

Community Maritime Park Associates, Inc.
Pensacola, Florida

We have performed the procedures described below, which were agreed to by Community Maritime Park Associates, Inc. (CMPA), solely to assist you in monitoring certain construction costs. CMPA is responsible for maintaining its accounting records for construction costs. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

Financial Summary

- 1) We read the CMPA construction budget summary from inception through August 26, 2011.

A summary of the construction budget from inception through August 26, 2011 is included as Attachment A to this report. We have not audited, reviewed, or compiled the summary of the construction budget and express no opinion or any form of assurance on it.

- 2) For significant line items identified by the CMPA, we included the original budget, budget amendments, current budget, costs incurred to date, amounts encumbered and remaining budget as of August 26, 2011.

The details described above are included in Attachment A to this report.

Soft Costs

(Soft costs are defined by CMPA as a cost for an item that is not considered a direct construction cost. Soft costs include architectural, engineering, financing, and legal fees and other pre- and post-construction expenses.)

- 1) We obtained a listing of all CMPA vendors, including total payments made from inception through August 26, 2011.

The listing of all CMPA vendors, including total payments made from inception through August 26, 2011, was obtained from CMPA staff and is included as Attachment B to this report. We noted that the total payments of \$33,193,652.11 from the vendor listing were greater than the total costs incurred of \$26,543,278.00 in the construction budget. CMPA staff provided a reconciliation indicating that the difference of \$6,650,374.11 was due to non-construction costs (such as contributions and donations, interest expense and certain professional fees)

- 2) We identified all vendors paid more than \$10,000 through August 26, 2011, with any soft costs recorded in the following accounts:
- a. #888001 Total pre-development
 - b. #888016 Total architectural/engineering design
 - c. #888018 Total developer soft costs
 - d. #888019 Total CMPA soft costs
 - e. #888020 Amphitheatre
 - f. #888021 UWF Museum design

We read the vendor transaction history for all vendors identified in Attachment B as having been paid more than \$10,000 through August 26, 2011. All such vendors with any soft costs recorded in the accounts listed above are identified in Attachment C to this report.

- 3) For each vendor identified in Step 2 above, we obtained supporting documentation for all soft cost transactions with that vendor in the accounts listed above and performed the following procedures:
- a. Documented the amount of the transaction.
 - b. Described the services and goods provided.
 - c. Identified the subcontractors used (if any)
 - d. Identified the individual approving the transaction.
 - e. Documented that individual's authority to approve the transaction.

The results of the above procedures are detailed in Attachment C to this report. Our procedures covered 333 transactions totaling \$8,055,819.93. Total transactions recorded in the above account numbers, including transactions outside our scope, amounted to \$8,243,677.63

We were not engaged to, and did not, conduct an audit intended to express an opinion on the CMPA's construction budget or its accounting records for construction costs. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of Community Maritime Park Associates, Inc. and the City of Pensacola and is not intended to be and should not be used by anyone other than these specified parties.



Pensacola, Florida
September 26, 2011

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT A - SUMMARY OF CONSTRUCTION BUDGET (UNAUDITED)
FROM INCEPTION THROUGH AUGUST 26, 2011

Account	Budget Line Item	Original Budget	Budget Amendments	Current Budget	Costs Incurred	Encumbrances	Remaining Budget
888001	Pre-development	\$ 2,093,242.00	\$ -	\$ 2,093,242.00	\$ 2,093,242.00	\$ -	\$ -
888002	Earthwork	3,635,122	2,162,821	5,797,943	3,850,548	1,145,345	802,050
888003	Bulkhead	6,564,000	(13,050)	6,550,950	5,184,203	1,343,007	23,740
888004	Perimeter handrails	490,475	(243,499)	246,976	-	246,976	-
888005	Stormwater	2,110,860	(405,095)	1,705,765	371,938	1,182,827	151,000
888006	Sanitary sewer	637,100	(411,919)	225,181	28,007	197,174	-
888007	Potable water	181,775	6,147	187,922	13,698	174,224	-
888008	Asphalt & sidewalks	1,342,353	(819,528)	522,825	1,935	520,890	-
888009	Erosion	766,000	(319,943)	446,057	40,878	405,179	-
888010	Plaza Devilliers	233,811	728,374	962,185	-	860,329	101,856
888011	Devilliers Wharf	254,720	(254,720)	-	-	-	-
888012	Waterfront Promenade South Park	3,616,500	(1,557,405)	2,059,095	3,150	55,945	2,000,000
888013	Spring Street park	740,000	(374,081)	365,919	-	365,919	-
888014	Miscellaneous	1,603,000	220,396	1,823,396	1,800	1,821,596	-
	TOTAL SITE WORK	22,175,716	(1,281,502)	20,894,214	9,496,157	8,319,411	3,078,646
888015	Stadium	12,373,514	6,355,628	18,729,142	6,072,961	10,420,778	2,235,403
888016	Architectural/Engineering Design	2,172,984	356,054	2,529,038	2,492,500	-	36,538
888017	Contract costs	4,343,223	(385,369)	3,957,854	1,789,332	2,168,522	-
	General Contractor OH & Profit	1,210,516	109,890	1,320,406	578,531	741,875	-
	Payment and Perform bonds	411,491	(8,580)	402,911	362,620	40,291	-
	GRAND TOTAL CONSTRUCTION	42,687,444	5,146,121	47,833,565	20,792,101	21,690,877	5,350,587
888018	Soft costs before Development OH & profit	987,000	(225,796)	761,204	738,704	22,500	-
	Development OH & Profit	1,634,439	(532,937)	1,101,502	1,049,002	-	52,500
	TOTAL DEVELOPER SOFT COSTS	2,621,439	(758,733)	1,862,706	1,787,706	22,500	52,500
888019	Soft costs CMPA	1,404,385	676,826	2,081,211	1,397,365	-	683,846
	Soft costs contingency	17,140	(17,140)	-	-	-	-
	Owners contingency	2,014,404	(1,969,404)	45,000	45,000	-	-
	TOTAL SOFT COSTS	6,057,368	(2,068,451)	3,988,917	3,230,071	22,500	736,346
	TOTAL CONSTRUCTION & SOFT COSTS	48,744,812	3,077,670	51,822,482	24,022,172	21,713,377	6,086,933
	Owner direct purchases - tax savings	(396,824)	-	(396,824)	-	-	(396,824)
	GRAND TOTAL CONSTRUCTION	48,347,988	3,077,670	51,425,658	24,022,172	21,713,377	5,690,109
888020	Amphitheatre & design	1,800,000	(279,571)	1,520,429	177,864	1,342,565	-
888021	UWF Museum design	250,000	-	250,000	250,000	-	-
	TOTAL OTHER PROJECTS	2,050,000	(279,571)	1,770,429	427,864	1,342,565	-
	GRAND TOTAL	\$ 52,491,230.00	\$ 2,798,099.00	\$ 55,289,329.00	\$ 26,543,278.00	\$ 23,055,942.00	\$ 5,690,109.00

**COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT B - VENDOR LISTING
FROM INCEPTION THROUGH AUGUST 26, 2011**

Name	Amount
City of Pensacola	\$ 3,166,640.12
Skyline Steel, LLC - ODP	2,479,847.67
Magi Construction, LLC	2,255,841.91
Davis Marine Construction, Inc.*	2,101,653.59
Caldwell Associate Architects, Inc.	1,862,427.57
Baskerville-Donovan, Inc.*	1,441,945.04
Capital Trust Agency Community	1,345,955.26
Bell Steel Company*	1,316,387.97
Heaton Brothers Construction Co., Inc.*	1,235,172.67
CDF Development Subsidiary VI, LLC	1,232,259.78
Maritime Park Development Partners, LLC*	1,153,533.61
Populous Group, LLC*	1,095,939.60
Tindall Corporation*	940,765.68
Vulcan Construction Materials LP - ODP	707,180.06
Seaside Golf Development, Inc.*	705,073.51
Southeastern Construction, Inc.*	669,090.47
W. R. Johnson, Inc.*	648,475.61
McDonald-Fleming-Moorhead	508,404.46
Hatch Mott MacDonald Florida LLC	473,004.89
Berkel & Company Contractors, Inc.*	439,085.25
USB CDE	430,347.68
Bell Steel Company - ODP	412,949.00
McGriff, Seibels & Williams, Inc.*	363,233.77
Pensacola Ready Mix USA - ODP	382,849.50
M&N of Alabama, LLC*	320,946.00
Rowe Consulting, LLC	290,000.00
Edwards, Angell, Palmer & Dodge, LLP	275,000.00
PBrown Builders, LLC*	264,113.59
LMJ*	260,526.79
Gerdau Ameristeel US Inc. - ODP	257,785.98
The Tensar Corporation - ODP	254,200.00
Jennings Company, Inc.*	217,594.12
The Univ. of West Florida Foundation, Inc	205,497.50
Fisher Brown Bottrell Ins, Inc.*	202,744.26
Universal Supply & Services, Inc. - ODP	174,366.59
Briggs and Morgan, PA	156,000.00
Merrill Lynch	150,000.00
O'Hanlon, Skomal, Giancana & Arnold, LLC	139,500.00
Birdwell Photography & Multimedia, Inc.*	131,041.35
Lafarge Building Materials, Inc. - ODP	129,060.00
Real Estate Research Consultants, Inc.	128,617.23
Heaton Brothers Construction Co Inc - ODP	117,410.91
Baroco Electric*	116,920.78
Huey's Works*	116,207.32
EDSA*	114,267.14
Bullock Tice Associates*	112,340.00
Masonry Arts*	108,020.37
Southern Aluminum and Steel, Inc. - ODP	105,514.15
Cameron-Cole, LLC*	96,793.15

**COMMUNITY MARITIME PARK ASSOCIATES, INC.
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FROM INCEPTION THROUGH AUGUST 26, 2011**

Name	Amount
American Concrete Supply - ODP	90,364.00
Nufab Rebar, LLC - ODP	75,708.00
Diversity Program Advisors, Inc.	67,250.00
MRD Associates, Inc.	66,577.30
Southeastern Pipe & Precast - ODP	64,351.60
McGuireWoods, LLP	60,000.00
Reznick Group, PC	57,753.50
ABG Caulking*	55,980.00
Bryan Cave, LLP	52,050.05
Block USA Gulf Coast Division - ODP	48,784.45
Shaw GGB, LLC	48,329.00
SMB Architecture*	44,735.00
Thompson Pump*	37,903.50
Tendon Systems, LLC - ODP	37,400.00
Contech Construction Products, Inc. - ODP	36,000.00
Thistle Supply, LLC - ODP	35,190.92
Target Group Inc.*	30,000.00
Stephenie C. Tillery	24,646.05
TSE Services, LLC	24,000.00
Ballard Spahr, LLP	23,757.00
O'Sullivan Creel, LLP	23,693.35
Allied Corrosion Industries, Inc.*	19,995.30
American Door & Hardware, Inc. - ODP	18,621.00
CEMEX Construction Materials Florida, LLC - ODP	18,498.58
Matt E. Dannheiser, PA	18,400.00
HHI Construction, Inc. *	17,969.40
Southern Aluminum and Steel, Inc.*	15,893.80
Slavin Management Consultants	15,192.82
George Hawthorne (per Contract with DPA)	15,000.00
Escambia County Solid Waste*	14,797.46
Hatch Mott MacDonald*	14,502.50
Brooks Labor Services, LLC*	12,491.97
Sequel Electrical Supply - ODP	11,588.59
Fabre Engineering & Surveying	11,491.00
EW Bullock Associates	11,289.35
Ram Tool & Supply Company - ODP	10,814.66
Saltmarsh, Cleaveland & Gund	9,500.00
High-Tech Plumbing & Heating, Inc.*	8,506.80
Merritt Glass Company, Inc.*	8,265.60
Esc-Pensacola Human Relations Commission	7,726.13
Qore	7,669.21
RBC Capital Markets	7,500.00
A-1 Hurricane Fence Industries*	7,218.90
Karin Bacon Events*	7,084.23
C & H Baseball*	6,770.70
Louis F. Ray, Jr.	6,425.00
Chicago Title Insurance Company	5,150.00
Williams Form Engineering - ODP	4,895.96
Cybersmart Computers & Networking	4,650.00

**COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT B - VENDOR LISTING
FROM INCEPTION THROUGH AUGUST 26, 2011**

Name	Amount
Ferguson Enterprises, Inc. - ODP	3,912.73
The Lamar Companies*	3,880.00
NCT	3,296.68
Mathes Electric Supply Co., Inc. - ODP	3,246.62
Hilti, Inc. - ODP	2,993.78
United Rentals*	2,957.48
Anchor Pest Control*	2,909.88
Dlux Printing & Publishing, Inc.*	2,828.60
AC Advertising Agency*	2,500.00
ITX Corp	2,400.00
GB Green Construction*	2,286.00
WEAR-TV*	2,110.00
Imagine That*	1,987.50
The Pensacola Voice*	1,856.94
Department of Environmental Protection	1,750.00
Independent News*	1,565.00
Traxler & Tong, Inc.	1,550.00
Pensacola News Journal*	1,476.78
Rental Inc.*	1,433.24
Terry's Well Service, Inc.*	1,350.00
Tracey Sutherland Dunford*	1,200.00
Accurate Court Reporting, Inc.	1,182.45
Gulf Coast Traffic Engineers, Inc.*	1,137.79
United States Treasury	750.00
Pensacola Hardware Company*	746.85
Latino Media Gulf Coast, Inc.*	738.00
Beard Equipment Co.	720.00
Pensacola Rubber & Gasket Co.*	702.61
Vezina, Lawrence & Piscitelli, P.A.	594.00
EscaRosa Coalition on the Homeless	508.00
ATC Associates, Inc.*	477.00
International Economic Development Council	434.50
Jennifer R. Fleming	320.00
Wachovia/Wells-Fargo	193.22
Superior-Press	160.93
Anchor Court Reporting	155.00
The Independent Voice	145.50
Ferguson Enterprises, Inc.*	92.88
Southern Pipe & Supply*	87.08
Printers of Pensacola	51.39
Sam's Wholesale	49.10
	<u>\$ 33,193,652.11</u>

* Subcontractor

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT C - SOFT COST TRANSACTIONS
FROM INCEPTION THROUGH AUGUST 26, 2011

(See Page C-14)

<u>Account #888001 Pre-development</u>				Individual	Authority	Vendor is
Vendor Name	Date	Amount	Description	Approving Transaction	to Approve Transaction	Subcontractor For:
1 Birdwell Photography & Multimedia, Inc. *	05/13/09	\$ 500.00	Advertising: inv 3960	Ed Spears	A	MPDP
2 Birdwell Photography & Multimedia, Inc. *	09/11/09	5,320.00	professional svcs: Maritime Park groundbreaking	Ed Spears	A	MPDP
		<u>5,820.00</u>				
3 Caldwell Associates Architects, Inc.	10/01/07	507,938.13	Architectural Consultant, Civil Engineers, Consultants, Environmental Engineer, Landscape Architect, Mechanical	Ed Spears	A	
4 Caldwell Associates Architects, Inc.	01/11/08	292,061.87	Architectural Consultant, Civil Engineers, Consultants, Environmental Engineer, Landscape Architect, Mechanical	Ed Spears	A	
5 Caldwell Associates Architects, Inc.	02/08/08	318,200.37	Architectural Consultant, Civil Engineers, Consultants, Environmental Engineer, Landscape Architect, Mechanical	Ed Spears	A	
6 Caldwell Associates Architects, Inc.	04/11/08	320,328.44	Architectural Consultant, Civil Engineers, Consultants, Environmental Engineer, Landscape Architect, Mechanical	Ed Spears	A	
7 Caldwell Associates Architects, Inc.	04/11/08	61,563.34	Civil Engineers, Consultants, Engineering Architecture, Structural Engineer	Ed Spears	A	
8 Caldwell Associates Architects, Inc.	10/10/08	39,909.86	Civil Engineers and Consultants	Ed Spears	A	
9 Caldwell Associates Architects, Inc.	11/14/08	27,956.88	Consultants and Environmental consultant	Ed Spears	A	
10 Caldwell Associates Architects, Inc.	12/11/08	46,133.29	Civil Engineers	Ed Spears	A	
11 Caldwell Associates Architects, Inc.	12/11/08	11,207.15	Consultants and Environmental consultant	Ed Spears	A	
12 Caldwell Associates Architects, Inc.	02/13/09	102,786.51	Civil Engineers	Ed Spears	A	
13 Caldwell Associates Architects, Inc.	03/13/09	65,134.69	Civil Engineers and Environmental consultant	Ed Spears	A	
14 Caldwell Associates Architects, Inc.	04/28/09	30,311.04	Environmental consultant and Geotechnical Engineer	Ed Spears	A	
15 Caldwell Associates Architects, Inc.	04/28/09	13,144.08	Civil Engineers and Environmental consultant	Ed Spears	A	
16 Caldwell Associates Architects, Inc.	04/28/09	1,968.62	Inv 14391	Ed Spears	A	
17 Caldwell Associates Architects, Inc.	08/14/09	23,783.30	Site work design services	Ed Spears	A	
		<u>1,862,427.57</u>				
18 E W Bullock Associates	05/17/07	454.12	email hosting	Ed Spears	A1	
19 E W Bullock Associates	05/17/07	237.06	email hosting	Ed Spears	A1	
20 E W Bullock Associates	09/24/07	948.24	email hosting	Ed Spears	A1	
21 E W Bullock Associates	12/14/07	1,183.42	email hosting	Ed Spears	A1	
22 E W Bullock Associates	04/11/08	711.18	email hosting	Ed Spears	A1	
23 E W Bullock Associates	08/08/08	237.06	email hosting	Ed Spears	A1	
24 E W Bullock Associates	08/08/08	237.06	email hosting	Ed Spears	A1	
25 E W Bullock Associates	08/08/08	237.06	email hosting	Ed Spears	A1	
26 E W Bullock Associates	08/08/08	178.24	email hosting	Ed Spears	A1	
27 E W Bullock Associates	08/08/08	178.24	email hosting	Ed Spears	A1	
28 E W Bullock Associates	11/14/08	178.24	email hosting	Ed Spears	A1	
29 E W Bullock Associates	11/14/08	178.24	email hosting	Ed Spears	A1	
30 E W Bullock Associates	11/14/08	178.24	email hosting	Ed Spears	A1	
31 E W Bullock Associates	01/29/09	401.48	email hosting	Ed Spears	A1	
32 E W Bullock Associates	02/13/09	278.24	email services	Ed Spears	A1	

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT C - SOFT COST TRANSACTIONS
FROM INCEPTION THROUGH AUGUST 26, 2011

(See Page C-14)

<u>Account #888001 Pre-development</u>				Individual	Authority	Vendor is
Vendor Name	Date	Amount	Description	Approving Transaction	to Approve Transaction	Subcontractor For:
33 E W Bullock Associates	04/28/09	183.24	email hosting	Ed Spears	A1	
34 E W Bullock Associates	04/28/09	278.24	email hosting	Ed Spears	A1	
35 E W Bullock Associates	08/14/09	780.46	email services	Ed Spears	A1	
36 E W Bullock Associates	10/08/09	366.48	email services	Ed Spears	A1	
37 E W Bullock Associates	10/11/09	183.24	email services	Ed Spears	A1	
38 E W Bullock Associates	11/11/09	183.24	email services	Ed Spears	A1	
39 E W Bullock Associates	12/31/09	183.24	email hosting	Ed Spears	A1	
40 E W Bullock Associates	01/31/10	183.24	email services	Ed Spears	A1	
41 E W Bullock Associates	03/31/10	183.24	email services	Ed Spears	A1	
		<u>8,340.74</u>				
42 Fabre Engineering & Surveying	05/17/07	8,970.50	inv. 0009681	Ed Spears	A	
43 Fabre Engineering & Surveying	09/24/07	1,360.50	inv. 0009804	Ed Spears	A	
		<u>10,331.00</u>				
44 O'Sullivan Creel, LLP	02/24/10	61.25	state filing fee	Ed Spears	A	
45 Real Estate Research Consultants, Inc.	12/14/07	5,000.00	professional svcs. Invoice billed \$6,127.50; \$1,127.50 waived and recorded as donation.	Ed Spears	A	
46 Real Estate Research Consultants, Inc.	12/14/07	5,000.00	professional svcs. Invoice billed \$6,270.00; \$1,270.00 waived and recorded as donation.	Ed Spears	A	
47 Real Estate Research Consultants, Inc.	04/11/08	948.77	professional svcs. Inv 3	Ed Spears	A	
48 Real Estate Research Consultants, Inc.	04/11/08	7,200.00	professional svcs. Inv 1	Ed Spears	A	
49 Real Estate Research Consultants, Inc.	04/11/08	539.00	professional svcs. Inv 2	Ed Spears	A	
50 Real Estate Research Consultants, Inc.	04/11/08	492.59	professional svcs. Inv 5	Ed Spears	A	
51 Real Estate Research Consultants, Inc.	04/11/08	4,050.00	professional svcs. RFP	Ed Spears	A	
52 Real Estate Research Consultants, Inc.	08/08/08	6,975.00	professional svcs. RFP	Ed Spears	A	
53 Real Estate Research Consultants, Inc.	08/08/08	8,775.00	professional svcs. RFP	Ed Spears	A	
54 Real Estate Research Consultants, Inc.	11/14/08	10,800.00	professional svcs. RFP	Ed Spears	A	
55 Real Estate Research Consultants, Inc.	11/14/08	6,300.00	professional svcs. RFP	Ed Spears	A	
56 Real Estate Research Consultants, Inc.	11/14/08	2,574.73	professional svcs. RFP	Ed Spears	A	
57 Real Estate Research Consultants, Inc.	11/14/08	4,218.75	professional svcs. RFP	Ed Spears	A	
58 Real Estate Research Consultants, Inc.	12/11/08	10,297.73	professional svcs. RFP services	Ed Spears	A	
59 Real Estate Research Consultants, Inc.	12/11/08	2,819.50	professional svcs. Inv 4	Ed Spears	A	
60 Real Estate Research Consultants, Inc.	02/13/09	4,387.50	professional svcs. RFP services	Ed Spears	A	
61 Real Estate Research Consultants, Inc.	03/13/09	4,339.80	professional svcs. RFP	Ed Spears	A	
62 Real Estate Research Consultants, Inc.	04/28/09	14,962.50	professional svcs. RFP	Ed Spears	A	
63 Real Estate Research Consultants, Inc.	04/28/09	875.41	professional svcs. RFP	Ed Spears	A	
64 Real Estate Research Consultants, Inc.	04/28/09	14,562.46	professional svcs. RFP	Ed Spears	A	
65 Real Estate Research Consultants, Inc.	04/28/09	13,498.49	professional svcs. RFP	Ed Spears	A	
		<u>128,617.23</u>				

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT C - SOFT COST TRANSACTIONS
FROM INCEPTION THROUGH AUGUST 26, 2011

(See Page C-14)

Account #888001 Pre-development

	<u>Vendor Name</u>	<u>Date</u>	<u>Amount</u>	<u>Description</u>	<u>Individual Approving Transaction</u>	<u>Authority to Approve Transaction</u>	<u>Vendor is Subcontractor For:</u>
66	Shaw GGB, LLC	05/17/07	1,689.04	professional svcs: Inv 522130-R8-00522	Ed Spears	A	
67	Shaw GGB, LLC	05/17/07	619.23	professional svcs: Inv 522138-R8-00522	Ed Spears	A	
68	Shaw GGB, LLC	05/17/07	2,464.55	professional svcs: Inv 543540-R8-00522	Ed Spears	A	
69	Shaw GGB, LLC	09/24/07	550.00	professional svcs: Inv 579664-R8-00522	Ed Spears	A	
70	Shaw GGB, LLC	09/24/07	628.65	professional svcs: Inv 581374-R8-00522	Ed Spears	A	
71	Shaw GGB, LLC	09/24/07	16,374.30	professional svcs: Inv 585659-R8-00522	Ed Spears	A	
72	Shaw GGB, LLC	12/14/07	11,162.48	Geotechnical work by subconsultant	Ed Spears	A	
73	Shaw GGB, LLC	12/14/07	9,477.15	Geotechnical services	Ed Spears	A	
74	Shaw GGB, LLC	12/14/07	5,363.60	Geotechnical report	Ed Spears	A	
			<u>48,329.00</u>				
75	Slavin Management Consultants	09/24/07	6,073.82	professional svcs inv. SMC0615.061	Ed Spears	A	
76	Slavin Management Consultants	09/24/07	4,959.50	professional svcs inv. SMC0715.075	Ed Spears	A	
77	Slavin Management Consultants	09/24/07	4,159.50	professional svcs inv. SMC0515.052	Ed Spears	A	
			<u>15,192.82</u>				
	ACCT 888001 SUBTOTAL:		<u>\$ 2,079,119.61</u>				

* Subcontractor
MPDP Maritime Park Development Partners, LLC

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT C - SOFT COST TRANSACTIONS
FROM INCEPTION THROUGH AUGUST 26, 2011

				(See Page C-14)			
<u>Account #888016 Architectural/engineering design</u>				Individual	Authority	Vendor is	
Vendor Name	Date	Amount	Description	Approving Transaction	to Approve Transaction	Subcontractor For:	
78	Baskerville-Donovan, Inc. *	10/28/09	\$ 51,000.00	Civil engineering	Ed Spears	A	MPDP
79	Baskerville-Donovan, Inc. *	12/05/09	139,000.00	Civil engineering & permitting	Ed Spears	A	MPDP
80	Baskerville-Donovan, Inc. *	02/15/10	70,000.00	Civil engineering & permitting	Ed Spears	A	MPDP
81	Baskerville-Donovan, Inc. *	03/16/10	50,000.00	Civil engineering	Ed Spears	A	MPDP
82	Baskerville-Donovan, Inc. *	03/16/10	27,000.00	Civil engineering	Ed Spears	A	MPDP
83	Baskerville-Donovan, Inc. *	05/11/10	502.50	bore hole elevations for stadium	Ed Spears	A	MPDP
84	Baskerville-Donovan, Inc. *	05/11/10	77,000.00	professional servcs for CMPA	Ed Spears	A	MPDP
85	Baskerville-Donovan, Inc. *	05/11/10	56,000.00	Civil engineering	Ed Spears	A	MPDP
86	Baskerville-Donovan, Inc. *	05/24/10	67,155.15	Inv. 0410-P	Finley Skocdopole (COR)	B	MAGI
87	Baskerville-Donovan, Inc. *	08/12/10	93,700.00	Civil engineering & permitting: Pay App 1	Finley Skocdopole (COR)	B	MAGI
88	Baskerville-Donovan, Inc. *	10/31/10	190,937.00	Civil engineering & permitting: Pay App 4	Finley Skocdopole (COR)	B	MAGI
89	Baskerville-Donovan, Inc. *	12/20/10	46,000.00	Civil engineering & permitting: Pay App 5	Mike Morette (COR)	B	MAGI
90	Baskerville-Donovan, Inc. *	01/06/11	38,000.00	Civil engineering & permitting: Pay App 6	Finley Skocdopole (COR)	B	MAGI
91	Baskerville-Donovan, Inc. *	02/25/11	43,350.00	Civil engineering & permitting: Pay App 7	Finley Skocdopole (COR)	B	MAGI
92	Baskerville-Donovan, Inc. *	03/10/11	37,300.00	Civil engineering & permitting: Pay App 8	Finley Skocdopole (COR)	B	MAGI
93	Baskerville-Donovan, Inc. *	04/10/11	4,986.00	Civil engineering & permitting: Pay App 9	Finley Skocdopole (COR)	B	MAGI
94	Baskerville-Donovan, Inc. *	05/10/11	94,472.00	Civil engineering & permitting: Pay App 10	Finley Skocdopole (COR)	B	MAGI
95	Baskerville-Donovan, Inc. *	06/10/11	118,109.00	Civil engineering & permitting: Pay App 11	Michael K. Broussard (COR)	B	MAGI
96	Baskerville-Donovan, Inc. *	07/10/11	15,563.95	Civil engineering & permitting: Pay App 12	Finley Skocdopole (COR)	B	MAGI
97	Baskerville-Donovan, Inc. *	08/10/11	19,513.00	Civil engineering & permitting: Pay App 13	Finley Skocdopole (COR)	B	MAGI
98	Baskerville-Donovan, Inc. *	08/10/11	55,297.05	Civil engineering & permitting: Pay App 12	Finley Skocdopole (COR)	B	MAGI
		<u>1,294,885.65</u>					
99	MRD Associates, Inc.	03/01/11	11,652.50	Civil engineering & permitting: mitigation site	Ed Spears	A	
100	MRD Associates, Inc.	04/01/11	13,767.50	Civil engineering & permitting: mitigation site	Ed Spears	A	
101	MRD Associates, Inc.	05/10/11	15,610.40	Civil engineering & permitting: mitigation site	Ed Spears	A	
102	MRD Associates, Inc.	06/01/11	9,106.50	Inv 1492	Ed Spears	A	
103	MRD Associates, Inc.	07/10/11	5,471.50	Civil engineering & permitting: mitigation site	Ed Spears	A	
104	MRD Associates, Inc.	08/10/11	10,968.90	Civil engineering & permitting: mitigation site	Ed Spears	A	
		<u>66,577.30</u>					
105	Populous Group, LLC *	05/11/10	234,795.67	Architectural Design and Permitting: stadium design services	Ed Spears	A	MPDP
106	Populous Group, LLC *	05/11/10	96,970.12	Architectural Design and Permitting: stadium design services	Ed Spears	A	MPDP
107	Populous Group, LLC *	05/24/10	47,374.98	Architectural Design and Permitting: Inv 0410-P	Finley Skocdopole (COR)	B	MAGI
108	Populous Group, LLC *	08/12/10	201,159.23	Architectural Design and Permitting: Pay App 1	Finley Skocdopole (COR)	B	MAGI
109	Populous Group, LLC *	09/15/10	41,450.00	Architectural Design and Permitting: Pay App 2	Ed Spears	A	MAGI
110	Populous Group, LLC *	09/30/10	41,450.00	Architectural Design and Permitting: Pay App 3	Finley Skocdopole (COR)	B	MPDP
111	Populous Group, LLC *	10/31/10	13,264.00	Architectural Design and Permitting: Pay App 4	Finley Skocdopole (COR)	B	MAGI

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT C - SOFT COST TRANSACTIONS
FROM INCEPTION THROUGH AUGUST 26, 2011

(See Page C-14)

Account #888016 Architectural/engineering design

	<u>Vendor Name</u>	<u>Date</u>	<u>Amount</u>	<u>Description</u>	<u>Individual Approving Transaction</u>	<u>Authority to Approve Transaction</u>	<u>Vendor is Subcontractor For:</u>
112	Populous Group, LLC *	12/20/10	13,264.00	Architectural Design and Permitting: Pay App 5	Mike Morette (COR)	B	MAGI
113	Populous Group, LLC *	01/06/11	13,264.00	Architectural Design and Permitting: Pay App 6	Finley Skocdopole (COR)	B	MAGI
114	Populous Group, LLC *	02/25/11	13,264.00	Architectural Design and Permitting: Pay App 7	Finley Skocdopole (COR)	B	MAGI
115	Populous Group, LLC *	03/10/11	16,494.00	Architectural Design and Permitting: Pay App 8	Finley Skocdopole (COR)	B	MAGI
116	Populous Group, LLC *	04/10/11	91,121.00	Architectural Design and Permitting: Pay App 9	Finley Skocdopole (COR)	B	MAGI
117	Populous Group, LLC *	05/10/11	76,474.00	Architectural Design and Permitting: Pay App 10	Finley Skocdopole (COR)	B	MAGI
118	Populous Group, LLC *	06/10/11	76,474.00	Architectural Design and Permitting: Pay App 11	Michael K. Broussard (COR)	B	MAGI
119	Populous Group, LLC *	07/10/11	73,387.00	Architectural Design and Permitting: Pay App 12	Finley Skocdopole (COR)	B	MAGI
120	Populous Group, LLC *	08/10/11	38,616.40	Architectural Design and Permitting: Pay App 13	Finley Skocdopole (COR)	B	MAGI
			<u>1,088,822.40</u>				
121	SMB Architecture *	12/05/09	21,000.00	Architectural design and permitting	Ed Spears	A	MPDP
122	SMB Architecture *	02/12/10	13,800.00	Architectural Design and Permitting: Site Design Services	Ed Spears	A	MPDP
123	SMB Architecture *	03/16/10	5,375.00	Architectural Design and Permitting: Site Design Services	Ed Spears	A	MPDP
124	SMB Architecture *	05/11/10	1,260.00	Architectural Design and Permitting: Site Design Services	Ed Spears	A	MPDP
125	SMB Architecture *	05/24/10	780.00	Architectural Design and Permitting: Inv 0410-P	Finley Skocdopole (COR)	B	MPDP
			<u>42,215.00</u>				
	ACCT 888016 SUBTOTAL:		<u>\$ 2,492,500.35</u>				

* Subcontractor
MAGI Magi Construction, LLC
MPDP Maritime Park Development Partners, LLC

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT C - SOFT COST TRANSACTIONS
FROM INCEPTION THROUGH AUGUST 26, 2011

					(See Page C-14)		
<u>Account #888018 Developer soft costs</u>					Individual	Authority	Vendor is
<u>Vendor Name</u>	<u>Date</u>	<u>Amount</u>	<u>Description</u>	<u>Approving Transaction</u>	<u>to Approve Transaction</u>	<u>Subcontractor For:</u>	
126	Baskerville-Donovan, Inc. *	12/05/09	\$ 5,451.39	Planning Consultant: Civil engineering & permitting	Ed Spears	A	MAGI
127	Baskerville-Donovan, Inc. *	01/06/11	7,500.00	Marina permitting: Pay App 6	Finley Skocdopole (COR)	B	MAGI
128	Baskerville-Donovan, Inc. *	04/10/11	17,500.00	Marina permitting: Pay App 9	Finley Skocdopole (COR)	B	MAGI
129	Baskerville-Donovan, Inc. *	05/10/11	17,500.00	Marina permitting: Pay App 10	Finley Skocdopole (COR)	B	MAGI
130	Baskerville-Donovan, Inc. *	06/10/11	5,000.00	Marina permitting: Pay App 11	Michael K. Broussard (COR)	B	MAGI
131	Baskerville-Donovan, Inc. *	06/10/11	50,000.00	Marina permit: AP#047-10 MAGI App #4 rev 1-reclass of disbursement #7 from acct 888016	Finley Skocdopole (COR)	B	MAGI
132	Baskerville-Donovan, Inc. *	07/10/11	10,000.00	Marina permitting: Pay App 12	Finley Skocdopole (COR)	B	MAGI
			<u>112,951.39</u>				
133	Birdwell Photography & Multimedia, Inc. *	02/11/11	2,097.22	PR & marketing	Ed Spears	A	MPDP
134	Birdwell Photography & Multimedia, Inc. *	02/11/11	1,225.00	website	Ed Spears	A	MPDP
135	Birdwell Photography & Multimedia, Inc. *	02/11/11	900.00	Advertising	Ed Spears	A	MPDP
136	Birdwell Photography & Multimedia, Inc. *	10/28/09	18,025.00	Public Relations, Comprehensive Strategic Marketing Pgm.	Ed Spears	A	MPDP
137	Birdwell Photography & Multimedia, Inc. *	12/05/09	23,955.00	Misc. Costs (public Relations & Mktg, Website)	Ed Spears	A	MPDP
138	Birdwell Photography & Multimedia, Inc. *	02/12/10	6,696.00	Public Relations, Comprehensive Strategic Marketing Pgm.	Ed Spears	A	MPDP
139	Birdwell Photography & Multimedia, Inc. *	02/15/10	7,660.00	Public Relations, Comprehensive Strategic Marketing Pgm.	Ed Spears	A	MPDP
140	Birdwell Photography & Multimedia, Inc. *	03/16/10	4,625.00	Public Relations, Comprehensive Strategic Marketing Pgm.	Ed Spears	A	MPDP
141	Birdwell Photography & Multimedia, Inc. *	05/11/10	7,975.00	Public Relations, Comprehensive Strategic Marketing Pgm.	Ed Spears	A	MPDP
142	Birdwell Photography & Multimedia, Inc. *	05/11/10	6,325.00	Public Relations, Comprehensive Strategic Marketing Pgm.	Ed Spears	A	MPDP
143	Birdwell Photography & Multimedia, Inc. *	05/24/10	8,875.00	PR & marketing; Inv 0410-P	Finley Skocdopole (COR)	B	MPDP
144	Birdwell Photography & Multimedia, Inc. *	07/30/10	4,250.00	PR & marketing	Ed Spears	A	MPDP
145	Birdwell Photography & Multimedia, Inc. *	07/30/10	1,975.00	PR & marketing	Ed Spears	A	MPDP
146	Birdwell Photography & Multimedia, Inc. *	07/30/10	1,275.00	PR & marketing	Ed Spears	A	MPDP
147	Birdwell Photography & Multimedia, Inc. *	08/24/10	1,330.00	PR & marketing	Ed Spears	A	MPDP
148	Birdwell Photography & Multimedia, Inc. *	09/30/10	2,325.00	PR & marketing	Finley Skocdopole (COR)	B	MPDP
149	Birdwell Photography & Multimedia, Inc. *	10/31/10	716.63	PR & marketing	Mike Morette (COR)	B	MPDP
150	Birdwell Photography & Multimedia, Inc. *	07/30/10	2,200.00	Website	Ed Spears	A	MPDP
151	Birdwell Photography & Multimedia, Inc. *	07/30/10	2,330.00	Website	Ed Spears	A	MPDP
152	Birdwell Photography & Multimedia, Inc. *	08/24/10	2,525.00	Website	Ed Spears	A	MPDP
153	Birdwell Photography & Multimedia, Inc. *	09/30/10	1,800.00	Website	Finley Skocdopole (COR)	B	MPDP
154	Birdwell Photography & Multimedia, Inc. *	10/31/10	1,250.00	Website	Mike Morette (COR)	B	MPDP
155	Birdwell Photography & Multimedia, Inc. *	07/30/10	3,104.00	Advertising	Ed Spears	A	MPDP
156	Birdwell Photography & Multimedia, Inc. *	07/30/10	2,740.50	Advertising	Ed Spears	A	MPDP
157	Birdwell Photography & Multimedia, Inc. *	08/24/10	2,725.00	Advertising	Ed Spears	A	MPDP
158	Birdwell Photography & Multimedia, Inc. *	09/30/10	2,000.00	Advertising	Finley Skocdopole (COR)	B	MPDP
159	Birdwell Photography & Multimedia, Inc. *	10/31/10	1,900.00	Advertising	Mike Morette (COR)	B	MPDP
160	Birdwell Photography & Multimedia, Inc. *	07/30/10	792.00	Events	Ed Spears	A	MPDP
161	Birdwell Photography & Multimedia, Inc. *	07/30/10	300.00	Events	Ed Spears	A	MPDP
162	Birdwell Photography & Multimedia, Inc. *	07/30/10	375.00	Events	Ed Spears	A	MPDP
163	Birdwell Photography & Multimedia, Inc. *	08/24/10	725.00	Events	Ed Spears	A	MPDP
164	Birdwell Photography & Multimedia, Inc. *	07/30/10	225.00	Space rental	Ed Spears	A	MPDP
			<u>125,221.35</u>				
165	Diversity Program Advisors, Inc.	03/10/11	7,500.00	EBO Program Mgt Mobilization fees	Ed Spears	A	

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT C - SOFT COST TRANSACTIONS
FROM INCEPTION THROUGH AUGUST 26, 2011

<u>Account #888018 Developer soft costs</u>					(See Page C-14)	
<u>Vendor Name</u>	<u>Date</u>	<u>Amount</u>	<u>Description</u>	<u>Individual Approving Transaction</u>	<u>Authority to Approve Transaction</u>	<u>Vendor is Subcontractor For:</u>
166 Diversity Program Advisors, Inc.	03/10/11	7,500.00	EBO Program Mgt Mobilization fees Feb 2011	Ed Spears	A	
167 Diversity Program Advisors, Inc.	03/10/11	7,500.00	EBO Program Mgt Mobilization fees March 2011	Ed Spears	A	
168 Diversity Program Advisors, Inc.	03/10/11	1,625.00	Tony McCray -Community Outreach and "Legacy Project" coordinator.	Ed Spears	A	
169 Diversity Program Advisors, Inc.	03/10/11	1,000.00	Stephanie Powell - Website, Public relations and administration	Ed Spears	A	
170 Diversity Program Advisors, Inc.	03/10/11	1,000.00	Gulf Coast African Chamber of Commerce, Contractor Academy classes	Ed Spears	A	
171 Diversity Program Advisors, Inc.	04/10/11	7,500.00	EBO Program Mgt Mobilization fees April 2011	Ed Spears	A	
172 Diversity Program Advisors, Inc.	04/10/11	1,625.00	Tony McCray -Community Outreach and "Legacy Project" coordinator.	Ed Spears	A	
173 Diversity Program Advisors, Inc.	04/10/11	1,000.00	Stephanie Powell - Website, Public relations and administration	Ed Spears	A	
174 Diversity Program Advisors, Inc.	04/10/11	1,000.00	Gulf Coast African Chamber of Commerce, Contractor Academy classes	Ed Spears	A	
175 Diversity Program Advisors, Inc.	05/10/11	7,500.00	EBO Program Mgt Mobilization fees May 2011	Ed Spears	A	
176 Diversity Program Advisors, Inc.	06/10/11	7,500.00	EBO Program Mgt Mobilization fees June 2011	Ed Spears	A	
177 Diversity Program Advisors, Inc.	07/10/11	7,500.00	EBO Program Mgt Mobilization fees July 2011	Ed Spears	A	
178 Diversity Program Advisors, Inc.	08/10/11	7,500.00	EBO Program Mgt Mobilization fees August 2011	Ed Spears	A	
		<u>67,250.00</u>				
179 EDSA *	12/05/09	49,439.76	Misc. professional fees (planning consultants)	Ed Spears	A	MPDP
180 EDSA *	02/12/10	15,347.78	preliminary conceptual design services	Ed Spears	A	MPDP
181 EDSA *	02/15/10	782.81	Planning consultants	Ed Spears	A	MPDP
182 EDSA *	03/16/10	8,521.57	preliminary conceptual design services	Ed Spears	A	MPDP
183 EDSA *	05/11/10	11,031.95	preliminary conceptual design services	Ed Spears	A	MPDP
184 EDSA *	05/11/10	5,427.60	preliminary conceptual design services	Ed Spears	A	MPDP
185 EDSA *	05/24/10	17,469.32	inv. 0410-P	Finley Skocdopole (COR)	B	MPDP
186 EDSA *	08/24/10	5,426.59	Planning consultant	Ed Spears	A	MPDP
187 EDSA *	09/30/10	819.76	Planning consultant	Finley Skocdopole (COR)	B	MPDP
		<u>114,267.14</u>				
188 George Hawthorne (per contract w/ DPA)	05/24/10	<u>15,000.00</u>	inv. 0410-P Inclusion consultant	Finley Skocdopole (COR)	B	MPDP
189 Larry M Jacobs *	10/28/09	19,979.00	Geotechnical Exploration, Bulkhead analysis.	Ed Spears	A	MPDP
190 LMJ *	10/28/09	4,670.00	Geotechnical Exploration, Alternative Museum Site	Ed Spears	A	MPDP
191 LMJ *	12/05/09	21,759.00	Misc. professional fees (Geotech Engr)	Ed Spears	A	MPDP
192 LMJ *	02/12/10	12,957.00	Geotechnical Exploration, Bulkhead analysis.	Ed Spears	A	MPDP
193 LMJ *	02/15/10	6,097.50	Geotechnical Engineer	Ed Spears	A	MPDP
194 LMJ *	05/11/11	3,972.00	Bulkhead analysis.	Ed Spears	A	MPDP
195 LMJ *	05/11/11	18,631.50	Stadium	Ed Spears	A	MPDP
196 LMJ *	05/11/11	14,235.00	Site work evaluation	Ed Spears	A	MPDP
197 LMJ *	05/11/11	3,960.00	Geotechnical Exploration, Bulkhead analysis.	Ed Spears	A	MPDP
198 LMJ *	05/24/10	18,714.00	inv 0410-P	Finley Skocdopole (COR)	B	MPDP
199 LMJ *	10/31/10	20,026.00	Geotechnical Engineer	Mike Morette (COR)	B	MPDP
		<u>145,001.00</u>				

COMMUNITY MARITIME PARK ASSOCIATES, INC.
 ATTACHMENT C - SOFT COST TRANSACTIONS
 FROM INCEPTION THROUGH AUGUST 26, 2011

<u>Account #888018 Developer soft costs</u>				(See Page C-14)		
<u>Vendor Name</u>	<u>Date</u>	<u>Amount</u>	<u>Description</u>	<u>Individual Approving Transaction</u>	<u>Authority to Approve Transaction</u>	<u>Vendor is Subcontractor For:</u>
200	Maritime Park Development Partners, LLC	10/28/09	150,000.00	Legal expenses	Ed Spears	A
201	Maritime Park Development Partners, LLC	12/05/09	400.00	Misc. costs (permit fees) - FDEP NOI Applicatin fee for storm water	Ed Spears	A
202	Maritime Park Development Partners, LLC	10/28/09	19,248.11	Developer fee	Ed Spears	A
203	Maritime Park Development Partners, LLC	10/28/09	37,332.06	Developer fee	Ed Spears	A
204	Maritime Park Development Partners, LLC	10/28/09	35,000.00	Developer fee	Ed Spears	A
205	Maritime Park Development Partners, LLC	12/05/09	96,532.46	Developer fee	Ed Spears	A
206	Maritime Park Development Partners, LLC	02/12/10	54,353.50	Development overhead profit	Ed Spears	A
207	Maritime Park Development Partners, LLC	02/15/10	60,389.35	Developer fee	Ed Spears	A
208	Maritime Park Development Partners, LLC	03/16/10	60,806.97	Developer fee	Ed Spears	A
209	Maritime Park Development Partners, LLC	05/11/10	60,389.35	Developer fee inv 0410-D	Finley Skocdopole (COR)	B
210	Maritime Park Development Partners, LLC	05/11/10	60,389.35	Developer fee	Finley Skocdopole (COR)	B
211	Maritime Park Development Partners, LLC	05/11/10	45.00	Overpayment to MPDP - confirmed by E Spears spreadsheet	Ed Spears	A
212	Maritime Park Development Partners, LLC	05/24/10	60,389.35	Developer fee	Finley Skocdopole (COR)	B
213	Maritime Park Development Partners, LLC	06/15/10	60,389.35	Developer fee inv 0510-D (May 2010)	Finley Skocdopole (COR)	B
214	Maritime Park Development Partners, LLC	07/26/10	90,584.03	Developer fee: inv 06/07 2010-D	Ed Spears	A
215	Maritime Park Development Partners, LLC	08/17/10	60,389.35	Developer fee: inv 07/08 2010-D	Ed Spears	A
216	Maritime Park Development Partners, LLC	09/30/10	90,584.03	Developer fee: inv 08/09 2010-D	Finley Skocdopole (COR)	B
217	Maritime Park Development Partners, LLC	10/31/10	60,389.35	Developer fee: inv 1010-D	Michael K. Broussard (COR)	B
			<u>1,057,611.61</u>			
218	SMB Architecture *	10/31/10	<u>2,520.00</u>	planning consultant	Mike Morette (COR)	B MPDP
219	Target Group Inc. *	03/16/10	5,000.00	minority inclusion consulting	Ed Spears	A MPDP
220	Target Group Inc. *	05/11/10	5,000.00	minority inclusion consulting	Ed Spears	A MPDP
221	Target Group Inc. *	05/24/10	<u>20,000.00</u>	inv. 0410-P	Finley Skocdopole (COR)	B MPDP
			<u>30,000.00</u>			
	ACCT 888018 SUBTOTAL:		<u>\$ 1,669,822.49</u>			

* Subcontractor
 MAGI Magi Construction, LLC
 MPDP Maritime Park Development Partners, LLC

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT C - SOFT COST TRANSACTIONS
FROM INCEPTION THROUGH AUGUST 26, 2011

				(See Page C-14)		
<u>Account #888019 CMPA soft costs</u>				Individual	Authority	Vendor is
<u>Vendor Name</u>	<u>Date</u>	<u>Amount</u>	<u>Description</u>	<u>Approving Transaction</u>	<u>to Approve Transaction</u>	<u>Subcontractor For:</u>
222	Capital Trust Agency Community	08/28/09	\$ 10,000.00	190 - Owners Contingency NMTC	Ed Spears	A
223	Capital Trust Agency Community	01/22/10	40,000.00	190 - Owners Contingency NMTC Legal fees	Ed Spears	A
224	Capital Trust Agency Community	08/10/11	2,784.47	186 - professional fees	Ed Spears	A
			<u>52,784.47</u>			
225	City of Pensacola	07/13/10	6,399.48	Engineering fees	Ed Spears	A
226	City of Pensacola	07/13/10	788.21	Engineering fees	Ed Spears	A
227	City of Pensacola	08/10/10	581.62	Engineering fees	Rebecca Bray	C
228	City of Pensacola	09/07/10	5,442.98	Engineering fees	Ed Spears	A
229	City of Pensacola	09/30/10	7,226.37	Engineering fees	Ed Spears	A
230	City of Pensacola	10/31/10	7,838.53	Engineering fees	Ed Spears	A
231	City of Pensacola	11/30/10	9,963.23	Engineering fees	Ed Spears	A
232	City of Pensacola	01/06/11	12,726.40	Engineering fees	Ed Spears	A
233	City of Pensacola	02/09/11	10,415.39	Engineering fees	Ed Spears	A
234	City of Pensacola	03/07/11	13,237.44	Engineering fees	Ed Spears	A
235	City of Pensacola	04/05/11	18,731.66	Engineering fees	Ed Spears	A
236	City of Pensacola	05/10/11	12,364.97	Engineering fees	Ed Spears	A
237	City of Pensacola	06/10/11	12,855.69	Engineering fees	Ed Spears	A
238	City of Pensacola	07/13/10	5,000.00	CTA-CDE NMTC program fee	Ed Spears	A
239	City of Pensacola	07/13/10	19.53	conference call charges	Ed Spears	A
240	City of Pensacola	07/13/10	10,943.64	leased employees	Ed Spears	A
241	City of Pensacola	08/10/10	9,134.71	leased employees	Rebecca Bray	C
242	City of Pensacola	09/07/10	10,616.26	employee lease agreement	Ed Spears	A
243	City of Pensacola	09/30/10	19,728.05	employee lease	Ed Spears	A
244	City of Pensacola	09/30/10	4.88	postage	Ed Spears	A
245	City of Pensacola	09/30/10	89.68	conference calls	Ed Spears	A
246	City of Pensacola	10/31/10	11,613.91	employee lease agreement and misc.	Ed Spears	A
247	City of Pensacola	11/30/10	9,339.59	CMPA working capital	Ed Spears	A
248	City of Pensacola	01/06/11	10,419.44	CMPA working capital	Ed Spears	A
249	City of Pensacola	02/09/11	9,818.47	CMPA working capital	Ed Spears	A
250	City of Pensacola	03/07/11	9,953.64	CMPA working capital	Ed Spears	A
251	City of Pensacola	04/05/11	9,941.90	CMPA working capital	Ed Spears	A
252	City of Pensacola	05/10/11	9,983.35	CMPA working capital	Ed Spears	A
253	City of Pensacola	06/10/11	14,864.45	CMPA working capital	Ed Spears	A
254	City of Pensacola	03/07/11	712.50	MPDP Attorney fees	Ed Spears	A
255	City of Pensacola	04/05/11	2,137.50	MPDP Lawsuit attorneys fees	Ed Spears	A
256	City of Pensacola	05/10/11	1,675.00	Attorney fees	Ed Spears	A
257	City of Pensacola	07/10/11	11,362.27	City Engineering	Ed Spears	A
258	City of Pensacola	07/10/11	10,034.02	CMPA working capital	Ed Spears	A
259	City of Pensacola	07/10/11	13,345.66	Attorney fees	Ed Spears	A
260	City of Pensacola	08/10/11	7,637.70	City Engineering	Ed Spears	A
261	City of Pensacola	08/10/11	9,692.00	leased employees	Ed Spears	A
			<u>316,640.12</u>			

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT C - SOFT COST TRANSACTIONS
FROM INCEPTION THROUGH AUGUST 26, 2011

<u>Account #888019 CMPA soft costs</u>		(See Page C-14)					
<u>Vendor Name</u>	<u>Date</u>	<u>Amount</u>	<u>Description</u>	<u>Individual Approving Transaction</u>	<u>Authority to Approve Transaction</u>	<u>Vendor is Subcontractor For:</u>	
262	Edwards, Angell, Palmer & Dodge, LLP	05/27/10	88,255.90	Paid by City on behalf of CMPA RP670431 for NMTC Legal	Rusty Wells	D	
263	E W Bullock Associates	06/07/10	353.24	site fee and web administration/updates	Ed Spears	A1	
264	E W Bullock Associates	06/07/10	183.24	email hosting, web administration/updates	Ed Spears	A1	
265	E W Bullock Associates	07/01/10	183.24	email hosting	Ed Spears	A1	
266	E W Bullock Associates	08/09/10	183.24	email hosting	Rebecca Bray	C1	
267	E W Bullock Associates	09/03/10	183.24	email hosting	Ed Spears	A1	
268	E W Bullock Associates	09/30/10	183.24	email hosting	Ed Spears	A1	
269	E W Bullock Associates	10/30/10	183.24	email hosting	Ed Spears	A1	
270	E W Bullock Associates	11/30/10	183.25	email hosting	Ed Spears	A1	
271	E W Bullock Associates	12/30/10	183.24	email hosting	Ed Spears	A1	
272	E W Bullock Associates	01/30/10	564.72	email hosting, web administration - 1st Qtr 2011	Ed Spears	A1	
273	E W Bullock Associates	05/10/11	564.72	email services	Ed Spears	A1	
			<u>2,948.61</u>				
274	Fabre Engineering & Surveying	06/25/10	575.00	revise boundary for Maritime Park	Ed Spears	A	
275	Fabre Engineering & Surveying	06/25/10	585.00	revise certification fo closing	Ed Spears	A	
			<u>1,160.00</u>				
276	Hatch Mott MacDonald Florida, LLC	12/11/09	19,096.44	Construction Owner's Representative	Ed Spears	A	
277	Hatch Mott MacDonald Florida, LLC	03/19/10	21,808.50	Construction Owner's Representative	Ed Spears	A	
278	Hatch Mott MacDonald Florida, LLC	05/24/10	29,133.18	Construction Owner's Representative	Ed Spears	A	
279	Hatch Mott MacDonald Florida, LLC	07/01/10	14,141.56	Construction Owner's Representative	Ed Spears	A	
280	Hatch Mott MacDonald Florida, LLC	09/01/10	30,293.38	Construction Owner's Representative	Ed Spears	A	
281	Hatch Mott MacDonald Florida, LLC	10/01/10	25,684.38	Construction Owner's Representative	Ed Spears	A	
282	Hatch Mott MacDonald Florida, LLC	12/01/10	114,244.64	Construction Owner's Representative	Ed Spears	A	
283	Hatch Mott MacDonald Florida, LLC	02/08/11	18,934.65	Construction Owner's Representative	Ed Spears	A	
284	Hatch Mott MacDonald Florida, LLC	02/08/11	23,360.57	Construction Owner's Representative	Ed Spears	A	
285	Hatch Mott MacDonald Florida, LLC	03/04/11	27,316.62	Construction Owner's Representative	Ed Spears	A	
286	Hatch Mott MacDonald Florida, LLC	04/06/11	29,230.76	Construction Owner's Representative	Ed Spears	A	
287	Hatch Mott MacDonald Florida, LLC	07/10/11	91,969.04	Construction Owner's Representative	Ed Spears	A	
288	Hatch Mott MacDonald Florida, LLC	08/10/11	27,791.17	Construction Owner's Representative	Ed Spears	A	
			<u>473,004.89</u>				
289	McDonald-Fleming-Moorehead	10/08/09	6,333.25	Attorney fees	Ed Spears	A1	
290	McDonald-Fleming-Moorehead	12/03/09	1,350.00	Attorney fees	Ed Spears	A1	
291	McDonald-Fleming-Moorehead	12/11/09	1,050.00	Attorney fees	Ed Spears	A1	
292	McDonald-Fleming-Moorehead	01/31/10	4,100.00	Attorney fees	Ed Spears	A1	
293	McDonald-Fleming-Moorehead	02/25/10	275.00	Attorney fees	Ed Spears	A1	
294	McDonald-Fleming-Moorehead	03/25/10	3,315.75	Attorney fees	Ed Spears	A1	
295	McDonald-Fleming-Moorehead	07/13/10	12,442.95	Attorney fees	Ed Spears	A1	
296	McDonald-Fleming-Moorehead	07/25/10	15,000.00	Attorney fees	Rebecca Bray	C1	
297	McDonald-Fleming-Moorehead	07/25/10	3,968.50	Attorney fees	Rebecca Bray	C1	
298	McDonald-Fleming-Moorehead	08/27/10	16,383.00	Attorney fees	Ed Spears	A1	
299	McDonald-Fleming-Moorehead	09/25/10	17,839.38	Attorney fees	Ed Spears	A1	

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT C - SOFT COST TRANSACTIONS
FROM INCEPTION THROUGH AUGUST 26, 2011

						(See Page C-14)
<u>Account #888019 CMPA soft costs</u>						
	<u>Vendor Name</u>	<u>Date</u>	<u>Amount</u>	<u>Description</u>	<u>Individual Approving Transaction</u>	<u>Authority to Approve Transaction</u>
						<u>Vendor is Subcontractor For:</u>
300	McDonald-Fleming-Moorehead	09/30/10	5,433.00	Attorney fees	Ed Spears	A1
301	McDonald-Fleming-Moorehead	10/22/10	3,717.72	Attorney fees	Ed Spears	A1
302	McDonald-Fleming-Moorehead	11/30/10	13,155.00	Attorney fees	Rebecca Bray	C1
303	McDonald-Fleming-Moorehead	12/29/10	13,866.18	Attorney fees	Ed Spears	A1
304	McDonald-Fleming-Moorehead	01/25/10	1,799.50	Attorney fees	Ed Spears	A1
305	McDonald-Fleming-Moorehead	02/28/11	3,675.00	Attorney fees	Ed Spears	A1
306	McDonald-Fleming-Moorehead	03/29/11	3,690.00	Attorney fees	Ed Spears	A1
307	McDonald-Fleming-Moorehead	04/26/11	12,413.75	Attorney fees	Ed Spears	A1
308	McDonald-Fleming-Moorehead	05/25/11	6,177.51	Attorney fees	Ed Spears	A1
309	McDonald-Fleming-Moorehead	12/29/10	20,166.86	MPDP Lawsuit Attorney fees	Ed Spears	A1
310	McDonald-Fleming-Moorehead	01/25/11	56,064.59	MPDP Lawsuit Attorney fees	Ed Spears	A1
311	McDonald-Fleming-Moorehead	02/28/11	55,717.22	MPDP Lawsuit Attorney fees	Ed Spears	A1
312	McDonald-Fleming-Moorehead	03/29/11	48,381.54	MPDP Lawsuit Attorney fees	Ed Spears	A1
313	McDonald-Fleming-Moorehead	04/26/11	26,194.30	MPDP Lawsuit Attorney fees	Ed Spears	A1
314	McDonald-Fleming-Moorehead	05/25/11	23,764.62	MPDP Lawsuit Attorney fees	Ed Spears	A1
315	McDonald-Fleming-Moorehead	07/10/11	30,999.59	Attorney fees	Ed Spears	A1
316	McDonald-Fleming-Moorehead	08/10/11	35,508.25	Attorney fees	Ed Spears	A1
			<u>442,782.46</u>			
317	O'Hanlon, Skomal, Giancana & Arnold, LLC	07/13/10	20,000.00	closing and post closing: inv 012-10.	Ed Spears	A
318	O'Sullivan Creel, LLP	09/07/10	5,075.00	CPA	Rebecca Bray	C1
319	O'Sullivan Creel, LLP	11/08/10	4,307.10	accounting fees	Ed Spears	A1
320	O'Sullivan Creel, LLP	02/28/11	10,500.00	accounting fees	Ed Spears	A
321	O'Sullivan Creel, LLP	05/31/11	3,750.00	accounting fees	Ed Spears	A
			<u>23,632.10</u>			
322	Stephenie C. Tillery	05/27/10	91.00	Pd by City on behalf CMPA - City RP 675735 for legal svcs tax credits	Al Coby	D
323	Stephenie C. Tillery	05/27/10	2,377.00	Pd by City on behalf CMPA - City RP 679277 for legal svcs tax credits	Rusty Wells	D
			<u>2,468.00</u>			
	ACCT 888019 SUBTOTAL:		<u>\$ 1,423,676.55</u>			

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT C - SOFT COST TRANSACTIONS
FROM INCEPTION THROUGH AUGUST 26, 2011

(See Page C-14)

<u>Account #888020 Amphitheatre</u>					Individual	(See Page C-14)	Vendor is
<u>Vendor Name</u>	<u>Date</u>	<u>Amount</u>	<u>Description</u>	<u>Approving</u>	<u>Transaction</u>	<u>Authority</u>	<u>Subcontractor For:</u>
						<u>to Approve</u>	
						<u>Transaction</u>	
324 Berkel & Co. Contractors, Inc. *	06/10/11	\$ 28,360.93	Amphitheatre; Pay App 11	Michael K. Broussard (COR)		B	MAGI
325 Bullock Tice Associates *	02/25/11	15,000.00	Amphitheatre; Pay App 7	Finley Skocdopole (COR)		B	MAGI
326 Bullock Tice Associates *	03/10/11	4,205.00	Amphitheatre; Pay App 8	Finley Skocdopole (COR)		B	MAGI
327 Bullock Tice Associates *	04/10/11	18,724.00	Amphitheatre; Pay App 9	Finley Skocdopole (COR)		B	MAGI
328 Bullock Tice Associates *	06/10/11	30,378.00	Amphitheatre; Pay App 11	Michael K. Broussard (COR)		B	MAGI
329 Bullock Tice Associates *	07/10/11	16,820.00	Amphitheatre; Pay App 12	Finley Skocdopole (COR)		B	MAGI
330 Bullock Tice Associates *	08/10/11	27,213.00	Amphitheatre; Pay App 13	Finley Skocdopole (COR)		B	MAGI
		<u>112,340.00</u>					
	ACCT 888020 SUBTOTAL:	<u>\$ 140,700.93</u>					

* Subcontractor
MAGI Magi Construction, LLC

COMMUNITY MARITIME PARK ASSOCIATES, INC.
 ATTACHMENT C - SOFT COST TRANSACTIONS
 FROM INCEPTION THROUGH AUGUST 26, 2011

<u>Account #888021 UWF Museum design</u>						(See Page C-14)
<u>Vendor</u>	<u>Date</u>	<u>Amount</u>	<u>Description</u>	<u>Individual Approving Transaction</u>	<u>Authority to Approve Transaction</u>	<u>Vendor is Subcontractor For:</u>
331 Hatch Mott MacDonald	06/24/10	\$ 14,502.50	inv. MM-001: Museum project analysis 12/18/09	Ed Spears	A	
332 Maritime Park Development Partners, LLC	06/24/10	25,000.00	inv. MM-001: Museum feasibility study 12/18/09.	Ed Spears	A	
333 Univ. of West Florida Foundation, Inc.	06/24/10	210,497.50	Douglas Mund Design Group: conceptual space plans,archit svcs, consult fees.	Ed Spears	A	
	ACCT 888021 SUBTOTAL:	\$ 250,000.00				
	TOTAL TRANSACTIONS COVERED BY OUR PROCEDURES:	\$ 8,055,819.93				

COMMUNITY MARITIME PARK ASSOCIATES, INC.
ATTACHMENT C - SOFT COST TRANSACTIONS
FROM INCEPTION THROUGH AUGUST 26, 2011

Description	Transaction Totals
<p>A Mr. Spears serves as the Neighborhood Economic and Development Administrator for the City of Pensacola's Community Development Department. In October 2006, former City Manager Tom Bonfield made Mr. Spears' services available to the CMPA on a temporary basis. The CMPA has continued to use his services since that time and he is now identified as Executive Director of the CMPA in the minutes of the Board of Trustees and in various other CMPA communications. The Chair of the CMPA Board of Trustees indicated that Mr. Spears has the authority to approve transactions on behalf of the CMPA although this authority has not been formalized in writing. The related contracts for these transactions were approved by the CMPA Board of Trustees.</p> <p>(On May 27, 2010, the CMPA was awarded an allocation of New Market Tax Credits (NMTC). Mr. Spears indicated that since that time, each CMPA construction transaction is subjected to multiple reviews. In addition to Mr. Spears in his role as Executive Director, these reviews may include the City of Pensacola's Community Development, Engineering and Finance Departments, a Construction Owner's Representative, the Chair of the CMPA Board of Trustees and each Community Development Entity participating in the NMTC funding.)</p>	\$ 5,197,008.61
<p>A1 As discussed above, the Chair of the CMPA Board of Trustees indicated that Mr. Spears has the authority to approve transactions on behalf of CMPA. CMPA staff indicated that a formal contract was not executed with these vendors, but the vendors or services were approved by the CMPA Board of Trustees.</p>	426,072.17
<p>B These transactions were not approved by CMPA management, but were reviewed and approved by a Construction Owners Representative (COR). The role of the COR is established in the Agreement Between Owner (CMPA) and Design Builder (MAGI Construction, LLC) dated May 17, 2010. Although the COR may review and approve certain transactions in their role as construction experts, there is no documentation as to why CMPA management approval was not also required.</p>	2,294,917.18
<p>C Ms. Bray approved these transactions in Mr. Spear's absence. Ms. Bray serves as Administrator of the Community Redevelopment Agency for the City of Pensacola, and Mr. Spears indicated that Ms. Bray has the authority to approve transactions in his absence. The related contracts for these transactions were approved by the CMPA Board of Trustees.</p>	9,716.33
<p>C1 As discussed above, Mr. Spears indicated that Ms. Bray has the authority to approve transactions in his absence. CMPA management indicated that a formal contract was not executed with these vendors, but the vendors or services were approved by the CMPA Board of Trustees.</p>	37,381.74
<p>D These costs were initially paid by the City of Pensacola on behalf of CMPA and were approved by City officials as applicable (Al Coby as Interim City Manager and Rusty Wells as City Attorney). CMPA funds were withheld from the NMTC funding on May 27, 2010 and remitted to the City of Pensacola as reimbursement.</p>	<u>90,723.90</u>
	<u>\$ 8,055,819.93</u> (See page C-13)