

**PRELIMINARY AGENDA**

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

**8:45 a.m., Friday, September 8, 2017**

**Hilton Singer Island  
3700 North Ocean Drive  
Riviera Beach, FL 33404-2806  
(Palm Beach County)**

**Committee Members**

**Susanne 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 June and July 2017.**

The financial statements for June and July 2017 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 3-34)

RECOMMEND: Approval of a recommendation to the full Board of the financial statements for June and July 2017.

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**Item 6. June and July 2017 Budget Summary and Project Status Expenditure Reports.**

The Budget Summary and the Project Status Expenditure Reports for June and July 2017 are presented for Board review.

(Please see back up pages 35-50)

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**Item 7. Agreement with the Nassau County Property Appraiser and Tax Collector for Exemption Audit Services, Nassau County, FL.**

The Nassau County Property Appraiser's Office and the Nassau County Tax Collector's Office have requested the concurrence of all taxing authorities to engage the services of a vendor for exemption audit services to discover fraudulent homestead exemptions. Twenty-eight percent (28%) of the fees collected would go to the vendor with the remaining collection divided on a prorated basis among the taxing authorities. ALL taxing authorities must agree to participate or the program will not be implemented.

(Please see attached back up pages 51-57)

RECOMMEND      Approval of an Agreement for Exemption Audit Services with the Nassau County Property Appraiser's and Tax Collectors Offices, Nassau County, FL.

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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 conducted from July 10, 2017 through August 28, 2017 for Committee information.

(Please see back up page 58)

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

- Date and time of final tax hearing: TBA at meeting
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**Item 10. 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 June 30, 2017

ASSETS

Seacoast Checking	\$	546,123.75
Petty Cash		300.00
FirstAtlantic CD 1/19/18		3,026,363.80
BankUnited CD 11/6/17		15,302,369.11
BankUnited CD 12/1/17		5,140,143.97
TD CD 8/20/17		5,081,247.90
Seacoast National Collections		1,399,589.61
Seacoast Money Market		5,564,719.43
TD CD 2/27/18		6,069,168.93
FirstAtlantic CD 8/23/17		3,015,792.01
ProfessionalBankMMA		10,251,876.19
Citynationalbank		5,078,899.73

SUBTOTAL OF ASSETS		60,476,594.43
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TOTAL ASSETS	\$	60,476,594.43
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LIABILITIES

Accounts Payable	\$	990,776.63
Retainage Payable - Grants		159,798.00
Retainage Payable - Contracts		81,072.19

TOTAL LIABILITY		1,231,646.82
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FUND EQUITY

Reserv for Sub Yr Expenditure		51,620,499.18
Current Year Fund Balance		7,624,448.43

TOTAL FUND EQUITY		59,244,947.61
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TOTAL LIABILITY & FUND EQUITY	\$	60,476,594.43
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FL INLAND NAVIGATION DISTRICT  
STATUS OF FUNDS  
June 30, 2017

GENERAL ACCOUNTS

Petty Cash	\$	300.00	
Seacoast Checking		<u>546,123.75</u>	
			546,423.75

SAVINGS ACCOUNTS

ProfessionalBankMMA		10,251,876.19	
Citynationalbank		5,078,899.73	
Seacoast National Collections		1,399,589.61	
Seacoast Money Market		<u>5,564,719.43</u>	
			22,295,084.96

CERTIFICATES OF DEPOSITS

FirstAtlantic CD 1/19/18		3,026,363.80	
BankUnited CD 11/6/17		15,302,369.11	
BankUnited CD 12/1/17		5,140,143.97	
TD CD 2/27/18		6,069,168.93	
FirstAtlantic CD 8/23/17		3,015,792.01	
TD CD 8/20/17		<u>5,081,247.90</u>	
			37,635,085.72

TOTAL	\$	<u><u>60,476,594.43</u></u>
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**FL INLAND NAVIGATION DISTRICT**  
**Budget vs. Actual Revenues with Variance Amounts**  
**For the Month Ending**  
**June 30, 2017**

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount (Under)/Over
3101	Ad Valorem Taxes - Brevard	994,026	978,608	(15,418)
3102	Ad Valorem Taxes - Broward	5,020,660	4,924,546	(96,114)
3103	Ad Valorem Taxes - Miami-Dade	7,782,517	7,694,124	(88,393)
3104	Ad Valorem Taxes - Duval	1,705,461	1,709,266	3,805
3105	Ad Valorem Taxes - Flagler	233,021	227,915	(5,106)
3106	Ad Valorem Taxes - Indian Riv.	467,601	476,551	8,950
3107	Ad Valorem Taxes - Martin	603,488	605,933	2,445
3108	Ad Valorem Taxes - Palm Beach	5,084,444	5,017,364	(67,080)
3109	Ad Valorem Taxes - St. Johns	680,809	673,189	(7,620)
3110	Ad Valorem Taxes - St. Lucie	542,802	542,105	(697)
3111	Ad Valorem Taxes - Volusia	905,015	921,819	16,804
3112	Ad Valorem Taxes-Nassau	223,201	223,908	707
3611	Interest Income	400,000	223,162	(176,838)
3613	Interest from Tax Collectors	0	467	467
3699	Other Misc. Revenue	0	1,083,862	1,053,142
3415	Due from other govts	2,500,000	2,500,000	0
<b>TOTALS</b>		<b>27,143,045</b>	<b>27,802,819</b>	<b>629,054</b>
Status of FUNDS 6/30/17		60,476,594		
Expected Remaining Rev		424,088	Tax Collections, Invest Interest	
Cash/Funding 16/17		60,900,682		
Less Payables		-1,231,647		
Status of Funds		59,669,036	59,669,036	
Current Budget		79,811,203		
Current Expenses YTD		-20,178,371		
Remaining Expenses 16/17		59,632,832	59,632,832	
Expected Funding Over Expenses Current Budget			36,204	
Total Expected Over/(Under)			36,204	

FL INLAND NAVIGATION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
For the Nine Months Ending June 30, 2017

REVENUES	Current Month	Fiscal Year to Date
Ad Valorem Taxes - Brevard	28,308.94	978,607.86
Ad Valorem Taxes - Broward	39,421.40	4,924,545.88
Ad Valorem Taxes - Dade	264,904.05	7,694,124.43
Ad Valorem Taxes - Duval	48,444.79	1,709,265.60
Ad Valorem Taxes - Flagler	0.00	227,914.59
Ad Valorem Taxes - Indian Riv.	11,645.41	476,551.01
Ad Valorem Taxes - Martin	11,155.36	605,932.59
Ad Valorem Taxes - Palm Beach	34,324.35	5,017,364.27
Ad Valorem Taxes - St. Johns	22,524.88	673,188.72
Ad Valorem Taxes - St. Lucie	15,359.57	542,105.46
Ad Valorem Taxes - Volusia	26,588.80	921,818.89
Ad Valorem Taxes- Nassau	6,039.91	223,907.97
Due From Other Governments	0.00	2,500,000.00
Interest Income	28,925.06	223,161.88
Interest from Tax Collectors	0.00	466.97
Other Misc. Revenue	800.00	1,083,862.26
	<hr/>	<hr/>
TOTAL REVENUES	538,442.52	27,802,818.38

EXPENDITURES

ADMINISTRATION

Salaries & Wages	43,835.83	426,862.39
Temporary Help	1,215.20	7,800.70
P/R Tax Expense FICA & MED	3,446.39	32,712.36
Retirement Contribution	5,262.80	45,537.54
Health Insurance	5,450.05	61,532.59
Legal Expense	5,493.37	68,238.83
Annual Audit	27,000.00	27,000.00
Bank Charges	59.29	1,291.07
Travel & Per Diem	11,575.03	56,585.33
Utility Service	155.55	8,874.19
Insurance and Bonds	10,235.00	30,359.35
Repairs & Maintenance Svc.	0.00	4,240.05
Office Supplies	1,294.75	14,696.15
Dues & Subscriptions	6,735.00	17,860.00
Govt Relations	11,063.41	92,659.96
Staff Training	999.00	4,232.00
	<hr/>	<hr/>
TOTAL ADMINISTRATION	133,820.67	900,482.51

OPERATIONS

DMMA Mgmt & Maint.	16,559.50	387,924.22
Waterway Inspections	0.00	2,606.39
Waterway Cleanup	10,000.00	86,419.16
Boating Event Sponsorship	0.00	3,500.00
ICW Dredging General	0.00	31,086.15
Sm Scale Derlct Vessl Rmvl	0.00	63,218.75
IWW Deepening Broward	327,255.23	8,499,406.05
IWW PBC Deepening South Reach	9,292.50	71,723.83
Crossroads Dredging	1,874.00	39,839.77
IWW Dredging St. Lucie Reach 1	1,669,966.78	3,251,323.04
Nassau Reach 1	11,478.01	29,191.51
Operations Equipment	1,470.71	7,900.74

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
For the Nine Months Ending June 30, 2017

	Current Month	Fiscal Year to Date
TOTAL OPERATIONS	2,047,896.73	13,465,827.43
CAPITAL OUTLAY		
Development M-8	31,090.22	204,764.74
Development DU-2	114,784.84	168,875.28
Furn., Fix. & Equip. -Capital	0.00	2,422.10
DMMA Development	0.00	3,877.00
MSA 614B Mit/Boaters Prk	0.00	18,769.82
SJ-14 Restoration	0.00	1,288.00
BV-4B Construction	0.00	38,456.90
DU-9	125,688.79	327,342.42
MSA726	82,500.00	380,723.50
BV-24A	1,872.50	105,547.68
TOTAL CAPITAL OUTLAY	355,936.35	1,252,067.44
WATERWAY STUDIES		
Waterway Plans	0.00	47,708.00
Seagrass Survey	0.00	17,889.00
Mitigation Plans	0.00	186.00
DMMP Updates	0.00	1,313.75
Economic Waterway Study	26,207.00	52,414.00
GIS Project	6,412.00	106,849.38
TOTAL WATERWAY STUDIES	32,619.00	226,360.13
INTERLOCALS		
TOTAL INTERLOCALS	0.00	0.00
WATERWAYS ASSISTANCE PROGRAM		
Deerfield Island Brdwalk replc	0.00	33,152.29
Charles Reese Fishing Pier Ph1	0.00	37,294.33
Half moon Boat Rmp Ph 1	0.00	19,051.10
Half moon Kayak Launch Ph1	0.00	40,328.85
Northbank River Walk Ph1	0.00	32,364.84
Northshore Kayak launch Ph1	0.00	25,148.49
Crandon Marina Boat Ramp	0.00	56,839.15
Matheson Hammock Boat Rmp	0.00	47,788.60
Highbridge Park Expansion Ph1	0.00	15,000.00
Shoal Markers Menendez Mooring	5,175.00	5,175.00
Arlington Lions Club Park	0.00	105,750.00
Vilano Beach Pier	0.00	300,000.00
George Kennedy Park Seawall	0.00	19,500.00
Sunrise Park South Dredge	0.00	32,650.00
Intracoastal Water Taxi	0.00	16,750.00
Dinner Key Marina	0.00	75,000.00
Wayne B Stevens Dock	0.00	23,200.50
Marsh Preserve Imp Ph 2	0.00	229,557.19
Boater Impr Kings Prk	0.00	54,467.92
200 Channel Dredging	0.00	355,000.00
Banana River Park Kayak Lnch	0.00	43,695.00
Rstrm MacWilliam Boat rmp	0.00	61,116.74

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FL INLAND NAVIGATION DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 For the Nine Months Ending June 30, 2017

	Current Month	Fiscal Year to Date
Canal Park Marine Boat lift	25,000.00	25,000.00
Hillsboro Canal Dredging Ph 2	0.00	353,876.39
FLPD Marine Motors Replacement	0.00	18,544.81
Trash Skimming Vessel	0.00	19,250.00
Derelict Vessel City of Miami	0.00	30,000.00
	<hr/>	<hr/>
TOTAL WATERWAYS ASSISTANCE	30,175.00	2,094,220.45
	<hr/>	<hr/>
<b>COOPERATIVE ASSISTANCE PROGRAMS</b>		
Merritt Island Biolab Rmp	0.00	83,286.00
Eau Gallie Dredging Ph 2	0.00	1,500,000.00
Hugh Taylor Birch State Park	0.00	29,049.65
Eau Gallie Dredging Ph1b	0.00	29,090.82
	<hr/>	<hr/>
TOTAL COOPERATIVE ASSISTANCE	0.00	1,641,426.47
	<hr/>	<hr/>
<b>PUBLIC INFORMATION</b>		
Communications	1,314.99	11,196.31
Public Information	4,003.95	12,814.66
Legal Advertising	598.72	2,393.27
Records Management	1,387.50	14,955.68
Outreach Events	1,610.12	9,080.56
	<hr/>	<hr/>
TOTAL PUBLIC INFORMATION	8,915.28	50,440.48
	<hr/>	<hr/>
<b>DISASTER RELIEF ACCOUNT</b>		
	<hr/>	<hr/>
TOTAL DISASTER RELIEF	0.00	0.00
	<hr/>	<hr/>
<b>TAX COLLEC. &amp; PROPERTY APPR. COMMISSIONS</b>		
Prop. Appraiser's Commissions	23,876.85	141,019.16
Tax Collector's Commissions	7,524.33	406,525.88
	<hr/>	<hr/>
TOTAL TAX COLLEC. & PROPERTY	31,401.18	547,545.04
	<hr/>	<hr/>
TOTAL EXPENDITURES	2,640,764.21	20,178,369.95
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REVENUES OVER (UNDER) EXPENDITURES	\$ (2,102,321.69)	\$ 7,624,448.43
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CHANGES in FUND BALANCE

Reserv for Sub Yr Expenditure	\$	(51,620,499.18)
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		(7,624,448.43)
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FUND BALANCE- ENDING		(59,244,947.61)
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Unaudited - For Management Purposes Only

## FL INLAND NAVIGATION DISTRICT

## Cash Receipts Journal

For the Period From Jun 1, 2017 to Jun 30, 2017

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
6/2/17	3110	E060217	Current taxes		1,558.52	
	5321		Less comm.	31.17		
	1623		St. Lucie County Tax Collector	1,527.35		
6/6/17	3104	E060617	Current taxes		4,590.72	
	5321		Less Comm.	91.81		
	1623		City of Jacksonville	4,498.91		
6/6/17	3103	E060917	Current taxes		72,871.70	
	5321		Less Comm	728.72		
	1623		Miami-Dade County	72,142.98		
6/6/17	3111	E06917	Current taxes		5,764.52	
	5321		Less Comm.	115.29		
	1623		Volusia County Tax Collector	5,649.23		
6/6/17	3112	E060917	Current taxes		1,076.97	
	5321		Less Comm	21.53		
	1623		Nassau County Tax Collector	1,055.44		
6/6/17	3110	E060917	Current taxes		25.88	
	5321		Less Comm	0.51		
	1623		St. Lucie County Tax Collector	25.37		
6/6/17	3110	E061217	Current taxes		1,555.18	
	5321		Less Comm.	31.10		
	1623		St. Lucie County Tax Collector	1,524.08		
6/6/17	3110	E061217	Current taxes		59.87	
	5321		Less Comm	1.19		
	1623		St. Lucie County Tax Collector	58.68		
6/6/17	3109	061313	Current taxes		8,313.84	
	5321		Less Comm	166.28		
	1623		St. Johns County Tax Collector	8,147.56		
6/14/17	3112	E061317	Current Taxes		4,962.94	
	5321		Less Comm	99.25		
	1623		Nassau County Tax Collector	4,863.69		
6/14/17	3108	E061417	Current taxes		34,324.35	
	5321		Less Comm	686.48		
	1623		Palm Beach County Tax Collect	33,637.87		
6/14/17	3109	E061417	Current taxes		14,211.04	
	5321		Less Comm.	284.22		

## FL INLAND NAVIGATION DISTRICT

## Cash Receipts Journal

For the Period From Jun 1, 2017 to Jun 30, 2017

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
	1623		St. Johns County Tax Collector	13,926.82		
6/14/17	3101 5321 1623	E061417	Current taxes Less Comm Brevard County Tax Collector		8,523.64	
				170.47		
				8,353.17		
6/14/17	3102 5321 1623	E061517	Current taxes Less Comm Broward County Tax Collector		39,421.40	
				788.42		
				38,632.98		
6/14/17	3101 5321 1623	E061617	Current taxes Less Comm Brevard County Tax Collector		19,785.30	
				396.00		
				19,389.30		
6/14/17	3104 5321 1623	E062117	Current taxes Less Comm City of Jacksonville		43,854.07	
				877.08		
				42,976.99		
6/14/17	3110 5321 1623	E062117	Current taxes Less Comm St. Lucie County Tax Collector		12,160.12	
				243.20		
				11,916.92		
6/14/17	3103 5321 1623	E063017	Current taxes Less Comm. Miami-Dade County		192,032.35	
				1,920.32		
				190,112.03		
6/14/17	3106 5321 1623	E063017	Current taxes Less Comm Indian River Cty. Tax Collect		7,596.65	
				151.93		
				7,444.72		
6/22/17	3111 5321 1623	E062217	Current taxes Less Comm Volusia County Tax Collector		20,764.82	
				415.29		
				20,349.53		
6/29/17	3111 1623	E062917	Current taxes Volusia County Tax Collector		59.46	
				59.46		
6/30/17	3106 5321 1623	E063017	Current taxes Less Comm. Indian River Cty. Tax Collect		4,048.76	
				80.97		
				3,967.79		
6/30/17	3107 5321 1623	E060917	Current taxes Less comm Martin County Tax Collector		2,953.16	
				59.06		
				2,894.10		
6/30/17	3107	E062017	Current taxes		8,202.20	

**FL INLAND NAVIGATION DISTRICT**

## Cash Receipts Journal

For the Period From Jun 1, 2017 to Jun 30, 2017

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

<b>Date</b>	<b>Account I</b>	<b>Transacti</b>	<b>Line Descriptio</b>	<b>Debit Amnt</b>	<b>Credit Amnt</b>	<b>Receipt Number</b>
5321			Less Comm	164.04		
1623			Martin County Tax Collector	8,038.16		
				<u>508,717.46</u>	<u>508,717.46</u>	

FL INLAND NAVIGATION DISTRICT  
Purchase Journal  
For the Period From Jun 1, 2017 to Jun 30, 2017

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

<b>Date</b>	<b>Account ID Account Description</b>	<b>Invoice/C</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
6/1/17	5400 Travel & Per Diem 2020 Accounts Payable	06/01/2017	Travel-May  Mark Tamblyn	233.00	233.00
6/1/17	5480 Public Information 2020 Accounts Payable	138114	Scanned maps  ARCH/CON Copies	766.50	766.50
6/1/17	5540 Dues & Subscriptions 2020 Accounts Payable	6/1/17	Membership Dues 17/18  American Assoc. of Port Authorities	1,735.00	1,735.00
6/1/17	5642 Records Management 2020 Accounts Payable	909	Network support  Alterio Technologies LLC	187.50	187.50
6/2/17	5450 Insurance and Bonds 2020 Accounts Payable	6/1/17	General, Auto, Property, Workers Comp Florida Municipal Insurance Tr	5,191.25	5,191.25
6/5/17	5220 Retirement Contribution 2020 Accounts Payable	060517	Retirement contributions ER  Florida Retirement System	5,262.80	5,262.80
6/5/17	5400 Travel & Per Diem 2020 Accounts Payable	060517	May Board Meeting  Donald Cuozzo	394.87	394.87
6/5/17	5410 Communications 2020 Accounts Payable	060517	Local, Long distance, internet-June Comcast	428.95	428.95
6/5/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	12592	Landscape maint. MSA 641  Dougs Lawn & Landscape Maint.	150.00	150.00
6/5/17	5540 Dues & Subscriptions 2020 Accounts Payable	2726	Annual Dues  AIWA	5,000.00	5,000.00
6/5/17	5400 Travel & Per Diem 2020 Accounts Payable	4/20/17	April Board Meeting  Charles Isiminger	399.89	399.89
6/5/17	5400 Travel & Per Diem	5/17/17	May Board Meeting	344.31	

## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Jun 1, 2017 to Jun 30, 2017

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
	2020 Accounts Payable		Charles Isiminger		344.31
6/5/17	5400 Travel & Per Diem 2020 Accounts Payable	5/18/12	May Board meeting  Lynn Williams	366.74	366.74
6/5/17	5400 Travel & Per Diem 2020 Accounts Payable	5/22/17	May Board Meeting  John C. Blow	614.93	614.93
6/5/17	5400 Travel & Per Diem 2020 Accounts Payable	5/24/17	April Board Meeting  Lynn Williams	113.22	113.22
6/5/17	5310 Legal Expense 2020 Accounts Payable	9816	General Matters May  Breton, Lynch, Eubanks & Suarez PA	5,493.37	5,493.37
6/5/17	7326 Shoal Markers Menendez Moo 2020 Accounts Payable	SJ-SA-16-	1st and final SJ-SA-16-192  City of St. Augustine	5,175.00	5,175.00
6/5/17	7273 Canal Park Marine Boat lift  2020 Accounts Payable	SL-PSL-15	1st and final Canal park Marina Boat Lift SL-PSL-15-59 City of Port St. Lucie	25,000.00	25,000.00
6/6/17	5312 Govt Relations 2020 Accounts Payable	1899	Lobbyist registration fees  Moyle Law Firm, P.A.	48.12	48.12
6/8/17	5400 Travel & Per Diem 2020 Accounts Payable	052317	May Board Meeting  Susanne McCabe	567.39	567.39
6/8/17	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	06/5/2017	Commissions Due P.A.  Broward County Property Appr	7,794.50	7,794.50
6/8/17	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	060817	Commissions Due P.A.  Palm Beach Cty Prop Appraiser	9,383.50	9,383.50
6/8/17	5480 Public Information 2020	137297	Scanned Large Surveys  ARCH/CON Copies	1,227.00	1,227.00

FL INLAND NAVIGATION DISTRICT  
Purchase Journal

For the Period From Jun 1, 2017 to Jun 30, 2017

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				
6/8/17	5320 Annual Audit 2020 Accounts Payable	2110657	Annual Audit  Berger, Toombs, Elam, Gaines & Frank	27,000.00	27,000.00
6/8/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	47737	Landscape maint. FIND headquarters Jupiter Lawn Care	110.00	110.00
6/8/17	5402 Outreach Events 2020 Accounts Payable	7288	Outreach-Nassau  Amelia River Excursions Inc	1,180.00	1,180.00
6/9/17	5642 Records Management 2020 Accounts Payable	05/18/17	License Agreement ARC GIS ESRI	1,200.00	1,200.00
6/9/17	5230 Health Insurance 2020 Accounts Payable	06/09/17	Health Insurance-August  State of Florida Employees Ins	5,197.72	5,197.72
6/9/17	5552.94 Waterway Cleanup 2020 Accounts Payable	06/09/17	Waterway Cleanup-Baynanza Miami-Dade County	10,000.00	10,000.00
6/9/17	5230 Health Insurance 2020 Accounts Payable	060917D	Disability Insurance  State of Florida Employees Ins	122.03	122.03
6/9/17	5230 Health Insurance 2020 Accounts Payable	060917L	Life Insurance-August  State of Florida Employees Ins	130.30	130.30
6/9/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	13629	IR-2 well monitoring  Air Quest Environmental, inc.	1,407.50	1,407.50
6/9/17	5450 Insurance and Bonds 2020 Accounts Payable	18427	Insurance Consultants  SIVER	5,043.75	5,043.75
6/9/17	5319.69 Economic Waterway Study 2020 Accounts Payable	2398.102	Economic Update 2nd half Palm Beach Balmoral Group	26,207.00	26,207.00

FL INLAND NAVIGATION DISTRICT  
Purchase Journal  
For the Period From Jun 1, 2017 to Jun 30, 2017

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
6/9/17	5552.9699 MSA726 2022 Retainage Payable - Contracts 2020 Accounts Payable	4622	MSA 726 Fence  Less Ret.  Mark Fence And Railing Inc.	82,500.00	  8,250.00  74,250.00
6/12/17	5400 Travel & Per Diem 2020 Accounts Payable	041217	April Board meeting  Frank Gernert	472.00	  472.00
6/12/17	5552.02 Development DU-2 2022 Retainage Payable - Contracts 2020 Accounts Payable	05/30/17	DU-2 Weir  Less Ret.  Brance Diversified	101,553.33	  5,077.67  96,475.66
6/12/17	5400 Travel & Per Diem 2020 Accounts Payable	051817	May Board meeting  Frank Gernert	284.00	  284.00
6/12/17	5400 Travel & Per Diem 2020 Accounts Payable	061017AL	Office Supplies  BB&T Financial FSB	29.99	  29.99
6/12/17	5510 Office Supplies 5512 Staff Training 5641 Operations Equipment 5400 Travel & Per Diem 5402 Outreach Events 2020 Accounts Payable	061217JZ	Office Supplies  Staff training  Fuel  FIND Board meeting  Outreach  BB&T Financial FSB	29.00  300.00  35.07  229.24  430.12	        1,023.43
6/12/17	5510 Office Supplies 5641 Operations Equipment 5400 Travel & Per Diem 2020 Accounts Payable	061217MC	Office Supplies  Fuel  FIND Board meeting  BB&T Financial FSB	965.46  111.25  697.73	    1,774.44
6/12/17	5400 Travel & Per Diem 5480 Public Information 5641 Operations Equipment	070917MT	Room site inspections  FIND Storage  Fuel, Supplies	373.50  450.00  841.14	

## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Jun 1, 2017 to Jun 30, 2017

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
	2020 Accounts Payable		BB&T Financial FSB		1,664.64
6/12/17	5552.54 Development M-8 2020 Accounts Payable	17-0133	M-8 Survey	9,976.72	
			Whidden Surveying & Mapping, Inc.		9,976.72
6/12/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	17-231-02	Groundwater Sampling Duval	3,330.00	
			Bonn Environmental Services & Tech		3,330.00
6/12/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	17-234-02	Well monitor sampling P.B.C.	2,495.00	
			Bonn Environmental Services & Tech		2,495.00
6/12/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	17-235-02	Groundwater Sampling St. Lucie	1,245.00	
			Bonn Environmental Services & Tech		1,245.00
6/12/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	17232-02	Groundwater Sampling Volusia	2,690.00	
			Bonn Environmental Services & Tech		2,690.00
6/12/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	17233-02	Well Sampling Brevard	3,590.00	
			Bonn Environmental Services & Tech		3,590.00
6/12/17	5312 Govt Relations 2020 Accounts Payable	1938	State Representation-May	2,500.00	
			Moyle Law Firm, P.A.		2,500.00
6/12/17	5312 Govt Relations 2020 Accounts Payable	27201-1	Federal representation-June	8,515.29	
			Alcalde & Fay		8,515.29
6/12/17	5552.952 IWW Dredging St. Lucie Reac 2020 Accounts Payable	PMT3	St. Lucie reach one	1,650,327.00	
			Cavache Inc.		1,650,327.00
6/13/17	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	06/13/17	Commissions Due	935.39	
			Flagler County Property Appr		935.39
6/13/17	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	061517	Commissions Due. P.A.	2,758.21	
			St. Johns County Property Appr		2,758.21

## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Jun 1, 2017 to Jun 30, 2017

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
6/13/17	5552.9512 IWW Deepening Broward 2020 Accounts Payable	Pmt 15	Broward Deepening Final  Cashman Dredging & Marine Contr. LLC	312,750.00	312,750.00
6/21/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	18467	General Services  Taylor Engineering	1,542.00	1,542.00
6/21/17	5552.952 IWW Dredging St. Lucie Reac 2020 Accounts Payable	18473	St. Lucie Reach 1 Construction Taylor Engineering	19,639.78	19,639.78
6/21/17	5552.982 Nassau Reach 1 2020 Accounts Payable	18477	FIND Nassau Reach 1  Taylor Engineering	7,545.00	7,545.00
6/21/17	5552.02 Development DU-2 2020 Accounts Payable	18478	DU-2 Wier Construction  Taylor Engineering	13,231.51	13,231.51
6/21/17	5552.9512 IWW Deepening Broward 2020 Accounts Payable	18481	Broward Deepening  Taylor Engineering	14,505.23	14,505.23
6/21/17	5552.974 Crossroads Dredging 2020 Accounts Payable	18482	Crossroad final design  Taylor Engineering	1,874.00	1,874.00
6/21/17	5552.982 Nassau Reach 1 2020 Accounts Payable	18507	Nassau Alt Bid items  Taylor Engineering	3,933.01	3,933.01
6/21/17	5430 Utility Service 2020 Accounts Payable	62117	Water service FIND Headquarters-June Town of Jupiter	155.55	155.55
6/22/17	5400 Travel & Per Diem 2020 Accounts Payable	06/17/17	June Board Meeting  Jon Netts	464.00	464.00
6/22/17	5400 Travel & Per Diem 2020 Accounts Payable	06/21/17	June Board Meeting  Charles Isiminger	497.20	497.20
6/22/17	5311	060117	Commissions Due	881.00	

## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Jun 1, 2017 to Jun 30, 2017

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Prop. Appraiser's Commissions 2020 Accounts Payable		Nassau County Property Appraiser		881.00
6/22/17	5510 Office Supplies	07/10/17JZ	Office Supplies	29.00	
	5480 Public Information		Marine Industries	50.00	
	5400 Travel & Per Diem		FIND Board meeting	387.00	
	5641 Operations Equipment		Fuel	37.91	
	2020 Accounts Payable		BB&T Financial FSB		503.91
6/22/17	5490 Legal Advertising	071017AM	Newspaper ad Nassau	598.72	
	5641 Operations Equipment		Fuel	222.49	
	2020 Accounts Payable		BB&T Financial FSB		821.21
6/22/17	5641 Operations Equipment	071017MC	Fuel	120.85	
	5512 Staff Training		Staff training CPE	699.00	
	5510 Office Supplies		Office Supplies	211.49	
	5400 Travel & Per Diem		June Board meeting	5,106.02	
	2020 Accounts Payable		BB&T Financial FSB		6,137.36
6/22/17	5480 Public Information	138981	Scanned Maps	931.50	
	2020 Accounts Payable		ARCH/CON Copies		931.50
6/22/17	5552.981 BV-24A	18483	BV-24A Permitting	1,872.50	
	2020 Accounts Payable		Taylor Engineering		1,872.50
6/22/17	5552.973 IWW PBC Deepening South R	18484	ICWW PB Deepening South	9,292.50	
	2020 Accounts Payable		Taylor Engineering		9,292.50
6/22/17	5552.54 Development M-8	18488	M-8 Design Permitting	21,113.50	
	2020 Accounts Payable		Taylor Engineering		21,113.50
6/22/17	5552.96971 DU-9	18493	DU-9 Expansion	30,702.07	
	2020 Accounts Payable		Taylor Engineering		30,702.07

## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Jun 1, 2017 to Jun 30, 2017

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
6/22/17	5319.46 GIS Project 2020 Accounts Payable	18497	FIND GIS Volusia to Dade  Taylor Engineering	6,412.00	6,412.00
6/22/17	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	2016-696	Commissions Due  St. Lucie County Property Appr	2,124.25	2,124.25
6/22/17	5510 Office Supplies 5480 Public Information 5641 Operations Equipment 2020 Accounts Payable	7/10/12MT	Office Supplies  Storage rental  Fuel  BB&T Financial FSB	59.80  261.31  102.00	423.11
6/22/17	5552.96971 DU-9 2020 Accounts Payable	Pmt2	DU-9 Expansion  Barco-Duval Engineering	94,986.72	94,986.72
6/26/17	5480 Public Information 2020 Accounts Payable	062617	Files Storage rental-June  Iron Mountain, Inc.	317.64	317.64
6/26/17	5410 Communications 2020 Accounts Payable	062617	Local, Long distance, internet June Comcast	419.47	419.47
6/26/17	5410 Communications 2020 Accounts Payable	062717	Cellular phone services-June  Sprint	466.57	466.57
				2,584,683.17	2,584,683.17
				2,584,683.17	2,584,683.17

FL INLAND NAVIGATION DISTRICT  
BALANCE SHEET  
At July 31, 2017

ASSETS

Seacoast Checking	\$	312,005.10
Petty Cash		300.00
FirstAtlantic CD 1/19/18		3,026,363.80
BankUnited CD 11/6/17		15,302,369.11
BankUnited CD 12/1/17		5,140,143.97
TD CD 8/20/17		5,081,247.90
Seacoast National Collections		607,540.83
Seacoast Money Market		5,567,555.16
TD CD 2/27/18		6,069,168.93
FirstAtlantic CD 8/23/17		3,015,792.01
ProfessionalBankMMA		10,261,889.32
Citynationalbank		5,083,730.95

SUBTOTAL OF ASSETS

59,468,107.08

TOTAL ASSETS

\$ 59,468,107.08

LIABILITIES

Accounts Payable	\$	438,128.88
Retainage Payable - Grants		159,798.00
Retainage Payable - Contracts		84,741.01

TOTAL LIABILITY

682,667.89

FUND EQUITY

Reserv for Sub Yr Expenditure	51,620,499.18
Current Year Fund Balance	7,164,940.01

TOTAL FUND EQUITY

58,785,439.19

TOTAL LIABILITY & FUND EQUITY

\$ 59,468,107.08

FL INLAND NAVIGATION DISTRICT  
STATUS OF FUNDS  
July 31, 2017

GENERAL ACCOUNTS

Petty Cash	\$	300.00	
Seacoast Checking		<u>312,005.10</u>	
			312,305.10

SAVINGS ACCOUNTS

ProfessionalBankMMA		10,261,889.32	
Citynationalbank		5,083,730.95	
Seacoast National Collections		607,540.83	
Seacoast Money Market		<u>5,567,555.16</u>	
			21,520,716.26

CERTIFICATES OF DEPOSITS

FirstAtlantic CD 1/19/18		3,026,363.80	
BankUnited CD 11/6/17		15,302,369.11	
BankUnited CD 12/1/17		5,140,143.97	
TD CD 2/27/18		6,069,168.93	
FirstAtlantic CD 8/23/17		3,015,792.01	
TD CD 8/20/17		<u>5,081,247.90</u>	
			37,635,085.72

TOTAL	\$	<u><u>59,468,107.08</u></u>	
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**FL INLAND NAVIGATION DISTRICT**  
**Budget vs. Actual Revenues with Variance Amounts**  
**For the Month Ending**  
**July 31, 2017**

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount (Under)/Over
3101	Ad Valorem Taxes - Brevard	994,026	979,102	(14,924)
3102	Ad Valorem Taxes - Broward	5,020,660	5,025,034	4,374
3103	Ad Valorem Taxes - Miami-Dade	7,782,517	7,698,699	(83,818)
3104	Ad Valorem Taxes - Duval	1,705,461	1,712,030	6,569
3105	Ad Valorem Taxes - Flagler	233,021	233,321	300
3106	Ad Valorem Taxes - Indian Riv.	467,601	476,594	8,993
3107	Ad Valorem Taxes - Martin	603,488	605,933	2,445
3108	Ad Valorem Taxes - Palm Beach	5,084,444	5,111,436	26,992
3109	Ad Valorem Taxes - St. Johns	680,809	673,622	(7,187)
3110	Ad Valorem Taxes - St. Lucie	542,802	542,653	(149)
3111	Ad Valorem Taxes - Volusia	905,015	922,208	17,193
3112	Ad Valorem Taxes-Nassau	223,201	223,945	744
3611	Interest Income	400,000	232,231	(167,769)
3613	Interest from Tax Collectors	0	926	926
3699	Other Misc. Revenue	0	1,094,911	1,053,142
3415	Due from other govts	2,500,000	2,500,000	0
TOTALS		27,143,045	28,032,645	847,831
Status of FUNDS 7/31/17		59,468,107		
Expected Remaining Rev		206,237	Tax Collections, Invest Interest	
Cash/Funding 16/17		59,674,344		
Less Payables		-682,668		
Status of Funds		58,991,676	58,991,676	
Current Budget		79,811,203		
Current Expenses YTD		-20,867,708		
Remaining Expenses 16/17		58,943,495	58,943,495	
Expected Funding Over Expenses Current Budget			48,181	
Total Expected Over/(Under)			48,181	

FL INLAND NAVIGATION DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 For the Ten Months Ending July 31, 2017

	Current Month	Fiscal Year to Date
<b>REVENUES</b>		
Ad Valorem Taxes - Brevard	494.22	979,102.08
Ad Valorem Taxes - Broward	100,488.55	5,025,034.43
Ad Valorem Taxes - Dade	4,574.23	7,698,698.66
Ad Valorem Taxes - Duval	2,764.88	1,712,030.48
Ad Valorem Taxes - Flagler	5,406.34	233,320.93
Ad Valorem Taxes - Indian Riv.	43.10	476,594.11
Ad Valorem Taxes - Martin	0.00	605,932.59
Ad Valorem Taxes - Palm Beach	94,072.09	5,111,436.36
Ad Valorem Taxes - St. Johns	432.99	673,621.71
Ad Valorem Taxes - St. Lucie	547.98	542,653.44
Ad Valorem Taxes - Volusia	388.64	922,207.53
Ad Valorem Taxes- Nassau	37.13	223,945.10
Due From Other Governments	0.00	2,500,000.00
Interest Income	9,069.41	232,231.29
Interest from Tax Collectors	459.43	926.40
Other Misc. Revenue	11,049.13	1,094,911.39
	<hr/>	<hr/>
<b>TOTAL REVENUES</b>	<b>229,828.12</b>	<b>28,032,646.50</b>

**EXPENDITURES**

**ADMINISTRATION**

Salaries & Wages	42,951.08	469,813.47
Temporary Help	952.00	8,752.70
P/R Tax Expense FICA & MED	3,358.57	36,070.93
Retirement Contribution	6,205.28	51,742.82
Health Insurance	5,418.07	66,950.66
Legal Expense	13,697.60	81,936.43
Annual Audit	0.00	27,000.00
Bank Charges	142.93	1,434.00
Travel & Per Diem	4,230.34	60,815.67
Utility Service	455.78	9,329.97
Insurance and Bonds	0.00	30,359.35
Repairs & Maintenance Svc.	350.00	4,590.05
Office Supplies	1,347.29	16,043.44
Dues & Subscriptions	0.00	17,860.00
Govt Relations	11,023.83	103,683.79
Staff Training	0.00	4,232.00
	<hr/>	<hr/>
<b>TOTAL ADMINISTRATION</b>	<b>90,132.77</b>	<b>990,615.28</b>

**OPERATIONS**

DMMA Mgmt & Maint.	20,757.53	408,681.75
Waterway Inspections	0.00	2,606.39
Waterway Cleanup	9,945.74	96,364.90
Boating Event Sponsorship	0.00	3,500.00
ICW Dredging General	0.00	31,086.15
Sm Scale Derlet Vessl Rmvl	46,975.00	110,193.75
IWW Deepening Broward	10,493.14	8,509,899.19
IWW PBC Deepening South Reach	7,440.00	79,163.83
Crossroads Dredging	3,515.00	43,354.77
IWW Dredging St. Lucie Reach 1	2,945.97	3,254,269.01
Nassau Reach 1	2,666.50	31,858.01
Operations Equipment	0.00	7,900.74

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 For the Ten Months Ending July 31, 2017

	Current Month	Fiscal Year to Date
TOTAL OPERATIONS	104,738.88	13,570,566.31
CAPITAL OUTLAY		
Development M-8	17,882.39	222,647.13
Development DU-2	295,137.99	464,013.27
Furn., Fix. & Equip. -Capital	0.00	2,422.10
DMMA Development	3,263.53	7,140.53
MSA 614B Mit/Boaters Prk	0.00	18,769.82
SJ-14 Restoration	0.00	1,288.00
BV-4B Construction	0.00	38,456.90
DU-9	89,100.96	416,443.38
MSA726	0.00	380,723.50
BV-24A	17,531.50	123,079.18
TOTAL CAPITAL OUTLAY	422,916.37	1,674,983.81
WATERWAY STUDIES		
Waterway Plans	0.00	47,708.00
Seagrass Survey	0.00	17,889.00
Mitigation Plans	0.00	186.00
DMMP Updates	0.00	1,313.75
Economic Waterway Study	19,820.00	72,234.00
GIS Project	11,180.00	118,029.38
TOTAL WATERWAY STUDIES	31,000.00	257,360.13
INTERLOCALS		
TOTAL INTERLOCALS	0.00	0.00
WATERWAYS ASSISTANCE PROGRAM		
Deerfield Island Brdwalk replc	0.00	33,152.29
Charles Reese Fishing Pier Ph1	0.00	37,294.33
Half moon Boat Rmp Ph 1	0.00	19,051.10
Half moon Kayak Launch Ph1	0.00	40,328.85
Northbank River Walk Ph1	0.00	32,364.84
Northshore Kayak launch Ph1	0.00	25,148.49
Crandon Marina Boat Ramp	0.00	56,839.15
Matheson Hammock Boat Rmp	0.00	47,788.60
Highbridge Park Expansion Ph1	0.00	15,000.00
Shoal Markers Menendez Mooring	0.00	5,175.00
Ft. Ldle Polic Dive Team Equip	20,672.00	20,672.00
Arlington Lions Club Park	0.00	105,750.00
Vilano Beach Pier	0.00	300,000.00
George Kennedy Park Seawall	0.00	19,500.00
Sunrise Park South Dredge	0.00	32,650.00
Intracoastal Water Taxi	0.00	16,750.00
Dinner Key Marina	0.00	75,000.00
Wayne B Stevens Dock	0.00	23,200.50
Marsh Preserve Imp Ph 2	0.00	229,557.19
Boater Impr Kings Prk	0.00	54,467.92
200 Channel Dredging	0.00	355,000.00
Banana River Park Kayak Lnch	0.00	43,695.00

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT  
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 For the Ten Months Ending July 31, 2017

	Current Month	Fiscal Year to Date
Rstrm MacWilliam Boat rmp	0.00	61,116.74
Canal Park Marine Boat lift	0.00	25,000.00
Hillsboro Canal Dredging Ph 2	0.00	353,876.39
FLPD Marine Motors Replacement	0.00	18,544.81
Trash Skimming Vessel	0.00	19,250.00
Derelict Vessel City of Miami	0.00	30,000.00
	<hr/>	<hr/>
TOTAL WATERWAYS ASSISTANCE	20,672.00	2,114,892.45
	<hr/>	<hr/>
 COOPERATIVE ASSISTANCE PROGRAMS		
Merritt Island Biolab Rmp	0.00	83,286.00
Eau Gallie Dredging Ph 2	0.00	1,500,000.00
Hugh Taylor Birch State Park	0.00	29,049.65
Eau Gallie Dredging Ph1b	0.00	29,090.82
	<hr/>	<hr/>
TOTAL COOPERATIVE ASSISTANCE	0.00	1,641,426.47
	<hr/>	<hr/>
 PUBLIC INFORMATION		
Communications	1,110.78	12,307.09
Public Information	0.00	12,814.66
Legal Advertising	355.81	2,749.08
Records Management	1,756.25	16,711.93
Outreach Events	0.00	9,080.56
	<hr/>	<hr/>
TOTAL PUBLIC INFORMATION	3,222.84	53,663.32
	<hr/>	<hr/>
 DISASTER RELIEF ACCOUNT		
	<hr/>	<hr/>
TOTAL DISASTER RELIEF	0.00	0.00
	<hr/>	<hr/>
 TAX COLLEC. & PROPERTY APPR. COMMISSIONS		
Prop. Appraiser's Commissions	9,750.67	150,769.83
Tax Collector's Commissions	6,903.01	413,428.89
	<hr/>	<hr/>
TOTAL TAX COLLEC. & PROPERTY	16,653.68	564,198.72
	<hr/>	<hr/>
TOTAL EXPENDITURES	689,336.54	20,867,706.49
	<hr/>	<hr/>
REVENUES OVER (UNDER) EXPENDITURES	\$ (459,508.42)	\$ 7,164,940.01
	<hr/>	<hr/>

CHANGES in FUND BALANCE

Reserv for Sub Yr Expenditure	\$	(51,620,499.18)
		<hr/>
		(7,164,940.01)

FUND BALANCE- ENDING		(58,785,439.19)
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Unaudited - For Management Purposes Only

## FL INLAND NAVIGATION DISTRICT

## Cash Receipts Journal

For the Period From Jul 1, 2017 to Jul 31, 2017

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
7/1/17	3103 5321 1623	E071917	Current taxes Less Comm Miami-Dade County		415.68	
				4.15		
				411.53		
7/1/17	3106 5321 1623	E073117	Current taxes Less Comm. Indian River Cty. Tax Collect		34.21	
				0.68		
				33.53		
7/5/17	3108 5321 1623	E070517	Current taxes Less Comm. Palm Beach County Tax Collect		94,037.87	
				1,880.75		
				92,157.12		
7/6/17	3104 5321 1623	E070617	Current taxes Less Comm City of Jacksonville		813.35	
				16.26		
				797.09		
7/6/17	3110 5321 1623	E070717	Current taxes Less Comm St. Lucie County Tax Collector		432.95	
				8.65		
				424.30		
7/6/17	3111 5321 1623	E070717	Current taxes Less Comm Volusia County Tax Collector		388.64	
				7.77		
				380.87		
7/6/17	3110 5321 1623	E070717	Current taxes Less Comm St. Lucie County Tax Collector		107.16	
				2.14		
				105.02		
7/6/17	3110 5321 1623	E070717	Current taxes Less Comm St. Lucie County Tax Collector		7.87	
				0.15		
				7.72		
7/6/17	3109 5321 1623	E070717	Current taxes Less Comm St. Johns County Tax Collector		4.64	
				0.09		
				4.55		
7/6/17	3613 1623	E070717	Interest Earned Martin County Tax Collector		1.53	
				1.53		
7/6/17	3103 5321 1623	E071117	Current taxes Less Comm Miami-Dade County		4,158.55	
				83.17		
				4,075.38		
7/6/17	3101 5321 1623	E071117	Current taxes Less Comm. Brevard County		494.22	
				9.88		
				484.34		

## FL INLAND NAVIGATION DISTRICT

## Cash Receipts Journal

For the Period From Jul 1, 2017 to Jul 31, 2017

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
			Tax Collector			
7/21/17	3613 1623	E072117	interest Earned Broward County Tax Collector	457.90	457.90	
7/26/17	3109 5321 1623	072617	Current taxes Less Comm St. Johns County Tax Collector	8.56 419.79	428.35	
7/28/17	3105 5321 1623	54366	Current taxes Less Comm Flagler County Tax Collector	82.21 4,028.45	4,110.66	
7/28/17	3105 5321 1623	54322	Current taxes Less Comm Flagler County Tax Collector	25.91 1,269.77	1,295.68	
7/31/17	3112 5321 1623	E071117	Current Taxes Less Comm Nassau County Tax Collector	0.44 36.69	37.13	
7/31/17	3102 5321 1623	E071417	Current taxes Less Comm Broward County Tax Collector	2,009.77 98,478.78	100,488.55	
7/31/17	3108 5321 1623	E071917	Current taxes Less Comm Palm Beach County Tax Collect	0.68 33.54	34.22	
7/31/17	3104 5321 1623	E072417	Current taxes Less Comm City of Jacksonville	39.03 1,912.50	1,951.53	
7/31/17	3106 5321 1623	E073117	Current taxes Less Comm Indian River Cty. Tax Collect	0.17 8.72	8.89	
				<b>209,709.58</b>	<b>209,709.58</b>	

FL INLAND NAVIGATION DISTRICT  
Purchase Journal  
For the Period From Jul 1, 2017 to Jul 31, 2017

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

<b>Date</b>	<b>Account ID Account Description</b>	<b>Invoice/C</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
7/14/17	5400 Travel & Per Diem 2020 Accounts Payable	06-19-17	June Board Meeting  Susanne McCabe	485.04	485.04
7/14/17	5644 Sm Scale Derlct Vessl Rmvl 2020 Accounts Payable	06/20/17	1st and final ICW-PB-17-01  Palm Beach Co. D.E.R.M.	16,975.00	16,975.00
7/14/17	5644 Sm Scale Derlct Vessl Rmvl 2020 Accounts Payable	06/26/17	1st and final Derelict Vessel Removal Martin County Board of Cty Com	30,000.00	30,000.00
7/14/17	5552.951 DMMA Development 2020 Accounts Payable	06/26/17	Gate installation MSA 621  David Barton Fence and Wall LLC	1,500.00	1,500.00
7/14/17	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	061517	Commissions Due P.A.  Brevard County Property Appr	3,935.17	3,935.17
7/14/17	5400 Travel & Per Diem 2020 Accounts Payable	062517	June Board meeting  John C. Blow	544.44	544.44
7/14/17	5400 Travel & Per Diem 2020 Accounts Payable	062617	June Board meeting  Lynn Williams	473.15	473.15
7/14/17	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	062817	Cleaning Services FIND Headquarters June Jupiter Carpet Care	175.00	175.00
7/14/17	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	07/03/17	Commissions Due P.A.  Duval County Tax Collector	4,209.00	4,209.00
7/14/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	07/07/17	Repaired fence SiteO-23  David Barton Fence and Wall LLC	1,800.00	1,800.00
7/14/17	5552.94 Waterway Cleanup 2020 Accounts Payable	07/13/14	1st and final  Keep Brevard Beautiful, Inc.	9,945.74	9,945.74
7/14/17	5230 Health Insurance	07/14/17	Health Insurance-Sept.	5,197.72	

## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Jul 1, 2017 to Jul 31, 2017

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
	2020 Accounts Payable		State of Florida Employees Ins		5,197.72
7/14/17	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	07/14/17	Commissions Due  Martin County Prop. Appraiser	1,606.50	1,606.50
7/14/17	7354 Ft. Ldle Polic Dive Team Equi 2020 Accounts Payable	07/14/17	1st and final BR-FL-16-120 police Dive City of Ft. Lauderdale	20,672.00	20,672.00
7/14/17	5230 Health Insurance 2020 Accounts Payable	07/14/17d	Disabilty Insurance-Sept.  State of Florida Employees Ins	122.03	122.03
7/14/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	11162	Landscape maint. Duval, Nassau, St. Johns A Quality Bushog Services, Inc.	9,900.00	9,900.00
7/14/17	5552.08 DMMA Mgmt & Maint.  2020 Accounts Payable	116724654	Security Service FIND Headquarters July, August, Sept. Protection One Alarm Monitoring	210.00	210.00
7/14/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	12647	Landscape maint. MSA 641  Dougs Lawn & Landscape Maint.	150.00	150.00
7/14/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	13673	Haul Road  Air Quest Environmental, inc.	600.00	600.00
7/14/17	5510 Office Supplies 2020 Accounts Payable	183455145	Office Supplies  StaplesBusiness Advantage	35.97	35.97
7/14/17	5312 Govt Relations 2020 Accounts Payable	1964	State Representation-June  Moyle Law Firm, P.A.	2,500.00	2,500.00
7/14/17	5490 Legal Advertising 2020 Accounts Payable	2188852	Public Notice FIND Meeting Florida Today/Cape Publication	231.76	231.76
7/14/17	5312 Govt Relations 2020	27394	Federal representation July  Alcalde & Fay	8,523.83	8,523.83

FL INLAND NAVIGATION DISTRICT  
Purchase Journal  
For the Period From Jul 1, 2017 to Jul 31, 2017

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				
7/14/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	48035	Landscape maint. MSA 617C Jupiter Lawn Care	187.00	187.00
7/14/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	48036	Landscape maint. FIND headquarters Jupiter Lawn Care	110.00	110.00
7/14/17	5230 Health Insurance 2020 Accounts Payable	7/14/17	Life Insurance-Sept.  State of Florida Employees Ins	98.32	98.32
7/14/17	5400 Travel & Per Diem 2020 Accounts Payable	7/5/17	June Travel  Mark Tamblyn	79.00	79.00
7/14/17	5510 Office Supplies 2020 Accounts Payable	7207304	Office Supplies  Quill, Corp.	466.76	466.76
7/14/17	5510 Office Supplies 2020 Accounts Payable	7253464	Office Supplies  Quill, Corp.	47.70	47.70
7/14/17	5510 Office Supplies 2020 Accounts Payable	7254925	Office Supplies  Quill, Corp.	93.99	93.99
7/14/17	5642 Records Management 2020 Accounts Payable	874	Network Support  Alterio Technologies LLC	125.00	125.00
7/14/17	5310 Legal Expense 2020 Accounts Payable	9922	Legal Services June  Breton, Lynch, Eubanks & Suarez PA	8,631.60	8,631.60
7/14/17	5642 Records Management 2020 Accounts Payable	PMT 2	Insurance consultants  SIVER	1,631.25	1,631.25
7/14/17	5552.96971 DU-9 2020 Accounts Payable	Pmt3	DU-9 Expansion  Barco-Duval Engineering	78,024.60	78,024.60

FL INLAND NAVIGATION DISTRICT  
Purchase Journal

For the Period From Jul 1, 2017 to Jul 31, 2017

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

<b>Date</b>	<b>Account ID Account Description</b>	<b>Invoice/C</b>	<b>Line Description</b>	<b>Debit Amount</b>	<b>Credit Amount</b>
7/17/17	5321 Tax Collector's Commissions 2020 Accounts Payable	07/04/17	Commissions Due  County of Volusia	2,722.55	2,722.55
7/17/17	5490 Legal Advertising 2020 Accounts Payable	35933	Public Notice Dredging Nassau Nassau County Record	124.05	124.05
7/17/17	5510 Office Supplies 2020 Accounts Payable	AR13785	Office Supplies  Delta/Omni Business Solutions	14.32	14.32
7/17/17	5510 Office Supplies 2020 Accounts Payable	AR14202	Copier Overage June Agenda Delta/Omni Business Solutions	688.55	688.55
7/24/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	18562	General Engineering  Taylor Engineering	6,393.53	6,393.53
7/24/17	5552.952 IWW Dredging St. Lucie Reac 2020 Accounts Payable	18567	St. Lucie Reach 1  Taylor Engineering	2,945.97	2,945.97
7/24/17	5552.982 Nassau Reach 1 2020 Accounts Payable	18571	Nassau reach 1  Taylor Engineering	2,666.50	2,666.50
7/24/17	5552.02 Development DU-2 2020 Accounts Payable	18572	DU-2 Wier installation  Taylor Engineering	13,985.99	13,985.99
7/24/17	5552.9512 IWW Deepening Broward 2020 Accounts Payable	18575	Broward Deepening  Taylor Engineering	10,493.14	10,493.14
7/24/17	5552.981 BV-24A 2020 Accounts Payable	18577	BV-24A permitting  Taylor Engineering	17,531.50	17,531.50
7/24/17	5552.973 IWW PBC Deepening South R 2020 Accounts Payable	18578	ICWW PB Deepening  Taylor Engineering	7,440.00	7,440.00
7/24/17	5552.96971 DU-9	18586	FIND DMA DU-9	11,076.36	

## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Jul 1, 2017 to Jul 31, 2017

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
	2020 Accounts Payable		Taylor Engineering		11,076.36
7/24/17	5319.46 GIS Project 2020 Accounts Payable	18590	FIND GIS Volusia  Taylor Engineering	11,180.00	11,180.00
7/24/17	5552.951 DMMA Development 2020 Accounts Payable	18591	BV-52 Wier replacement  Taylor Engineering	1,763.53	1,763.53
7/24/17	5552.54 Development M-8 2020 Accounts Payable	18596	M-8 Design  Taylor Engineering	17,882.39	17,882.39
7/24/17	5552.974 Crossroads Dredging 2020 Accounts Payable	5552.974	Crossroads final design  Taylor Engineering	3,515.00	3,515.00
7/24/17	2022 Retainage Payable - Contracts 2020 Accounts Payable	SOR C-201	SOR C2015-048 Nassau Reach I Taylor Engineering	5,871.51	5,871.51
7/24/17	2022 Retainage Payable - Contracts 2020 Accounts Payable	SORC2014	Payment of retainage SJ-20A Taylor Engineering	5,612.10	5,612.10
7/27/17	5400 Travel & Per Diem 2020 Accounts Payable	07/20/17	July Board Meeting  Jon Netts	301.00	301.00
7/27/17	5319.69 Economic Waterway Study 2020 Accounts Payable	15-02-02	Volusia County economic update Planning Solutions Corp.	19,820.00	19,820.00
7/27/17	5552.02 Development DU-2 2022 Retainage Payable - Contracts 2020 Accounts Payable	Pmt 2	DU-2 Wier replacement  Less ret.  Brance Diversified	281,152.00	14,007.60 267,144.40
7/28/17	5400 Travel & Per Diem 2020 Accounts Payable	06/22/17	June Board meeting  T. Spencer Crowley	1,471.15	1,471.15
7/28/17	5460 Repairs & Maintenance Svc.	072817	Cleaning Services FIND Headquarters-July	175.00	

## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Jul 1, 2017 to Jul 31, 2017

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
	2020 Accounts Payable		Jupiter Carpet Care		175.00
7/28/17	5310 Legal Expense 2020 Accounts Payable	9946	Legal Services-July	5,066.00	
			Breton, Lynch, Eubanks & Suarez PA		5,066.00
7/31/17	5430 Utility Service 2020 Accounts Payable	07/24/17	Water Service FIND headquarters-July Town of Jupiter	157.26	
					157.26
7/31/17	5220 Retirement Contribution 2020 Accounts Payable	071417	Retirement Contributions ER Florida Retirement System	4,983.86	
					4,983.86
7/31/17	5410 Communications 2020 Accounts Payable	071417	Local, Long distance, internet-July Comcast	419.46	
					419.46
7/31/17	5410 Communications 2020 Accounts Payable	072417	Cellular Phone Service-July  Sprint	472.39	
					472.39
7/31/17	5430 Utility Service 2020 Accounts Payable	072417	Electric Service FIND headquarters July Florida Power & Light	287.65	
					287.65
7/31/17	5410 Communications 2020 Accounts Payable	072417	Courier Services-July  Federal Express	38.39	
					38.39
7/31/17	5430 Utility Service 2020 Accounts Payable	072417b	Electric Service BV-52  Florida Power & Light	10.87	
					10.87
7/31/17	5400 Travel & Per Diem 2020 Accounts Payable	072617	July Board meeting  T. Spencer Crowley	876.56	
					876.56
7/31/17	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	13501	Groundwater sampling January-March Air Quest Environmental, inc.	1,407.00	
					1,407.00
7/31/17	5410 Communications 2020 Accounts Payable	1711	Courier Services May  United Parcel Service	30.51	
					30.51

FL INLAND NAVIGATION DISTRICT  
Purchase Journal  
For the Period From Jul 1, 2017 to Jul 31, 2017

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
7/31/17	5410 Communications 2020 Accounts Payable	1714700	Courier Services June  United Parcel Service	76.51	76.51
7/31/17	5410 Communications 2020 Accounts Payable	17175	Courier Services July  United Parcel Service	73.52	73.52
				648,013.69	648,013.69
				648,013.69	648,013.69

FL INLAND NAVIGATION DISTRICT  
 CONDENSED BUDGET SUMMARY  
 For the Current Fiscal Year - Nine Months Ending June 30, 2017

	Budget Annual	Actual To-Date	Remaining Committed Expenses
<b>EXPENSES</b>			
Administration	1,265,017	900,482	364,535
Operations	24,532,819	13,465,828	11,066,991
Capital Program	9,150,004	1,252,068	7,897,936
Waterway Studies	1,619,158	226,360	1,392,798
Interlocals	465,441	0	465,441
Waterways Assistance Program	33,920,161	2,094,220	31,825,941
Cooperative Assistance Program	6,849,045	1,641,427	5,207,618
Public Information	309,558	50,441	259,117
Disaster Relief Account	1,000,000	0	1,000,000
Tax Collec.& Property Appr.Com	700,000	547,545	152,455
<b>Total</b>	<b>\$ 79,811,203</b>	<b>\$ 20,178,371</b>	<b>59,632,832</b>

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending June 30, 2017

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/Over	Project Status
<b>Administration</b>					
5120	Salaries & Wages	\$ 571,000	\$ 426,862	144,138	
5121	Compensated Absences	5,000	0	5,000	
5122	Temporary Help	10,517	7,801	2,716	
5210	P/R Tax Expense FICA & MED	45,000	32,712	12,288	
5220	Retirement Contribution	50,000	45,538	4,462	
5230	Health Insurance	95,000	61,533	33,467	
5310	Legal Expense	125,000	68,239	56,761	
5312	Gov't Relations	150,000	92,660	57,340	
5320	Annual Audit	28,000	27,000	1,000	
5322	Bank Charges	3,500	1,291	2,209	
5400	Travel & Per Diem	80,000	56,585	23,415	
5430	Utility Service	10,000	8,874	1,126	
5450	Insurance and Bonds	24,000	30,359	(6,359)	
5460	Repairs & Maintenance Svc.	15,000	4,240	10,760	
5510	Office Supplies	20,000	14,696	5,304	
5512	Staff Training	3,000	4,232	(1,232)	
5540	Dues & Subscriptions	30,000	17,860	12,140	
	<b>Total Administration</b>	<b>1,265,017</b>	<b>900,482</b>	<b>364,535</b>	
<b>Operations Equipment</b>					
5551	Waterway Inspections	20,000	2,606	17,394	
5552.08	DMMA Mgmt. & Maint.	540,248	387,924	152,324	
5552.93	Spoil Island Enh. & Resto.	42,377	0	42,377	
5552.94	Waterway Cleanup	83,844	86,419	(2,575)	Martin, IRC, SLC, Flagler
5552.941	Boating Event Sponsorship	5,000	3,500	1,500	Boat parades
5552.95	ICW Dredging General	983,472	31,086	952,386	
5552.9512	IWW Deepening Broward*	9,043,900	8,499,406	544,494	Project completed
5552.952	IWW Dredging St. Lucie Reach I	3,882,881	3,251,323	631,558	Project completed
5552.971	OWW Dredging	146,338	0	146,338	Projected for 2018
5552.972	Sawpit Dredging	250,000	0	250,000	Project Initiating
5552.973	IWW PB Reach III Dredge South	294,816	71,724	223,092	Permitting ongoing
5552.974	IWW Crossroads	464,829	39,840	424,989	Hopper dredge complete
5552.977	Matanzas IWW Dredging	50,000	0	50,000	Project complete
5552.978	St. Augustine Dredging	550,000	0	550,000	Project complete
5552.979	Bakers Haulover IWW Dredging	553,742	0	553,742	Project scheduled for late 2017
5552.982	Nassau Reach I Dredging	5,091,634	29,192	5,062,442	Project initiating
5552.983	Sediment Basin Crossroads	134,475	0	134,475	Project scheduled for late 2017
5552.984	IWW Dredge Jupiter Inlet	1,000,000	991,688	8,312	Project complete
5552.985	Ponce IWW Dredging	350,000	0	350,000	Project scheduled for late 2017
5552.986	Flagler Reach I Dredging	350,000	0	350,000	Plans & Specs Initiating
5552.987	Broward Reach I Dredging	500,000	0	500,000	Preliminary Investigations Initiated
5641	Operations Equipment	18,638	7,901	10,737	
5644	Sm-Scale Derelict Vessel Rmvl	176,625	63,219	113,406	
	<b>Total Operations</b>	<b>24,532,819</b>	<b>13,465,828</b>	<b>11,066,991</b>	

**FL INLAND NAVIGATION DISTRICT**  
**Project Status Expenditure Report - Budget vs. Actual**  
**For Month Ending June 30, 2017**

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/Over	Project Status
<b>Capital</b>					
	O-7				5.5 million ACOE in FY15-16
5635.04	O-23	250,000	0	250,000	
5552.02	DU-2 Weir	500,000	163,798	336,202	Project under construction
5552.54	M-8 P&E	400,000	204,765	195,235	Permitting ongoing
5552.951	DMMA Development	64,362	3,877	60,485	
5552.957	DMMA SJ-14 Restoration	209,808	1,288	208,520	Project monitoring ongoing
5552.965	MSA 614B Mii/Boaters Park	18,770	18,770	0	Project complete
5552.967	DMMA NA-1 Construction *	26,989	0	26,989	Site to be utilized for Nassau Rch 1
5552.9696	DMMA BV-4B Construction	4,004,929	38,457	3,966,472	1st RAI complete
5552.96971	DMMA DU-9	1,668,965	327,342	1,341,623	Project under construction
5552.9681	DMMA BV-11	250,000	0	250,000	Plans & Specs initiated
5552.981	DMMA BV-24A	450,000	105,548	344,452	Exchange pending permit completion
5552.9699	DMMA MSA-726	382,321	380,724	1,597	Project complete
5610	Land - General	848,860	0	848,860	
5640	Furn., Fix. & Equip. -Capital	75,000	2,422	72,578	
	<b>Total Capital</b>	<b>9,150,004</b>	<b>1,246,991</b>	<b>7,903,013</b>	
<b>Waterway Studies</b>					
5319.46	GIS Project	152,972	106,849	46,123	Additional counties initiated
5319.64	Waterway Plans	200,000	47,708	152,292	Duval extended to July 2018
5319.65	Channel Surveys	226,186	0	226,186	Centerline surveys completed
5319.66	Seagrass Survey	250,000	17,889	232,111	Season ongoing
5319.67	Mitigation Plans	150,000	186	149,814	completed
5319.68	DMMP Updates	140,000	1,314	138,686	SJC/Flagler cont. Volusia initiated
5319.69	Economic Waterway Study	500,000	52,414	447,586	PBC nearing completion
	<b>Total Waterways</b>	<b>1,619,158</b>	<b>226,360</b>	<b>1,392,798</b>	
<b>Interlocal</b>					
7284	Las Olas	258,898	0	258,898	0% complete
7285	Bahia Mar	206,543	0	206,543	0% complete
	<b>Total Interlocal</b>	<b>465,441</b>	<b>0</b>	<b>465,441</b>	
<b>WAP</b>					
7127	Deerfield Island Brdwalk Replc	50,000	33,152	16,848	100% complete Phase I
7135	Charles Reese Fishing Pier Ph1	44,250	37,294	6,956	Project complete
7139	Half Moon Boat Ramp Ph 1	25,100	19,051	6,049	Project complete
7140	Half Moon Kayak Launch Ph1	45,100	40,329	4,771	Project complete
7142	Northbank River Walk Ph1	40,000	32,365	7,635	Project complete
7143	Northshore Kayak Launch Ph1	29,350	25,148	4,202	Project complete
7155	Virginia Key Seawall Lnch Ph I	37,500	0	37,500	99% complete
7159	Indian Creek Park Seawall Ph I	116,767	0	116,767	100% complete Phase I
7162	Crandon Marina Boat Ramp	70,000	56,839	13,161	Project complete

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending June 30, 2017

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7163	Matheson Hammock Boat Ramp	74,000	47,789	26,211	Project complete
7179	Barge Navigation Ramp Repair	25,000	0	25,000	project expired
7185	Highbridge Park Expansion Ph I	15,000	15,000	0	100% complete Ph I
7190	FB Mooring Field Ph I	10,275	0	10,275	100% complete
7192	Arlington Lions Club	105,750	105,750	0	Project complete
7193	Exchange Club Island	113,250	0	113,250	30% complete
7194	North Bank Jax Riverwalk	71,400	0	71,400	Agreement Executed
7197	Vilano Beach Pier	300,000	300,000	0	Project Complete
7200	Marineland Phase B	136,983	0	136,983	95% Complete
7201	George Kennedy Park Seawall	20,000	19,500	500	90% complete
7202	Root Canal Bridge	225,000	0	225,000	60% complete
7204	Sunrise Park South Dredge	32,650	32,650	0	100% complete
7209	Cocoa Riverfront Mooring	25,000	0	25,000	50% 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	85% complete
7221	Old Bridge Park	251,875	0	251,875	75% complete
7222	Torry Island Reef	118,150	0	118,150	100% Complete
7224	Riviera Beach Marina B	75,000	0	75,000	80% complete
7227	Intracoastal Water Taxi	17,500	16,750	750	Project Complete
7228	Alsdorf Park Improvements	646,915	0	646,915	30% complete
7229	Seybold Canal & Wagner Ph D	1,000,000	0	1,000,000	Agreement Executed
7230	Dinner Key Marina	75,000	75,000	0	Project complete
7231	Baywalk Boat Hoists	20,000	0	20,000	Phase I 80% 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	5% complete
7235	Indian Creek Park Seawall	692,502	0	692,502	90% 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	80% complete
7239	Pelican Marina Boat Ramp	60,000	0	60,000	80% complete
7240	Matheson Marina Floating Dock	239,258	0	239,258	99% complete
7241	Fern Bch Dock 6 Fire Safety	5,000	0	5,000	25% complete Hurricane damage
7242	Fern Bch Managed Mooring	74,350	0	74,350	35% complete
7243	Breakwater Dock Safety Ph2	89,306	0	89,306	10% complete Hurricane damage
7244	County Dock Ramp Ph 2	62,615	0	62,615	30% complete
7245	Sisters Creek	139,524	0	139,524	Agreement Executed
7246	Mayport Boat Ramp	99,000	0	99,000	15% Complete
7247	Tillie Fowler Kayak	46,000	0	46,000	25% complete
7248	Wayne B Stevens Dock	60,500	23,201	37,299	Project complete
7249	Pottsburg Creek Dredge Ph 2	385,812	0	385,812	90% complete
7250	Joe Carlucci Boat Ramp	46,500	0	46,500	60% complete
7251	Metro Park Dock Replacement	96,750	0	96,750	Agreement Executed
7252	Marsh Preserve Imp. Ph 2	270,000	229,557	40,443	Project complete
7253	Barge Seaplane Ramp Ph 2	185,000	0	185,000	contract awarded

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending June 30, 2017

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/Over	Project Status
7254	Salt Run Channel Dredge 6	150,000	0	150,000	15% complete
7257	Boater Imprv Kings Park	62,436	54,468	7,968	100% complete
7258	Moody Boat Launch Restroom	113,187	0	113,187	Project Complete
7259	Riverwalk Park North B Ph-2	250,000	0	250,000	27% complete
7260	Riverfront Park Esplanade Ph I	90,000	0	90,000	15% complete
7261	Daytona Bch Day Docks	114,175	0	114,175	orking to address DEP permit comments
7263	Shell Harbor Park Phase 1	67,500	0	67,500	90% complete
7264	Smyrna Dunes Park Fishing Pier	119,475	0	119,475	Agreement Executed
7265	200 Channel Dredging	355,555	355,000	555	Project complete
7266	Banana River Park Kayak Launch	43,695	43,695	0	Project complete
7267	Working Waterfront Phase 2-A	88,201	0	88,201	90% complete
7268	Fishing Pier Riverside Park	12,500	0	12,500	90% complete Waiting on NMFS
7269	Rstrm MacWilliam Boat Ramp	62,500	61,117	1,383	Project Complete
7270	Round Island Riverside Park	90,000	0	90,000	100% complete
7271	Archie Smith Fish House	100,000	0	100,000	40% complete
7272	Dinghy Dock Ft. Pierce	190,687	0	190,687	20% complete
7273	Canal Park Marine Boat Lift	25,000	25,000	0	Project Complete
7274	Phipps Park Shoreline Stab	167,061	0	167,061	60% complete
7276	Shepard Park Improvement	232,158	0	232,158	40% complete
7277	WPB Living Shorelines	391,175	0	391,175	100% complete
7278	Hillsboro Canal Dredging Ph 2	412,500	353,876	58,624	Project 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	0% complete
7281	FLPD Marine Motors Replace	21,000	18,545	2,455	Project complete
7282	Coontie Hatchee Floating Dock	127,000	0	127,000	10% Complete
7283	Trash Skimming Vessel	20,000	19,250	750	Project complete
7286	Exchange Club Park Improve	60,000	0	60,000	Agreement Executed
7287	Sullivan Park Maritime Village	1,833,587	0	1,833,587	Grand opening held
7288	Surfside Seawall Replacement	346,250	0	346,250	85% complete
7289	Miami Marina Park Wet Slips	50,000	0	50,000	20% complete
7290	Pallot Park Seawall Bay Kayak	150,000	0	150,000	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	30% complete
7295	Derelict Vessel City of Miami	30,000	30,000	0	Project complete
7296	Miamarina Upgrade Electrical	375,000	0	375,000	40% complete
7297	Marine Stadium Baywalk	500,000	0	500,000	25% complete
7298	Morningside Park Sewall	25,000	0	25,000	25% complete
7299	Dinner Key Marina Pumpout	150,000	0	150,000	80% complete
7300	Alice Wainwright Park Seawall	62,500	0	62,500	Agreement Executed
7301	Bayside Wharf Miami Marina	50,000	0	50,000	20% complete
7302	Legion Park Seawall & Boat	50,000	0	50,000	60% complete
7303	Crandon Marina Boat Ramp	215,266	0	215,266	15% complete
7304	Matheson Hmk Wetslip Renov	104,699	0	104,699	30% complete
7305	Matheson Hammock Boat Ramp	283,059	0	283,059	10% complete

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending June 30, 2017

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/Over	Project Status
7306	Crandon Flotation Dock Renov	389,381	0	389,381	45% complete
7307	Homestead Bayfront Marina	205,000	0	205,000	99% complete
7308	Baywalk Plaza Ph 2-A	200,000	0	200,000	15% complete
7309	Maurice Gibb Park Dock	75,000	0	75,000	95% complete
7316	Marina Basin Maint. Dredging	151,650	0	151,650	on hold due to hurricane
7317	South Basin Dock Realign Ph1	24,739	0	24,739	10% but on hold due to hurricane
7318	Charles Reese Pier Ph 2	138,735	0	138,735	Agreement Executed
7319	Exchange Club Isl Pavilion Ph2B	80,360	0	80,360	Agreement Executed
7320	Half Moon Islnd Park Rmp Ph2A	909,628	0	909,628	Agreement Executed
7321	Metro Park Marina Ph 1	100,000	0	100,000	Agreement Executed
7322	Northshore Kayak Launch Ph2	68,972	0	68,972	Agreement Executed
7323	School Brd ADA Kayak Ph 1	60,000	0	60,000	Agreement Executed
7324	Frank Btlr Boat Ramp Dredging	60,000	0	60,000	25% complete
7325	Summer Haven Restoration	50,000	0	50,000	Agreement Executed
7326	Shoal Markers Menendez Moor	10,000	5,175	4,825	Agreement Executed
7327	St. Aug Seawall Connectivity	200,000	0	200,000	5% complete
7328	Salt Run Dredge Part 7	150,000	0	150,000	Agreement Executed
7329	Marineland Marina Ph 2 B	184,566	0	184,566	70% complete
7330	Sunrise Prk S. Ramp Dredge Ph2	341,110	0	341,110	Agreement Executed
7331	Kennedy Prk Seawall Restor Ph2	150,000	0	150,000	Agreement Executed
7332	Swoop Pt., Ramp Parking Ph1	60,000	0	60,000	60% complete
7333	Cassen Park Public Dock Ph 1	53,299	0	53,299	95% complete
7334	Shell Harbor Park	117,889	0	117,889	Agreement Executed
7335	POW/MIA Park Chnl Dredge Ph2	225,000	0	225,000	Agreement Executed
7336	Lee Werner Park Reno Ph2	187,500	0	187,500	50% complete
7337	Melbourne Police and Fire Boat	59,000	0	59,000	50% complete
7338	Palm Bay Dredging Ph 1	24,000	0	24,000	Agreement Executed
7339	Rockledge Day Use Dock Ph 1	84,000	0	84,000	Withdrawn by city 3/27/17
7340	Law Enf. Fire Patrol Boat	60,000	0	60,000	Agreement Executed
7341	Boat Access Fishermans Moores	78,500	0	78,500	Agreement Executed
7342	Fishermans Warf Ph 1	316,000	0	316,000	Agreement Executed
7343	Shepard Park Improv Ph 2	137,750	0	137,750	30% complete
7344	Phipps Park Shoreline	281,771	0	281,771	Agreement Executed
7345	Martin Sheriff Marine Vessel	60,000	0	60,000	50% complete
7346	Belle Glade Campground Imprv	425,000	0	425,000	Agreement Executed
7347	Riviera Bch Marina Dock	1,157,500	0	1,157,500	Agreement Executed
7348	Currie Park Boat Access Ph 2	428,000	0	428,000	Agreement Executed
7349	Lox River Expansion	1,625,000	0	1,625,000	1% complete
7350	Lake Park Harbor Marina Ph 1	55,000	0	55,000	Agreement Executed
7351	Tequesta Marine Unit Project	60,000	0	60,000	Agreement Executed
7352	Hollywood N. Beach Prk Mooring7	75,000	0	75,000	Agreement Executed
7353	NOAA Ports Water Level	58,429	0	58,429	Agreement Executed
7354	Ft/ Ldle Police Dive Team Equip	21,000	0	21,000	50% complete
7355	Lighthouse Point Outboard Mtrs	18,719	18,719	0	Project complete
7356	ICW Water Taxi Station Ph 2	98,500	0	98,500	Agreement Executed

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending June 30, 2017

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7357	North Bay Vllge Brdwalk Ph1	100,000	0	100,000	5% complete
7358	Thalatta Shrln Stab Pier Ph 1	50,000	0	50,000	Agreement Executed
7359	Dinner Key Mooring Ph 1	75,000	0	75,000	20% complete
7360	Miami Marine Stdm Structure	250,000	0	250,000	NTP issued
7361	Miami Woman's Baywalk Ph 2	245,000	0	245,000	Agreement Executed
7362	Mooring Facility Watson Ph 1	75,000	0	75,000	15% complete
7363	Morningside Floating Docks Ph 1	16,500	0	16,500	60% complete
7364	Seawall Baywalk Ph 1	31,000	0	31,000	25% complete
7365	Seybold Canal Wagner Crk Drdg	1,200,000	0	1,200,000	Agreement Executed
7366	Virginia Key Bt Launch Parking	60,500	0	60,500	15% complete
7367	Indian Creek Shoreline Imp.	1,000,000	0	1,000,000	25% complete
7368	N. Bch Kayak Launch Miami Bch	142,007	0	142,007	100% complete
7369	Crandon Flting Dock Renov Ph2	550,410	0	550,410	Agreement Executed
7370	Homestead Byfront Marina Ph 1	75,000	0	75,000	Agreement Executed
7371	Matheson Flting Dock Ph 2	526,300	0	526,300	Agreement Executed
7372	Pelican Island Dock Replacement	123,000	0	123,000	Agreement Executed
		<u>33,920,161</u>	<u>2,094,220</u>	<u>31,825,941</u>	

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending June 30, 2017

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	29,050	45,950	90% complete
7187	SJRWMD - E. Gallie Drdge Ph1B	0	29,091	(29,091)	Project complete
7310	Merritt Island Biolab Ramp	83,286	83,286	0	Project complete
7311	Eau Gallie Dredging Ph 2	1,500,000	1,500,000	0	Project complete
7312	Clean Marina DEP	150,000	0	150,000	29% complete
7313	FDEP Clean Vessel Act	150,000	0	150,000	38% complete
7373	FDEP No Name Harbor	473,759	0	473,759	Agreement Executed
7374	FDEP Clean Vessel Program	300,000	0	300,000	Agreement Executed
7375	FDEP Hugh Taylor	2,500,000	0	2,500,000	5%
7376	Eau Gallie Dredging Ph 2B	1,500,000	0	1,500,000	25%
7377	USFWS Beacon 42	117,000	0	117,000	Agreement Executed
		<u>6,849,045</u>	<u>1,641,427</u>	<u>5,207,618</u>	
<b>Public Information</b>					
5402	Outreach Events	25,000	9,081	15,919	
5410	Communications	15,000	11,196	3,804	
5480	Public Information	35,000	12,815	22,185	
5490	Legal Advertising	27,000	2,393	24,607	
5642	Records Management	207,558	14,956	192,602	
		<u>309,558</u>	<u>50,441</u>	<u>259,117</u>	
5643	Disaster Relief Account	1,000,000	0	1,000,000	
	Total Disaster Account	<u>1,000,000</u>	<u>0</u>	<u>1,000,000</u>	
5311	Prop. Appraiser's Commissions	200,000	141,019	58,981	
5321	Tax Collector's Commissions	500,000	406,526	93,474	
		<u>700,000</u>	<u>547,545</u>	<u>152,455</u>	
<b>TOTALS</b>		<u>79,811,203</u>	<u>20,173,294</u>	<u>59,637,909</u>	

FL INLAND NAVIGATION DISTRICT  
 CONDENSED BUDGET SUMMARY  
 For the Current Fiscal Year - Ten Months Ending July 31, 2017

	Budget Annual	Actual To-Date	Remaining Committed Expenses
<b>EXPENSES</b>			
Administration	1,265,017	990,615	274,402
Operations	24,532,819	13,570,567	10,962,252
Capital Program	9,150,004	1,674,984	7,475,020
Waterway Studies	1,619,158	257,360	1,361,798
Interlocals	465,441	0	465,441
Waterways Assistance Program	33,920,161	2,114,892	31,805,269
Cooperative Assistance Program	6,849,045	1,641,427	5,207,618
Public Information	309,558	53,664	255,894
Disaster Relief Account	1,000,000	0	1,000,000
Tax Collec.& Property Appr.Com	700,000	564,199	135,801
<b>Total</b>	<b>\$ 79,811,203</b>	<b>\$ 20,867,708</b>	<b>58,943,495</b>

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending July 31,2017

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
<b>Administration</b>					
5120	Salaries & Wages	\$ 571,000	\$ 469,813	101,187	
5121	Compensated Absences	5,000	0	5,000	
5122	Temporary Help	10,517	8,753	1,764	
5210	P/R Tax Expense FICA & MED	45,000	36,071	8,929	
5220	Retirement Contribution	50,000	51,743	(1,743)	
5230	Health Insurance	95,000	66,951	28,049	
5310	Legal Expense	125,000	81,936	43,064	
5312	Gov't Relations	150,000	103,684	46,316	
5320	Annual Audit	28,000	27,000	1,000	
5322	Bank Charges	3,500	1,434	2,066	
5400	Travel & Per Diem	80,000	60,816	19,184	
5430	Utility Service	10,000	9,330	670	
5450	Insurance and Bonds	24,000	30,359	(6,359)	
5460	Repairs & Maintenance Svc.	15,000	4,590	10,410	
5510	Office Supplies	20,000	16,043	3,957	
5512	Staff Training	3,000	4,232	(1,232)	
5540	Dues & Subscriptions	30,000	17,860	12,140	
	<b>Total Administration</b>	<b>1,265,017</b>	<b>990,615</b>	<b>274,402</b>	
<b>Operations Equipment</b>					
5551	Waterway Inspections	20,000	2,606	17,394	
5552.08	DMMA Mgmt. & Maint.	540,248	408,682	131,566	
5552.93	Spoil Island Enh. & Resto.	42,377	0	42,377	
5552.94	Waterway Cleanup	83,844	96,365	(12,521)	Martin, IRC, SLC, Flagler
5552.941	Boating Event Sponsorship	5,000	3,500	1,500	Boat parades
5552.95	ICW Dredging General	983,472	31,086	952,386	
5552.9512	IWW Deepening Broward*	9,043,900	8,509,899	534,001	Project completed
5552.952	IWW Dredging St. Lucie Reach I	3,882,881	3,254,269	628,612	Project completed
5552.971	OWW Dredging	146,338	0	146,338	Projected for 2018
5552.972	Sawpit Dredging	250,000	0	250,000	
5552.973	IWW PB Reach III Dredge South	294,816	79,164	215,652	Permitting ongoing
5552.974	IWW Crossroads	464,829	43,355	421,474	Hopper dredge complete
5552.977	Matanzas IWW Dredging	50,000	0	50,000	Project complete
5552.978	St. Augustine Dredging	550,000	0	550,000	Project complete
5552.979	Bakers Haulover IWW Dredging	553,742	0	553,742	Hopper dredge complete
5552.982	Nassau Reach I Dredging	5,091,634	31,858	5,059,776	Project scheduled late 2017
5552.983	Sediment Basin Crossroads	134,475	0	134,475	Project scheduled late 2017
5552.984	IWW Dredge Jupiter Inlet	1,000,000	991,688	8,312	Project complete
5552.985	Ponce IWW Dredging	350,000	0	350,000	Project initiating late 2017
5552.986	Flagler Reach I Dredging	350,000	0	350,000	Project scheduled for 2018
5552.987	Broward Reach I Dredging	500,000	0	500,000	
5641	Operations Equipment	18,638	7,901	10,737	
5644	Sm-Scale Derelict Vessel Rmvl	176,625	110,194	66,431	
	<b>Total Operations</b>	<b>24,532,819</b>	<b>13,570,567</b>	<b>10,962,252</b>	

**FL INLAND NAVIGATION DISTRICT**  
**Project Status Expenditure Report - Budget vs. Actual**  
**For Month Ending July 31,2017**

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/Over	Project Status
<b>Capital</b>					
	O-7				5.5 million ACOE in FY15-16
5635.04	O-23	250,000	0	250,000	
5552.02	DU-2 Weir	500,000	464,013	35,987	Project under construction
5552.54	M-8 P&E	400,000	222,647	177,353	Permitting ongoing
5552.951	DMMA Development	64,362	7,141	57,221	
5552.957	DMMA SJ-14 Restoration	209,808	1,288	208,520	Project monitoring ongoing
5552.965	MSA 614B Mii/Boaters Park	18,770	18,770	0	Project complete
5552.967	DMMA NA-1 Construction	26,989	0	26,989	Site to be utilized for Nassau Rch 1
5552.9696	DMMA BV-4B Construction	4,004,929	38,457	3,966,472	1st RAI complete
5552.96971	DMMA DU-9	1,668,965	416,443	1,252,522	Project initiated
5552.9681	DMMA BV-11	250,000	0	250,000	Permitting scheduled for 2017
5552.981	DMMA BV-24A	450,000	123,079	326,921	Exchange pending project permitting
5552.9699	DMMA MSA-726	382,321	380,724	1,597	Project complete
5610	Land - General	848,860	0	848,860	
5640	Furn., Fix. & Equip. -Capital	75,000	2,422	72,578	
	<b>Total Capital</b>	<b>9,150,004</b>	<b>1,674,984</b>	<b>7,475,020</b>	
<b>Waterway Studies</b>					
5319.46	GIS Project	152,972	118,029	34,943	Add. Counties in progress
5319.64	Waterway Plans	200,000	47,708	152,292	Duval extended
5319.65	Channel Surveys	226,186	0	226,186	
5319.66	Seagrass Survey	250,000	17,889	232,111	Seasonal surveys
5319.67	Mitigation Plans	150,000	186	149,814	BV, IRC comp, PBC underway
5319.68	DMMP Updates	140,000	1,314	138,686	SJC/Flagler cont.
5319.69	Economic Waterway Study	500,000	72,234	427,766	Project initiated
	<b>Total Waterways</b>	<b>1,619,158</b>	<b>257,360</b>	<b>1,361,798</b>	
<b>Interlocal</b>					
7284	Las Olas	258,898	0	258,898	0% complete
7285	Bahia Mar	206,543	0	206,543	0% complete
	<b>Total Interlocal</b>	<b>465,441</b>	<b>0</b>	<b>465,441</b>	
<b>WAP</b>					
7127	Deerfield Island Brdwalk Replc	50,000	33,152	16,848	100% complete Phase I
7135	Charles Reese Fishing Pier Ph1	44,250	37,294	6,956	Project complete
7139	Half Moon Boat Ramp Ph 1	25,100	19,051	6,049	Project complete
7140	Half Moon Kayak Launch Ph1	45,100	40,329	4,771	Project complete
7142	Northbank River Walk Ph1	40,000	32,365	7,635	Project complete
7143	Northshore Kayak Launch Ph1	29,350	25,148	4,202	Project complete
7155	Virginia Key Seawall Lnch Ph I	37,500	0	37,500	99% complete
7159	Indian Creek Park Seawall Ph I	116,767	0	116,767	100% complete Phase I
7162	Crandon Marina Boat Ramp	70,000	56,839	13,161	Project complete

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending July 31,2017

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7163	Matheson Hammock Boat Ramp	74,000	47,789	26,211	Project complete
7179	Barge Navigation Ramp Repair	25,000	0	25,000	project expired
7185	Highbridge Park Expansion Ph I	15,000	15,000	0	100% complete Ph I
7190	FB Mooring Field Ph I	10,275	0	10,275	100% complete
7192	Arlington Lions Club	105,750	105,750	0	Project complete
7193	Exchange Club Island	113,250	0	113,250	30% complete
7194	North Bank Jax Riverwalk	71,400	0	71,400	Agreement Executed
7197	Vilano Beach Pier	300,000	300,000	0	Project Complete
7200	Marineland Phase B	136,983	0	136,983	95% Complete
7201	George Kennedy Park Seawall	20,000	19,500	500	Project complete
7202	Root Canal Bridge	225,000	0	225,000	60% complete
7204	Sunrise Park South Dredge	32,650	32,650	0	Project complete
7209	Cocoa Riverfront Mooring	25,000	0	25,000	50% 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	85% complete
7221	Old Bridge Park	251,875	0	251,875	75% complete
7222	Torry Island Reef	118,150	0	118,150	100% Complete
7224	Riviera Beach Marina B	75,000	0	75,000	80% complete
7227	Intracoastal Water Taxi	17,500	16,750	750	Project Complete
7228	Alsdorf Park Improvements	646,915	0	646,915	30% complete
7229	Seybold Canal & Wagner Ph D	1,000,000	0	1,000,000	Agreement Executed
7230	Dinner Key Marina	75,000	75,000	0	Project complete
7231	Baywalk Boat Hoists	20,000	0	20,000	Phase I 80% 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	5% complete
7235	Indian Creek Park Seawall	692,502	0	692,502	90% 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	80% complete
7239	Pelican Marina Boat Ramp	60,000	0	60,000	80% complete
7240	Matheson Marina Floating Dock	239,258	0	239,258	99% complete
7241	Fern Bch Dock 6 Fire Safety	5,000	0	5,000	25% complete Hurricane damage
7242	Fern Bch Managed Mooring	74,350	0	74,350	35% complete
7243	Breakwater Dock Safety Ph2	89,306	0	89,306	10% complete Hurricane damage
7244	County Dock Ramp Ph 2	62,615	0	62,615	30% complete
7245	Sisters Creek	139,524	0	139,524	Agreement Executed
7246	Mayport Boat Ramp	99,000	0	99,000	15% Complete
7247	Tillie Fowler Kayak	46,000	0	46,000	25% complete
7248	Wayne B Stevens Dock	60,500	23,201	37,299	Project complete
7249	Pottsburg Creek Dredge Ph 2	385,812	0	385,812	90% complete
7250	Joe Carlucci Boat Ramp	46,500	0	46,500	60% complete
7251	Metro Park Dock Replacement	96,750	0	96,750	Agreement Executed
7252	Marsh Preserve Imp. Ph 2	270,000	229,557	40,443	Project complete
7253	Barge Seaplane Ramp Ph 2	185,000	0	185,000	contract awarded

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending July 31,2017

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/Over	Project Status
7254	Salt Run Channel Dredge 6	150,000	0	150,000	15% complete
7257	Boater Imprv Kings Park	62,436	54,468	7,968	Project complete
7258	Moody Boat Launch Restroom	113,187	0	113,187	Project Complete
7259	Riverwalk Park North B Ph-2	250,000	0	250,000	27% complete
7260	Riverfront Park Esplanade Ph I	90,000	0	90,000	15% complete
7261	Daytona Bch Day Docks	114,175	0	114,175	Received permits
7263	Shell Harbor Park Phase 1	67,500	0	67,500	90% complete
7264	Smyrna Dunes Park Fishing Pier	119,475	0	119,475	Agreement Executed
7265	200 Channel Dredging	355,555	355,000	555	Project complete
7266	Banana River Park Kayak Launch	43,695	43,695	0	Project complete
7267	Working Waterfront Phase 2-A	88,201	0	88,201	90% complete
7268	Fishing Pier Riverside Park	12,500	0	12,500	90% complete Waiting on NMFS
7269	Rstrm MacWilliam Boat Ramp	62,500	61,117	1,383	Project Complete
7270	Round Island Riverside Park	90,000	0	90,000	100% complete
7271	Archie Smith Fish House	100,000	0	100,000	40% complete
7272	Dinghy Dock Ft. Pierce	190,687	0	190,687	20% complete
7273	Canal Park Marine Boat Lift	25,000	25,000	0	Project Complete
7274	Phipps Park Shoreline Stab	167,061	0	167,061	60% complete
7276	Shepard Park Improvement	232,158	0	232,158	40% complete
7277	WPB Living Shorelines	391,175	0	391,175	100% complete
7278	Hillsboro Canal Dredging Ph 2	412,500	353,876	58,624	Project 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	0% complete
7281	FLPD Marine Motors Replace	21,000	18,545	2,455	Project complete
7282	Coontie Hatchee Floating Dock	127,000	0	127,000	10% Complete
7283	Trash Skimming Vessel	20,000	19,250	750	Project complete
7286	Exchange Club Park Improve	60,000	0	60,000	Agreement Executed
7287	Sullivan Park Maritime Village	1,833,587	0	1,833,587	Grand opening held
7288	Surfside Seawall Replacement	346,250	0	346,250	85% complete
7289	Miami Marina Park Wet Slips	50,000	0	50,000	20% complete
7290	Pallot Park Seawall Bay Kayak	150,000	0	150,000	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	30% complete
7295	Derelict Vessel City of Miami	30,000	30,000	0	Project complete
7296	Miamarina Upgrade Electrical	375,000	0	375,000	40% complete
7297	Marine Stadium Baywalk	500,000	0	500,000	25% complete
7298	Morningside Park Sewall	25,000	0	25,000	25% complete
7299	Dinner Key Marina Pumpout	150,000	0	150,000	80% complete
7300	Alice Wainwright Park Seawall	62,500	0	62,500	Agreement Executed
7301	Bayside Wharf Miami Marina	50,000	0	50,000	20% complete
7302	Legion Park Seawall & Boat	50,000	0	50,000	60% complete
7303	Crandon Marina Boat Ramp	215,266	0	215,266	15% complete
7304	Matheson Hmk Wetslip Renov	104,699	0	104,699	30% complete
7305	Matheson Hammock Boat Ramp	283,059	0	283,059	10% complete

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending July 31,2017

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/Over	Project Status
7306	Crandon Flotation Dock Renov	389,381	0	389,381	45% complete
7307	Homestead Bayfront Marina	205,000	0	205,000	99% complete
7308	Baywalk Plaza Ph 2-A	200,000	0	200,000	15% complete
7309	Maurice Gibb Park Dock	75,000	0	75,000	95% complete
7316	Marina Basin Maint. Dredging	151,650	0	151,650	on hold due to hurricane
7317	South Basin Dock Realign Ph1	24,739	0	24,739	10% but on hold due to hurricane
7318	Charles Reese Pier Ph 2	138,735	0	138,735	Agreement Executed
7319	Exchange Club Isl Pavilion Ph2B	80,360	0	80,360	Agreement Executed
7320	Half Moon Islnd Park Rmp Ph2A	909,628	0	909,628	Agreement Executed
7321	Metro Park Marina Ph 1	100,000	0	100,000	Agreement Executed
7322	Northshore Kayak Launch Ph2	68,972	0	68,972	Agreement Executed
7323	School Brd ADA Kayak Ph 1	60,000	0	60,000	Agreement Executed
7324	Frank Btlr Boat Ramp Dredging	60,000	0	60,000	25% complete
7325	Summer Haven Restoration	50,000	0	50,000	Agreement Executed
7326	Shoal Markers Menendez Moor	10,000	5,175	4,825	Project complete
7327	St. Aug Seawall Connectivity	200,000	0	200,000	5% complete
7328	Salt Run Dredge Part 7	150,000	0	150,000	Agreement Executed
7329	Marineland Marina Ph 2 B	184,566	0	184,566	70% complete
7330	Sunrise Prk S. Ramp Dredge Ph2	341,110	0	341,110	Agreement Executed
7331	Kennedy Prk Seawall Restor Ph2	150,000	0	150,000	Agreement Executed
7332	Swoop Pt., Ramp Parking Ph1	60,000	0	60,000	60% complete
7333	Cassen Park Public Dock Ph 1	53,299	0	53,299	95% complete
7334	Shell Harbor Park	117,889	0	117,889	Agreement Executed
7335	POW/MIA Park Chnl Dredge Ph2	225,000	0	225,000	Agreement Executed
7336	Lee Werner Park Reno Ph2	187,500	0	187,500	50% complete
7337	Melbourne Police and Fire Boat	59,000	0	59,000	50% complete
7338	Palm Bay Dredging Ph 1	24,000	0	24,000	Agreement Executed
7339	Rockledge Day Use Dock Ph 1	84,000	0	84,000	Withdrawn by city 3/27/17
7340	Law Enf. Fire Patrol Boat	60,000	0	60,000	Agreement Executed
7341	Boat Access Fishermans Moores	78,500	0	78,500	Agreement Executed
7342	Fishermans Warf Ph 1	316,000	0	316,000	Agreement Executed
7343	Shepard Park Improv Ph 2	137,750	0	137,750	30% complete
7344	Phipps Park Shoreline	281,771	0	281,771	Agreement Executed
7345	Martin Sheriff Marine Vessel	60,000	0	60,000	50% complete
7346	Belle Glade Campground Imprv	425,000	0	425,000	Agreement Executed
7347	Riviera Bch Marina Dock	1,157,500	0	1,157,500	Agreement Executed
7348	Currie Park Boat Access Ph 2	428,000	0	428,000	Agreement Executed
7349	Lox River Expansion	1,625,000	0	1,625,000	1% complete
7350	Lake Park Harbor Marina Ph 1	55,000	0	55,000	Agreement Executed
7351	Tequesta Marine Unit Project	60,000	0	60,000	Agreement Executed
7352	Hollywood N. Beach Prk Mooring7	75,000	0	75,000	Agreement Executed
7353	NOAA Ports Water Level	58,429	0	58,429	Agreement Executed
7354	Ft/ Ldle Police Dive Team Equip	21,000	20,672	328	Project complete
7355	Lighthouse Point Outboard Mtrs	18,719	18,719	0	Project complete
7356	ICW Water Taxi Station Ph 2	98,500	0	98,500	Agreement Executed

FL INLAND NAVIGATION DISTRICT  
 Project Status Expenditure Report - Budget vs. Actual  
 For Month Ending July 31,2017

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7357	North Bay Vllge Brdwalk Ph1	100,000	0	100,000	5% complete
7358	Thalatta Shrln Stab Pier Ph 1	50,000	0	50,000	Agreement Executed
7359	Dinner Key Mooring Ph 1	75,000	0	75,000	20% complete
7360	Miami Marine Stdm Structure	250,000	0	250,000	NTP issued
7361	Miami Woman's Baywalk Ph 2	245,000	0	245,000	Agreement Executed
7362	Mooring Facility Watson Ph 1	75,000	0	75,000	15% complete
7363	Morningside Floating Docks Ph 1	16,500	0	16,500	60% complete
7364	Seawall Baywalk Ph 1	31,000	0	31,000	25% complete
7365	Seybold Canal Wagner Crk Drdg	1,200,000	0	1,200,000	Agreement Executed
7366	Virginia Key Bt Launch Parking	60,500	0	60,500	15% complete
7367	Indian Creek Shoreline Imp.	1,000,000	0	1,000,000	25% complete
7368	N. Bch Kayak Launch Miami Bch	142,007	0	142,007	100% complete
7369	Crandon Flting Dock Renov Ph2	550,410	0	550,410	Agreement Executed
7370	Homestead Byfront Marina Ph 1	75,000	0	75,000	Agreement Executed
7371	Matheson Flting Dock Ph 2	526,300	0	526,300	Agreement Executed
7372	Pelican Island Dock Replacement	123,000	0	123,000	Agreement Executed
		<u>33,920,161</u>	<u>2,114,892</u>	<u>31,805,269</u>	

**FL INLAND NAVIGATION DISTRICT**  
**Project Status Expenditure Report - Budget vs. Actual**  
**For Month Ending July 31,2017**

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	29,050	45,950	90% complete
7187	SJRWMD - E. Gallie Drdge Ph1B	0	29,091	(29,091)	Project complete
7310	Merritt Island Biolab Ramp	83,286	83,286	0	Project complete
7311	Eau Gallie Dredging Ph 2	1,500,000	1,500,000	0	Project complete
7312	Clean Marina DEP	150,000	0	150,000	29% complete
7313	FDEP Clean Vessel Act	150,000	0	150,000	38% complete
7373	FDEP No Name Harbor	473,759	0	473,759	Agreement Executed
7374	FDEP Clean Vessel Program	300,000	0	300,000	Agreement Executed
7375	FDEP Hugh Taylor	2,500,000	0	2,500,000	5%
7376	Eau Gallie Dredging Ph 2B	1,500,000	0	1,500,000	25%
7377	USFWS Beacon 42	117,000	0	117,000	Agreement Executed
		<b>6,849,045</b>	<b>1,641,427</b>	<b>5,207,618</b>	
<b>Public Information</b>					
5402	Outreach Events	25,000	9,081	15,919	
5410	Communications	15,000	12,307	2,693	
5480	Public Information	35,000	12,815	22,185	
5490	Legal Advertising	27,000	2,749	24,251	
5642	Records Management	207,558	16,712	190,846	
		<b>309,558</b>	<b>53,664</b>	<b>255,894</b>	
5643	Disaster Relief Account	1,000,000	0	1,000,000	
	Total Disaster Account	<b>1,000,000</b>	<b>0</b>	<b>1,000,000</b>	
5311	Prop. Appraiser's Commissions	200,000	150,770	49,230	
5321	Tax Collector's Commissions	500,000	413,429	86,571	
		<b>700,000</b>	<b>564,199</b>	<b>135,801</b>	
<b>TOTALS</b>		<b>79,811,203</b>	<b>20,867,708</b>	<b>58,943,495</b>	



# OFFICE OF THE NASSAU COUNTY PROPERTY APPRAISER



**A. Michael Hickox, CFA**

96135 Nassau Place, Suite 4, Yulee, FL 32097 Phone: 904-491-7300 Fax: 904-491-3629 www.nassauflpa.com

## MEMORANDUM

DATE: August 21, 2017

TO: Nassau County Taxing Authorities

FROM: A. Michael Hickox, CFA *AMH*  
Nassau County Property Appraiser

RE: Homestead Exemption Audit Agreement Background

The Homestead Property Tax Exemption, which is defined by the Florida Constitution, is a valuable benefit for permanent Florida residents. Coupled with the Save Our Homes cap, homeowners tax savings can climb into the thousands of dollars annually. Due to its money-saving benefits, the Homestead Property Tax Exemption is ripe for fraudulent or improper claims. A claim of improper homestead exemption shifts the burden of property tax payments to other property owners, and denies cities, school districts and other taxing authorities of needed revenue.

Florida Statute 196.011 (9)(a) provides a process for filing liens for back taxes, 50% penalties, and 15% interest per annum for a period up to ten (10) years on parcels that receive an undeserved homestead exemption. The amounts collected are returned to the taxing authorities by the Tax Collector. The Property Appraiser does not receive any portion of the funds collected under this statute.

The current method of detecting possible homestead exemption fraud relies primarily on reports from citizens and returned mail from the post office. Many fraud cases come in as tips and complaints from neighbors and the public. In addition, we also rely heavily on our returned, undeliverable mail as a red flag that a homestead exemption is no longer valid. Our homestead department has a staff of about two employees plus a manager. In 2016, this limited staff worked a few hundred cases generated by these reactive methods, resulting in about a dozen new potential liens totaling almost \$245,000 in taxes being collected and paid to the taxing authorities from previously filed liens. From 2013 through 2016, the investigative efforts of this staff have resulted in thousands of dollars in property value being returned to the tax roll countywide, with thousands of dollars in back payments, penalties and interest collected via property liens per applicable State statutes.

There are many cases of homestead fraud that go undetected using these methods. However, there are new technological developments in software and database access that allow companies to run statistical, mass data analysis that we do not have the capabilities to run. This software enables us to uncover potential undeserved homestead exemptions by identifying property owners who receive benefits or have indications of permanent residence in other jurisdictions nationwide.

Therefore, we desire to contract with a vendor who offers a service that will help recover tax dollars for all taxing authorities in Nassau County. They use their mass data analysis software program to detect

possible homestead exemption fraud paired with their trained investigative staff to verify information. They return their findings to our office so that we can validate that the homestead was improper and file tax liens against property owners receiving underserved benefits from the homestead exemption.

We believe that a more aggressive and comprehensive discovery approach of improper homestead will occur if we utilize a qualified third-party vendor versus increasing our staffing to more proactively work this higher volume. We also believe that taxing authorities will receive a greater financial gain using this approach, even after accounting for the fact that a portion of the proceeds will be paid to the vendor, a maximum of 30% of collected liens. If no liens are filed and paid, the vendor will not receive any compensation.

This proposal will require the Property Appraiser and Tax Collector to execute an Interlocal Agreement with each taxing authority agreeing to forego a total of 30% of the proceeds from this effort. Twenty-eight percent (28%) of the proceeds of the lien collections costs are paid to the vendor, plus the Tax Collector's authorized reimbursement rate of 2%.

The Property Appraiser and Tax Collector will select a vendor for this project, using an agreement like the Duval County Tax Collector and Property Appraiser. Currently, other counties such as Brevard, Sarasota and Pinellas have contracts to research homesteads as well, and we have received information from each. We are confident that we can manage this portion of the project expeditiously and professionally.

We expect to achieve the necessary taxing authority agreements by September 2017, allowing us to proceed with the data company immediately. Our Property Appraiser's office analysis and exemption review will also begin. Consequently, to maintain an orderly work flow, we will track cases through the Property Appraiser's office to ensure that both our office and the Tax Collector's office can handle the workflow without additional staffing. Based on the Property Appraiser's previous experience, it is anticipated that taxing authorities will begin to see lien payments in 2018 that will continue into 2019 and beyond as liens are paid off.

The proposal creates a funding mechanism to allow us to review the validity of all residency-based property tax exemptions and should serve to decrease the number of exemptions that are improperly claimed. A copy of the proposed agreement between your agency and the Property Appraiser and Tax Collector is attached as an action item for your consideration.

We respectfully request that you join us in our efforts to reduce the incidence of improper exemptions by executing the attached Agreement. We appreciate your cooperation and look forward to continuing our service to your taxing authority. Please contact our office if you have any questions or comments.

Thank you.

**Agreement for Use of Property Tax Collections to Fund  
Exemption Audit Services**

THIS AGREEMENT ("Agreement") is made and entered into as of this 24<sup>th</sup> day of August, 2017, by and between the NASSAU COUNTY PROPERTY APPRAISER ("PROPERTY APPRAISER"), NASSAU COUNTY TAX COLLECTOR ("TAX COLLECTOR"), and the undersigned Local Governing Boards of the TAXING AUTHORITIES of Nassau County, hereinafter referred to collectively as the "TAXING AUTHORITIES."

WHEREAS, the PROPERTY APPRAISER is responsible under Florida law for the administration of ad valorem property tax exemptions, including homestead exemption, and the preparing and filing of tax liens for back taxes related to the removal of undeserved exemptions; and

WHEREAS, the TAX COLLECTOR is responsible under Florida law for the collection and distribution of ad valorem property taxes, including back taxes and tax liens, and associated penalties, fees, and interest; and

WHEREAS, the TAXING AUTHORITIES receive local property tax revenue to fund essential public services; and

WHEREAS, the Parties to this Agreement recognize that there may be property owners on the Nassau County tax roll claiming undeserved and/or fraudulent personal exemptions from ad valorem property tax, such as the homestead exemption, (hereinafter collectively referred to as "Personal Exemptions"), which reduces property tax revenue and unfairly shifts the property tax burden to other property owners; and

WHEREAS, the PROPERTY APPRAISER and TAX COLLECTOR intend to contract with a data management company for audit services to identify properties with undeserved Personal Exemptions for the purpose of collecting taxes due on those properties, which funds would otherwise be unavailable to the TAXING AUTHORITIES (hereinafter the "Audit Agreement"); and

WHEREAS, the Company shall provide said audit services in exchange for the fee established in the Audit Agreement, which consists of an amount equal to twenty-eight percent (28%) of any tax, penalties, and interest collected from back taxes assessed or tax liens filed by the PROPERTY APPRAISER on parcels identified through an audit as having undeserved Personal Exemption(s) (hereinafter, the "Fee"); and

WHEREAS, the Fee shall be paid exclusively from the taxes, or taxes with penalties, and interest, collected in relation to the removal of Personal Exemptions as a result of audits performed and shall not constitute a pledge or general obligation of tax funds or create an obligation

on the TAXING AUTHORITIES to appropriate or make monies available for the purpose of this Agreement beyond the fiscal year in which the Agreement is executed; and

NOW, THEREFORE, the PROPERTY APPRAISER, TAX COLLECTOR, and undersigned TAXING AUTHORITY, for and in consideration of the mutual promises, covenants, and conditions herein contained and other good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, agree as follows:

### TERMS

1. Incorporation of Recitals. The recitals set forth above are hereby incorporated into and deemed a part of this Agreement.

2. Authorization of Reduced Collections for Fee Payment:

The undersigned TAXING AUTHORITY authorizes the TAX COLLECTOR to deduct two percent (2%) Fee's, as established in the Audit Agreement, from the total property tax, penalties and interest collected as the result of the removal of Personal Exemption(s) pursuant to any audits. The TAX COLLECTOR shall distribute the remaining tax revenue to the undersigned TAXING AUTHORITY according to governing Florida law.

This Agreement does not constitute a pledge or general obligation of ad valorem taxation, or create any obligation on any TAXING AUTHORITY to appropriate or make monies available for any tax year, and does not create the right in any party to compel the exercise of the ad valorem taxing power of any TAXING AUTHORITY.

The TAX COLLECTOR shall annually make available to each TAXING AUTHORITY an accounting of all tax proceeds collected pursuant to the Audit Agreement, the Fees paid , and the total funds distributed to each TAXING AUTHORITY.

3. Term & Termination: This Agreement shall be effective as of the date of execution for an initial term of twelve (12) months. Thereafter, the Agreement shall renew automatically on an annual basis until such time as the Audit Agreement is terminated or otherwise expires. Upon termination or expiration of the Audit Agreement, this Agreement automatically expires except for such provisions as survive termination as further agreed herein.

Any TAXING AUTHORITY may opt out of this Agreement provided it notifies the PROPERTY APPRAISER and TAX COLLECTOR in writing at least ninety (90) days before the end of a fiscal year. The option shall be effective upon the first day of the following fiscal year.

The parties acknowledge that audit services shall not be provided for any parcel in a specific tax district if any TAXING AUTHORITY in that tax district does not sign, or

subsequently withdraws from, an agreement or memorandum of understanding for use of property tax collections to fund exemption audit services.

Upon termination of this Agreement, Fees for all audits completed by the company in effected tax districts up to the date of the notification of termination shall be payable in accordance with the terms provided by the Audit Agreement. Because tax liens may not be paid within the term of this Agreement, the authorization of reduced collections for Fee payment shall survive the termination of the Agreement, and shall terminate upon the later of the collection and payment of all liens related to company audits, or the expiration of such liens as a matter of Florida law.

4. Severability: Should any provision, portion, or application of this Agreement be determined by a court of competent jurisdiction to be illegal, unenforceable, or in conflict with any applicable law or constitutional provision, or should future changes to Florida law conflict with any portion of this Agreement, the parties shall negotiate an equitable adjustment in the affected provisions of this Agreement with a view toward effecting the purpose of this Agreement, and the validity and enforceability of the remaining provisions, portions, or applications thereof, shall not be impaired. If a future change to Florida law conflicts with or preempts the entirety of this agreement, the agreement will be immediately terminated, subject to the termination provisions herein.

5. Public Records: The parties are public agencies subject to Florida's public records laws, including records retention, production, and confidentiality provisions. The PROPERTY APPRAISER and TAX COLLECTOR agree to retain all records maintained by their agencies and associated with the performance of this Agreement in compliance with applicable Florida records retention schedules, and to make all non-confidential or exempt records available for inspection or copying upon request and in compliance with Florida's public records laws.

6. Liability: The PROPERTY APPRAISER retains sole discretion and authority to grant, deny or remove exemptions, or file liens for undeserved Personal Exemptions in accordance with Florida law. All legal costs involving appeals of the removal of Personal Exemptions resulting from audits shall be the responsibility of the PROPERTY APPRAISER. The undersigned TAXING AUTHORITY has no decision-making authority in relation to exemptions or liens under this Agreement and assumes no liability for any claims, damages, losses, or expenses, direct, indirect or consequential, arising out of or resulting from the actions of the company, the PROPERTY APPRAISER, or the TAX COLLECTOR under this Agreement or the Audit Agreement.

7. Notice: Any notice required to be given under this Agreement shall be made in writing and sent by first class mail, postage paid, or by hand delivery to, the contact and address for the party as it appears on the signatory page of this Agreement.

8. Applicable Law: The terms and conditions of this Agreement shall be governed by the laws of the State of Florida.

9. Sole Benefit: This Agreement is for the sole benefit of the parties hereto, and in no event shall this Agreement be construed to be for the benefit of any third party, nor shall any party be liable for any loss, liability, damages or expenses to any person not a party to this Agreement.

10. Headings: Headings herein are for convenience of reference only and shall not be considered in any interpretation of this Agreement.

11. Execution: The parties agree that this Agreement may be signed in counterparts.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by the proper officer of each, as of the date first written above.

**PROPERTY APPRAISER:**

DATE: 8/24/17

A. Michael Hickox, CFA  
Property Appraiser  
96135 Nassau Place, Suite 4  
Yulee, FL 32097  
904-491-7300

APPROVED AS TO LEGAL FORM

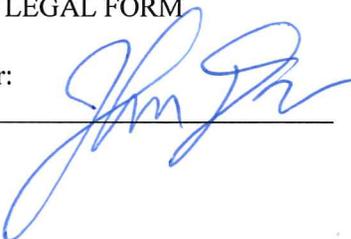
For the Property Appraiser:  
Signature: 

**TAX COLLECTOR:**

DATE: 8/24/17

John M. Drew, CFC  
Tax Collector  
86130 License Road  
Fernandina Beach, FL 32034  
904-491-7400

APPROVED AS TO LEGAL FORM

For the Tax Collector:  
Signature: 

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed by the proper officer of each, as of the date first written above.

TAXING AUTHORITY

NAME: \_\_\_\_\_

AUTHORIZED SIGNATURE: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_

TITLE: \_\_\_\_\_

DATE SIGNED: \_\_\_\_\_

PRIMARY CONTACT: \_\_\_\_\_

ADDRESS 1: \_\_\_\_\_

ADDRESS 2: \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_

PHONE: \_\_\_\_\_

EMAIL: \_\_\_\_\_

APPROVED AS TO LEGAL FORM

For the TAXING AUTHORITY:

Signature: \_\_\_\_\_

Name & Title: \_\_\_\_\_

**EXECUTIVE DIRECTOR'S  
DELEGATION OF AUTHORITY**

**Actions from July 10, 2017 through August 28, 2017**

1. Approved payment of \$6,393.53 to Taylor Engineering for general engineering services in July.
2. Approved payment in the amount of \$14,000.00 00 to DGC Environmental Services, Inc. for exotic vegetation removal at Material Storage Area (MSA) 640, Palm Beach County, FL.
3. Approved payment in the amount of \$6,600.00 to Sunshine Land Design for exotic plant removal and buffer planting at MSA 610A, Palm Beach County, FL.
4. Approved payment in the amount of \$1,500.00 to David Barton Fence & Wall, LLC for fence and gate at Material Storage Area (MSA) 621, Palm Beach County, FL.
5. Approved payment in the amount of \$1,800.00 to David Barton Fence & Wall, LLC for fence repair at Dredge Material Management Area (DMMA) O-23, Martin County, FL. at MSA 621, Palm Beach County, FL.