE - SEE BELOW								

NG NU & APPLIANCE SERVICE WORK

APPLIANCE DELIVERY - LABOR	416-1							
NON-UTILITY - NG LABOR	416-50			6.0	3.5	5.5		
# OF CALL OUTS								
TOTAL WORKED HRS.:		8.0	8.0	8.0	8.0	8.5		

EMPLOYEE INITIAL: CH CH CH CH CH _____

I HEREBY CERTIFY THAT THE ABOVE INCLUDES ALL TIME WORKED BY ME ON THIS DAY

SIGNED: Charles Hopper
APPROVED: Ruf

TIME OFF WITH PAY _____
V - VACATION P - PERSONAL INJURY/DISABILITY
H - HOLIDAY A - ACCIDENT I - ILLNESS O - OTHER

COMPANY MEMO

(26)

No. 07-183019

920-923-928-930-241-5

Date: December 09, 2022
 To: Debbie Stitt
 Subject: Monthly Administrative Checks
 Effective: January 1, 2023

DATE PAID: 12.11.23

Make regular monthly administrative payments as listed below and allocate the expenses to the account numbers as shown:

<u>NAME</u>	<u>DESCRIPTION</u>	<u>ACCT#</u>		<u>CHECK#</u>	<u>AMOUNT</u>
RENEE SHOAF	DIRECTOR FEE	401-930.3		<u>ACH</u>	\$ 1,250.00
CHARLES COSTIN	DIRECTOR FEE	401-930.3	\$1,250.00		
	LESS BCBS	241.5	(\$ 822.75)		
	DIRECTOR FEE			<u>ACH</u>	\$ 427.25
COSTIN & COSTIN	RETAINER FEE	401-920	\$2,166.00		
		401-928	\$ 750.00		
		401-930.2	\$ 453.00		
		401-923	\$ 631.00	<u>ACH</u>	\$4,000.00

PAID

Stuart Shoaf

Stuart Shoaf, President



(20)
 FI. Blue Allocation

PL5021-R2	PREMIUM	926	416-18	516-926	516-926W	241-5	2100		
CAC	2583.24	1756.25				826.99			
SWS	1935.49		1431.45				504.04		
TOTAL:	4518.73	1756.25	1431.45	0	0	826.99	504.04	4518.73	
PL5020-R2									
ANDY	929.26	929.26							
JOEL	929.26			929.26					
LAUREN	929.26					929.26			
DREW	929.26		929.26						
CHAD	929.26	929.26							
TOTAL:	4646.30	1858.52	929.26	929.26	0	929.26	0	4646.3	
PL5468-R1									
CHUCK	1112.95	929.26					183.69		
POLLY	1112.95		929.26				183.69		
STUART	1.85	1.85							
RENEE	2.41	2.41							
JAS	3.7			3.7					
REX	2643.72	1786.49					857.23		
TOTAL:	4877.58	2720.01	929.26	3.70	0.00	0.00	1224.61	4877.58	
PL5800									
AMY LEE	1261.99			1095.62			166.37		
AMY BAILEY	673.00	673.00							
BETH	1261.99	1095.62					166.37		
CARL	2125.04	1525.30					599.74		
CHERYL	1261.99				1095.62		166.37		
DAVID	673.00	673.00							
DEBBIE	673.00	673.00							
JABBAR	673.00	673.00							
JEFF	673.00			673.00					
JESSIE	673.00		673.00						
JOHNNY	1592.94			1259.25			333.69		
MONICA	1258.29				1091.92		166.37		
QUINCY	669.30	669.30							
RYAN	1261.99				1095.62		166.37		
SABRINA	2125.04		1525.30				599.74		
SUMMER	1258.29	1091.92					166.37		
TERRY	1596.64			1262.95			333.69		
WALKER	673.00	673.00							
TOTAL:	20384.50	7747.14	2198.30	4290.82	3283.16	0.00	2865.08	20384.50	
TOTAL:	34427.11	14081.92	5488.27	5223.78	3283.16	1756.25	4593.73	34427.11	CK DIGIT 0.00

2023

St Joe Gas

Ex A

WORKERS COMP			NG 63.00%	UR-NG 20.00%	LP 12.00%	TAS 5.00%	
Date Paid	Policy #	Amt	924	416-55	516-924	516-924W	416-24
1/18/2023	WFL-5038527-05	\$1,585.00	\$998.55	\$190.20	\$317.00		\$79.25
2/17/2023	WFL-5038527-05	\$1,584.88	\$998.47	\$190.19	\$316.98		\$79.24
3/17/2023	WFL-5038527-05	\$1,584.89	\$998.48	\$190.19	\$316.98		\$79.24
4/7/2023	WFL-5038527-04	\$1,020.00	\$642.60	\$122.40	\$204.00		\$51.00
4/18/2023	WFL-5038527-05	\$1,584.89	\$998.48	\$190.19	\$316.98		\$79.24
5/17/2023	WFL-5038527-05	\$1,584.89	\$998.48	\$190.19	\$316.98		\$79.24
6/17/2023	WFL-5038527-05	\$1,584.89	\$998.48	\$190.19	\$316.98		\$79.24
7/20/2023	WFL-5038527-05	\$1,584.89	\$998.48	\$190.19	\$316.98		\$79.24
8/17/2023	WFL-5038527-05	\$1,584.89	\$998.48	\$190.19	\$316.98		\$79.24
9/20/2023	WFL-5038527-05	\$1,584.89	\$998.48	\$190.19	\$316.98		\$79.24
10/17/2023	WFL-5038527-05	\$1,584.89	\$998.48	\$190.19	\$316.98		\$79.24
		\$16,869.00	\$10,627.46	\$2,024.31	\$3,373.82		\$843.41

Gen Liab - Fleet			NG 47.00%	UR-NG 11.00%	LP 12.00%	LP 10.00%	TAS 20.00%
1/26/2023	506-905712	\$8,807.00	\$4,139.29	\$1,056.84	\$968.77	\$880.70	\$1,761.40
2/28/2023	506-905712	\$12,564.12	\$5,905.14	\$1,507.69	\$1,382.05	\$1,256.42	\$2,512.82
3/27/2023	506-905712	\$8,498.00	\$3,994.06	\$1,019.76	\$934.78	\$849.80	\$1,699.60
4/26/2023	506-905712	\$3,233.08	\$1,519.55	\$387.97	\$355.64	\$323.30	\$646.62
6/1/2023	506-905712	\$9,731.59	\$4,573.85	\$1,167.79	\$1,070.47	\$973.16	\$1,946.32
6/26/2023	506-905712	\$12,583.00	\$5,914.01	\$1,509.96	\$1,384.13	\$1,258.30	\$2,516.60
7/26/2024	506-905712	\$8,498.00	\$3,994.06	\$1,019.76	\$934.78	\$849.80	\$1,699.60
8/25/2023	506-905712	\$8,498.00	\$3,994.06	\$1,019.76	\$934.78	\$849.80	\$1,699.60
1/4/2024		\$63,357.27	\$15,839.24	\$13,938.62	\$15,839.34	\$11,404.33	\$6,335.74
		\$135,770.06	\$49,873.26	\$22,628.15	\$23,804.74	\$18,645.61	\$20,818.30

AA	\$152,639.06	\$60,500.72	\$24,652.46	\$27,178.56	\$18,645.61	\$21,661.71
----	--------------	-------------	-------------	-------------	-------------	-------------

2023			NG 36.60%	UR-NG 20.00%	LP 12.00%	LP 13.43%	TAS 18.25%
WORKERS COMP	36.6% Corrected	\$16,869.00	\$6,174.05	\$1,941.62	\$3,409.22	\$2,265.51	\$3,078.59
WORKERS COMP	63.0% MFR Filed	\$16,869.00	\$10,627.46		\$843.41	\$3,373.82	\$2,024.31
WORKERS COMP	Corrected		(\$4,453.41)	\$1,941.62	\$2,565.81	(\$1,108.31)	\$1,054.28
Gen Liab - Fleet	Corrected		27.40%	8.24%	16.34%	18.24%	29.77%
Gen Liab - Fleet	MFR Filed		47.00%	11.00%	12.00%	10.00%	20.00%
Gen Liab - Fleet	27.4% Corrected	\$135,770.06	\$37,207.64	\$11,182.99	\$22,190.84	\$24,770.95	\$40,417.63
Gen Liab - Fleet	47% MFR Filed	\$135,770.06	\$49,873.26	\$22,628.15	\$23,804.74	\$18,645.61	\$20,818.30
Gen Liab - Fleet			(\$12,665.62)	(\$11,445.16)	(\$1,613.90)	\$6,125.34	\$19,599.33

Corrected			NG	UR-NG	LP	LP W	TAS
	BB	\$152,639.06	\$43,381.69	\$15,148.93	\$28,130.48	\$23,662.64	\$42,315.32
Over Stated	AA-BB	Ins + WC	(\$17,119)	(\$9,504)	\$952	\$5,017	\$20,654

Office Rental			NG	UR-NG	LP	TAS
301 NG Office renta	NG Income		\$14,494	\$2,686	\$8,404	\$3,405
303 TAS Office rent:	NG Expense		(\$3,240)	\$3,240	\$2,160	\$5,900
Net Inc/(Exp)			\$11,254			

2023

St Joe Gas

Ex B

Acct #	Employee	WC Wages	Hours				
401-924	NG Employee	\$44,575	2,055.00				
401-924	NG Employee	\$34,179	1,432.00				
401-924	NG Employee	\$28,695	1,488.50				
401-924	NG Employee	\$71,257	2,147.00				
401-924	NG Employee	\$33,400	1,638.00				
401-924	NG Employee	\$24,355	1,196.50	NG	38.00%	76.08%	-1.40%
401-924	NG Employee	\$10,244	428.50	UR-NG	11.95%	23.92%	-0.44%
401-924	NG Employee	\$42,379	1,647.00		49.95%	100.00%	-1.84%
401-924	NG Employee	\$39,535	1,790.50		-48.1%		
401-924	NG Employee	\$42,249	1,975.50		1.84%		
401-924	NG Employee	\$41,080	1,791.50				
401-924	NG Employee	\$88,443	2,080.00				
401-924	NG Employee	\$44,497	2,080.00				
401-924	NG Employee	\$44,073	2,080.00				
401-924	NG Employee	\$40,857	2,024.00				
401-924	NG Employee	\$147,453	2,080.00				
401-924	NG Employee	\$225	15.00				
401-924	NG Employee	\$81,228	2,080.00	\$858,724	30,029	48.1%	
416-24	TAS Employee	\$36,136	1,595.50				
416-24	TAS Employee	\$3,554	151.00				
416-24	TAS Employee	\$101,042	2,000.00				
416-24	TAS Employee	\$13,791	611.00				
416-24	TAS Employee	\$38,033	2,144.50				
416-24	TAS Employee	\$48,537	2,080.00				
416-24	TAS Employee	\$26,853	1,408.00				
416-24	TAS Employee	\$40,202	2,107.00				
416-24	TAS Employee	\$14,368	688.00				
416-24	TAS Employee	\$3,153	80.00	\$325,669	12,865	18.2%	
516-924	LP Employee	\$34,951	1,792.50				
516-924	LP Employee	\$8,459	427.50				
516-924	LP Employee	\$3,885	180.00				
516-924	LP Employee	\$603	33.50				
516-924	LP Employee	\$54,819	2,137.00				
516-924	LP Employee	\$3,042	166.00				
516-924	LP Employee	\$63,711	2,344.50				
516-924	LP Employee	\$50,813	2,154.50				
516-924	LP Employee	\$23,396	912.50				
516-924	LP Employee	\$64,188	2,080.00				
516-924	LP Employee	\$32,563	1,366.00				
516-924	LP Employee	\$575	25.00				
516-924	LP Employee	\$50,334	2,080.00				
516-924	LP Employee	\$39,788	2,072.00				
516-924	LP Employee	\$46,254	2,080.00				
516-924	LP Employee	\$123,021	2,080.00	\$600,401	21,931	33.6%	
		\$1,784,793	64,825	\$1,784,793	64,826	100.0%	
516-924	LP Employee	\$603	33.50		33.6%		
516-924	LP Employee	\$3,042	166.00		39.9%		
516-924	LP Employee	\$63,711	2,344.50		13.4%	<Wakulla	
516-924	LP Employee	\$32,094	2,080.00				
516-924	LP Employee	\$32,563	1,366.00				
516-924	LP Employee	\$46,254	2,080.00				
516-924	LP Employee	\$61,510	2,080.00				
		\$239,777	\$10,150				

23 Labor Recap			
38.00%	76.08%	-1.40%	36.60%
11.95%	23.92%	-0.44%	11.51%
49.95%	100.00%	-1.84%	
-48.1%			
1.84%			

33.6% Total LP
13.4% W LP
20.2% PSJ LP

Jan 1, 2023 thru Jan 1, 2024	2023	REG-NG	UR-NG	LP	LP	TAS		
COVERAGE	PREMIUM	CARRIER	401-924	416-55	516-924	516-924W	416-24	
Property	\$7,984.18	US Fire	29.44%	5.38%	12.41%	14.89%	37.89%	100.00%
Inland Marine (Equip)	\$2,198.21	US Fire	50.92%	0.00%	33.85%	0.00%	15.23%	100.00%
Gen Liability - Excess Liab	\$31,656.13	US Fire	21.59%	0.00%	0.51%	16.28%	61.63%	100.00%
Fleet - Auto	\$70,338.00	US Fire	29.06%	12.53%	23.37%	20.08%	14.96%	100.00%
	\$112,176.52							

REG-NG	UR-NG	LP	LP	TAS
401-924	416-55	516-924	516-924W	416-24
\$2,350.38	\$429.34	\$990.73	\$1,188.84	\$3,024.89
\$1,119.37	\$0.00	\$744.13	\$0.00	\$334.72
\$6,833.03	\$0.00	\$160.65	\$5,152.84	\$19,509.62
\$20,439.08	\$8,810.32	\$16,439.11	\$14,124.69	\$10,524.81
\$30,742	\$9,240	\$18,335	\$20,466	\$33,394
27.40%	8.24%	16.34%	18.24%	29.77%

Workers Comp	\$15,849.00	ICW Group	36.60%	11.51%	20.21%	13.43%	18.25%	100.00%
--------------	-------------	-----------	--------	--------	--------	--------	--------	---------

PROPERTY	Renewal Coverage	Premium	REG-NG	UR-NG	LP	LP	TAS
301 Long Office Bldg	\$799,144	\$1,948	67.00%	10.08%	11.04%		11.88%
303 Long Office Bldg	\$764,164	\$1,863	12.50%	12.50%	15.00%		60.00%
508 3rd St Warehouse	\$280,264	\$683	85.00%		15.00%		100.00%
510 3rd St Warehouse	\$549,504	\$1,340					100.00%
209 Kenny Mill Rd	\$185,500	\$452	50.00%		50.00%		100.00%
304 Long Ave/325	\$49,630	\$121			100.00%		100.00%
744 4th St Storage	\$21,200	\$52	10.00%		90.00%		100.00%
504 3rd St DOC	\$21,200	\$52					100.00%
152 Trade Circle	\$116,600	\$284					100.00%
68 CL Townsend	\$182,850	\$446					100.00%
19 Shadeville Rd	\$304,768	\$743					100.00%
	\$3,274,824	\$7,984	29.4%	5.4%	12.4%	14.9%	37.9%
		\$7,984					

REG-NG	UR-NG	LP	LP	TAS
\$1,305.40	\$196.46	\$215.13		\$231.37
\$232.88	\$232.88	\$279.46		\$1,117.84
\$580.80		\$102.49		
				\$1,339.72
\$226.13		\$226.13		\$452
		\$121.00		\$121
\$5.17		\$46.52		\$52
				\$51.69
				\$284.28
			\$445.80	\$446
			\$743.04	\$743
\$2,350.38	\$429.34	\$990.73	\$1,188.84	\$3,024.89
				\$7,984.18

INLAND MARINE	Amt Ins	REG-NG	UR-NG	LP	LP	TAS
2007 DW	\$39,276.00	\$537	100.00%			100.00%
2011 Kubota BkHoe Loader	\$42,574.00	\$582	100.00%			100.00%
2021 Hyundai Forklift	\$24,475.00	\$335				100.00%
2021 Doosan Excavator	\$54,412.00	\$744			100.00%	100.00%
	\$160,737.00	\$2,198	50.9%	0.0%	33.9%	0.0%
		\$2,198				15.2%

\$537.13				\$537
\$582.23				\$582
				\$335
				\$744
\$1,119.37	\$0.00	\$744.13	\$0.00	\$334.72
				\$2,198.21

GEN LIAB + EXCESS LIAB	EXPOSURE	REG-NG	UR-NG	LP	LP	TAS
TAS Stores - Sales	\$600,000	\$9,093				100.00%
Gas Co NG - Payroll	\$160,000	\$2,425	100.00%			100.00%
Propane - Payroll	\$45,000	\$682				100.00%
Propane - Gallons	\$295,000	\$4,471				100.00%
508 3rd Warehouse - SF	\$280,264	\$4,248	100.00%			100.00%
510 3rd St - SF	\$549,504	\$8,328				100.00%
744 4th St Storage - A	\$21,200	\$321	50.00%			100.00%
504 3rd St DOC - SF	\$21,200	\$321				100.00%
152 Trade Circle - SF	\$116,600	\$1,767				100.00%
	\$2,088,768	\$31,656	21.6%	0.0%	0.5%	16.3%
		\$31,656				61.6%

				\$9,093
\$2,425				\$2,425
				\$682
				\$4,471
\$4,248				\$4,248
				\$8,328
\$161		\$161		\$321
				\$321
\$6,833	\$0	\$161	\$5,153	\$19,510
				\$31,656

See Fleet Tab	\$70,338	29.06%	12.53%	23.37%	20.08%	14.96%	100.00%
	\$112,177	REG-NG	UR-NG	LP	LP	TAS	

\$20,439	\$8,810	\$16,439	\$14,125	\$10,525	\$70,338
\$30,741.85	\$9,239.66	\$18,334.61	\$20,466.36	\$33,394.03	112,177

27.4%	8.2%	16.3%	18.2%	29.8%	100.0%
-------	------	-------	-------	-------	--------

PREMIUM	DISCOUNT	NET PREMIUM	WORKER COMP
\$13,703	\$3,009	\$10,694	67.47%
\$5,545	\$1,218	\$4,327	27.30%
\$276	\$61	\$215	1.36%
\$785	\$172	\$613	3.87%
\$20,309	\$4,460	\$15,849	100.00%
	\$4,460	\$15,849	

REG-NG	UR-NG	LP PSJ	LP W	TAS
36.60%	11.51%	20.21%	13.43%	18.25%
\$5,801	\$1,824	\$3,202	\$2,129	\$2,892
				\$15,849

EXC

EX D

9/20/2024

301 Long Ave Office Rental

Office Rental 301 Long Annual

Office Rental 301 Long Exp Monthly

NG	416-55	516-881	416-24
INCOME	NR-NG	LP	TAS
\$14,494	\$2,686	\$8,404	\$3,405
\$1,208	\$224	\$700	\$284

301 Long SF \$16.00 sf/yr 2,400
 Warehouse Rental SF \$ 2024-2026 \$7.20 sf/yr 1,600

Employee	301 Long	Sq Ft		Annual Rent	NG	NR-NG	LP	TAS
JSS	LP	210	8.74%	\$3,356			\$3,356	
SLS	NG	196	8.16%	\$3,135	\$2,821		\$157	\$157
RDS	NG	281	11.72%	\$4,501	\$4,366	\$135		
CAS	NG	284	11.83%	\$4,541	\$4,541			
Debbie	ALL	161	6.70%	\$2,572	\$1,125	\$161	\$643	\$643
Amy B	ALL	241	10.05%	\$3,858	\$2,894	\$482	\$241	\$241
Summer	ALL	123	5.13%	\$1,969	\$123	\$665	\$394	\$788
Supply Printe	ALL	266	11.09%	\$4,260	\$2,507	\$338	\$951	\$464
BathRm	ALL	181	7.54%	\$2,894	\$1,703	\$229	\$646	\$315
Hallway	ALL	205	8.53%	\$3,275	\$1,928	\$260	\$731	\$357
Entrance Hal	ALL	252	10.52%	\$4,039	\$2,377	\$320	\$902	\$440
		2,400	100.00%	\$38,400	\$24,386	\$2,590	\$8,020	\$3,405
Warehouse	NG/UR/LP	1,600		\$960	\$480	\$96	\$384	
				Annual Rent	\$24,866	\$2,686	\$8,404	\$3,405
				Mthly Rent	\$2,072	\$224	\$700	\$284

58.86% 7.93% 22.32% 10.89%
 412.00% 55.50% 156.25% 76.25%

Employee	301 Long	Sq Ft	NG	NR-NG	LP	TAS
JSS	LP	210			100.00%	
SLS	NG	196	90.00%		5.00%	5.00%
RDS	NG	281	97.00%	3.00%		
CAS	NG	284	100.00%			
Debbie	ALL	161	43.75%	6.25%	25.00%	25.00%
Amy B	ALL	241	75.00%	12.50%	6.25%	6.25%
Summer	ALL	123	6.25%	33.75%	20.00%	40.00%
Supply Printe	ALL	266	58.86%	7.93%	22.32%	10.89%
BathRm	ALL	181	58.86%	7.93%	22.32%	10.89%
Hallway	ALL	205	58.86%	7.93%	22.32%	10.89%
Entrance Hal	ALL	252	58.86%	7.93%	22.32%	10.89%
		2,400				
Warehouse	NG/UR/LP	1,600	50.00%	10.00%	40.00%	0.00%

Ex E

9/20/2024

303 Long Ave Office Rental

				401-881	416-55	516-881	TAS
				NG	NR-NG	LP	INCOME
Office rental	303 Long	Exp	Annual	\$3,240	\$2,160	\$5,900	\$11,300
Office Rental	303 Long	Exp	Monthly	\$270	\$180	\$492	\$942

Office Rental/SF 3,600 \$57,600 \$16.00 sf/yr

TAS Building

Employee	303 Long	Sq Ft		Annual Rent	NG	NR-NG	LP	TAS
Amy L/Terry	LP	320	8.89%	\$5,120			\$5,120	
Beth	NG	120	3.33%	\$1,920	\$1,536	\$384		
David	NG	120	3.33%	\$1,920	\$768	\$1,152		
TAS Showroom	NG	2,845	79.03%	\$45,520				\$45,520
Lobby	ALL	150	4.17%	\$2,400	\$720	\$480	\$600	\$600
BathRm	ALL	45	1.25%	\$720	\$216	\$144	\$180	\$180
			0.00%	\$0	\$0	\$0	\$0	\$0
Annual Rent		3,600	100.00%	\$57,600	\$3,240	\$2,160	\$5,900	\$46,300
303 Long Monthly Rent					\$270	\$180	\$492	

30.00% 20.00% 25.00% 25.00%
 120.00% 80.00% 100.00% 100.00%

Employee	303 Long	Sq Ft	NG	NR-NG	LP	TAS
Amy L/Terry	LP	320			100.00%	
Beth	NG	120	80.00%	20.00%		
David	NG	120	40.00%	60.00%		
TAS Showroom	NG	2,845				100.00%
Lobby	ALL	150	30.00%	20.00%	25.00%	25.00%
BathRm	ALL	45	30.00%	20.00%	25.00%	25.00%
		3,600	30.00%	20.00%	25.00%	25.00%