

**Finance & Budget  
Committee Meeting  
October 14, 2016**



## **PRELIMINARY AGENDA**

### **FLORIDA INLAND NAVIGATION DISTRICT Finance and Budget Committee Meeting**

**8:45 a.m., Friday, October 14, 2016**

**Marriott Hotel Pompano Beach  
1200 North Ocean Blvd.  
Pompano Beach (Broward County), FL 33062-4061**

#### **Committee Members**

**Treasurer McCabe – Committee Chair  
Commissioners Carl Blow, Don Donaldson, and Jerry Sansom**

#### **Item 1.      Call to Order.**

Committee Chair McCabe will call the meeting to order.

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#### **Item 2.      Roll Call.**

Assistant Executive Director Janet Zimmerman will call the roll.

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#### **Item 3.      Additions or Deletions.**

Any additions or deletions to the committee meeting agenda will be announced.

RECOMMEND:      Approval of a final agenda.

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#### **Item 4.      Public Comments.**

The public is invited to provide comments on issues that are NOT on today's agenda. All comments regarding a specific agenda item will be considered following the Committee's discussion of that agenda item. *Please note: Individuals who have comments concerning a specific agenda item should make an effort to fill out a speaker card or communicate with staff prior to that agenda item.*

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#### **Item 5.      Financial Statements for August 2016.**

The financial statements for August 2016 are presented for Committee approval. These schedules include: Balance Sheet; Status of Funds; Budget vs. Actual Revenues; Statement of Revenues, Expenditures & Changes in Fund Balance; Cash Receipts Journal, and the Purchase Journal.

(Please see back up pages 3-19)

RECOMMEND:      Approval of a recommendation to the full Board of the financial statements for August 2016.

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## **Finance & Budget Comm. Agenda**

**October 14, 2016**

**Page 2.**

### **Item 6.           August 2016 Budget Summary and Project Status Expenditure Reports.**

The Budget Summary and the Project Status Expenditure Report for August 2016 are presented for Board review.

(Please see back up pages 20-34)

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### **Item 7.           Auditor's Engagement Letter for the FY 2015-2016 Audit.**

The District's current audit firm, Berger, Toombs, Elam, Gaines & Frank, has submitted an engagement letter for the FY 2015-2016 financial audit, including a proposed cost of \$27,000.00 which is the same as the last two year's proposals. If the engagement letter is approved, this will be the eighth year that Berger et al. will have performed the District's annual audit. Last year, the Principal/Share Holder was rotated.

Note, that for publicly traded firms, the Sarbanes-Oxley Act requires that the audit shareholder/partner be rotated every 5 years. It does not require that the firm be rotated. Currently the Governmental Standards Accounting Board has no such requirement.

If the Board does *not* approve the engagement letter, the Auditor Selection Committee will need to advertise a Request for Qualifications for a new audit firm. By state law, audit firms are selected by their qualifications and their fees are then negotiated.

(Please see back up pages 35-40)

RECOMMEND       Approval of a recommendation to the full Board to accept the Engagement Letter from Berger, Toombs, Elam, Gaines & Frank for the FY 2015-2016 audit.

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### **Item 8.           Delegation of Authority Report.**

Staff has prepared a report on Delegation of Authority actions that the Executive Director has made from through August 30, 2016 through October 4, 2016 for Committee information.

(Please see back up page 41)

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### **Item 9.           Additional Agenda Items or Staff Comments.**

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### **Item10.          Additional Commissioners Comments.**

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### **Item 11.         Adjournment.**

If a person decides to appeal any decision made by the board, agency, or commission with respect to any matter considered at such meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose, he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

FL INLAND NAVIGATION DISTRICT  
BALANCE SHEET  
At August 31, 2016

ASSETS

Seacoast Checking	\$	90,398.37
Petty Cash		300.00
Port Everglades/Dania Deposit		2,500,000.00
FirstAtlantic CD 1/19/17		3,015,742.33
BankUnited CD 11/6/17		15,211,563.19
BankUnited MMA		10,182,413.22
BankUnited CD 12/1/17		5,112,222.67
TD CD 8/20/17		5,044,351.74
Gateway MMA		5,048,146.29
Seacoast National Collections		67,466.46
Fidelity CD 9/17/16		3,016,932.41
Seacoast Money Market		7,544,965.36
TD CD 2/27/17		6,031,640.41
FirstAtlantic CD 8/23/17		3,007,928.83

SUBTOTAL OF ASSETS

65,874,071.28

TOTAL ASSETS

\$ 65,874,071.28

LIABILITIES

Accounts Payable	\$	241,087.97
Retainage Payable - Grants		37,321.50
Retainage Payable - Contracts		801,073.69

TOTAL LIABILITY

1,079,483.16

FUND EQUITY

Reserve for Port Everglades	2,500,000.00
Reserv for Sub Yr Expenditure	69,973,156.08
Current Year Fund Balance	(7,678,567.96)

TOTAL FUND EQUITY

64,794,588.12

TOTAL LIABILITY & FUND EQUITY

\$ 65,874,071.28

FL INLAND NAVIGATION DISTRICT  
STATUS OF FUNDS  
August 31, 2016

GENERAL ACCOUNTS

Petty Cash	\$ 300.00	
Seacoast Checking	90,398.37	
		90,698.37

SAVINGS ACCOUNTS

Gateway MMA	5,048,146.29	
BankUnited MMA	10,182,413.22	
Seacoast National Collections	67,466.46	
Seacoast Money Market	7,544,965.36	
		22,842,991.33

CERTIFICATES OF DEPOSITS

FirstAtlantic CD 1/19/17	3,015,742.33	
BankUnited CD 11/6/17	15,211,563.19	
BankUnited CD 12/1/17	5,112,222.67	
Fidelity CD 9/17/16	3,016,932.41	
TD CD 2/27/17	6,031,640.41	
FirstAtlantic CD 8/23/17	3,007,928.83	
TD CD 8/20/17	5,044,351.74	
		40,440,381.58

TOTAL	\$	63,374,071.28
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**FL INLAND NAVIGATION DISTRICT**  
**Budget vs. Actual Revenues with Variance Amounts**  
**For the Month Ending**  
**August 31, 2016**

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount (Under)/Over
3101	Ad Valorem Taxes - Brevard	920,901	905,776	(15,125)
3102	Ad Valorem Taxes - Broward	4,643,527	4,645,301	1,774
3103	Ad Valorem Taxes - Miami-Dade	7,141,773	6,991,835	(149,938)
3104	Ad Valorem Taxes - Duval	1,620,837	1,630,174	9,337
3105	Ad Valorem Taxes - Flagler	219,529	220,500	971
3106	Ad Valorem Taxes - Indian Riv.	441,938	444,775	2,837
3107	Ad Valorem Taxes - Martin	574,024	575,888	1,864
3108	Ad Valorem Taxes - Palm Beach	4,701,028	4,739,169	38,141
3109	Ad Valorem Taxes - St. Johns	625,367	629,979	4,612
3110	Ad Valorem Taxes - St. Lucie	507,951	503,350	(4,601)
3111	Ad Valorem Taxes - Volusia	845,187	855,224	10,037
3112	Ad Valorem Taxes-Nassau	210,820	212,371	1,551
3611	Interest Income	350,000	311,609	(38,391)
3612	Interest SBA		0	
3613	Interest from Tax Collectors	0	774	774
3699	Other Misc. Revenue	0	81,590	81,590
3415	Due from other govts	2,500,000	0	(2,500,000)
TOTALS		25,302,882	22,748,315	(2,554,567)

Status of FUNDS 8/31/16	63,374,071	
Expected Remaining Rev	2,554,567	Expected Remaining Revenue
Cash/Funding 15/16	65,928,638	

Less Payables -1,079,483

Status of Funds	64,849,155	64,849,155
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Current Budget 95,206,913

Current Expenses YTD -30,426,882

Remaining Expenses 15/16	64,780,031	64,780,031
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Expected Funding Over Expenses Current Budget	69,124
Total Expected Over/(Under)	69,124

FL INLAND NAVIGATION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
For the Eleven Months Ending August 31, 2016

	Current Month	Year to Date
<b>REVENUES</b>		
Ad Valorem Taxes - Brevard	531.73	905,775.57
Ad Valorem Taxes - Broward	972.38	4,645,301.44
Ad Valorem Taxes - Dade	0.00	6,991,834.94
Ad Valorem Taxes - Duval	3,065.34	1,630,174.26
Ad Valorem Taxes - Flagler	0.00	220,500.42
Ad Valorem Taxes - Indian Riv.	10.05	444,775.29
Ad Valorem Taxes - Martin	0.00	575,887.62
Ad Valorem Taxes - Palm Beach	7,344.05	4,739,169.08
Ad Valorem Taxes - St. Johns	0.00	629,979.24
Ad Valorem Taxes - St. Lucie	93.60	503,350.06
Ad Valorem Taxes - Volusia	3.50	855,223.81
Ad Valorem Taxes- Nassau	114.75	212,371.25
Interest Income	13,181.10	311,609.01
Interest from Tax Collectors	0.00	773.78
Other Misc. Revenue	200.00	81,589.87
<b>TOTAL REVENUES</b>	<b>25,516.50</b>	<b>22,748,315.64</b>

**EXPENDITURES**

**ADMINISTRATION**

Salaries & Wages	39,386.64	486,646.24
Temporary Help	0.00	3,483.00
P/R Tax Expense FICA & MED	3,013.10	36,518.58
Retirement Contribution	4,413.18	52,371.40
Health Insurance	5,127.44	65,021.13
Legal Expense	9,160.94	90,971.41
Annual Audit	0.00	27,000.00
Bank Charges	38.08	2,885.75
Travel & Per Diem	5,401.21	76,179.35
Utility Service	1,273.62	7,428.52
Insurance and Bonds	2,041.25	25,867.25
Repairs & Maintenance Svc.	132.00	2,790.88
Office Supplies	863.29	15,161.75
Dues & Subscriptions	310.00	21,661.45
Govt Relations	2,500.00	116,803.99
Staff Training	0.00	400.00
<b>TOTAL ADMINISTRATION</b>	<b>73,660.75</b>	<b>1,031,190.70</b>

**OPERATIONS**

Waterway Inspections	0.00	4,038.78
DMMA Mgmt & Maint.	90,215.01	443,287.38
Spoil Isl. Enh. & Rest.	0.00	21,423.65
Waterway Cleanup	0.00	40,561.30
Boating Event Sponsorship	500.00	4,500.00
ICW Dredging General	11,304.53	35,349.12
Sm Scale Derlct Vessl Rmvl	0.00	61,485.00
IWW Deepening Broward	2,209,600.65	8,153,915.25
IWW PBC Deepening South Reach	4,060.50	109,310.30
Crossroads Dredging	7,933.02	33,671.23
IWW Deepening PBCO North	0.00	2,329,729.72
St Augustine/Matanzas Dredging	0.00	5,100,000.00
IWW Dredging St. Lucie Reach 1	3,840.50	113,084.94

Unaudited - For Management Purposes Only



FL INLAND NAVIGATION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
For the Eleven Months Ending August 31, 2016

	Current Month	Year to Date
Nassau Reach 1 Plans	0.00	146,184.32
Sediment Basin Crossroads	0.00	106,625.12
Operations Equipment	1,286.25	13,582.36
<b>TOTAL OPERATIONS</b>	<b>2,328,740.46</b>	<b>16,716,748.47</b>
<b>CAPITAL OUTLAY</b>		
Land - General	0.00	6,807.70
Furn., Fix. & Equip. -Capital	8,968.59	63,867.80
DMMA Development	15,036.45	28,737.98
DMMA NA-1 Construction	10,211.50	30,277.50
DMMA O-7 Construction	1,244.50	6,510,312.46
SJ-14 Restoration	0.00	7,151.14
DMMA FL-3 Construction	3,716.45	54,392.46
BV-4B Construction	3,452.25	169,161.22
DU-9	9,162.00	104,805.80
SJ20A	0.00	3,842.00
MSA726	15,423.19	749,323.10
BV-24A	2,662.00	258,786.57
<b>TOTAL CAPITAL OUTLAY</b>	<b>69,876.93</b>	<b>7,987,465.73</b>
<b>WATERWAY STUDIES</b>		
Channel Surveys	0.00	6,554.00
Seagrass Survey	22,368.00	88,736.10
Mitigation Plans	0.00	39,140.96
DMMP Updates	9,121.25	83,952.60
GIS Project	3,324.22	44,027.98
<b>TOTAL WATERWAY STUDIES</b>	<b>34,813.47</b>	<b>262,411.64</b>
<b>INTERLOCALS</b>		
<b>TOTAL INTERLOCALS</b>	<b>0.00</b>	<b>0.00</b>
<b>WATERWAYS ASSISTANCE PROGRAM</b>		
Miami River Greenway	0.00	114,487.23
Sebastian Wrking Waterfrnt	0.00	141,750.00
Fishing Pier Cleaning Station	0.00	14,490.10
Banana River Park	0.00	62,167.10
Long Creek Nature Preserve	0.00	5,588.82
AB Marsh Preserves Launch	0.00	150,000.00
Fishing Creek Dredge Ph2	0.00	50,695.00
Stuart Riverwalk	0.00	201,384.81
North Lake Park	0.00	55,819.31
Working Wtrfrnt Phase 2A	0.00	350.00
Riverwalk P2 Launch North A	0.00	200,000.00
Riverwalk Launch Boardwalk Ph1	0.00	37,027.50
Lighthouse Park Ramp	0.00	25,000.00
Halifax River Trail & Ped	0.00	52,864.00
MariMlbrne Harbor Dredge	0.00	135,860.12
Riviera Bch Marina Const.	33,637.82	962,356.25
Miami Dade Co Pelican Hrbor	0.00	10,463.90
Park Chnl Dredge Ph1	0.00	34,573.00

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
For the Eleven Months Ending August 31, 2016

	Current Month	Year to Date
N Marina Basin Dock	0.00	434,000.00
Banana River Park Kayak Lnch	0.00	9,810.00
Jones Pier Wtrfrnt Improvmnt	0.00	15,000.00
Horsecreek Dredging	0.00	100,376.55
Rivrfrnt Vet Memorial Kayak	0.00	34,268.00
Hillsboro Canal Maint. Dredge	0.00	73,888.18
Peanut Island Erosion Control	0.00	68,796.00
Surfside Seawall Replacement	0.00	494,445.00
Head Island	0.00	35,750.00
FB Marina Welcome Deck	0.00	18,520.00
<b>TOTAL WATERWAYS ASSISTANCE</b>	<b>33,637.82</b>	<b>3,756,707.71</b>
<b>COOPERATIVE ASSISTANCE PROGRAMS</b>		
<b>TOTAL COOPERATIVE ASSISTANCE</b>	<b>0.00</b>	<b>0.00</b>
<b>PUBLIC INFORMATION</b>		
Communications	3,313.57	17,450.81
Public Information	5,765.93	15,516.02
Legal Advertising	468.56	3,745.40
Records Management	675.00	39,130.01
Outreach Events	1,332.00	14,359.25
<b>TOTAL PUBLIC INFORMATION</b>	<b>11,555.06</b>	<b>90,201.49</b>
<b>DISASTER RELIEF ACCOUNT</b>		
<b>TOTAL DISASTER RELEIF</b>	<b>0.00</b>	<b>0.00</b>
<b>TAX COLLEC. &amp; PROPERTY APPR. COMMISSIONS</b>		
Prop. Appraiser's Commissions	4,340.05	213,995.74
Tax Collector's Commissions	124.12	368,162.12
<b>TOTAL TAX COLLEC. &amp; PROPERTY</b>	<b>4,464.17</b>	<b>582,157.86</b>
<b>TOTAL EXPENDITURES</b>	<b>2,556,748.66</b>	<b>30,426,883.60</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>\$ (2,531,232.16)</b>	<b>\$ (7,678,567.96)</b>
<b>CHANGES in FUND BALANCE</b>		
Reserv for Sub Yr Expenditure	\$	(69,973,156.08)
		<u>7,678,567.96</u>
<b>FUND BALANCE- ENDING</b>		<b>(62,294,588.12)</b>

Unaudited - For Management Purposes Only

## FL INLAND NAVIGATION DISTRICT

## Cash Receipts Journal

For the Period From Aug 1, 2016 to Aug 31, 2016

Filter Criteria includes: Report order is by Check Date. Report is printed in Detail Format.

Date	Account I	Transacti	Line Descriptio	Debit Amnt	Credit Amnt	Receipt Number
8/5/16	3104	E080516	Current taxes		1,179.64	
	5321		Less Comm.	23.59		
	1623		City of Jacksonville	1,156.05		
8/5/16	3110	E080516	Current Taxes		81.60	
	5321		Less Comm	1.64		
	1623		St. Lucie County Tax Collector	79.96		
8/5/16	3110	E080516	Current taxes		12.00	
	5321		Less Comm	0.24		
	1623		St. Lucie County Tax Collector	11.76		
8/8/16	3111	E080816	Current taxes		3.50	
	1623		Volusia County Tax Collector	3.50		
8/8/16	3102	E081016	Current Taxes		972.38	
	5321		Less Comm.	19.44		
	1623		Broward County Tax Collector	952.94		
8/10/16	3101	8/10/16	Current taxes		531.73	
	5321		less Comm.	10.66		
	1623		Brevard County Tax Collector	521.07		
8/10/16	3112	E081016	Current taxes		114.75	
	5321		Less comm.	2.31		
	1623		Nassau County Tax Collector	112.44		
8/22/16	3104	E082216	Current taxes		1,885.70	
	5321		Less Comm	37.71		
	1623		City of Jacksonville	1,847.99		
8/22/16	3108	E083116	Current taxes		7,344.05	
	5321		Less Comm.	28.53		
	1623		Palm Beach County Tax Collect	7,315.52		
8/30/16	3106	E083116	Current taxes		10.05	
	1623		Indian River Cty. Tax Collect	10.05		
				<b>12,135.40</b>	<b>12,135.40</b>	

## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Aug 1, 2016 to Aug 31, 2016

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by Date. Report is printed in Detail Format.

Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
8/2/16	5430 Utility Service 2020 Accounts Payable	08/04/16	Water Service FIND Headquarters July Town of Jupiter	121.85	121.85
8/2/16	5410 Communications 2020 Accounts Payable	080216	Cellular Phone Services 7/7-08/06/16 Sprint	391.01	391.01
8/2/16	2230 Retirement Contributions 2020 Accounts Payable	E080216	Retirement Contributions EE Florida Retirement System	1,181.62	1,181.62
8/2/16	5220 Retirement Contribution 2020 Accounts Payable	E080216E	Retirement Contributions ER Florida Retirement System	4,413.18	4,413.18
8/2/16	5480 Public Information 2020 Accounts Payable	MTV5319	Files storage rental-July  Iron Mountain, Inc.	284.60	284.60
8/3/16	5510 Office Supplies  2020 Accounts Payable	118733	Copier contract/overage-June agenda Delta/Omni Business Solutions	460.82	460.82
8/3/16	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	12913	Commissions Due P.A.  County of Volusia	2,733.55	2,733.55
8/3/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	138	Flagler Volusia Sites/ landscape maint. Ashlie Environmental	8,967.00	8,967.00
8/3/16	5552.968 DMMA O-7 Construction 2020 Accounts Payable	16-0546	Surveying O-7  Whidden Surveying & Mapping, Inc.	625.00	625.00
8/3/16	5312 Govt Relations 2020 Accounts Payable	1626	State Representation July  Moyle Law Firm, P.A.	2,500.00	2,500.00
8/3/16	5552.9512 IWW Deepening Broward 2020 Accounts Payable	180011517	Site Rental Broward Deepening Florida Power & Light	6,370.00	6,370.00
8/3/16	5319.66	19289	Jupiter Inlet Benthic Survey	22,368.00	

FL INLAND NAVIGATION DISTRICT  
Purchase Journal

For the Period From Aug 1, 2016 to Aug 31, 2016

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by Date. Report is printed in Detail Format.

Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Seagrass Survey 2020 Accounts Payable		CSA, International, Inc		22,368.00
8/3/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2016-1813	Landscape maint. MSA 617C July Artistic Palms Landscaping	200.00	200.00
8/3/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2016-1869	Landscape maint. MSA617C sidewalk Artistic Palms Landscaping	250.00	250.00
8/3/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	44236	Landscape maint. FIND Headquarters July Jupiter Lawn Care	110.00	110.00
8/3/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	53253036	SL-2 Easement maint.  FL East Coast Railway Co.	56,106.51	56,106.51
8/3/16	5642 Records Management 2020 Accounts Payable	590	Network Support  Novos Networks	75.00	75.00
8/3/16	5490 Legal Advertising 2020 Accounts Payable	629893	RFQ Economic Study  Cox Media Group-Advertising	106.64	106.64
8/3/16	5490 Legal Advertising 2020 Accounts Payable	700425	RFQ Economic Study  Department of State	18.20	18.20
8/3/16	5510 Office Supplies 2020 Accounts Payable	7770804	Office Supplies  Quill, Corp.	27.58	27.58
8/3/16	5510 Office Supplies 2020 Accounts Payable	7772136	Office Supplies  Quill, Corp.	92.41	92.41
8/3/16	5510 Office Supplies 2020 Accounts Payable	7840813	Office Supplies  Quill, Corp.	8.56	8.56
8/3/16	5510 Office Supplies 2020	7931742	Office Supplies  Quill, Corp.	130.98	130.98

10/4/16 at 12:19:06.58

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FL INLAND NAVIGATION DISTRICT  
Purchase Journal

For the Period From Aug 1, 2016 to Aug 31, 2016

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by Date. Report is printed in Detail Format.

Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Accounts Payable				
8/3/16	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	8/3/16	Pest Control FIND Headquarters Truly Nolen, Inc.	132.00	132.00
8/3/16	5400 Travel & Per Diem 2020 Accounts Payable	8/3/16	July Board Meeting  Paul Dritenbas	333.35	333.35
8/3/16	5402 Outreach Events 2020 Accounts Payable	8/3/16	Outreach August  Inlet Explorations	300.00	300.00
8/3/16	5400 Travel & Per Diem 2020 Accounts Payable	8/4/16	Travel M.T. July  Mark Tamblyn	269.00	269.00
8/3/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	8/8/16	St. Lucie/Indian River County Mowing Santa Cruz Construction, Inc.	6,177.00	6,177.00
8/3/16	5490 Legal Advertising 2020 Accounts Payable	8199175	Public Notice RFQ  Florida Today/Cape Publication	102.52	102.52
8/3/16	5310 Legal Expense 2020 Accounts Payable	9060	Legal Services July  Breton, Lynch, Eubanks & Suarez PA	9,160.94	9,160.94
8/3/16	5490 Legal Advertising 2020 Accounts Payable	C1685156	Public Notice Landscaping Bid Morris Communications	241.20	241.20
8/3/16	5552.9512 IWW Deepening Broward 2022 Retainage Payable - Contracts 2020 Accounts Payable	PMT 5	Broward Deepening  Less retainage  Cashman Dredging & Marine Contr. LLC	2,162,871.03	216,467.11 1,946,403.92
8/4/16	5410 Communications 2020 Accounts Payable	161770000	UPS service-June  United Parcel Service	68.63	68.63
8/4/16	5410 Communications 2020	162050000	UPS Services-July  United Parcel Service	34.02	34.02

10/4/16 at 12:19:06.60

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FL INLAND NAVIGATION DISTRICT  
Purchase Journal

For the Period From Aug 1, 2016 to Aug 31, 2016

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by Date. Report is printed in Detail Format.

Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Accounts Payable				
8/5/16	5410 Communications 2020 Accounts Payable	080516	Local, Long Distance, DSL, Internet July Comcast	411.87	411.87
8/5/16	5430 Utility Service 2020 Accounts Payable	080516a	Electric Service BV-11-July  Florida Power & Light	8.43	8.43
8/5/16	5430 Utility Service 2020 Accounts Payable	080516b	Electric Service BV-52 July  Florida Power & Light	8.43	8.43
8/5/16	5430 Utility Service 2020 Accounts Payable	E080516	Electric Service FIND Headquarters-July Florida Power & Light	354.38	354.38
8/10/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	14-174-11	Well Monitoring Volusia Sites Bonn Environmental Services & Tech	1,775.00	1,775.00
8/10/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	14-175-11	Well Monitoring Palm Beach County Bonn Environmental Services & Tech	1,300.00	1,300.00
8/10/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	1417311	Well Monitoring Brevard sites Bonn Environmental Services & Tech	2,750.00	2,750.00
8/10/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	15197-07	Well Monitoring SL-2  Bonn Environmental Services & Tech	1,100.00	1,100.00
8/10/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	16-219-02	Well Sampling O-7 Martin County Bonn Environmental Services & Tech	1,700.00	1,700.00
8/12/16	5430 Utility Service 2020 Accounts Payable	E081216	Sewer Service FIND Headquarters Loxahatchee River District	443.90	443.90
8/12/16	5480 Public Information 2020 Accounts Payable	E081216	Files Storage Rental July  Iron Mountain, Inc.	285.13	285.13

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## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Aug 1, 2016 to Aug 31, 2016

Filter Criteria includes: 1) Includes Drop Shipments. Report order is by Date. Report is printed in Detail Format.

Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
8/17/16	5400 Travel & Per Diem 2020 Accounts Payable	8/14/16	Travel, May, June, July  Jerry Sansom	983.25	983.25
8/19/16	5640 Furn., Fix. & Equip. -Capital 2020 Accounts Payable	598	Laserfiiche implementation  Novos Networks	4,080.00	4,080.00
8/19/16	5642 Records Management 2020 Accounts Payable	599	Network Support  Novos Networks	600.00	600.00
8/19/16	5410 Communications 2020 Accounts Payable	E081916	Cellular Phone Service  Sprint	393.10	393.10
8/23/16	5641 Operations Equipment 5480 Public Information 5402 Outreach Events 5400 Travel & Per Diem 5410 Communications 2020 Accounts Payable	081116JZ	Fuel  Name plates  July Outreach  July Board Meeting  Verio Webhosting  BB&T Financial FSB	99.45  21.20  1,032.00  154.29  163.94	1,470.88
8/23/16	5640 Furn., Fix. & Equip. -Capital 5480 Public Information 5641 Operations Equipment 5400 Travel & Per Diem 5552.08 DMMA Mgmt & Maint. 5410 Communications 5510 Office Supplies 2020 Accounts Payable	081116MC	Laptop GPS Trimble  ESRI subscription  Fuel, Supplies, Car rental  July Board meeting  FDEP permit fees  Postage meter supplies  Office Supplies  BB&T Financial FSB	4,528.59  4,735.00  1,186.80  700.28  750.00  362.85  82.94	12,346.46
8/23/16	5400 Travel & Per Diem 5540 Dues & Subscriptions 5400 Travel & Per Diem 5400	081216MT	Fuel, Supplies  Boat US renewal  Brakes Dodge Durango  Site Inspections	1,086.73  60.00  311.32  181.01	



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FL INLAND NAVIGATION DISTRICT  
Purchase Journal

For the Period From Aug 1, 2016 to Aug 31, 2016

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Travel & Per Diem 5480		FIND storage rental two	440.00	
	Public Information 5510		units GPS	60.00	
	Office Supplies 2020		BB&T Financial FSB		2,139.06
	Accounts Payable				
8/23/16	5450	081616	General, Auto, Property,	5,191.25	
	Insurance and Bonds		Workers Comp.		
	2020		Florida Municipal Insurance		5,191.25
	Accounts Payable		Tr		
8/23/16	5552.08	12099	Landscape maint. MSA 641	150.00	
	DMMA Mgmt & Maint.		August		
	2020		Dougs Lawn & Landscape		150.00
	Accounts Payable		Maint.		
8/23/16	5552.9512	12478	Port Everglades	950.00	
	IWW Deepening Broward		Construction monitoring		
	2020		Air Quest Environmental,		950.00
	Accounts Payable		inc.		
8/23/16	5552.08	5970	2nd Half of Shutters	5,970.00	
	DMMA Mgmt & Maint.		B&H Shutters Windows		5,970.00
	2020		Doors Inc		
	Accounts Payable				
8/23/16	5640	600	Computer support	360.00	
	Furn., Fix. & Equip. -Capital		Novos Networks		360.00
	2020				
	Accounts Payable				
8/24/16	5430	082416	Electric Service MSA 617C	8.42	
	Utility Service		August		
	2020		Florida Power & Light		8.42
	Accounts Payable				
8/24/16	5430	E082416	Electric Service FIND	328.21	
	Utility Service		Headquarters August		
	2020		Florida Power & Light		328.21
	Accounts Payable				
8/25/16	5400	8/5/16	August Board Meeting	299.00	
	Travel & Per Diem		Susanne McCabe		299.00
	2020				
	Accounts Payable				
8/29/16	5400	08/20/16	August Board Meeting	157.68	
	Travel & Per Diem		Jon Netts		157.68
	2020				
	Accounts Payable				
8/29/16	5311	08/25/16	Commissions Due P.A.	1,606.50	
	Prop. Appraiser's Commissions		Martin County Prop.		1,606.50
	2020		Appraiser		
	Accounts Payable				

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FL INLAND NAVIGATION DISTRICT  
Purchase Journal

For the Period From Aug 1, 2016 to Aug 31, 2016

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8/29/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	12521	3rd quarter Well Monitoring  Air Quest Environmental, inc.	1,407.50	1,407.50
8/29/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	17587	General Services  Taylor Engineering	1,302.00	1,302.00
8/29/16	5552.967 DMMA NA-1 Contruction 2020 Accounts Payable	17589	NA-1 final payment  Taylor Engineering	10,211.50	10,211.50
8/29/16	5552.968 DMMA O-7 Construction 2020 Accounts Payable	17591	O-7 Construction  Taylor Engineering	619.50	619.50
8/29/16	5552.952 IWW Dredging St. Lucie Reac 2020 Accounts Payable	17595	St. Lucie Reach 1 permitting  Taylor Engineering	3,840.50	3,840.50
8/29/16	5552.95 ICW Dredging General 2020 Accounts Payable	17596	St. Lucie Reach 1  Taylor Engineering	2,229.00	2,229.00
8/29/16	5319.68 DMMP Updates 2020 Accounts Payable	17599	DMMA update St. Johns/Flagler Taylor Engineering	9,121.25	9,121.25
8/29/16	5552.96971 DU-9 2020 Accounts Payable	17600	Permitting DU-9  Taylor Engineering	9,162.00	9,162.00
8/29/16	5552.95 ICW Dredging General 2020 Accounts Payable	17604	Permitting Eng. Nassau Reach1 Taylor Engineering	4,347.50	4,347.50
8/29/16	5552.9695 DMMA FL-3 Construction 2020 Accounts Payable	17605	FL-3  Taylor Engineering	3,716.45	3,716.45
8/29/16	5552.974 Crossroads Dredging 2020 Accounts Payable	17608	Okeechobee Crossroads Cut 1 Taylor Engineering	7,933.02	7,933.02
8/29/16	5552.981	17609	BV-24A	2,662.00	

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FL INLAND NAVIGATION DISTRICT  
Purchase Journal

For the Period From Aug 1, 2016 to Aug 31, 2016

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	BV-24A 2020 Accounts Payable		Taylor Engineering		2,662.00
8/29/16	5319.46 GIS Project 2020 Accounts Payable	17610	GIS Palm Beach County  Taylor Engineering	3,324.22	3,324.22
8/29/16	5552.973 IWW PBC Deepening South R 2020 Accounts Payable	17611	PBC Deepening South.  Taylor Engineering	4,060.50	4,060.50
8/29/16	5552.95 ICW Dredging General 2020 Accounts Payable	17613	Maint. Dredging ICW Jupiter Inlet Taylor Engineering	4,728.03	4,728.03
8/29/16	5552.9699 MSA726 2020 Accounts Payable	17620	Construction Admin MSA 726 Taylor Engineering	4,023.19	4,023.19
8/29/16	5552.9696 BV-4B Construction 2020 Accounts Payable	17624	Design Permitting BV-4B  Taylor Engineering	3,452.25	3,452.25
8/29/16	5552.951 DMMA Development 2020 Accounts Payable	17625	Wier replacement DU-2  Taylor Engineering	15,036.45	15,036.45
8/29/16	5552.9512 IWW Deepening Broward 2020 Accounts Payable	17627	Construction Admin Broward. Taylor Engineering	39,409.62	39,409.62
8/29/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2016-1902	MSA 617C August  Artistic Palms Landscaping	200.00	200.00
8/29/16	5540 Dues & Subscriptions 2020 Accounts Payable	8/16/16	Annual Government Salary Survey Report Public Employee Personnel Info Exch	250.00	250.00
8/29/16	5400 Travel & Per Diem 2020 Accounts Payable	8/24/16	August Travel  John C. Blow	408.00	408.00
8/29/16	5552.9699 MSA726 2022	8/26/16	Landscaping MSA 726  Less ret.	11,400.00	1,140.00

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## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Aug 1, 2016 to Aug 31, 2016

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Retainage Payable - Contracts 2020 Accounts Payable		VisualScape		10,260.00
8/29/16	5410 Communications 2020 Accounts Payable	8/29/16	Postage for meter	1,000.00	
			U.S. Postal Service(CMRS-FP)		1,000.00
8/29/16	5400 Travel & Per Diem 2020 Accounts Payable	8/29/16	August Board Meeting	240.60	
			Charles Isiminger		240.60
8/29/16	5230 Health Insurance 2020 Accounts Payable	8/29/16D	Disability Insurance-Oct.	122.03	
			State of Florida Employees Ins		122.03
8/29/16	5230 Health Insurance 2020 Accounts Payable	8/29/16H	Health Insurance October	4,855.16	
			State of Florida Employees Ins		4,855.16
8/29/16	5230 Health Insurance 2020 Accounts Payable	82916L	Life Insurance October	150.25	
			State of Florida Employees Ins		150.25
8/29/16	5410 Communications 2020 Accounts Payable	E082916	Courier Services	73.38	
			Federal Express		73.38
8/29/16	7095 Riviera Bch Marina Const. 2020 Accounts Payable	PB-RB-12-	Final Payment PB-RB_12-166 City of Riviera Beach	33,637.82	
					33,637.82
8/29/16	2022 Retainage Payable - Contracts 2020 Accounts Payable	SOR 14-07	Payment of retainage	2,776.18	
			Taylor Engineering		2,776.18
8/29/16	2022 Retainage Payable - Contracts 2020 Accounts Payable	SOR C201	FIND GIS Palm Beach County pmt of retainage Taylor Engineering	704.08	
					704.08
8/30/16	5552.941 Boating Event Sponsorship 2020 Accounts Payable	8/31/16	Boat parade 2016 PBC	500.00	
			Marine Industries Association		500.00
8/31/16	5400 Travel & Per Diem 2020	8/30/16	August Board meeting	276.70	
			Michael O'Steen		276.70

## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Aug 1, 2016 to Aug 31, 2016

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Accounts Payable				
8/31/16	5410 Communications 2020 Accounts Payable	E81916	Local. Long distance, Internet August Comcast	414.77	414.77
				<u>2,521,998.60</u>	<u>2,521,998.60</u>

FL INLAND NAVIGATION DISTRICT  
 CONDENSED BUDGET SUMMARY  
 For the Current Fiscal Year - Eleven Months Ending August 31, 2016

	Budget Annual	Actual To-Date	Remaining Committed Expenses
EXPENSES			
Administration	1,245,500	1,031,190	214,310
Operations	39,917,028	16,716,747	23,200,281
Capital Program	14,602,074	7,987,466	6,614,608
Waterway Studies	2,433,575	262,412	2,171,163
Interlocals	0	0	0
Waterways Assistance Program	32,247,162	3,756,708	28,490,454
Cooperative Assistance Program	2,708,286	0	2,708,286
Public Information	353,288	90,201	263,087
Disaster Relief Account	1,000,000	0	1,000,000
Tax Collec.& Property Appr.Com	700,000	582,158	117,842
Total	\$ 95,206,913	\$ 30,426,882	64,780,031

FL INLAND NAVIGATION DISTRICT  
Project Status Expenditure Report - Budget vs. Actual  
For Month Ending August 30, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
<b>Administration</b>					
5120	Salaries & Wages	\$ 560,000	\$ 486,646	73,354	
5121	Compensated Absences	5,000	0	5,000	
5122	Temporary Help	7,000	3,483	3,517	
5210	P/R Tax Expense FICA & MED	40,000	36,519	3,481	
5220	Retirement Contribution	50,000	52,371	(2,371)	
5230	Health Insurance	95,000	65,021	29,979	
5310	Legal Expense	125,000	90,971	34,029	
5312	Gov't Relations	150,000	116,804	33,196	
5320	Annual Audit	28,000	27,000	1,000	
5322	Bank Charges	3,500	2,886	614	
5400	Travel & Per Diem	80,000	76,179	3,821	
5430	Utility Service	10,000	7,429	2,571	
5450	Insurance and Bonds	24,000	25,867	(1,867)	
5460	Repairs & Maintenance Svc.	15,000	2,791	12,209	
5510	Office Supplies	20,000	15,162	4,838	
5512	Staff Training	3,000	400	2,600	
5540	Dues & Subscriptions	30,000	21,661	8,339	
	Total Administration	1,245,500	1,031,190	214,310	
<b>Operations Equipment</b>					
5551	Waterway Inspections	20,000	4,039	15,961	
5552.08	DMMA Mgmt. & Maint.	795,446	443,287	352,159	
5552.93	Spoil Island Enh. & Resto.	51,635	21,424	30,211	
5552.94	Waterway Cleanup	125,785	40,561	85,224	Nassau, Volusia, Broward
5552.941	Boating Event Sponsorship	5,000	4,500	500	Boat parades, NWWS
5552.95	ICW Dredging General	1,001,030	35,349	965,681	
5552.9512	IWW Deepening Broward*	19,567,282	8,153,915	11,413,367	Projected completion Dec 2016
5552.952	IWW Dredging St. Lucie Reach 1	4,030,637	113,085	3,917,552	Construction scheduled 2017
5552.971	OWW Dredging	146,338	0	146,338	Projected for 2018
5552.973	IWW PB Reach 4 Dredge	413,235	109,310	303,925	Permitting ongoing
5552.974	IWW Crossroads	1,500,000	33,671	1,466,329	Construction 2017
5552.976	IWW Deepening PBCO	3,102,861	2,329,730	773,131	Project complete
5552.977	Matanzas IWW Dredging	3,356,156	0	3,356,156	Bid awarded
5552.978	St. Augustine Dredging	3,510,295	5,100,000	(1,589,705)	Bid awarded
5552.979	Bakers Haulover IWW Dredging	1,553,742	0	1,553,742	Permitting initiating late 2016
5552.982	Nassau Reach 1 Plans	250,000	146,184	103,816	Permitting completing
5552.983	Sediment Basin Crossroads	250,000	106,625	143,375	Permitting ongoing
5553.25	Broward Co. ICW Dania	121,976	0	121,976	Project monitoring
5641	Operations Equipment	19,510	13,582	5,928	
5644	Sm-Scale Derelict Vessel Rmvl	96,100	61,485	34,615	Martin, IR, Dade, Volusia
	Total Operations	39,917,028	16,716,747	23,200,281	

FL INLAND NAVIGATION DISTRICT  
Project Status Expenditure Report - Budget vs. Actual  
For Month Ending August 30, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
<b>Capital</b>					
5552.951	DMMA Development	1,095,495	28,738	1,066,757	
5552.957	DMMA SJ-14 Restoration	219,013	7,151	211,862	Project monitoring ongoing
5552.965	MSA 614B Mit/Boaters Park	60,000	0	60,000	
5552.967	DMMA NA-1 Construction *	59,790	30,278	29,512	Dike settling complete
5552.968	DMMA O-7 Construction *	5,071,777	6,510,312	(1,438,535)	USACE out for bid
5552.9695	DMMA FL-3 Construction*	201,713	54,392	147,321	Project completed
5552.9696	DMMA BV-4B Construction	4,182,803	169,161	4,013,642	Permit submitted
5552.9697	DMMA DU-8 Pipe Sleeve	100,000	0	100,000	Project completed
5552.96971	DMMA DU-9	232,504	104,806	127,698	Permitting completing/Enviro Agr
5552.9681	DMMA BV-11	250,000	0	250,000	Permitting scheduled for 2017
5552.9698	DMMA SJ-20A	279,303	3,842	275,461	Engineering completed
5552.981	DMMA BV-24A	250,000	258,787	(8,787)	Exchange pending project permitting
5552.9699	DMMA MSA-726	1,088,761	749,323	339,438	Landscaping initiated
5610	Land - General	1,355,668	6,808	1,348,860	
5614	Lt 13	80,247	0	80,247	Acquisition on hold
5640	Furn., Fix. & Equip. -Capital	75,000	63,868	11,132	
	<b>Total Capital</b>	<b>14,602,074</b>	<b>7,987,466</b>	<b>6,614,608</b>	
<b>Waterway Studies</b>					
5319.46	GIS Project	200,000	44,028	155,972	PBC Update ongoing
5319.64	Waterway Plans	376,355	0	376,355	Duval in progress
5319.65	Channel Surveys	334,940	6,554	328,386	Centerline surveys completed
5319.66	Seagrass Survey	634,972	88,736	546,236	Work completed
5319.67	Mitigation Plans	300,379	39,141	261,238	BV, IRC comp, PBC underway
5319.68	DMMP Updates	336,929	83,953	252,976	Nassau/Duval, SJ/Flagler cont.
5319.69	Economic Waterway Study	250,000	0	250,000	RFP responses received
	<b>Total Waterways</b>	<b>2,433,575</b>	<b>262,412</b>	<b>2,171,163</b>	
<b>Interlocal</b>					
	<b>Total Interlocal</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WAP</b>					
7095	Riviera Beach Marina Construct	0	962,356	(962,356)	Complete
7113	Pelican Harbor Marina Improveme	0	10,464	(10,464)	100% complete
7121	Griffis Blue Crab Cove Ph B	394,000	0	394,000	100% complete
7123	POW/MIA Park Chnl Dredge Ph1	35,000	34,573	427	Project complete
7124	Lee Wenner Renovation Ph1	75,000	0	75,000	95% Complete
7126	Anne Kolb Nature Center	250,000	0	250,000	Withdrawing
7127	Deerfield Island Brdwalk Replc	50,000	0	50,000	95% complete
7128	Deerfield Island Shelter Replc	75,000	0	75,000	95% complete
7129	South Fork New River Ph2	60,000	0	60,000	98% complete



FL INLAND NAVIGATION DISTRICT  
Project Status Expenditure Report - Budget vs. Actual  
For Month Ending August 30, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7134	Arlington Lions Brdwlk Ph1	40,420	0	40,420	100% complete Phase I
7135	Charles Reese Fishing Pier Ph1	44,250	0	44,250	75% complete
7136	County Dock Boat Ramp Ph1	46,260	0	46,260	100% complete Phase 1
7137	Exchange Island Ph1	57,880	0	57,880	100% complete Phase I
7138	Fishing Creek Dredge Ph2	225,000	50,695	174,305	100% complete
7139	Half Moon Boat Ramp Ph 1	25,100	0	25,100	85% complete
7140	Half Moon Kayak Launch Ph1	45,100	0	45,100	85% complete
7141	City Jax lighting 2 Boat Ramps	143,930	0	143,930	75% complete
7142	Northbank River Walk Ph1	40,000	0	40,000	100% Complete
7143	Northshore Kayak launch Ph1	29,350	0	29,350	75% complete
7145	Sisters Creek Dck Redesign Ph1	35,380	0	35,380	100% complete
7147	Sebastian Working Waterfront	141,750	141,750	0	Project complete
7148	Jones Pier Waterfront Improve	15,000	15,000	0	Project complete
7152	Miami Marine Stadium Structural	157,900	0	157,900	Withdrawn
7153	Miami Womans Club Baywalk	150,000	0	150,000	Pending building permit
7154	Seybold Canal Wagner Crk Drdg	1,000,000	0	1,000,000	5% complete
7155	Virginia Key Seawall Lnch Ph I	37,500	0	37,500	90% complete
7156	Curtis Park Boat Ramp	190,050	0	190,050	10% complete
7157	Lummus Landing Riverwalk	570,000	0	570,000	Pending DERM permit
7158	Manatee Bend Seawall & Dock	325,000	0	325,000	5% complete
7159	Indian Creek Park Seawall Ph I	116,767	0	116,767	100% complete Phase I
7161	North Bayshore Lehman Park	300,000	0	300,000	75% Complete
7162	Crandon Marina Boat Ramp	70,000	0	70,000	99% complete
7163	Matheson Hammock Boat Ramp	74,000	0	74,000	90% complete
7164	Miami River Greenway	280,399	114,487	165,912	80% complete
7165	Surfside Seawall Replacement	494,445	494,445	0	Project complete
7167	Hillsboro Canal Maint. Dredge	75,000	73,888	1,112	95% Complete
7168	Municipal Marina Constr Ph B	750,000	0	750,000	100% complete
7170	Highland Bch Mangrv Shoreline	258,037	0	258,037	97% complete
7171	Juno Dunes Shoreline Resto	280,725	0	280,725	100% complete
7172	Ocean inlet Design Permit	75,000	0	75,000	95% Complete
7173	Waterway Park Development	1,420,396	0	1,420,396	15% complete
7175	North Lake Park	104,000	55,819	48,181	100% complete
7178	Barge Navigation Chanl Maint	100,000	0	100,000	90% complete
7179	Barge Navigation Ramp Repair	25,000	0	25,000	100% complete
7180	Fishing Pier Cleaning Station	0	14,490	0	Project complete
7182	North Causeway Boat Launch	0	0	0	Project Complete
7184	Riverwalk Lnch Boardwalk Ph I	40,000	37,028	2,972	Project complete
7185	Highbridge Park Expansion Ph I	15,000	0	15,000	95% complete Ph I
7189	FB Marina Welcome Deck	20,275	18,520	1,755	93% complete
7190	FB Mooring Field Ph I	10,275	0	10,275	100% complete
7191	AB Marsh Preserves Launch	150,000	150,000	0	Project Complete
7192	Arlington Lions Club	105,750	0	105,750	70% complete
7193	Exchange Club Island	113,250	0	113,250	Out to Bid

FL INLAND NAVIGATION DISTRICT  
Project Status Expenditure Report - Budget vs. Actual  
For Month Ending August 30, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7194	North Bank Jax Riverwalk	71,400	0	71,400	Agreement Executed
7196	Lighthouse Park Ramp	25,000	25,000	0	Project complete
7197	Vilano Beach Pier	300,000	0	300,000	15% complete
7198	Long Creek Nature Preserve	10,000	5,589	4,411	Project complete
7199	FCSO Vessel	30,000	0	30,000	100% complete
7200	Marineland Phase B	136,983	0	136,983	Agreement Executed
7201	George Kennedy Park Seawall	20,000	0	20,000	90% complete
7202	Root Canal Bridge	225,000	0	225,000	30% complete
7203	Halifax River Trail	52,864	52,864	0	Project complete
7204	Sunrise Park South Dredge	32,650	0	32,650	100% complete
7205	New Smyrna Beach Waterfront	60,000	0	60,000	Project Withdrawn
7206	Riverwalk P2 Launch North A	200,000	200,000	0	Project complete
7207	Riverwalk P3 North B	100,000	0	100,000	98% complete
7208	Banana River Park	62,167	62,167	0	Project complete
7209	Cocoa Riverfront Mooring	25,000	0	25,000	65% complete
7211	Melb. Marina Harbor Dredge	143,582	135,860	7,722	Project complete
7212	Restrooms MacWilliam Pk Ph I	7,500	4,477	3,023	Project complete
7213	Head Island	35,750	35,750	0	Project complete
7214	Melody Lane Ph 2-A	212,500	212,500	0	Project Complete
7215	Stuart Riverwalk	232,334	201,385	30,949	Project Complete
7216	St. Lucie Inlet	237,605	0	237,605	Project Complete
7217	N Marina Basin Dock	434,000	434,000	0	Project complete
7218	Pavilion Lake Ramp	32,500	0	32,500	45% Complete
7219	Burt Reynolds Park West	750,000	0	750,000	Agreement Executed
7220	Waterway Park Ph 2-B	1,254,604	0	1,254,604	15% complete
7221	Old Bridge Park	251,875	0	251,875	50% complete
7222	Torry Island Reef	118,150	0	118,150	20% Complete
7223	Peanut Island Erosion Control	166,800	68,796	98,004	95% complete
7224	Riviera Beach Marina B	75,000	0	75,000	75% complete
7227	Intracoastal Water Taxi	17,500	0	17,500	75% complete
7228	Alsdorf Park Improvements	646,915	0	646,915	1% complete
7229	Seybold Canal & Wagner Ph D	1,000,000	0	1,000,000	Agreement Executed
7230	Dinner Key Marina	75,000	0	75,000	50% complete
7231	Baywalk Boat Hoists	20,000	0	20,000	Phase I 100% complete
7232	Virginia Key Park Tiki	16,930	0	16,930	10% Complete
7233	Virginia Key Bch Education	9,400	0	9,400	15 % Complete
7234	Normandy Shores Park	225,478	0	225,478	Agreement Executed
7235	Indian Creek Park Seawall	692,502	0	692,502	80% complete
7236	Black Point Marina	349,170	0	349,170	99% complete
7237	Pelican Marina Wet Slip	256,470	0	256,470	99% complete
7238	Pelican Island Day Dock	37,296	0	37,296	90% complete
7239	Pelican Marina Boat Ramp	60,000	0	60,000	45% complete
7240	Matheson Marina Floating Dock	239,258	0	239,258	60% complete
7240.01	Horsecreek Dredging	159,285	100,377	58,908	Project Complete

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ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7241	Fern Bch Dock 6 Fire Safety	5,000	0	5,000	10% complete
7242	Fern Bch Managed Mooring	74,350	0	74,350	25% complete
7243	Breakwater Dock Safety Ph2	89,306	0	89,306	13% complete
7244	County Dock Ramp Ph 2	62,615	0	62,615	Agreement Executed
7245	Sister Creek	139,524	0	139,524	Agreement Executed
7246	Mayport Boat Ramp	99,000	0	99,000	Agreement Executed
7247	Tillie Fowler Kayak	46,000	0	46,000	Agreement Executed
7248	Wayne B Stevens Dock	60,500	0	60,500	Agreement Executed
7249	Pottsburg Creek Dredge Ph 2	385,812	0	385,812	Agreement Executed
7250	Joe Carlucci Boat Ramp	46,500	0	46,500	Agreement Executed
7251	Metro Park Dock Replacement	96,750	0	96,750	Agreement Executed
7252	Marsh Preserve Imp. Ph 2	270,000	0	270,000	Agreement Executed
7253	Barge Seaplane Ramp Ph 2	185,000	0	185,000	Agreement Executed
7254	Salt Run Channel Dredge 6	150,000	0	150,000	5% complete
7255	Riberia Pointe Kayak Launch	10,000	0	10,000	75% complete
7256	San Sebastian Rvr Drdg Prt 3	150,000	0	150,000	40% complete
7257	Boater Impr Kings Park	62,436	0	62,436	Agreement Executed
7258	Moody Boat Launch Rstrm	113,187	0	113,187	Project Complete
7259	Riverwalk Park North B Ph-2	250,000	0	250,000	8% complete
7260	Riverfront Park Esplanade Ph I	90,000	0	90,000	30% complete
7261	Daytona Bch Day Docks	114,175	0	114,175	10% complete
7262	Riverfront Vet Memorial Kayak	35,000	34,268	732	Project Complete
7263	Shell Harbor Park Phase 1	67,500	0	67,500	Agreement Executed
7264	Smyrna Dunes Park Fishing Pier	119,475	0	119,475	Agreement Executed
7265	200 Channel Dredging	355,555	0	355,555	10% complete
7266	Banana River Park Kayak Lanch	53,505	9,810	43,695	20% complete
7267	Working Waterfront Phase 2-A	88,551	350	88,201	60% complete
7268	Fishing Pier Riverside Park	12,500	0	12,500	90% complete
7269	Rstrm MacWilliam Boat Ramp	62,500	0	62,500	75% complete
7270	Round Island Riverside Park	90,000	0	90,000	10% complete
7271	Archie Smith Fish House	100,000	0	100,000	Agreement Executed
7272	Dinghy Dock Ft. Pierce	190,687	0	190,687	Agreement Executed
7273	Canal Park Marine Boat Lift	25,000	0	25,000	Agreement Executed
7274	Phipps Park Shoreline Stab	167,061	0	167,061	60% complete
7275	Charlie Leighton Park Access	60,000	0	60,000	95% complete
7276	Shepard Park Improvement	232,158	0	232,158	20% complete
7277	WPB Living Shorelines	391,175	0	391,175	8% complete
7278	Hillsboro Canal Dredging Ph 2	412,500	0	412,500	10% complete
7279	Bert Winters Park 2-A	1,000,000	0	1,000,000	Agreement Executed
7280	Burt Reynolds Park w/Ph	200,000	0	200,000	Out to bid
7281	FLPD Marine Motors Replace	21,000	0	21,000	10% complete
7282	Coontie Hatchee Floating Dock	127,000	0	127,000	Agreement Executed
7283	Trash Skimming Vessel	20,000	0	20,000	50% complete
7284	Las Olas Marina Access Dredge	258,898	0	258,898	Agreement Executed

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ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7285	Bahia Mar Yachting Center Drdg	206,543	0	206,543	Agreement Executed
7286	Exchange Club Park Improve	60,000	0	60,000	Agreement Executed
7287	Sullivan Park Maritime Village	1,833,587	0	1,833,587	40% complete
7288	Surfside Seawall Replacement	346,250	0	346,250	Agreement Executed
7289	Miami Marina Park Wet Slips	50,000	0	50,000	10% complete
7290	Pallot Park Seawall Bay Kayak	150,000	0	150,000	Agreement Executed
7291	Baywood Park Seawall Ph 1	25,000	0	25,000	Agreement Executed
7292	Seybold Canal & Wagner Creek	700,000	0	700,000	Agreement Executed
7293	Baywalk Southside	1,250,000	0	1,250,000	Agreement Executed
7294	Spring Garden Seawall Kayak	75,000	0	75,000	Agreement Executed
7295	Derelict Vessel City of Miami	30,000	0	30,000	25% complete
7296	Miamarina Upgrade Electrical	375,000	0	375,000	10% complete
7297	Marine Stadium Baywalk	500,000	0	500,000	Agreement Executed
7298	Morningside Park Sewall	25,000	0	25,000	Agreement Executed
7299	Dinner Key Marina Pumpout	150,000	0	150,000	10% complete
7300	Alice Wainwright Park Seawall	62,500	0	62,500	Agreement Executed
7301	Bayside Wharf Miami Marina	50,000	0	50,000	10% complete
7302	Legion park Seawall & Boat	50,000	0	50,000	Agreement Executed
7303	Crandon Marina Boat Ramp	215,266	0	215,266	2% complete
7304	Matheson Hmkm Wetslip Renov	104,699	0	104,699	1% complete
7305	Matheson Hammock Boat Rmp	283,059	0	283,059	2% complete
7306	Crandon Flotation Dock Renov	389,381	0	389,381	2% complete
7307	Homestead Bayfront Marina	205,000	0	205,000	5% complete
7308	Baywalk Plaza Ph 2-A	200,000	0	200,000	15% complete
7309	Maurice Gibb Park Dock	75,000	0	75,000	Agreement Executed
		32,247,162	3,756,708	28,490,454	

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ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
<b>CAP</b>					
7186	Hugh Taylor Birch State Park	75,000	0	75,000	90% complete
7187	SJRWMD - E. Gallie Drdge Ph1B	750,000	0	750,000	99% complete
7310	Merritt Island Biolab Ramp	83,286	0	83,286	95% complete
7311	Eau Gallie Dredging Ph 2	1,500,000	0	1,500,000	Agreement Executed
7312	Clean Marina DEP	150,000	0	150,000	Agreement Executed
7313	FDEP Clean Vessel Act	150,000	0	150,000	Agreement Executed
		2,708,286	0	2,708,286	
<b>Public Information</b>					
5402	Outreach Events	25,000	14,359	10,641	
5410	Communications	15,000	17,451	(2,451)	
5480	Public Information	35,000	15,516	19,484	
5490	Legal Advertising	27,000	3,745	23,255	
5642	Records Management	251,288	39,130	212,158	
		353,288	90,201	263,087	
5643	Disaster Relief Account	1,000,000	0	1,000,000	
	Total Disaster Account	1,000,000	0	1,000,000	
5311	Prop. Appraiser's Commissions	200,000	213,996	(13,996)	
5321	Tax Collector's Commissions	500,000	368,162	131,838	
		700,000	582,158	117,842	
<b>TOTALS</b>		95,206,913	30,426,882	64,780,031	

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Project Status Expenditure Report - Budget vs. Actual  
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ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
<b>Administration</b>					
5120	Salaries & Wages	\$ 560,000	\$ 486,646	73,354	
5121	Compensated Absences	5,000	0	5,000	
5122	Temporary Help	7,000	3,483	3,517	
5210	P/R Tax Expense FICA & MED	40,000	36,519	3,481	
5220	Retirement Contribution	50,000	52,371	(2,371)	
5230	Health Insurance	95,000	65,021	29,979	
5310	Legal Expense	125,000	90,971	34,029	
5312	Gov't Relations	150,000	116,804	33,196	
5320	Annual Audit	28,000	27,000	1,000	
5322	Bank Charges	3,500	2,886	614	
5400	Travel & Per Diem	80,000	76,179	3,821	
5430	Utility Service	10,000	7,429	2,571	
5450	Insurance and Bonds	24,000	25,867	(1,867)	
5460	Repairs & Maintenance Svc.	15,000	2,791	12,209	
5510	Office Supplies	20,000	15,162	4,838	
5512	Staff Training	3,000	400	2,600	
5540	Dues & Subscriptions	30,000	21,661	8,339	
	Total Administration	1,245,500	1,031,190	214,310	
<b>Operations Equipment</b>					
5551	Waterway Inspections	20,000	4,039	15,961	
5552.08	DMMA Mgmt. & Maint.	795,446	443,287	352,159	
5552.93	Spoil Island Enh. & Resto.	51,635	21,424	30,211	
5552.94	Waterway Cleanup	125,785	40,561	85,224	Nassau, Volusia, Broward
5552.941	Boating Event Sponsorship	5,000	4,500	500	Boat parades, NWWS
5552.95	ICW Dredging General	1,001,030	35,349	965,681	
5552.9512	IWW Deepening Broward*	19,567,282	8,153,915	11,413,367	Projected completion Dec 2016
5552.952	IWW Dredging St. Lucie Reach 1	4,030,637	113,085	3,917,552	Construction scheduled 2017
5552.971	OWW Dredging	146,338	0	146,338	Projected for 2018
5552.973	IWW PB Reach 4 Dredge	413,235	109,310	303,925	Permitting ongoing
5552.974	IWW Crossroads	1,500,000	33,671	1,466,329	Construction 2017
5552.976	IWW Deepening PBCO	3,102,861	2,329,730	773,131	Project complete
5552.977	Matanzas IWW Dredging	3,356,156	0	3,356,156	Bid awarded
5552.978	St. Augustine Dredging	3,510,295	5,100,000	(1,589,705)	Bid awarded
5552.979	Bakers Haulover IWW Dredging	1,553,742	0	1,553,742	Permitting initiating late 2016
5552.982	Nassau Reach 1 Plans	250,000	146,184	103,816	Permitting completing
5552.983	Sediment Basin Crossroads	250,000	106,625	143,375	Permitting ongoing
5553.25	Broward Co. ICW Dania	121,976	0	121,976	Project monitoring
5641	Operations Equipment	19,510	13,582	5,928	
5644	Sm-Scale Derelict Vessel Rmvl	96,100	61,485	34,615	Martin, IR, Dade, Volusia
	Total Operations	39,917,028	16,716,747	23,200,281	

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ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
<b>Capital</b>					
5552.951	DMMA Development	1,095,495	28,738	1,066,757	
5552.957	DMMA SJ-14 Restoration	219,013	7,151	211,862	Project monitoring ongoing
5552.965	MSA 614B Mit/Boaters Park	60,000	0	60,000	
5552.967	DMMA NA-1 Construction *	59,790	30,278	29,512	Dike settling complete
5552.968	DMMA O-7 Construction *	5,071,777	6,510,312	(1,438,535)	USACE out for bid
5552.9695	DMMA FL-3 Construction*	201,713	54,392	147,321	Project completed
5552.9696	DMMA BV-4B Construction	4,182,803	169,161	4,013,642	Permit submitted
5552.9697	DMMA DU-8 Pipe Sleeve	100,000	0	100,000	Project completed
5552.96971	DMMA DU-9	232,504	104,806	127,698	Permitting completing/Enviro Agr
5552.9681	DMMA BV-11	250,000	0	250,000	Permitting scheduled for 2017
5552.9698	DMMA SJ-20A	279,303	3,842	275,461	Engineering completed
5552.981	DMMA BV-24A	250,000	258,787	(8,787)	Exchange pending project permitting
5552.9699	DMMA MSA-726	1,088,761	749,323	339,438	Landscaping initiated
5610	Land - General	1,355,668	6,808	1,348,860	
5614	Lt 13	80,247	0	80,247	Acquisition on hold
5640	Furn., Fix. & Equip. -Capital	75,000	63,868	11,132	
	Total Capital	14,602,074	7,987,466	6,614,608	
<b>Waterway Studies</b>					
5319.46	GIS Project	200,000	44,028	155,972	PBC Update ongoing
5319.64	Waterway Plans	376,355	0	376,355	Duval in progress
5319.65	Channel Surveys	334,940	6,554	328,386	Centerline surveys completed
5319.66	Seagrass Survey	634,972	88,736	546,236	Work completed
5319.67	Mitigation Plans	300,379	39,141	261,238	BV, IRC comp, PBC underway
5319.68	DMMP Updates	336,929	83,953	252,976	Nassau/Duval, SJC/Flagler cont.
5319.69	Economic Waterway Study	250,000	0	250,000	RFP responses received
	Total Waterways	2,433,575	262,412	2,171,163	
<b>Interlocal</b>					
	Total Interlocal	0	0	0	
<b>WAP</b>					
7095	Riviera Beach Marina Construct	0	962,356	(962,356)	Complete
7113	Pelican Harbor Marina Improve	0	10,464	(10,464)	100% complete
7121	Griffis Blue Crab Cove Ph B	394,000	0	394,000	100% complete
7123	POW/MIA Park Chnl Dredge Ph1	35,000	34,573	427	Project complete
7124	Lee Wenner Renovation Ph1	75,000	0	75,000	95% Complete
7126	Anne Kolb Nature Center	250,000	0	250,000	Withdrawing
7127	Deerfield Island Brdwalk Replc	50,000	0	50,000	95% complete
7128	Deerfield Island Shelter Replc	75,000	0	75,000	95% complete
7129	South Fork New River Ph2	60,000	0	60,000	98% complete

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ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7134	Arlington Lions Brdwlk Ph1	40,420	0	40,420	100% complete Phase I
7135	Charles Reese Fishing Pier Ph1	44,250	0	44,250	75% complete
7136	County Dock Boat Ramp Ph1	46,260	0	46,260	100% complete Phase 1
7137	Exchange Island Ph1	57,880	0	57,880	100% complete Phase I
7138	Fishing Creek Dredge Ph2	225,000	50,695	174,305	100% complete
7139	Half Moon Boat Ramp Ph 1	25,100	0	25,100	85% complete
7140	Half Moon Kayak Launch Ph1	45,100	0	45,100	85% complete
7141	City Jax lighting 2 Boat Ramps	143,930	0	143,930	75% complete
7142	Northbank River Walk Ph1	40,000	0	40,000	100% Complete
7143	Northshore Kayak launch Ph1	29,350	0	29,350	75% complete
7145	Sisters Creek Dck Redesign Ph1	35,380	0	35,380	100% complete
7147	Sebastian Working Waterfront	141,750	141,750	0	Project complete
7148	Jones Pier Waterfront Improve	15,000	15,000	0	Project complete
7152	Miami Marine Stadium Structural	157,900	0	157,900	Withdrawn
7153	Miami Womans Club Baywalk	150,000	0	150,000	Pending building permit
7154	Seybold Canal Wagner Crk Drdg	1,000,000	0	1,000,000	5% complete
7155	Virginia Key Seawall Lnch Ph I	37,500	0	37,500	90% complete
7156	Curtis Park Boat Ramp	190,050	0	190,050	10% complete
7157	Lummus Landing Riverwalk	570,000	0	570,000	Pending DERM permit
7158	Manatee Bend Seawall & Dock	325,000	0	325,000	5% complete
7159	Indian Creek Park Seawall Ph I	116,767	0	116,767	100% complete Phase I
7161	North Bayshore Lehman Park	300,000	0	300,000	75% Complete
7162	Crandon Marina Boat Ramp	70,000	0	70,000	99% complete
7163	Matheson Hammock Boat Ramp	74,000	0	74,000	90% complete
7164	Miami River Greenway	280,399	114,487	165,912	80% complete
7165	Surfside Seawall Replacement	494,445	494,445	0	Project complete
7167	Hillsboro Canal Maint. Dredge	75,000	73,888	1,112	95% Complete
7168	Municipal Marina Constr Ph B	750,000	0	750,000	100% complete
7170	Highland Bch Mangrv Shoreline	258,037	0	258,037	97% complete
7171	Juno Dunes Shoreline Resto	280,725	0	280,725	100% complete
7172	Ocean inlet Design Permit	75,000	0	75,000	95% Complete
7173	Waterway Park Development	1,420,396	0	1,420,396	15% complete
7175	North Lake Park	104,000	55,819	48,181	100% complete
7178	Barge Navigation Chanl Maint	100,000	0	100,000	90% complete
7179	Barge Navigation Ramp Repair	25,000	0	25,000	100% complete
7180	Fishing Pier Cleaning Station	0	14,490	0	Project complete
7182	North Causeway Boat Launch	0	0	0	Project Complete
7184	Riverwalk Lnch Boardwalk Ph I	40,000	37,028	2,972	Project complete
7185	Highbridge Park Expansion Ph I	15,000	0	15,000	95% complete Ph I
7189	FB Marina Welcome Deck	20,275	18,520	1,755	93% complete
7190	FB Mooring Field Ph I	10,275	0	10,275	100% complete
7191	AB Marsh Preserves Launch	150,000	150,000	0	Project Complete
7192	Arlington Lions Club	105,750	0	105,750	70% complete
7193	Exchange Club Island	113,250	0	113,250	Out to Bid



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ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7194	North Bank Jax Riverwalk	71,400	0	71,400	Agreement Executed
7196	Lighthouse Park Ramp	25,000	25,000	0	Project complete
7197	Vilano Beach Pier	300,000	0	300,000	15% complete
7198	Long Creek Nature Preserve	10,000	5,589	4,411	Project complete
7199	FCSO Vessel	30,000	0	30,000	100% complete
7200	Marineland Phase B	136,983	0	136,983	Agreement Executed
7201	George Kennedy Park Seawall	20,000	0	20,000	90% complete
7202	Root Canal Bridge	225,000	0	225,000	30% complete
7203	Halifax River Trail	52,864	52,864	0	Project complete
7204	Sunrise Park South Dredge	32,650	0	32,650	100% complete
7205	New Smyrna Beach Waterfront	60,000	0	60,000	Project Withdrawn
7206	Riverwalk P2 Launch North A	200,000	200,000	0	Project complete
7207	Riverwalk P3 North B	100,000	0	100,000	98% complete
7208	Banana River Park	62,167	62,167	0	Project complete
7209	Cocoa Riverfront Mooring	25,000	0	25,000	65% complete
7211	Melb. Marina Harbor Dredge	143,582	135,860	7,722	Project complete
7212	Restrooms MacWilliam Pk Ph I	7,500	4,477	3,023	Project complete
7213	Head Island	35,750	35,750	0	Project complete
7214	Melody Lane Ph 2-A	212,500	212,500	0	Project Complete
7215	Stuart Riverwalk	232,334	201,385	30,949	Project Complete
7216	St. Lucie Inlet	237,605	0	237,605	Project Complete
7217	N Marina Basin Dock	434,000	434,000	0	Project complete
7218	Pavilion Lake Ramp	32,500	0	32,500	45% Complete
7219	Burt Reynolds Park West	750,000	0	750,000	Agreement Executed
7220	Waterway Park Ph 2-B	1,254,604	0	1,254,604	15% complete
7221	Old Bridge Park	251,875	0	251,875	50% complete
7222	Torry Island Reef	118,150	0	118,150	20% Complete
7223	Peanut Island Erosion Control	166,800	68,796	98,004	95% complete
7224	Riviera Beach Marina B	75,000	0	75,000	75% complete
7227	Intracoastal Water Taxi	17,500	0	17,500	75% complete
7228	Aldorf Park Improvements	646,915	0	646,915	1% complete
7229	Seybold Canal & Wagner Ph D	1,000,000	0	1,000,000	Agreement Executed
7230	Dinner Key Marina	75,000	0	75,000	50% complete
7231	Baywalk Boat Hoists	20,000	0	20,000	Phase I 100% complete
7232	Virginia Key Park Tiki	16,930	0	16,930	10% Complete
7233	Virginia Key Bch Education	9,400	0	9,400	15 % Complete
7234	Normandy Shores Park	225,478	0	225,478	Agreement Executed
7235	Indian Creek Park Seawall	692,502	0	692,502	80% complete
7236	Black Point Marina	349,170	0	349,170	99% complete
7237	Pelican Marina Wet Slip	256,470	0	256,470	99% complete
7238	Pelican Island Day Dock	37,296	0	37,296	90% complete
7239	Pelican Marina Boat Ramp	60,000	0	60,000	45% complete
7240	Matheson Marina Floating Dock	239,258	0	239,258	60% complete
7240.01	Horsecreek Dredging	159,285	100,377	58,908	Project Complete

FL INLAND NAVIGATION DISTRICT  
Project Status Expenditure Report - Budget vs. Actual  
For Month Ending August 30, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7241	Fern Bch Dock 6 Fire Safety	5,000	0	5,000	10% complete
7242	Fern Bch Managed Mooring	74,350	0	74,350	25% complete
7243	Breakwater Dock Safety Ph2	89,306	0	89,306	13% complete
7244	County Dock Ramp Ph 2	62,615	0	62,615	Agreement Executed
7245	Sister Creek	139,524	0	139,524	Agreement Executed
7246	Mayport Boat Ramp	99,000	0	99,000	Agreement Executed
7247	Tillie Fowler Kayak	46,000	0	46,000	Agreement Executed
7248	Wayne B Stevens Dock	60,500	0	60,500	Agreement Executed
7249	Pottsburg Creek Dredge Ph 2	385,812	0	385,812	Agreement Executed
7250	Joe Carlucci Boat Ramp	46,500	0	46,500	Agreement Executed
7251	Metro Park Dock Replacement	96,750	0	96,750	Agreement Executed
7252	Marsh Preserve Imp. Ph 2	270,000	0	270,000	Agreement Executed
7253	Barge Seaplane Ramp Ph 2	185,000	0	185,000	Agreement Executed
7254	Salt Run Channel Dredge 6	150,000	0	150,000	5% complete
7255	Riberia Pointe Kayak Launch	10,000	0	10,000	75% complete
7256	San Sebastian Rvr Drdg Prt 3	150,000	0	150,000	40% complete
7257	Boater Impr Kings Park	62,436	0	62,436	Agreement Executed
7258	Moody Boat Launch Rstrm	113,187	0	113,187	Project Complete
7259	Riverwalk Park North B Ph-2	250,000	0	250,000	8% complete
7260	Riverfront Park Esplanade Ph I	90,000	0	90,000	30% complete
7261	Daytona Bch Day Docks	114,175	0	114,175	10% complete
7262	Riverfront Vet Memorial Kayak	35,000	34,268	732	Project Complete
7263	Shell Harbor Park Phase 1	67,500	0	67,500	Agreement Executed
7264	Smyrna Dunes Park Fishing Pier	119,475	0	119,475	Agreement Executed
7265	200 Channel Dredging	355,555	0	355,555	10% complete
7266	Banana River Park Kayak Lanch	53,505	9,810	43,695	20% complete
7267	Working Waterfront Phase 2-A	88,551	350	88,201	60% complete
7268	Fishing Pier Riverside Park	12,500	0	12,500	90% complete
7269	Rstrm MacWilliam Boat Ramp	62,500	0	62,500	75% complete
7270	Round Island Riverside Park	90,000	0	90,000	10% complete
7271	Archie Smith Fish House	100,000	0	100,000	Agreement Executed
7272	Dinghy Dock Ft. Pierce	190,687	0	190,687	Agreement Executed
7273	Canal Park Marine Boat Lift	25,000	0	25,000	Agreement Executed
7274	Phipps Park Shoreline Stab	167,061	0	167,061	60% complete
7275	Charlie Leighton Park Access	60,000	0	60,000	95% complete
7276	Shepard Park Improvement	232,158	0	232,158	20% complete
7277	WPB Living Shorelines	391,175	0	391,175	8% complete
7278	Hillsboro Canal Dredging Ph 2	412,500	0	412,500	10% complete
7279	Bert Winters Park 2-A	1,000,000	0	1,000,000	Agreement Executed
7280	Burt Reynolds Park w/Ph	200,000	0	200,000	Out to bid
7281	FLPD Marine Motors Replace	21,000	0	21,000	10% complete
7282	Coontie Hatchee Floating Dock	127,000	0	127,000	Agreement Executed
7283	Trash Skimming Vessel	20,000	0	20,000	50% complete
7284	Las Olas Marina Access Dredge	258,898	0	258,898	Agreement Executed

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending August 30, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7285	Bahia Mar Yachting Center Drdg	206,543	0	206,543	Agreement Executed
7286	Exchange Club Park Improve	60,000	0	60,000	Agreement Executed
7287	Sullivan Park Maritime Village	1,833,587	0	1,833,587	40% complete
7288	Surfside Seawall Replacement	346,250	0	346,250	Agreement Executed
7289	Miami Marina Park Wet Slips	50,000	0	50,000	10% complete
7290	Pallot Park Seawall Bay Kayak	150,000	0	150,000	Agreement Executed
7291	Baywood Park Seawall Ph 1	25,000	0	25,000	Agreement Executed
7292	Seybold Canal & Wagner Creek	700,000	0	700,000	Agreement Executed
7293	Baywalk Southside	1,250,000	0	1,250,000	Agreement Executed
7294	Spring Garden Seawall Kayak	75,000	0	75,000	Agreement Executed
7295	Derelict Vessel City of Miami	30,000	0	30,000	25% complete
7296	Miamarina Upgrade Electrical	375,000	0	375,000	10% complete
7297	Marine Stadium Baywalk	500,000	0	500,000	Agreement Executed
7298	Morningside Park Sewall	25,000	0	25,000	Agreement Executed
7299	Dinner Key Marina Pumpout	150,000	0	150,000	10% complete
7300	Alice Wainwright Park Seawall	62,500	0	62,500	Agreement Executed
7301	Bayside Wharf Miami Marina	50,000	0	50,000	10% complete
7302	Legion park Seawall & Boat	50,000	0	50,000	Agreement Executed
7303	Crandon Marina Boat Ramp	215,266	0	215,266	2% complete
7304	Matheson Hmck Wetslip Renov	104,699	0	104,699	1% complete
7305	Matheson Hammock Boat Rmp	283,059	0	283,059	2% complete
7306	Crandon Flotation Dock Renov	389,381	0	389,381	2% complete
7307	Homestead Bayfront Marina	205,000	0	205,000	5% complete
7308	Baywalk Plaza Ph 2-A	200,000	0	200,000	15% complete
7309	Maurice Gibb Park Dock	75,000	0	75,000	Agreement Executed
		32,247,162	3,756,708	28,490,454	

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending August 30, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
<b>CAP</b>					
7186	Hugh Taylor Birch State Park	75,000	0	75,000	90% complete
7187	SJRWMD - E. Gallie Drdge Ph1B	750,000	0	750,000	99% complete
7310	Merritt Island Biolab Ramp	83,286	0	83,286	95% complete
7311	Eau Gallie Dredging Ph 2	1,500,000	0	1,500,000	Agreement Executed
7312	Clean Marina DEP	150,000	0	150,000	Agreement Executed
7313	FDEP Clean Vessel Act	150,000	0	150,000	Agreement Executed
		2,708,286	0	2,708,286	
<b>Public Information</b>					
5402	Outreach Events	25,000	14,359	10,641	
5410	Communications	15,000	17,451	(2,451)	
5480	Public Information	35,000	15,516	19,484	
5490	Legal Advertising	27,000	3,745	23,255	
5642	Records Management	251,288	39,130	212,158	
		353,288	90,201	263,087	
5643	Disaster Relief Account	1,000,000	0	1,000,000	
	Total Disaster Account	1,000,000	0	1,000,000	
5311	Prop. Appraiser's Commissions	200,000	213,996	(13,996)	
5321	Tax Collector's Commissions	500,000	368,162	131,838	
		700,000	582,158	117,842	
<b>TOTALS</b>		95,206,913	30,426,882	64,780,031	



**Berger, Toombs, Elam,  
Gaines & Frank**

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

772/461-6120 // 461-1155  
FAX: 772/468-9278

September 13, 2016

Mark Crosley, Executive Director  
Florida Inland Navigation District  
1314 Marcinski Road  
Jupiter, FL 33477

### **The Objective and Scope of the Audit of the Financial Statements**

You have requested that we audit the financial statements of Florida Inland Navigation District, which comprise governmental activities, each major fund and the budgetary comparison for the General Fund as of and for the year ended September 30, 2016 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2016.

Our audit will be conducted with the objective of our expressing an opinion on the financial statements.

### **The Responsibilities of the Auditor**

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Fort Pierce / Stuart

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Florida Inland Navigation District  
September 13, 2016  
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Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, Government Auditing Standards do not expect us to provide reasonable assurance of detecting abuse.

In making our risk assessments, we consider internal control relevant to Florida Inland Navigation District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

We will also communicate to the Board any fraud involving senior management and fraud that causes a material misstatement of the financial statements that becomes known to us during the audit, and any instances of noncompliance with laws and regulations that we become aware of during the audit.

The funds that you have told us are maintained by Florida Inland Navigation District and that are to be included as part of our audit are listed below:

1. General Fund

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit including among other items:

- a) That management has fulfilled its responsibilities as set out in the terms of this letter; and;
- b) That it believes the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.



Florida Inland Navigation District  
September 13, 2016  
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Management is responsible for identifying and ensuring that Florida Inland Navigation District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations. In addition, management is responsible for the design and implementation of programs and controls to prevent and detect fraud or abuse, and for informing us about all known or suspected fraud or abuse affecting the entity involving management, employees who have significant roles in internal control, and others where the fraud or abuse could have a material effect on the financial statements or compliance. Management is also responsible for informing us of its knowledge of any allegations of fraud or abuse or suspected fraud or abuse affecting the entity received in communications from employees, former employees, analysts, regulators, short sellers, or others.

The Board is responsible for informing us of its views about the risks of fraud or abuse within the entity, and its knowledge of any fraud or abuse or suspected fraud or abuse affecting the entity.

Florida Inland Navigation District agrees that it will not associate us with any public or private securities offering without first obtaining our consent. Therefore, Florida Inland Navigation District agrees to contact us before it includes our reports or otherwise makes reference to us, in any public or private securities offering.

#### **Florida Inland Navigation District's Records and Assistance**

If circumstances arise relating to the condition of the Florida Inland Navigation District's records, the availability of appropriate audit evidence, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion, issuing a report, or withdrawing from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in the Florida Inland Navigation District books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession.

#### **Other Relevant Information**

In accordance with Government Auditing Standards, a copy of our most recent peer review report has been provided to you, for your information.



Florida Inland Navigation District  
September 13, 2016  
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### **Fees, Costs and Access to Workpapers**

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2016 will not exceed \$27,000 unless the scope of the engagement is changed, the assistance which Florida Inland Navigation District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. All other provisions of this letter will survive any fee adjustment. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

In the event we are requested or authorized by Florida Inland Navigation District or are required by government regulation, subpoena, or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for Florida Inland Navigation District, Florida Inland Navigation District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

The documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. However, you acknowledge and grant your assent that representatives of the cognizant or oversight agency or their designee, other government audit staffs, and the U.S. Government Accountability Office shall have access to the audit documentation upon their request and that we shall maintain the audit documentation for a period of at least three years after the date of the report, or for a longer period if we are requested to do so by the cognizant or oversight agency. Access to requested documentation will be provided under the supervision of Berger, Toombs, Elam, Gaines, & Frank audit personnel and at a location designated by our Firm.

### **Reporting**

We will issue a written report upon completion of our audit of Florida Inland Navigation District's financial statements. Our report will be addressed to the Board of Florida Inland Navigation District. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.





Florida Inland Navigation District  
 September 13, 2016  
 Page 5

In addition to our report on Florida Inland Navigation District's financial statements, we will also issue the following types of reports:

- Reports on internal control and compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any internal control findings and/or noncompliance which could have a material effect on the financial statements.

This letter constitutes the complete and exclusive statement of agreement between Berger, Toombs, Elam, Gaines, & Frank and Florida Inland Navigation District, superseding all proposals, oral or written, and all other communications, with respect to the terms of the engagement between the parties.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

Sincerely,

*Berger, Toombs, Elam,  
 Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK  
 David S. McGuire, CPA

Confirmed on behalf of the addressee:

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# Baggett, Reutimann & Associates, CPAs PA

## Certified Public Accountants

Judson B. Baggett, MBA, CPA, CVA, Partner  
 Marci Reutimann, CPA, Partner

6815 Dairy Road  
 Zephyrhills, FL 33542  
 Phone: (813) 788-2155  
 Fax: (813) 782-8606

## System Review Report

To the Partners

October 31, 2013

Berger, Toombs, Elam, Gaines & Frank, CPAs PL

and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL, (the firm), in effect for the year ended May 31, 2013. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs PL, in effect for the year ended May 31, 2013, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.

  
 Baggett, Reutimann & Associates, CPAs,

SYSTEM REVIEW

**EXECUTIVE DIRECTOR'S  
DELEGATION OF AUTHORITY**

**Actions from August 30, 2016 through October 4, 2016**

1. Approved payment of \$ 4,384.50 to Taylor Engineering for general engineering services.
2. Approved payment in the amount of \$6,865.00 to Ashlie Environmental for mowing of DMMA's NA-1, DU-2, DU-2, DU-8, DU-9 and DU-20, Nassau and Duval Counties, FL.
3. Approved payment of \$3,200.00 to DGC Environmental Services, Inc. for herbicide application and exotic removal at MSA 610, Palm Beach County, FL.
4. Approved contract in the amount of \$9,065.00 to Lidberg Land Surveying, Inc. for hydrographic survey services in the Intracoastal Waterway (IWW) in the vicinity of the Jupiter Inlet, to support the forthcoming dredge project, Palm Beach County, FL.
5. Approved a payment in the amount of \$5,000.00 (4 x \$1,250.00 each) to Barton Fence & Wall, LLC. for DMMA information signs located at: SL-2 (St. Lucie County); IR-2 (Indian River County); FL-3 (Flagler County), and NA-1 (Nassau County), FL.
6. Approved an agreement with Revize Web Design in the amount of \$4,555.00 for web site update and re-organization.