

Exhibit D – Proposed Cost Allocation Plan

M. L. Jones Construction Company
540 NW 4th Ave
Fort Lauderdale, FL 33311

Project Name: Brooklyn Italian Ice Co.
Project Address: Shoppas on Arts Avenue
Owner's Name: Bradley Minto
Job Type: Turn-Key Delivery
Date: October 6, 2014

Item	Description	Quantity	Amount
1	Site Construction		
1	Scissor Lift	Allowance	\$ 969.00
2	Demolition	Allowance	800.00
3	Clean Up	Allowance	1,600.00
Subtotal			\$ 3,369.00

Item	Description	Quantity	Amount
10	Concrete		
10	Mix	Allowance	\$ 550.00
11	Pump	Allowance	500.00
12	Finish	Allowance	300.00
Subtotal			\$ 1,350.00

Item	Description	Quantity	Amount
20	Thermal & Moisture Protection		
20	Fire Extinguisher	Allowance	\$ 512.89
21	Fire-rated Demising Partition	Allowance	1,800.00
22	FRP in HC Restroom and Service Backdrop	Allowance	3,975.00
Subtotal			\$ 6,287.89

Item	Description	Quantity	Amount
30	Windows & Doors		
30	Pass-through Window	Allowance	\$ 4,500.00
31	Office/Restroom/Closet Frames and Doors (Materials & Install)	Allowance	1,025.00
Subtotal			\$ 5,525.00

Item	Description	Quantity	Amount
40	Finishings		
40	Dropped Ceiling at Bathroom and Office	Allowance	\$ 3,700.00
41	Handicap Restroom Accessories (Materials & Install)	Allowance	500.00
42	Painted Walls, Partitions, and Exposed Ceiling	Allowance	3,590.00
43	Porcelain Floor Tile	Allowance	5,880.00
44	Subway-style Wall Tile	Allowance	1,298.00
Subtotal			\$ 14,968.00

Item	Description	Quantity	Amount
50	Specialties		
50	Chalkboard	Allowance	\$ 228.95
51	Exterior Lit Signs	Allowance	9,752.00
Subtotal			\$ 9,980.95

Item	Description	Quantity	Amount
60	Equipment		
60	Refrigerated Merchandiser	Allowance	\$ 1,951.98
61	Worktop Freezer	Allowance	4,054.01
62	Hot Food Merchandiser	Allowance	1,505.35
63	Ice Cream Dipping Cabinet	Allowance	5,597.86
Subtotal			\$ 13,109.20

Item	Description	Quantity	Amount
70	Furnishings		
70	Countertop and Base Cabinets	Allowance	\$ 5,400.00
71	Indoor Booths, Tables, and Chairs	Allowance	3,206.81
72	Outdoor Tables and Chairs	Allowance	1,851.30
73	Bulk Candy Displays	Allowance	610.99
Subtotal			\$ 11,069.10

Cost Distribution		
Brad Minto	Landlord	CRA
969.00	-	-
480.00	-	320.00
960.00	-	640.00
2,409.00	-	960.00

Cost Distribution		
Brad Minto	Landlord	CRA
330.00	-	220.00
300.00	-	200.00
180.00	-	120.00
810.00	-	540.00

Cost Distribution		
Brad Minto	Landlord	CRA
512.89	-	-
1,080.00	-	720.00
2,385.00	-	1,590.00
3,977.89	-	2,310.00

Cost Distribution		
Brad Minto	Landlord	CRA
2,700.00	-	1,800.00
615.00	-	410.00
3,315.00	-	2,210.00

Cost Distribution		
Brad Minto	Landlord	CRA
2,220.00	-	1,480.00
300.00	-	200.00
2,154.00	-	1,436.00
3,528.00	-	2,352.00
778.80	-	519.20
8,980.80	-	5,987.20

Cost Distribution		
Brad Minto	Landlord	CRA
228.95	-	-
1,950.40	-	7,801.60
2,179.35	-	7,801.60

Cost Distribution		
Brad Minto	Landlord	CRA
1,951.98	-	-
4,054.01	-	-
1,505.35	-	-
5,597.86	-	-
13,109.20	-	-

Cost Distribution		
Brad Minto	Landlord	CRA
3,240.00	-	2,160.00
3,206.81	-	-
1,851.30	-	-
610.99	-	-
8,909.10	-	2,160.00

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Project Address: Shoppes on Arts Avenue
Owner's Name: Bradley Minto
Job Type: Turn-Key Delivery
Date: September 4, 2014

Item	Description	Quantity	Amount
80	Special Construction	Allowance	\$ 1,982.00
81	CCTV Security System	NOT INCLUDED	-
81	Fire Alarm	NOT INCLUDED	-
Subtotal			\$ 1,982.00

Item	Description	Quantity	Amount
90	Mechanical	Allowance	\$ 24,000.00
91	Ten-ton Rheem Central A/C System (Spiral Metal Duct)	Allowance	10,000.00
92	Basic Mechanical Materials and Methods	Allowance	1,225.82
93	Basic Plumbing Fixtures	Allowance	10,500.00
93	Plumbing	Allowance	10,500.00
Subtotal			\$ 45,725.82

Item	Description	Quantity	Amount
100	Electrical	Allowance	\$ 11,450.00
101	Basic Electric Layout	Allowance	3,934.72
102	Hanging Pendant Industrial-type Lighting	Allowance	1,982.00
103	Sound System	Allowance	1,982.00
103	Video System	NOT INCLUDED	-
Subtotal			\$ 17,368.72

Subtotal			\$ 130,733.68
Contractor's Overhead			19,610.05
Builder's Risk			1,500.00
Permitting Fees			2,327.33
Architect Fees			4,500.00
Total			\$ 158,671.06

Cost Distribution		
Brad Minto	Landlord	CRA
1,189.20	-	792.80
-	-	-
1,189.20	-	792.80

Cost Distribution		
Brad Minto	Landlord	CRA
-	14,400.00	9,600.00
-	-	4,000.00
-	735.49	490.33
-	6,300.00	4,200.00
-	21,435.49	18,290.33

Cost Distribution		
Brad Minto	Landlord	CRA
6,311.13	-	4,580.00
-	-	1,573.89
1,982.00	-	-
-	-	-
8,293.13	-	6,153.89

Cost Distribution		
Brad Minto	Landlord	CRA
2,327.33	7,064.51	-
4,500.00	1,500.00	-
6,827.33	8,564.51	0.00

Total Contribution		
\$ 60,000.00	\$ 30,000.00	\$ 47,205.82
All Contributions	\$	137,205.82
Project Cost	\$	158,671.06
Gap	\$	21,465.25