

Exhibit A

Pier Park Community Development District  
 General Fund  
 Fiscal Year 2014/2015

Chart of Accounts Classification	Proposed Final Budget for 2014/2015
<b>Balance Forward from Prior Year</b>	
<b>REVENUES</b>	
<b>Local Business Tax Revenue</b>	
Pier Park Occupational License Tax Revenue	
<b>Interest Earnings</b>	
Interest Earnings	
<b>Contributions From Private Sources</b>	
Pier Park Owners Association, Inc.	332,539
<b>TOTAL REVENUES</b>	<b>332,539</b>
<b>EXPENDITURES</b>	
<b>Administrative</b>	
<b>Legislative</b>	
Supervisor Fees	4,000
<b>Financial &amp; Administrative</b>	
Administrative Services	9,013
District Management	28,840
District Engineer	1,200
Disclosure Report	5,000
Trustees Fees	3,500
Financial Consulting Services	3,863
Accounting Services	12,577
Auditing Services	4,400
Arbitrage Rebate Calculation	1,000
Travel Per Diem	500
Public Officials Liability Insurance	3,600
Legal Advertising	1,000
Bank Fees	0
Dues, Licenses & Fees	250
Website Fees & Maintenance	2,700
<b>Legal Counsel</b>	
District Counsel	20,000
<b>Administrative Subtotal</b>	<b>101,442</b>
<b>Field Operations</b>	
<b>Electric Utility Services</b>	
Utility Services	23,500
<b>Water-Sewer Combination Services</b>	
Utility Services	11,000

Exhibit A

**Pier Park Community Development District  
General Fund  
Fiscal Year 2014/2015**

Chart of Accounts Classification	Proposed Final Budget for 2014/2015
<b>Stormwater Control</b>	
Non Ad Valorem Stormwater Assessment	20
Lake/Pond Bank Maintenance	3,500
Aquatic Contract	5,180
<b>Other Physical Environment</b>	
General Liability/Property Insurance	6,000
Entry & Walls/Beach Ball Maintenance	10,000
Landscape Maintenance	55,278
Landscape Replacement Plants, Shrubs, Trees	5,000
Mulch	26,013
Preservation Monitoring & Maintenance	3,000
Irrigation Repairs and Maintenance	4,000
Irrigation Inspection Contract	7,210
Contract Seasonal Maintenance	5,775
Oak Tree Trimming	9,000
Landscape Tec Services	9,791
<b>Road &amp; Street Facilities</b>	
Street Sweeping	9,450
Street Light Decorative Light Maintenance	8,050
Sidewalk/Road Repair	8,000
Parking Lot Repair and Maintenance	5,000
Parking Lot Sweeping	
<b>Parks &amp; Recreation</b>	
Management Contract	11,330
Park Landscape Maintenance	
Park Landscape Replacement Plants, Shrubs, Trees	
Beachfront Improvement Landscape Maintenance	
Beachfront Improvement Landscape Replacement Plants, Shrubs	
Park Restroom Maintenance Contract	
Park Restroom Repairs and Maintenance	
Beachfront Janitorial	
Beachfront Janitorial Supplies	
Beachfront Improvement Repair	
Beachfront Improvement/Capital Improvement	
<b>Contingency</b>	
Miscellaneous contingency	5,000
<b>Field Operations Subtotal</b>	231,097
<b>TOTAL EXPENDITURES</b>	<b>332,539</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>0</b>

**Pier Park Community Development District  
Gen. Fund AB Park & Beachfront  
Fiscal Year 2014/2015**

Chart of Accounts Classification	Proposed Budget for 2014/2015
<b>Balance Forward from Prior Year</b>	
<b>REVENUES</b>	
<b>Local Business Tax Revenue</b>	
Pier Park Occupational License Tax Revenue	324,000
<b>Interest Earnings</b>	
Interest Earnings	
<b>Contributions From Private Sources</b>	
Pier Park Owners Association, Inc.	0
<b>TOTAL REVENUES</b>	<b>324,000</b>
<b>EXPENDITURES</b>	
<b>Administrative</b>	
<b>Legislative</b>	
Supervisor Fees	
<b>Financial &amp; Administrative</b>	
Administrative Services	
District Management	
District Engineer	
Disclosure Report	
Trustees Fees	
Financial Consulting Services	
Accounting Services	8,384
Auditing Services	
Arbitrage Rebate Calculation	
Travel Per Diem	
Public Officials Liability Insurance	
Legal Advertising	
Bank Fees	60
Dues, Licenses & Fees	
Website Fees & Maintenance	
<b>Legal Counsel</b>	
District Counsel	
<b>Administrative Subtotal</b>	<b>8,444</b>
<b>Field Operations</b>	
<b>Stormwater Control</b>	
Non Ad Valorem Stormwater Assessment	
Lake/Pond Bank Maintenance	1,500
Aquatic Contract	2,220
<b>Other Physical Environment</b>	
General Liability/Property Insurance	14,000

**Pier Park Community Development District  
Gen. Fund AB Park & Beachfront  
Fiscal Year 2014/2015**

Chart of Accounts Classification	Proposed Budget for 2014/2015
Entry & Walls Maintenance	
Landscape Maintenance	
Landscape Replacement Plants, Shrubs, Trees	
Mulch	10,797
Irrigation Repairs and Maintenance	
Irrigation Inspection Contract	0
Contract Seasonal Maintenance	0
Oak Tree Trimming	5,000
Landscape Tec Services	13,035
<b>Road &amp; Street Facilities</b>	
Street Sweeping	
Street Light Decorative Light Maintenance	3,450
Parking Lot Repair and Maintenance	15,000
Parking Lot Sweeping	8,550
<b>Parks &amp; Recreation</b>	
Management Contract	26,000
Park Landscape Maintenance	41,357
Park Landscape Replacement Plants, Shrubs, Trees	2,000
Park Irrigation Repairs and Maintenance	2,500
Park Irrigation Inspection Contract	5,408
Beachfront Improvement Landscape Maintenance	4,090
Beachfront Improvement Landscape Replacement Plants, Shrubs	2,500
Park Restroom Maintenance Contract	18,500
Park Restroom Repairs and Maintenance	2,500
Park Solid Waste Removal	1,800
Beachfront Janitorial	40,000
Beachfront Janitorial Supplies	5,500
Beachfront Improvement Repair	12,500
Beachfront Improvement/Capital Improvement	8,000
Beachfront Improvement Electric Utility	4,500
Beachfront Improvement Water/Sewer	5,000
Beachfront Improvement Irrigation Repairs	1,500
Beachfront Improvement Restroom Repairs	0
Park Recreational Equipment	4,800
<b>Contingency</b>	
Miscellaneous contingency	53,549
<b>Field Operations Subtotal</b>	<b>315,556</b>
<b>TOTAL EXPENDITURES</b>	<b>324,000</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>0</b>

Proposed Debt Service Budget  
Pier Park Community Devekopment District  
Fiscal Year 2014/2015

Chart of Accounts Classification	Series 2014	Total
<b>REVENUES</b>		
Special Assessments		
Net Special Assessments	\$0.00	\$0.00
Capitlaized Interest	\$247,476.65	\$247,476.65
TIF Revenue (1)	\$357,264.15	\$357,264.15
OLTR Revenue (1)	\$779,892.10	\$779,892.10
<b>TOTAL REVENUES</b>	<b>\$1,384,632.90</b>	<b>\$1,384,632.90</b>
<b>EXPENDITURES</b>		
<b>Administrative</b>		
Financial & Administrative		
Bank Fees		\$0.00
Debt Service Obligation		
Interest 11/1/14	\$247,476.65	\$247,476.65
Principal & Interest 5/1/15	\$856,149.00	\$856,149.00
Interest 11/1/15	\$281,007.25	\$281,007.25
<b>Administrative Subtotal</b>	<b>\$1,384,632.90</b>	<b>\$1,384,632.90</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,384,632.90</b>	<b>\$1,384,632.90</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>0.00</b>	<b>0.00</b>

(1) Only Estimates at this time. Assessments may raise or lower depending on final receipt of fu from the City and County for TIF and OLTR