

PRELIMINARY AGENDA

FLORIDA INLAND NAVIGATION DISTRICT
Finance and Budget Committee Meeting

8:45 a.m., Saturday, February 18, 2017

Hilton Garden Inn at PGA Village
8540 Commerce Centre Drive
Port St. Lucie (St. Lucie County), FL 34986-3132

Committee Members

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

Item 1. **Call to Order.**

Committee Chair McCabe will call the meeting to order.

Item 2. **Roll Call.**

Assistant Executive Director Janet Zimmerman will call the roll.

Item 3. **Additions or Deletions.**

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

RECOMMEND: Approval of a final agenda.

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.*

Item 5. **Financial Statements for December 2016.**

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

(Please see back up pages 3-X21)

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

Finance & Budget Comm. Agenda
February 18, 2017
Page 2.

Item 6. December 2016 Budget Summary and Project Status Expenditure Reports.

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

(Please see back up pages 22-29)

Item 7. Agreement with Brevard County Property Appraiser for Exemption Audit Services, Duval County, FL.

The Brevard County Property Appraiser has 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 30-45)

RECOMMEND Approval of an Agreement for Exemption Audit Services with the Brevard County Property Appraiser's Office, Brevard County, FL.

Item 8. Delegation of Authority Report.

Staff has prepared a report on Delegation of Authority actions that the Executive Director has made from January 10, 2017 through February 06, 2017 for Committee information.

(Please see back up page 46)

Item 9. Additional Agenda Items or Staff Comments.

Item 10. Additional Commissioners Comments.

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 December 31, 2016

ASSETS

Seacoast Checking	\$	286,453.32	
Petty Cash		300.00	
Port Everglades/Dania Deposit		2,500,000.00	
FirstAtlantic CD 1/19/17		3,026,363.80	
BankUnited CD 11/6/17		15,302,369.11	
BankUnited MMA		10,204,492.98	
BankUnited CD 12/1/17		5,140,143.97	
TD CD 8/20/17		5,062,892.57	
Gateway MMA		5,059,032.80	
Seacoast National Collections		1,351,202.94	
Seacoast Money Market		15,296,794.23	
TD CD 2/27/17		6,069,168.93	
FirstAtlantic CD 8/23/17		3,010,480.37	
			72,309,695.02
SUBTOTAL OF ASSETS			72,309,695.02

TOTAL ASSETS	\$		72,309,695.02
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LIABILITIES

Accounts Payable	\$	877,684.79	
Retainage Payable - Grants		82,869.92	
Retainage Payable - Contracts		976,121.69	
			1,936,676.40
TOTAL LIABILITY			1,936,676.40

FUND EQUITY

Reserve for Port Everglades		2,500,000.00	
Reserv for Sub Yr Expenditure		51,612,663.38	
Current Year Fund Balance		16,260,355.24	
			70,373,018.62
TOTAL FUND EQUITY			70,373,018.62

TOTAL LIABILITY & FUND EQUITY	\$		72,309,695.02
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FL INLAND NAVIGATION DISTRICT
STATUS OF FUNDS
December 31, 2016

GENERAL ACCOUNTS

Petty Cash	\$	300.00	
Seacoast Checking		<u>286,453.32</u>	
			286,753.32

SAVINGS ACCOUNTS

Gateway MMA		5,059,032.80	
BankUnited MMA		10,204,492.98	
Seacoast National Collections		1,351,202.94	
Seacoast Money Market		<u>15,296,794.23</u>	
			31,911,522.95

CERTIFICATES OF DEPOSITS

FirstAtlantic CD 1/19/17		3,026,363.80	
BankUnited CD 11/6/17		15,302,369.11	
BankUnited CD 12/1/17		5,140,143.97	
TD CD 2/27/17		6,069,168.93	
FirstAtlantic CD 8/23/17		3,010,480.37	
TD CD 8/20/17		<u>5,062,892.57</u>	
			37,611,418.75

TOTAL			\$ <u><u>69,809,695.02</u></u>
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FL INLAND NAVIGATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Three Months Ending December 31, 2016

	Current Month	Fiscal Year to Date
REVENUES		
Ad Valorem Taxes - Brevard	664,869.17	823,183.33
Ad Valorem Taxes - Broward	3,572,857.61	4,215,894.36
Ad Valorem Taxes - Dade	4,610,253.24	6,243,820.54
Ad Valorem Taxes - Duval	1,314,838.04	1,469,816.46
Ad Valorem Taxes - Flagler	190,300.39	190,738.34
Ad Valorem Taxes - Indian Riv.	209,752.77	392,934.51
Ad Valorem Taxes - Martin	330,628.62	423,174.00
Ad Valorem Taxes - Palm Beach	3,263,563.56	4,209,832.50
Ad Valorem Taxes - St. Johns	200,000.52	401,366.25
Ad Valorem Taxes - St. Lucie	361,629.23	459,458.00
Ad Valorem Taxes - Volusia	551,258.00	743,499.29
Ad Valorem Taxes- Nassau	134,923.38	181,998.02
Interest Income	71,596.89	92,811.44
Interest from Tax Collectors	0.00	148.35
Other Misc. Revenue	1,051,457.10	1,051,917.10
	<hr/>	<hr/>
TOTAL REVENUES	16,527,928.52	20,900,592.49
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EXPENDITURES		
ADMINISTRATION		
Salaries & Wages	52,913.82	146,139.06
Temporary Help	897.00	2,037.00
P/R Tax Expense FICA & MED	3,232.73	10,095.42
Retirement Contribution	4,942.68	14,401.30
Health Insurance	7,425.09	21,736.07
Legal Expense	9,347.33	18,047.33
Bank Charges	18.31	260.88
Travel & Per Diem	4,397.64	10,405.45
Utility Service	3,604.59	5,002.79
Insurance and Bonds	6,211.25	6,211.25
Repairs & Maintenance Svc.	175.00	1,330.05
Office Supplies	1,094.69	4,332.60
Dues & Subscriptions	1,680.00	8,475.00
Govt Relations	11,064.11	30,873.82
Staff Training	0.00	1,320.00
	<hr/>	<hr/>
TOTAL ADMINISTRATION	107,004.24	280,668.02
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OPERATIONS		
DMMA Mgmt & Maint.	93,610.32	174,618.84
Waterway Cleanup	25,000.00	55,649.66
Boating Event Sponsorship	0.00	3,500.00
ICW Dredging General	4,512.00	13,994.00
IWW Deepening Broward	1,255,528.87	2,774,538.97
IWW PBC Deepening South Reach	35,610.00	44,831.25
Crossroads Dredging	4,354.66	14,165.66
IWW Dredging St. Lucie Reach 1	2,044.23	15,606.73
Nassau Reach 1 Plans	538.50	1,652.50
Operations Equipment	0.00	1,497.19
	<hr/>	<hr/>
TOTAL OPERATIONS	1,421,198.58	3,100,054.80
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FL INLAND NAVIGATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Three Months Ending December 31, 2016

	Current Month	Fiscal Year to Date
CAPITAL OUTLAY		
Development M-8	4,143.50	31,288.24
Development DU-2	3,432.00	29,956.75
Furn., Fix. & Equip. -Capital	0.00	2,422.10
DMMA Development	0.00	2,551.00
MSA 614B Mit/Boaters Prk	18,769.82	18,769.82
BV-4B Construction	1,486.00	13,015.25
DU-9	850.00	4,327.00
MSA726	44,183.38	210,003.83
BV-24A	40,615.50	48,232.52
TOTAL CAPITAL OUTLAY	113,480.20	360,566.51
 WATERWAY STUDIES		
Seagrass Survey	0.00	17,889.00
Mitigation Plans	0.00	186.00
GIS Project	8,307.50	13,260.87
TOTAL WATERWAY STUDIES	8,307.50	31,335.87
 INTERLOCALS		
TOTAL INTERLOCALS	0.00	0.00
 WATERWAYS ASSISTANCE PROGRAM		
Charles Reese Fishing Pier Ph1	37,294.33	37,294.33
Half moon Boat Rmp Ph 1	19,051.10	19,051.10
Half moon Kayak Launch Ph1	40,328.85	40,328.85
Northbank River Walk Ph1	32,364.84	32,364.84
Northshore Kayak launch Ph1	25,148.49	25,148.49
Crandon Marina Boat Ramp	0.00	56,839.15
Matheson Hammock Boat Rmp	47,788.60	47,788.60
George Kennedy Park Seawall	19,500.00	19,500.00
Dinner Key Marina	75,000.00	75,000.00
Banana River Park Kayak Lnch	0.00	43,695.00
FLPD Marine Motors Replacement	0.00	18,544.81
Derelict Vessel City of Miami	30,000.00	30,000.00
TOTAL WATERWAYS ASSISTANCE	326,476.21	445,555.17
 COOPERATIVE ASSISTANCE PROGRAMS		
TOTAL COOPERATIVE ASSISTANCE	0.00	0.00
 PUBLIC INFORMATION		
Communications	1,048.90	3,025.67
Public Information	1,486.59	2,981.63
Legal Advertising	366.48	574.21
Records Management	795.00	1,052.50
Outreach Events	938.68	1,473.98

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

	Current Month	Fiscal Year to Date
TOTAL PUBLIC INFORMATION	<u>4,635.65</u>	<u>9,107.99</u>
DISASTER RELIEF ACCOUNT		
TOTAL DISASTER RELIEF	<u>0.00</u>	<u>0.00</u>
TAX COLLEC. & PROPERTY APPR. COMMISSIONS		
Prop. Appraiser's Commissions	26,289.26	77,444.39
Tax Collector's Commissions	<u>261,419.17</u>	<u>335,504.50</u>
TOTAL TAX COLLEC. & PROPERTY	<u>287,708.43</u>	<u>412,948.89</u>
TOTAL EXPENDITURES	<u>2,268,810.81</u>	<u>4,640,237.25</u>
REVENUES OVER (UNDER) EXPENDITURES	\$ <u>14,259,117.71</u>	\$ <u>16,260,355.24</u>

CHANGES in FUND BALANCE

Reserv for Sub Yr Expenditure	\$	(51,612,663.38)
		<u>(16,260,355.24)</u>
FUND BALANCE- ENDING		<u>(67,873,018.62)</u>

FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

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

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

Date	Account I	Transacti	Line Descriptio	Debit Amnt	Credit Amnt	Receipt Number
12/1/16	3111 5321 1623	E011117	Current Taxes Less Comm. Volusia County Tax Collector		11,777.95	
				235.56		
				11,542.39		
12/2/16	3104 5321 1623	E120216	Current taxes Less Comm City of Jacksonville		299,182.66	
				5,983.65		
				293,199.01		
12/2/16	3110 5321 1623	E120216	Current taxes Less Comm St. Lucie County Tax Collector		148,003.39	
				2,960.07		
				145,043.32		
12/2/16	3111 5321 1623	E120216	Current Taxes Less Comm Volusia County Tax Collector		22,351.49	
				447.01		
				21,904.48		
12/5/16	3107 5321 1623	E120516	Current taxes Less Comm Martin County Tax Collector		150,135.16	
				3,002.70		
				147,132.46		
12/6/16	3105 5321 1623	53522	Current taxes Less Comm Flagler County Tax Collector		61,749.44	
				1,250.99		
				60,498.45		
12/7/16	3108 5321 1623	E1207016	Current taxes Less Comm Palm Beach County Tax Collect		2,330,577.70	
				46,611.55		
				2,283,966.15		
12/8/16	3103 5321 1623	E120816	Current taxes Less Comm. Miami-Dade County		3,615,522.44	
				36,155.22		
				3,579,367.22		
12/8/16	3102 5321 1623	E120816	Current taxes Less Comm Broward County Tax Collector		2,762,107.36	
				55,242.15		
				2,706,865.21		
12/9/16	3104 5321 1623	E120916	Current taxes Less Comm. City of Jacksonville		826,196.01	
				16,523.92		
				809,672.09		
12/9/16	3110 5321 1623	E120916	Current taxes Less Comm St. Lucie County Tax Collector		169,880.60	
				3,397.62		
				166,482.98		
12/9/16	3106 5321	E120916	Current taxes Less Comm		160,183.87	
				3,203.69		

FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

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

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Date	Account I	Transacti	Line Descriptio	Debit Amnt	Credit Amnt	Receipt Number
	1623		Indian River Cty. Tax Collect	156,980.18		
12/9/16	3112 5321 1623	E120916	Current taxes Less Comm Nassau County Tax Collector		117,831.82	
				2,356.64		
				115,475.18		
12/9/16	3109 5321 1623	E120916	Current taxes Less Comm St. Johns County Tax Collector		87,650.54	
				1,753.01		
				85,897.53		
12/9/16	3102 5321 1623	E121216	Current taxes Less Comm Broward County Tax Collector		479,289.88	
				9,585.79		
				469,704.09		
12/9/16	3107 5321 1623	E120916	Current taxes Less Comm. Martin County Tax Collector		180,493.46	
				3,609.87		
				176,883.59		
12/12/1	3105 5321 1623	53573	Current taxes Less Comm. Flagler County Tax Collector		108,152.44	
				2,163.05		
				105,989.39		
12/12/1	3110 5321 1623	E121216	Current taxes Less Comm. St. Lucie County Tax Collector		127.12	
				2.57		
				124.55		
12/13/1	3108 5321 1623	E121316	Current taxes Less Comm Palm Beach County Tax Collect		439,667.44	
				8,793.40		
				430,874.04		
12/13/1	3104 5321 1623	E1215	Current taxes Less Comm. City of Jacksonville		154,623.40	
				3,092.47		
				151,530.93		
12/13/1	3101 5321 1623	E121316	Current taxes Less Comm Brevard County Tax Collector		554,399.54	
				11,087.99		
				543,311.55		
12/14/1	3111 5321 1623	E121416	Current taxes Less Comm. Volusia County Tax Collector		306,514.47	
				6,130.29		
				300,384.18		
12/14/1	3111 5321 1623	E121516	Current taxes Less Comm Volusia County Tax Collector		301.07	
				6.02		
				295.05		

FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

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

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Date	Account I	Transacti	Line Descriptio	Debit Amnt	Credit Amnt	Receipt Number
12/16/1	3111 5321 1623	E121616	Current taxes Less Comm. Volusia County Tax Collector		200,643.72	
				4,012.88		
				196,630.84		
12/16/1	3106 5321 1623	E121616	Current taxes Less Comm Indian River Cty. Tax Collect		36,485.72	
				729.72		
				35,756.00		
12/16/1	3110 5321 1623	E121616	Current taxes Less Comm St. Lucie County Tax Collector		34,583.32	
				691.78		
				33,891.54		
12/19/1	3103 5321 1623	E121916	Current taxes Less Comm Miami-Dade County		854,199.27	
				8,541.99		
				845,657.28		
12/19/1	3109 5321 1623	E121916	Current taxes Less Comm St. Johns County Tax Collector		112,349.98	
				2,247.00		
				110,102.98		
12/22/1	3106 5321 1623	E122216	Current taxes Less Comm Indian River Cty. Tax Collect		6,857.40	
				137.15		
				6,720.25		
12/22/1	3110 5321 1623	E122216	Current taxes Less Comm. St. Lucie County Tax Collector		4,414.45	
				88.24		
				4,326.21		
12/22/1	3104 5321 1623	E122316	Current taxes Less Comm. City of Jacksonville		34,835.97	
				696.72		
				34,139.25		
12/22/1	3112 5321 1623	E122316	Current taxes Less Comm. Nassau County Tax Collector		17,091.56	
				341.84		
				16,749.72		
12/28/1	3111 5321 1623	E122216	Current taxes Less Comm. Volusia County Tax Collector		9,669.30	
				193.38		
				9,475.92		
12/28/1	3108 5321 1623	E122819	Current taxes Less Comm. Palm Beach County Tax Collect		493,318.42	
				9,866.45		
				483,451.97		
12/28/1	3103	E122816	Current taxes		140,531.53	

FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

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

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

Date	Account I	Transacti	Line Descriptio	Debit Amnt	Credit Amnt	Receipt Number
	5321		Less Comm	1,405.31		
	1623		Miami-Dade County	139,126.22		
12/28/1	3101	E122916	Current taxes		110,469.63	
	5321		Less Comm.	2,209.40		
	1623		Brevard County Tax Collector	108,260.23		
12/28/1	3102	E123016	Current taxes		331,460.37	
	5321		Less Comm	3,314.60		
	1623		Broward County Tax Collector	328,145.77		
12/28/1	3106	E123016	Current taxes		6,225.78	
	5321		Less Comm.	124.51		
	1623		Indian River Cty. Tax Collect	6,101.27		
12/28/1	3110	E123016	Current taxes		4,620.35	
	5321		Less Comm.	92.45		
	1623		St. Lucie County Tax Collector	4,527.90		
12/29/1	3105	53868	Current taxes		20,398.51	
	5321		Less Comm.	407.97		
	1623		Flagler County Tax Collector	19,990.54		
				<u>15,404,874.53</u>	<u>15,404,874.53</u>	

FL INLAND NAVIGATION DISTRICT

Purchase Journal

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

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

Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
12/5/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	10693	Landscape maint. Martin and Palm Beach A Quality Bushog Services, Inc.	280.00	280.00
12/5/16	5310 Legal Expense 2020 Accounts Payable	9325	General Services November Breton, Lynch, Eubanks & Suarez PA	9,267.33	9,267.33
12/5/16	5220 Retirement Contribution 2020 Accounts Payable	E120616	Retirement Contributions ER Florida Retirement System	4,942.68	4,942.68
12/6/16	7163 Matheson Hammock Boat Rm 2020 Accounts Payable	E120616	1st and Final DA-13-160 Miami-Dade County	47,788.60	47,788.60
12/6/16	5552.9699 MSA726 2020 Accounts Payable	PMT4	Landscaping MSA 726 VisualScape	33,170.00	33,170.00
12/7/16	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	112816	Cleaning Services FIND headquarters Jupiter Carpet Care	175.00	175.00
12/7/16	5450 Insurance and Bonds 2020 Accounts Payable	12/01/16	General Liability, Auto, Property, Workers Comp. Florida Municipal Insurance Tr	5,191.25	5,191.25
12/7/16	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	12/02/16	Commissions Due P.A. Brevard County Property Appr	3,669.02	3,669.02
12/7/16	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	120516	Commissions Due Palm Beach Cty Prop Appraiser	9,383.50	9,383.50
12/7/16	5400 Travel & Per Diem 2020 Accounts Payable	12416	November Board Meeting Susanne McCabe	452.30	452.30
12/7/16	5552.94 Waterway Cleanup 2020 Accounts Payable	12716	1st and final Palm Beach Cleanup Keep Palm Beach Co. Beautiful	10,000.00	10,000.00
12/7/16	5552.9512 IWW Deepening Broward	180012325	Land Rent Broward Deepening	6,370.00	

FL INLAND NAVIGATION DISTRICT

Purchase Journal

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

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

Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	2020 Accounts Payable		Florida Power & Light		6,370.00
12/7/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	45739	Addl Sidewalk landscape maint. Jupiter Lawn Care	187.00	187.00
12/7/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	45740	Landscape maint. FIND Headquarters Jupiter Lawn Care	110.00	110.00
12/7/16	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	45913	MSA 617C Jupiter Lawn Care	330.00	330.00
12/7/16	5642 Records Management 2020 Accounts Payable	684	Network Support Novos Networks	75.00	75.00
12/7/16	7201 George Kennedy Park Seawall 2020 Accounts Payable	VO-EW-14	1st and final George Kennedy Seawall VO-EW-14-100 City of Edgewater	19,500.00	19,500.00
12/12/1	5540 Dues & Subscriptions 2020 Accounts Payable	112316	State Banking Report Bauer Financial Inc.	180.00	180.00
12/12/1	5400 Travel & Per Diem 2020 Accounts Payable	12/12/16	Staff Training GIS Anne McCarthy	162.00	162.00
12/12/1	7139 Half moon Boat Rmp Ph 1 2020 Accounts Payable	120816	DU-JA-13-128 City of Jacksonville	19,051.10	19,051.10
12/12/1	5400 Travel & Per Diem 2020 Accounts Payable	121216	Travel Mark Crosley	548.00	548.00
12/12/1	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	121217	Fence repair O-23 David Barton	3,200.00	3,200.00
12/12/1	5430 Utility Service 2020	12216	Solid Waste Fees Solid Waste Authority	3,198.95	3,198.95

FL INLAND NAVIGATION DISTRICT

Purchase Journal

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

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

Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Accounts Payable				
12/12/1	5321 Tax Collector's Commissions 2020 Accounts Payable	12416	Commissions Due P.A. County of Volusia	2,722.55	2,722.55
12/12/1	5310 Legal Expense 2020 Accounts Payable	125053	Legal Services Caldwell Pacetti Edwards	80.00	80.00
12/12/1	5480 Public Information 2020 Accounts Payable	126340	Scanned FIND maps ARCH/CON Copies	205.50	205.50
12/12/1	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	13-159-16	Well Sampling Duval , St. St Johns Bonn Environmental Services & Tech	2,495.00	2,495.00
12/12/1	5312 Govt Relations 2020 Accounts Payable	26724	Federal Representation-December Alcalde & Fay	8,564.11	8,564.11
12/12/1	5510 Office Supplies 2020 Accounts Payable	49447A	Office Supplies Delta/Omni Business Solutions	10.24	10.24
12/12/1	5510 Office Supplies 2020 Accounts Payable	94489	Office Supplies Sir Speedy Printing	364.41	364.41
12/12/1	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	A101	Removed trees V-21 and V25 Ashlie Environmental	1,100.00	1,100.00
12/12/1	7230 Dinner Key Marina 2020 Accounts Payable	DA-MI-14-	1st and final DA-MI-14-163 City of Miami	75,000.00	75,000.00
12/12/1	7295 Derelict Vessel City of Miami 2020 Accounts Payable	DA-MI-15-	1st and final DA-MI-15-181 City of Miami	30,000.00	30,000.00
12/12/1	7135 Charles Reese Fishing Pier Ph1 2020 Accounts Payable	DU-JA-13-	1st and final DU-JA-13-124 City of Jacksonville	37,294.33	37,294.33

FL INLAND NAVIGATION DISTRICT
Purchase Journal
For the Period From Dec 1, 2016 to Dec 31, 2016

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

Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
12/12/1	7140 Half moon Kayak Launch Ph1 2020 Accounts Payable	DU-JA-13-	DU-JA-13-129 City of Jacksonville	40,328.85	40,328.85
12/12/1	7142 Northbank River Walk Ph1 2020 Accounts Payable	DU-JA-13-	1st and final DU-JA-13-131 City of Jacksonville	32,364.84	32,364.84
12/12/1	7143 Northshore Kayak launch Ph1 2020 Accounts Payable	DU-JA-13-	1st and final DU-JA-13-132 City of Jacksonville	25,148.49	25,148.49
12/12/1	5480 Public Information 2020 Accounts Payable	E1211216	Files Storage rental Iron Mountain, Inc.	637.59	637.59
12/12/1	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	FIND0516	Crane mats Advanced Line Trucking, Inc.	2,400.00	2,400.00
12/12/1	5410 Communications 2020 Accounts Payable	RI1031052	Postage meter rental 1/14-4/13/17 FP Mailing Solutions	98.85	98.85
12/14/1	5400 Travel & Per Diem 2020 Accounts Payable	12/9/16	October Travel Mark Tamblyn	344.00	344.00
12/14/1	5400 Travel & Per Diem 2020 Accounts Payable	12/9/16b	November Travel Mark Tamblyn	205.68	205.68
12/14/1	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	13074	Broward deepening inspection Air Quest Environmental, inc.	675.00	675.00
12/14/1	5552.973 IWW PBC Deepening South R 2020 Accounts Payable	1614	Benthic Surveys PBC Deepening Pinnacle Ecological, Inc	35,610.00	35,610.00
12/14/1	5312 Govt Relations 2020 Accounts Payable	1740	State Representation November Moyle Law Firm, P.A.	2,500.00	2,500.00
12/14/1	5402 Outreach Events	212788	FIND Outreach December	938.68	

FL INLAND NAVIGATION DISTRICT

Purchase Journal

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

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	2020 Accounts Payable		Taylor Rental Center		938.68
12/14/1	5510 Office Supplies 2020 Accounts Payable	2363105	Office Supplies Quill, Corp.	332.94	332.94
12/14/1	5450 Insurance and Bonds 2020 Accounts Payable	61647944	Public Bond McCabe CNA Surety	340.00	340.00
12/14/1	5450 Insurance and Bonds 2020 Accounts Payable	61653247	Bond Lynn Williams CNA Surety	340.00	340.00
12/14/1	5450 Insurance and Bonds 2020 Accounts Payable	61653266	Public Official's Bond Cuozzo CNA Surety	340.00	340.00
12/14/1	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	A301	SJ-20 and DU-8 debris removal Ashlie Environmental	4,200.00	4,200.00
12/14/1	5552.9512 IWW Deepening Broward 2020 Accounts Payable	Pmt 9	9th payment Broward deepening Cashman Dredging & Marine Contr. LLC	1,214,604.40	1,214,604.40
12/16/1	5400 Travel & Per Diem 2020 Accounts Payable	12/15/16	December Board meeting Tyler Chappell	500.76	500.76
12/19/1	5552.9512 IWW Deepening Broward 2020 Accounts Payable	11/28/16	Land rent Broward deepening Florida Power & Light	6,370.00	6,370.00
12/19/1	5552.94 Waterway Cleanup 2020 Accounts Payable	12/17/16	1st and final waterway cleanup 2016 Miami-Dade County	10,000.00	10,000.00
12/19/1	5230 Health Insurance 2020 Accounts Payable	12/20/16	Dental insurance- M.T. S.S. Florida Municipal Insurance Tr	431.43	431.43
12/19/1	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	121916	Commissions Due P.A. Broward County Property Appr	7,789.28	7,789.28

FL INLAND NAVIGATION DISTRICT

Purchase Journal

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

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
12/19/1	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	122016	Commissions Due St. Lucie County Property Appr	2,124.25	2,124.25
12/19/1	5552.965 MSA 614B Mit/Boaters Prk 2020 Accounts Payable	122016	Juno Dunes Natural Area Palm Beach Co. D.E.R.M.	18,769.82	18,769.82
12/19/1	5400 Travel & Per Diem 2020 Accounts Payable	122116	December Travel Jon Netts	246.72	246.72
12/19/1	5540 Dues & Subscriptions 2020 Accounts Payable	122116	Sponsorship Riviera Beach Maritime Academy	250.00	250.00
12/19/1	5540 Dues & Subscriptions 2020 Accounts Payable	12916	Sponsorship Miami River Days Miami River Fund, Inc.	1,000.00	1,000.00
12/19/1	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	17938	General Services Taylor Engineering	5,490.12	5,490.12
12/19/1	5552.9696 BV-4B Construction 2020 Accounts Payable	17946	BV-4B Permanent Pipeline Taylor Engineering	1,486.00	1,486.00
12/19/1	5552.952 IWW Dredging St. Lucie Reac 2020 Accounts Payable	17947	St. Lucie Reach 1 Taylor Engineering	1,600.23	1,600.23
12/19/1	5552.952 IWW Dredging St. Lucie Reac 2020 Accounts Payable	17948	St. Lucie Reach 1 Utility Taylor Engineering	444.00	444.00
12/19/1	5552.9699 MSA726 2020 Accounts Payable	17949	MSA 726 Taylor Engineering	5,898.38	5,898.38
12/19/1	5552.96971 DU-9 2020 Accounts Payable	17950	DU-9 Final Permitting Taylor Engineering	850.00	850.00
12/19/1	5552.982	17953	Nassau reach 1	538.50	

FL INLAND NAVIGATION DISTRICT
Purchase Journal

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

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Nassau Reach 1 Plans 2020 Accounts Payable		Taylor Engineering		538.50
12/19/1	5552.02 Development DU-2 2020 Accounts Payable	17954	DU-2 Weir Construction Taylor Engineering	3,432.00	3,432.00
12/19/1	5552.974 Crossroads Dredging 2020 Accounts Payable	17956	OWW Crossroads Taylor Engineering	4,354.66	4,354.66
12/19/1	5552.981 BV-24A 2020 Accounts Payable	17957	BV-24A Permitting Taylor Engineering	40,615.50	40,615.50
12/19/1	5552.95 ICW Dredging General 2020 Accounts Payable	17959	Jupiter ICW Maint. Dredge Taylor Engineering	4,512.00	4,512.00
12/19/1	5552.54 Development M-8 2020 Accounts Payable	17965	M-8 Design Taylor Engineering	4,143.50	4,143.50
12/19/1	5319.46 GIS Project 2020 Accounts Payable	17966	GIS Nassau, Duval, St. Johns Taylor Engineering	8,307.50	8,307.50
12/19/1	5552.9512 IWW Deepening Broward 2020 Accounts Payable	17970	Broward Deepening Taylor Engineering	28,184.47	28,184.47
12/19/1	5490 Legal Advertising 2020 Accounts Payable	2224870	Public Notice FIND Meeting News-Journal Corporation	232.83	232.83
12/19/1	5510 Office Supplies 2020 Accounts Payable	2632538	Office Supplies Quill, Corp.	103.98	103.98
12/19/1	5510 Office Supplies 2020 Accounts Payable	2685165	Office Supplies Quill, Corp.	50.97	50.97
12/21/1	5400 Travel & Per Diem 2020	122116c	November Board Meeting Lynn Williams	391.38	391.38

FL INLAND NAVIGATION DISTRICT

Purchase Journal

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

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Accounts Payable				
12/22/1	5430 Utility Service 2020 Accounts Payable	12/22/16	Water Service FIND Headquarters-December Town of Jupiter	195.11	195.11
12/22/1	5410 Communications 2020 Accounts Payable	12/22/16	Cellular Phone Service December Sprint	386.71	386.71
12/22/1	5430 Utility Service 2020 Accounts Payable	122216	Electric Service MSA 617C Dec. Florida Power & Light	5.90	5.90
12/22/1	5410 Communications 2020 Accounts Payable	122916	Courier Services-December United Parcel Service	10.10	10.10
12/22/1	5430 Utility Service 2020 Accounts Payable	E122216	Electric Service FIND Headquarters Florida Power & Light	196.28	196.28
12/22/1	5410 Communications 2020 Accounts Payable	E122216	Courier Services-December Federal Express	141.51	141.51
12/22/1	5410 Communications 2020 Accounts Payable	E122216	Local, Long distance,Internet December Comcast	411.73	411.73
12/27/1	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	12/21/16	Access Road MSA 641 SLB Contracting LLC	60,985.00	60,985.00
12/27/1	5510 Office Supplies 2020 Accounts Payable	122190	Office Supplies Delta/Omni Business Solutions	149.96	149.96
12/28/1	5552.9699 MSA726 2020 Accounts Payable	10001640	Landscape design MSA726 IBI Group (Florida) Inc.	915.00	915.00
12/28/1	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	10721	Landscape maint St. Johns, Duval A Quality Bushog Services, Inc.	9,900.00	9,900.00

FL INLAND NAVIGATION DISTRICT

Purchase Journal

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
12/28/1	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	12/27/16	Gate relocation MSA 641 David Barton	3,400.00	3,400.00
12/28/1	5400 Travel & Per Diem 2020 Accounts Payable	12/28/16	December Board Meeting John C. Blow	321.69	321.69
12/28/1	5230 Health Insurance 2020 Accounts Payable	12/28/16L	Life insurance-Feb. State of Florida Employees Ins	114.31	114.31
12/28/1	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	121516	Commissions Due Nassau County Property Appraiser	565.00	565.00
12/28/1	5400 Travel & Per Diem 2020 Accounts Payable	121816b	December Board Meeting Charles Isiminger	455.40	455.40
12/28/1	5400 Travel & Per Diem 2020 Accounts Payable	122116	August Board Meeting Lynn Williams	305.43	305.43
12/28/1	5400 Travel & Per Diem 2020 Accounts Payable	122116b	December Board Meeting Lynn Williams	305.68	305.68
12/28/1	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	122816	Commissions Due St. Johns County Property Appr	2,758.21	2,758.21
12/28/1	5540 Dues & Subscriptions 2020 Accounts Payable	122816	Annual Dues Marine Industries Association	250.00	250.00
12/28/1	5400 Travel & Per Diem 2020 Accounts Payable	122816	November Board Meeting Charles Isiminger	158.60	158.60
12/28/1	5230 Health Insurance 2020 Accounts Payable	122816D	Disability Insurance-Feb. State of Florida Employees Ins	122.03	122.03
12/28/1	5230 Health Insurance	122816H	Health Insurance-Feb.	6,757.32	

FL INLAND NAVIGATION DISTRICT

Purchase Journal

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

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	2020 Accounts Payable		State of Florida Employees Ins		6,757.32
12/28/1	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	12334	Landscape maint. MSA 641- December Dougs Lawn & Landscape Maint.	150.00	150.00
12/28/1	5490 Legal Advertising 2020 Accounts Payable	1348683	Public Notice FIND Meeting Treasure Coast Newspapers	133.65	133.65
12/28/1	5642 Records Management 2020 Accounts Payable	692	Network Support Novos Networks	720.00	720.00
12/28/1	5552.9699 MSA726 2020 Accounts Payable	PMT 5	Landscaping MSA 726 5th payment VisualScape	4,200.00	4,200.00
12/30/1	5480 Public Information 2020 Accounts Payable	128014	Scanned FIND Maps ARCH/CON Copies	643.50	643.50
12/31/1	5552.94 Waterway Cleanup 2020 Accounts Payable	1/11/17	Waterway Cleanup Keep Martin Beautiful	5,000.00	5,000.00
				<u>1,954,253.59</u>	<u>1,954,253.59</u>

FL INLAND NAVIGATION DISTRICT
 CONDENSED BUDGET SUMMARY

For the Current Fiscal Year - Three Months Ending December 31, 2016

	Budget Annual	Actual To-Date	Remaining Committed Expenses
EXPENSES			
Administration	1,265,017	280,667	984,350
Operations	24,782,819	3,100,056	21,682,763
Capital Program	8,191,234	360,567	7,830,667
Waterway Studies	1,619,158	31,336	1,587,822
Interlocals	465,441	0	465,441
Waterways Assistance Program	34,536,325	445,555	34,090,770
Cooperative Assistance Program	7,599,045	0	7,599,045
Public Information	309,558	9,109	300,449
Disaster Relief Account	1,000,000	0	1,000,000
Tax Collec.& Property Appr.Com	700,000	412,949	287,051
Total	\$ 80,468,597	\$ 4,640,239	75,828,358

FL INLAND NAVIGATION DISTRICT
 Project Status Expenditure Report - Budget vs. Actual
 For Month Ending December 31, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
Administration					
5120	Salaries & Wages	\$ 571,000	\$ 146,139	424,861	
5121	Compensated Absences	5,000	0	5,000	
5122	Temporary Help	10,517	2,037	8,480	
5210	P/R Tax Expense FICA & MED	45,000	10,095	34,905	
5220	Retirement Contribution	50,000	14,401	35,599	
5230	Health Insurance	95,000	21,736	73,264	
5310	Legal Expense	125,000	18,047	106,953	
5312	Gov't Relations	150,000	30,874	119,126	
5320	Annual Audit	28,000	0	28,000	
5322	Bank Charges	3,500	261	3,239	
5400	Travel & Per Diem	80,000	10,405	69,595	
5430	Utility Service	10,000	5,003	4,997	
5450	Insurance and Bonds	24,000	6,211	17,789	
5460	Repairs & Maintenance Svc.	15,000	1,330	13,670	
5510	Office Supplies	20,000	4,333	15,667	
5512	Staff Training	3,000	1,320	1,680	
5540	Dues & Subscriptions	30,000	8,475	21,525	
	Total Administration	1,265,017	280,667	984,350	
Operations Equipment					
5551	Waterway Inspections	20,000	0	20,000	
5552.08	DMMA Mgmt. & Maint.	540,248	174,619	365,629	
5552.93	Spoil Island Enh. & Resto.	42,377	0	42,377	
5552.94	Waterway Cleanup	83,844	55,650	28,194	Martin, IRC, SLC, Flagler
5552.941	Boating Event Sponsorship	5,000	3,500	1,500	Boat parades
5552.95	ICW Dredging General	983,472	13,994	969,478	
5552.9512	IWW Deepening Broward*	9,043,900	2,774,539	6,269,361	Dredging completed/hauling nearing
5552.952	IWW Dredging St. Lucie Reach 1	3,882,881	15,607	3,867,274	Construction scheduled 2017
5552.971	OWW Dredging	146,338	0	146,338	Projected for 2018
5552.973	IWW PB Reach 4 Dredge	294,816	44,831	249,985	Permitting ongoing
5552.974	IWW Crossroads	1,464,829	14,166	1,450,663	Construction 2017
5552.977	Matanzas IWW Dredging	50,000	0	50,000	Bid awarded/project mod?
5552.978	St. Augustine Dredging	50,000	0	50,000	Bid awarded/project mod?
5552.979	Bakers Haulover IWW Dredging	1,553,742	0	1,553,742	Project initiating 2017
5552.982	Nassau Reach 1 Plans	4,091,634	1,653	4,089,981	Project schedule late 2017
5552.983	Sediment Basin Crossroads	134,475	0	134,475	Permitting pending
5552.984	IWW Dredge Jupiter Inlet	1,500,000	0	1,500,000	Project initiated
5552.985	Ponce Dredging	350,000	0	350,000	Scheduled for 2018
5552.986	Flagler Reach 1	350,000	0	350,000	Scheduled for 2018
5641	Operations Equipment	18,638	1,497	17,141	
5644	Sm-Scale Derelict Vessel Rmvl	176,625	0	176,625	
	Total Operations	24,782,819	3,100,056	21,682,763	

FL INLAND NAVIGATION DISTRICT
 Project Status Expenditure Report - Budget vs. Actual
 For Month Ending December 31, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
Capital					
	O-7				5.5 million ACOE in FY15-16
5552.02	DU-2 Weir	500,000	29,957		Successful re-bid, project initiating
5552.54	M-8 P&E	400,000	31,288		Permitting ongoing
5552.951	DMMA Development	64,362	2,551	61,811	
5552.957	DMMA SJ-14 Restoration	209,808	0	209,808	Project monitoring ongoing
5552.965	MSA 614B Mit/Boaters Park	60,000	18,770	41,230	Project complete
5552.967	DMMA NA-1 Construction *	26,989	0	26,989	Dike settling complete
5552.9696	DMMA BV-4B Construction	4,004,929	13,015	3,991,914	1st RAI received
5552.96971	DMMA DU-9	1,118,965	4,327	1,114,638	Project initiating
5552.9681	DMMA BV-11	250,000	0	250,000	Permitting scheduled for 2017
5552.981	DMMA BV-24A	250,000	48,233	201,767	Exchange pending project permitting
5552.9699	DMMA MSA-726	382,321	210,004	172,317	Project completing
5610	Land - General	848,860	0	848,860	
5640	Furn., Fix. & Equip. -Capital	75,000	2,422	72,578	
	Total Capital	8,191,234	360,567	7,830,667	
Waterway Studies					
5319.46	GIS Project	152,972	13,261	139,711	Add. Counties initiated
5319.64	Waterway Plans	200,000	0	200,000	Duval extended
5319.65	Channel Surveys	226,186	0	226,186	Centerline surveys completed
5319.66	Seagrass Survey	250,000	17,889	232,111	Season forthcoming
5319.67	Mitigation Plans	150,000	186	149,814	BV, IRC comp, PBC underway
5319.68	DMMP Updates	140,000	0	140,000	SJC/Flagler cont.
5319.69	Economic Waterway Study	500,000	0	500,000	Project initiated
	Total Waterways	1,619,158	31,336	1,587,822	
Interlocal					
7284	Las Olas	258,898	0	258,898	0% complete
7285	Bahia Mar	206,543	0	206,543	0% complete
	Total Interlocal	465,441	0	0	
WAP					
7124	Lee Wenner Renovation Ph1	75,000	0	75,000	Project complete
7127	Deerfield Island Brdwalk Replc	50,000	0	50,000	95% complete
7134	Arlington Lions Boardwalk Ph1	12,019	0	12,019	100% complete Phase I
7135	Charles Reese Fishing Pier Ph1	44,250	37,294	6,956	Project complete
7136	County Dock Boat Ramp Ph1	21,141	0	21,141	100% complete Phase 1
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

FL INLAND NAVIGATION DISTRICT
 Project Status Expenditure Report - Budget vs. Actual
 For Month Ending December 31, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7155	Virginia Key Seawall Lnch Ph I	37,500	0	37,500	90% 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
7163	Matheson Hammock Boat Ramp	74,000	47,789	26,211	100% complete
7172	Ocean inlet Design Permit	75,000	0	75,000	95% Complete
7179	Barge Navigation Ramp Repair	25,000	0	25,000	95% complete
7185	Highbridge Park Expansion Ph I	15,000	0	15,000	100% complete Ph I
7190	FB Mooring Field Ph I	10,275	0	10,275	100% complete
7192	Arlington Lions Club	105,750	0	105,750	100% complete
7193	Exchange Club Island	113,250	0	113,250	Out to Bid
7194	North Bank Jax Riverwalk	71,400	0	71,400	Agreement Executed
7197	Vilano Beach Pier	300,000	0	300,000	30% complete
7200	Marineland Phase B	136,983	0	136,983	10% Complete
7201	George Kennedy Park Seawall	20,000	19,500	500	90% complete
7202	Root Canal Bridge	225,000	0	225,000	30% complete
7204	Sunrise Park South Dredge	32,650	0	32,650	100% complete
7207	Riverwalk P3 North B	100,000	0	100,000	79% 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	15% complete
7221	Old Bridge Park	251,875	0	251,875	50% complete
7222	Torry Island Reef	118,150	0	118,150	20% Complete
7223	Peanut Island Erosion Control	98,004	0	98,004	Project complete
7224	Riviera Beach Marina B	75,000	0	75,000	75% complete
7227	Intracoastal Water Taxi	17,500	0	17,500	100% complete
7228	Alsford Park Improvements	646,915	0	646,915	1% complete
7229	Seybold Canal & Wagner Ph D	1,000,000	0	1,000,000	Agreement Executed
7230	Dinner Key Marina	75,000	75,000	0	Project complete
7231	Baywalk Boat Hoists	20,000	0	20,000	Phase I 100% complete
7232	Virginia Key Park Tiki	16,930	0	16,930	10% Complete
7233	Virginia Key Bch Education	9,400	0	9,400	15 % Complete
7234	Normandy Shores Park	225,478	0	225,478	Agreement Executed
7235	Indian Creek Park Seawall	692,502	0	692,502	60% 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	98% complete
7239	Pelican Marina Boat Ramp	60,000	0	60,000	45% complete
7240	Matheson Marina Floating Dock	239,258	0	239,258	60% complete
7241	Fern Bch Dock 6 Fire Safety	5,000	0	5,000	11% complete
7242	Fern Bch Managed Mooring	74,350	0	74,350	27% complete
7243	Breakwater Dock Safety Ph2	89,306	0	89,306	15% complete
7244	County Dock Ramp Ph 2	62,615	0	62,615	Agreement Executed
7245	Sisters Creek	139,524	0	139,524	Agreement Executed
7246	Mayport Boat Ramp	99,000	0	99,000	Agreement Executed

FL INLAND NAVIGATION DISTRICT
 Project Status Expenditure Report - Budget vs. Actual
 For Month Ending December 31, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7247	Tillie Fowler Kayak	46,000	0	46,000	Agreement Executed
7248	Wayne B Stevens Dock	60,500	0	60,500	Agreement Executed
7249	Pottsburg Creek Dredge Ph 2	385,812	0	385,812	Agreement Executed
7250	Joe Carlucci Boat Ramp	46,500	0	46,500	Agreement Executed
7251	Metro Park Dock Replacement	96,750	0	96,750	Agreement Executed
7252	Marsh Preserve Imp. Ph 2	270,000	0	270,000	Agreement Executed
7253	Barge Seaplane Ramp Ph 2	185,000	0	185,000	Agreement Executed
7254	Salt Run Channel Dredge 6	150,000	0	150,000	5% complete
7256	San Sebastian River Drdg Prt 3	150,000	0	150,000	Project complete
7257	Boater Impr Kings Park	62,436	0	62,436	Agreement Executed
7258	Moody Boat Launch Restroom	113,187	0	113,187	Project Complete
7259	Riverwalk Park North B Ph-2	250,000	0	250,000	5% complete
7260	Riverfront Park Esplanade Ph I	90,000	0	90,000	10% complete
7261	Daytona Bch Day Docks	114,175	0	114,175	90% complete
7263	Shell Harbor Park Phase 1	67,500	0	67,500	30% complete
7264	Smyrna Dunes Park Fishing Pier	119,475	0	119,475	Agreement Executed
7265	200 Channel Dredging	355,555	0	355,555	50% 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	0	62,500	100% complete
7270	Round Island Riverside Park	90,000	0	90,000	25% complete
7271	Archie Smith Fish House	100,000	0	100,000	10% complete
7272	Dinghy Dock Ft. Pierce	190,687	0	190,687	20% complete
7273	Canal Park Marine Boat Lift	25,000	0	25,000	25% complete
7274	Phipps Park Shoreline Stab	167,061	0	167,061	60% complete
7275	Charlie Leighton Park Access	60,000	0	60,000	Project complete
7276	Shepard Park Improvement	232,158	0	232,158	25% complete
7277	WPB Living Shorelines	391,175	0	391,175	15% complete
7278	Hillsboro Canal Dredging Ph 2	412,500	0	412,500	65% 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	0	20,000	95% 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	75% complete
7288	Surfside Seawall Replacement	346,250	0	346,250	Agreement Executed
7289	Miami Marina Park Wet Slips	50,000	0	50,000	15% complete
7290	Pallot Park Seawall Bay Kayak	150,000	0	150,000	Agreement Executed
7291	Baywood Park Seawall Ph 1	25,000	0	25,000	Agreement Executed
7292	Seybold Canal & Wagner Creek	700,000	0	700,000	Agreement Executed
7293	Baywalk Southside	1,250,000	0	1,250,000	Agreement Executed
7294	Spring Garden Seawall Kayak	75,000	0	75,000	Agreement Executed

FL INLAND NAVIGATION DISTRICT
 Project Status Expenditure Report - Budget vs. Actual
 For Month Ending December 31, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7295	Derelict Vessel City of Miami	30,000	30,000	0	100% complete
7296	Miamarina Upgrade Electrical	375,000	0	375,000	20% complete
7297	Marine Stadium Baywalk	500,000	0	500,000	Agreement Executed
7298	Morningside Park Seawall	25,000	0	25,000	Agreement Executed
7299	Dinner Key Marina Pumpout	150,000	0	150,000	30% complete
7300	Alice Wainwright Park Seawall	62,500	0	62,500	Agreement Executed
7301	Bayside Wharf Miami Marina	50,000	0	50,000	15% complete
7302	Legion Park Seawall & Boat	50,000	0	50,000	Agreement Executed
7303	Crandon Marina Boat Ramp	215,266	0	215,266	10% complete
7304	Matheson Hmmk Wetslip Renov	104,699	0	104,699	20% complete
7305	Matheson Hammock Boat Ramp	283,059	0	283,059	10% complete
7306	Crandon Flotation Dock Renov	389,381	0	389,381	10% complete
7307	Homestead Bayfront Marina	205,000	0	205,000	99% complete
7308	Baywalk Plaza Ph 2-A	200,000	0	200,000	10% complete
7309	Maurice Gibb Park Dock	75,000	0	75,000	Agreement Executed
7316	Marina Basin Maint. Dredging	151,650	0	151,650	
7317	South Basin Dock Realign Ph1	24,739	0	24,739	
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	Agreement Executed
7325	Summer Haven Restoration	50,000	0	50,000	
7326	Shoal Markers Menendez Moor	10,000	0	10,000	Agreement Executed
7327	St. Aug Seawall Connectivity	200,000	0	200,000	Agreement Executed
7328	Salt Run Dredge Part 7	150,000	0	150,000	Agreement Executed
7329	Marineland Marina Ph 2 B	184,566	0	184,566	Agreement Executed
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	Agreement Executed
7333	Cassen Park Public Dock Ph 1	53,299	0	53,299	Agreement Executed
7334	Shell Harbor Park	117,889	0	117,889	
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	Agreement Executed
7337	Melbourne Police and Fire Boat	59,000	0	59,000	Agreement Executed
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	Agreement Executed
7340	Law Enf. Fire Patrol Boat	60,000	0	60,000	
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	Agreement Executed
7344	Phipps Park Shoreline	281,771	0	281,771	Agreement Executed

FL INLAND NAVIGATION DISTRICT
 Project Status Expenditure Report - Budget vs. Actual
 For Month Ending December 31, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7345	Martin Sheriff Marine Vessel	60,000	0	60,000	Agreement Executed
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	Agreement Executed
7350	Lake Park Harbor Marina Ph 1	55,000	0	55,000	Agreement Executed
7351	Tequesta Marine Unit Project	60,000	0	60,000	
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	Agreement Executed
7355	Lighthouse Point Outboard Mtrs	18,719	0	18,719	Agreement Executed
7356	ICW Water Taxi Station Ph 2	98,500	0	98,500	Agreement Executed
7357	North Bay Vllge Brdwalk Ph1	100,000	0	100,000	Agreement Executed
7358	Thalatta Shrln Stab Pier Ph 1	50,000	0	50,000	
7359	Dinner Key Mooring Ph 1	75,000	0	75,000	Agreement Executed
7360	Miami Marine Stdm Structure	250,000	0	250,000	Agreement Executed
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	Agreement Executed
7363	Morningside Floating Docks Ph 1	16,500	0	16,500	Agreement Executed
7364	Seawall Baywalk Ph 1	31,000	0	31,000	Agreement Executed
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	Agreement Executed
7367	Indian Creek Shoreline Imp.	1,000,000	0	1,000,000	Agreement Executed
7368	N. Bch Kayak Launch Miami Bch	142,007	0	142,007	Agreement Executed
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
		34,536,325	445,555	34,090,770	

FL INLAND NAVIGATION DISTRICT
 Project Status Expenditure Report - Budget vs. Actual
 For Month Ending December 31, 2016

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
CAP					
7186	Hugh Taylor Birch State Park	75,000	0	75,000	90% complete
7187	SJRWMD - E. Gallie Drdge Ph1B	750,000	0	750,000	99% complete
7310	Merritt Island Biolab Ramp	83,286	0	83,286	95% complete
7311	Eau Gallie Dredging Ph 2	1,500,000	0	1,500,000	Agreement Executed
7312	Clean Marina DEP	150,000	0	150,000	Agreement Executed
7313	FDEP Clean Vessel Act	150,000	0	150,000	Agreement Executed
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	Agreement Executed
7376	Eau Gallie Dredging Ph 2B	1,500,000	0	1,500,000	Agreement Executed
7377	USFWS Beacon 42	117,000	0	117,000	Agreement Executed
		<u>7,599,045</u>	<u>0</u>	<u>7,599,045</u>	
Public Information					
5402	Outreach Events	25,000	1,474	23,526	
5410	Communications	15,000	3,026	11,974	
5480	Public Information	35,000	2,982	32,018	
5490	Legal Advertising	27,000	575	26,425	
5642	Records Management	207,558	1,053	206,505	
		<u>309,558</u>	<u>9,110</u>	<u>300,448</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	77,444	122,556	
5321	Tax Collector's Commissions	500,000	335,505	164,495	
		<u>700,000</u>	<u>412,949</u>	<u>287,051</u>	
TOTALS		<u>80,468,597</u>	<u>4,640,240</u>	<u>75,362,916</u>	



Dana Blickley, CFA
Brevard County Property Appraiser
P.O. Box 429
Titusville, FL 32781-0429
(321) 264-6700
www.BCPAO.us

MEMORANDUM

DATE: February 1, 2017

TO: Brevard County Taxing Authorities

FROM: Milo M. Zonka, Sr. Director, Finance & Administration **MMZ**

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' savings on property taxes 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) 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 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. The majority of potential fraud cases come in as tips and complaints from the general public. We also rely heavily on our returned, undeliverable mail as that is a red flag that a homestead exemption is no longer valid. Our homestead fraud department has a staff of four plus a manager. In 2016, this limited staff worked 988 cases generated by these reactive methods, resulting in 251 new liens totaling \$738,410 being filed and \$1,140,876 being collected and paid to the taxing authorities from previously filed liens. From 1999 through 2016, the investigative efforts of this staff have resulted in \$235 million in property value being returned to the tax roll countywide, with \$5.6 million 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. There are new technological developments in software and database mining 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 residence in other jurisdictions nationwide.

Continues on Page2

MEMO: Homestead Exemption Audit Agreement Background – Page 2

We desire to contract with a vendor who offers a service that has helped to recover millions in tax dollars for other counties. They use their mass data analysis software to detect possible homestead exemption fraud paired with their highly trained investigative staff to verify information. They then return their findings to us so that we can validate that the homestead was improper and file liens against parcels receiving underserved benefits.

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 despite the fact that a portion of the proceeds will be paid to the vendor (a maximum of 28% of collected liens). If no liens are filed and paid, the vendor will not be paid.

This proposal will require the Property Appraiser and Tax Collector to execute an Interlocal Agreement with each taxing authority in which the taxing authority agrees to have 28% of the proceeds of the lien collections paid to the vendor, plus the Tax Collector's authorized reimbursement rate.

The Property Appraiser and Tax Collector have selected Tax Management Associates (TMA) as the vendor for this project, using a piggyback on TMA's recent agreement with the Duval County Tax Collector and Property Appraiser. TMA was selected as a result of Duval County's RFP process and is an established market leader in this field. TMA currently contracts with Sarasota and Pinellas counties as well, and we have received strong references from each. We are confident that TMA will execute their portion of the project expeditiously and professionally.

We expect to achieve the necessary taxing authority agreement approvals by March/April 2017. TMA will begin their work immediately and the Property Appraiser's review and approval effort will begin thereafter. In order to maintain an orderly work flow, we will meter cases through the Property Appraiser's office to ensure that both the Property Appraiser and Tax Collector 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 2017 that will continue into 2018 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.

For your review only, also included is a copy of the agreement between TMA and the Property Appraiser and Tax Collector offices.

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

THIS AGREEMENT (“Agreement”) is made and entered into as of this ____ day of _____, 2017, by and between the BREVARD COUNTY PROPERTY APPRAISER (“PROPERTY APPRAISER”), BREVARD COUNTY TAX COLLECTOR (“TAX COLLECTOR”), and the undersigned Local Governing Boards of the TAXING AUTHORITIES of Brevard 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 Brevard 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 TAX MANAGEMENT ASSOCIATES, INC. (“TMA”) 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 “TMA Audit Agreement”); and

WHEREAS, TMA shall provide said audit services in exchange for the fee established in the TMA 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 a TMA audit as having undeserved Personal Exemption(s) (hereinafter, the “Fee”); and

WHEREAS, the Fee shall be paid exclusively from the taxes, penalties, and interest collected in relation to the removal of Personal Exemptions as a result of audits performed by TMA, 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 TMA's Fee, as established in the TMA Audit Agreement, from the total property tax, penalties and interest collected as the result of the removal of Personal Exemption(s) pursuant to TMA 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 TMA Audit Agreement, the Fees paid to TMA, 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 TMA Audit Agreement is terminated or otherwise expires. Upon termination or expiration of the TMA 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 TMA 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 TMA in effected tax districts up to the date of the notification of termination shall be payable in accordance with the terms provided by the TMA 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 TMA 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 TMA, the PROPERTY APPRAISER, or the TAX COLLECTOR under this Agreement or the TMA 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:

DANA BLICKLEY, CFA
PROPERTY APPRAISER
400 SOUTH STREET
TITUSVILLE, FL 32780
321-264-6700

APPROVED AS TO LEGAL FORM

For the Property Appraiser:

Signature: _____

TAX COLLECTOR:

DATE:

LISA CULLEN, CFC
TAX COLLECTOR
400 SOUTH STREET
TITUSVILLE, FL 32780
321-264-6969

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: _____

**Tax Management Associates, Incorporated
& Brevard County, Florida
Agreement for Provision of Exemption Audit Services for Tax
Revenue Enhancement**

This Agreement (the "Agreement") is made and entered into this _____ day of _____, 2017 by and between the BREVARD COUNTY PROPERTY APPRAISER, with its principal place of business located at 400 South St. Titusville, FL 32780 ("PROPERTY APPRAISER"), the BREVARD COUNTY TAX COLLECTOR, with its principal place of business located at 400 South St. Titusville, FL 32780 ("TAX COLLECTOR"), and TAX MANAGEMENT ASSOCIATES, INC. [TMA] a company authorized to conduct business in Florida, to assist the PROPERTY APPRAISER through the performance of audits to verify entitlement to personal exemptions from ad valorem taxation granted on the County tax roll. The PROPERTY APPRAISER, TAX COLLECTOR, and TMA are hereinafter jointly referred to as "Parties."

Contractual services may begin upon full execution of this contract.

WITNESSETH:

WHEREAS, the PROPERTY APPRAISER is responsible under Florida law for the administration of ad valorem property tax exemptions 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 tax liens, and associated penalties, fees, and interest; and

WHEREAS, the PROPERTY APPRAISER desires to obtain services to Audit the Brevard County tax roll (hereinafter "Audit Services") to identify undeserved personal exemptions from ad valorem property tax. Such exemptions include, but may not be limited to, the homestead exemption granted pursuant to Article VII, section 6 of the Florida Constitution, and exemptions governed by Chapters 193 and 196, Florida Statutes (hereinafter collectively "Personal Exemptions"); and

NOW, THEREFORE, in consideration of the promises mutually exchanged, the Parties agree as follows:

- 1) **INCOPORATION OF RECITALS.** The recitals set forth above are hereby incorporated into and deemed a part of this Agreement.
- 2) **EXEMPTION AUDIT SERVICES**
 - a. TMA agrees to furnish Audit Services to identify undeserved Personal Exemptions on the Brevard County tax roll. The Audit Services provided by

TMA will be performed in accordance with the terms and conditions in this Agreement and in compliance with all applicable Florida law.

- b. It is expressly agreed by the Parties that the PROPERTY APPRAISER shall retain the final discretion to act on any and all Audit recommendations made by TMA. The PROPERTY APPRAISER shall remove Personal Exemptions and prepare and file tax liens in accordance with governing Florida law and PROPERTY APPRAISER internal policies and procedures. The PROPERTY APPRAISER retains the right to limit a lien to certain tax years, waive penalties and interest, or revoke a lien, as allowed by Florida law. This Agreement does not, and shall not be construed to delegate any of the PROPERTY APPRAISER'S statutory duties, obligations, or decision-making authority related to the administration of exemptions.
- c. The PROPERTY APPRAISER shall assign properties to TMA for Audit Services as may hereafter be deemed appropriate. TMA agrees that no TMA employee will discuss any aspect of an Audit being performed, except with authorized TMA personnel, authorized PROPERTY APPRAISER or TAX COLLECTOR officials, and the property owner being audited (to the extent hereafter determined appropriate by the PROPERTY APPRAISER), unless otherwise directed to do so by the PROPERTY APPRAISER. All correspondence to property owners in connection with audits will be signed by the PROPERTY APPRAISER or by its authorized designee.
- d. TMA agrees to audit all Personal Exemptions assigned for Audit for the most current year and applicable prior years in compliance with Florida Statutes, which provide for property tax liens for undeserved Personal Exemption for up to ten (10) years.
- e. The PROPERTY APPRAISER agrees to make available to TMA the Brevard County tax roll of granted exemptions for the years for which audits are to be performed. Additionally, as necessary, the PROPERTY APPRAISER may make available copies of Personal Exemption applications and supporting documents, or information provided in said applications, subject to confidentiality provisions established by Florida law and addressed in Section (3), herein.
- f. TMA agrees to provide training to designated employees of the PROPERTY APPRAISER as to all aspects of the Audit Services provided pursuant to this Agreement. Any appropriate designee of the PROPERTY APPRAISER may perform an Audit with TMA personnel, provided the PROPERTY APPRAISER shall be responsible for any related expenses of such PROPERTY APPRAISER employee.

3) PUBLIC RECORDS RETENTION & CONFIDENTIALITY

- a. The PROPERTY APPRAISER and TAX COLLECTOR are public agencies subject to Florida's Public Records Law, including records retention, production, and confidentiality provisions.

- b. TMA and its employees and agents shall be bound by all applicable public records laws to the same extent that those laws apply to the PROPERTY APPRAISER and TAX COLLECTOR, (collectively the “public agency”). These requirements include but may not be limited to those stated in Chapter 119, Florida Statutes, and Sections 193.114 and 193.074 Florida Statutes, under which social security numbers, Personal Exemption applications and supporting documents and any information provided within the application or supporting documents, are CONFIDENTIAL and EXEMPT from disclosure.
- c. Specifically, TMA agrees to
- i. Keep and maintain public records required by the public agency to perform the Audit Services.
 - ii. Upon request from the public agency’s custodian of public records, provide the public agency with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided by law.
 - iii. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the term of this Agreement and following completion of the contract if the contractor does not transfer the records to the public agency.
 - iv. Upon completion of this Agreement, transfer, at no cost to the public agency, all public records in possession of TMA or keep and maintain public records required by the public agency to perform the Audit Services. If TMA transfers all public records to the public agency upon completion of this Agreement, TMA shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If TMA keeps and maintains public records upon completion of this Agreement, TMA shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the public agency, upon request from the public agency’s custodian of public records, in a format that is compatible with the information technology systems of the public agency.

4) COSTS AND PAYMENT FOR AUDIT SERVICES:

- a. For services furnished under this Agreement TMA shall be paid an amount equal to twenty-eight percent (28%) of the gross taxes, penalties, and interest collected by the Tax Collector in relation to the removal of Personal Exemptions as a result of any audit performed by TMA (hereinafter the “Fee”).
 - i. The Property Appraiser shall file liens on properties submitted by TMA as ineligible for the homestead exemption when the Property Appraiser

has determined in his sole discretion that such properties are ineligible for the exemption.

- ii. If, prior to filing a lien, the Property Appraiser determines in his sole and absolute discretion to not pursue the lien as such filing is not warranted or not supportable in a court of law, then such audit services shall be considered to not have produced any compensable service.
 - iii. If, after filing a lien, the Property Appraiser determines to remove or delete, or otherwise abate amounts that are not properly owed on homestead properties as previously determined to be ineligible for the homestead exemption through the TMA audit, then TMA will not be paid on such amounts meeting these criteria.
- b. The Fee shall be calculated upon full or partial payment of any qualifying tax lien, whether payment is made prior to or after recording of the lien, and shall be calculated based on taxes levied by all taxing authorities in the tax district of the audited property for each tax year, pursuant to associated Interlocal Agreements with each taxing authority. If no Interlocal Agreement exists with a specific taxing authority for whatever reason, the PROPERTY APPRAISER shall not provide Personal Exemptions for that non-participating taxing authority to TMA for Audit Services. The partial or full payment of any tax lien arising during a period of non-participation by a taxing authority is not a qualifying tax lien, and no portion of the collection of a non-qualifying tax lien shall be included in the calculation of fees due TMA.
 - c. The Fee shall be paid exclusively from the taxes, penalties, and interest collected in relation to the removal of Personal Exemptions as a result of audits performed by TMA. The Fee shall not be payable from future ad valorem tax levies.
 - d. 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 the purpose of the Agreement for any tax year. This Agreement does not create the right in any party to compel the exercise of the ad valorem taxing power of any taxing authority, and does not impair the taxing power of any taxing authority.
 - e. To facilitate TMA's billing for audit fees, the Tax Collector agrees to provide TMA a monthly report listing all taxes, penalties and interest collected as a result of TMA's audits. The report shall include the parcel number, property owner, site address of the properties audited, total collected amount and the collection date. This report, if possible, should be in spreadsheet format; if not available in spreadsheet format, a system-generated report will be acceptable. TMA shall then invoice the Tax Collector monthly for applicable Audit Fees based on the Tax Collector's monthly report. Audit Fees will be due and payable within fifteen (15) days following the billing date.
 - f. If the TAX COLLECTOR distributes a TMA Fee based on a lien payment that is subsequently reversed for any reason—including but not limited to a correction to the tax roll, a final judgment in a lawsuit, or a bounced check—the TAX

- COLLECTOR provides notice to TMA and TMA shall return the Fee to the Tax Collector. If, in a month immediately following the payment reversal, the total balance of TMA Fees for the monthly distribution exceeds the Fee made pursuant to the reversed payment (the “reversed Fee”), said reversed Fee will be withheld from the monthly distribution. Any such withholding will be reflected in the TAX COLLECTOR’S monthly report. If the balance of the TMA Fees in the following month is not sufficient to cover the reversed Fee, the TAX COLLECTOR will send TMA a bill for the remainder of the reversed fee, and TMA will remit the full amount billed within 30 days. Regardless, the Tax Collector may continue to withhold from payments owed to TMA such amounts as necessary to recover all reversed Fees. Should a reversed payment be subsequently repaid or otherwise restored for any reason, TMA retains the right to the reversed Fee, which will be redistributed upon receipt by the TAX COLLECTOR of a new payment, in full accordance with this Agreement.
- g. Collections on all properties the Property Appraiser authorizes TMA to send a Homestead Audit Questionnaire to that are identified by TMA as potentially having received undeserved Personal Exemption(s) shall be construed to be the result of the provided Audit Services and shall be subject to TMA’s Fee under these payment provisions. However, no fee shall be paid on properties the Property Appraiser identified as potentially having received undeserved Personal Exemptions prior to providing TMA the Personal Exemption data file, or if the PROPERTY APPRAISER discovers an undeserved Personal Exemption on a property that was not identified by TMA as potentially having received undeserved Personal Exemption(S), no Fee shall be paid in relation to that property.
- i. Each individual property, as denoted by the parcel identification number on the property tax roll, shall be treated as a separate account under these payment terms. Any individual account is severable and treated as unique and distinct in terms of the amount owed to TMA for services provided under this contract. Payments of the Fee for multiple accounts may be made together provided that an accounting of the Fee for each individual account is provided.
- h. All expenses incurred by TMA in performing audits under this Agreement including, but not limited to, travel, food, lodging, mileage, postage, salaries, etc. shall be the responsibility of TMA. TMA shall maintain a sufficient workforce of employees necessary to provide the contracted services, and there shall be no additional compensation paid to TMA for said employees.
- i. All legal costs involving appeals of the removal of Personal Exemptions resulting from audits shall be the responsibility of the PROPERTY APPRAISER. TMA shall be responsible for defending its audit findings throughout any appeals process, as appropriate and necessary, without additional cost to the PROPERTY APPRAISER. Defense of audit findings may include personal appearances at meetings with property owners or their representatives, and provision of testimony and evidence concerning information identified in an audit at any administrative, judicial, or quasi-judicial hearings.

5) **TERMINATION**

- a. This Agreement shall become effective from the date entered above and shall remain in effect for an initial term of twelve (12) months from the effective date as specified in a Notice to Proceed letter issued to TMA by the PROPERTY APPRAISER, and at the PROPERTY APPRAISER'S election, in his sole discretion, shall continue in effect thereafter on a year-to-year basis, but not to extend beyond April 12, 2021. After the initial term, any Party can terminate this agreement by providing thirty (30) days' notice of termination to the other Parties in writing.
- b. If through any cause, TMA, the PROPERTY APPRAISER, or the TAX COLLECTOR fails to fulfill its obligations as provided by this Agreement, or materially violates any of the covenants or stipulations within this Agreement, or becomes unsatisfied with services rendered, and such failure or violation continues for thirty (30) days after written notice thereof by a Party, any Party shall thereupon have the right to terminate this Agreement immediately upon giving written notice to the other Parties. Said notice shall be delivered to the Parties by hand delivery or first class mail, postage paid to the mailing address as specified herein under "Notice."
- c. In the event that the two largest county-wide taxing authorities terminate the Interlocal Agreement or sufficient funds are otherwise not available to support this Agreement for a new fiscal period, the PROPERTY APPRAISER shall notify TMA of such occurrence and the Agreement shall terminate on the last day of the current fiscal period without penalty or expense. In the event of such termination, Fees for all Audits completed by TMA up to the date of the notification of termination of the Interlocal Agreement or insufficient budgeted funds shall be payable in accordance with the terms provided by this Agreement.
- d. In the event of termination for any reason other than those specified in paragraph 5)c., all Audits assigned to TMA and on which TMA has initiated work or expended resources, shall be completed by TMA and all Fees for completed audits shall be payable in accordance with the terms as provided by this Agreement. Because tax liens may not be paid within the term of this Agreement, provisions related to the payment of Fees shall survive the termination of the Agreement term, and shall terminate upon the later of the collection and payment of all liens related to TMA audits, or five (5) years after a lien has been filed.
- e. Upon completion of all Audits, TMA shall provide any records related to this Agreement to the PROPERTY APPRAISER for record retention purposes, as further addressed in Section (3), herein.

6) **GENERAL PROVISIONS**

- a. **INDEMNIFICATION:** To the fullest extent permitted by law, TMA shall indemnify, defend and hold harmless the PROPERTY APPRAISER, TAX COLLECTOR, the taxing authorities, and their officials, agents, and employees, from and against all claims, damages, losses and expenses, direct, indirect or consequential (including, but not limited to, fees and charges of attorneys and

- other professionals and costs related to court action or arbitration) arising out of or resulting from the performance of this contract or the actions of TMA or its officials, employees, agents, or contractors under this Agreement or under any agreements entered into by TMA in connection with this Agreement. This indemnification shall survive the termination of this Agreement.
- b. **NON-DISCRIMINATION:** TMA represents that it has adopted and will maintain throughout the term of this Agreement a policy of nondiscrimination or harassment against any person with regard to race, color, sex (including pregnancy), sexual orientation, gender identity or expression, religion, political affiliation, national origin, disability, age, marital status, veteran status, or any other impermissible factor in recruitment, hiring, compensation, training, placement, promotion, discipline, demotion, transfers, layoff, recall, termination, working conditions and related terms and conditions of employment.
- c. **LAW CONTROLLING:** The laws of the state of Florida shall control and govern this Agreement.
- d. **NON-ASSIGNMENT:** This Agreement is not assignable by any Party, by operation of law or otherwise.
- e. **MODIFICATION:** This Agreement may be modified only by a written agreement executed by all Parties hereto.
- f. **ENTIRE AGREEMENT:** This Agreement constitutes the entire agreement of the Parties and no other agreement or modification to this agreement, expressed or implied, shall be binding on any Party unless same shall be in writing and signed by all Parties. This Agreement may not be orally modified. Any modifications must be in writing, expressly titled a modification or addendum to this Agreement, attached to this Agreement, and signed by all Parties.
- g. **SEVERABILITY:** Should any provision, portion, or application thereof 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 public records provisions herein.
- h. **HEADINGS:** The subject headings of the paragraphs are included for purposes of convenience only and shall not affect the construction or interpretation of any of its provisions. This Agreement shall be deemed to have been drafted by all Parties, and no purposes of interpretation shall be made to the contrary.

- i. **NOTICE:** Any notices to be given or submitted by any Party to the others pursuant to this Agreement shall be made in writing and sent by first class mail, postage paid or by hand delivery to:

PROPERTY APPRAISER:
 BREVARD COUNTY PROPERTY APPRAISER
 400 South Street
 Titusville, FL 32780
 ATTN: Dana Blickley, Property Appraiser

TAX COLLECTOR:
 BREVARD COUNTY TAX COLLECTOR
 400 South Street
 Titusville, FL 32780
 ATTN: Lisa Cullen, Tax Collector

TMA:
 TAX MANAGEMENT ASSOCIATES, INC
 2225 Coronation Blvd.
 Charlotte, NC 28227
 ATTN: Richard Cooke, Jr., Chief Executive Officer

EXECUTED AND ENTERED INTO BY THE PARTIES HERETO.

PROPERTY APPRAISER AUTHORIZED SIGNATURE:

_____ DATE: _____
 Dana Blickley
 TITLE: As PROPERTY APPRAISER
 BREVARD COUNTY PROPERTY APPRAISER

**STATE OF FLORIDA
 COUNTY OF BREVARD**

The foregoing instrument was acknowledged before me this _____ day of _____, 2017, by, **Dana Blickley as Brevard County Property Appraiser**, who is personally known to me or has produced _____ as identification. _____

 Notary Public Signature _____ Notary Seal:

TAX COLLECTOR AUTHORIZED SIGNATURE:

Lisa Cullen
TITLE: As TAX COLLECTOR
BREVARD COUNTY TAX COLLECTOR

DATE: _____

**STATE OF FLORIDA
COUNTY OF BREVARD**

The foregoing instrument was acknowledged before me this _____ day of _____, **2017**, by **Lisa Cullen as Brevard County Tax Collector**, who is personally known to me or has produced _____ as identification. _____

Notary Public Signature _____ Notary Seal:

TMA AUTHORIZED SIGNATURE:

Richard Cooke, Jr.
TITLE: As CHIEF EXECUTIVE OFFICER
TAX MANAGEMENT ASSOCIATES, INC

DATE: _____

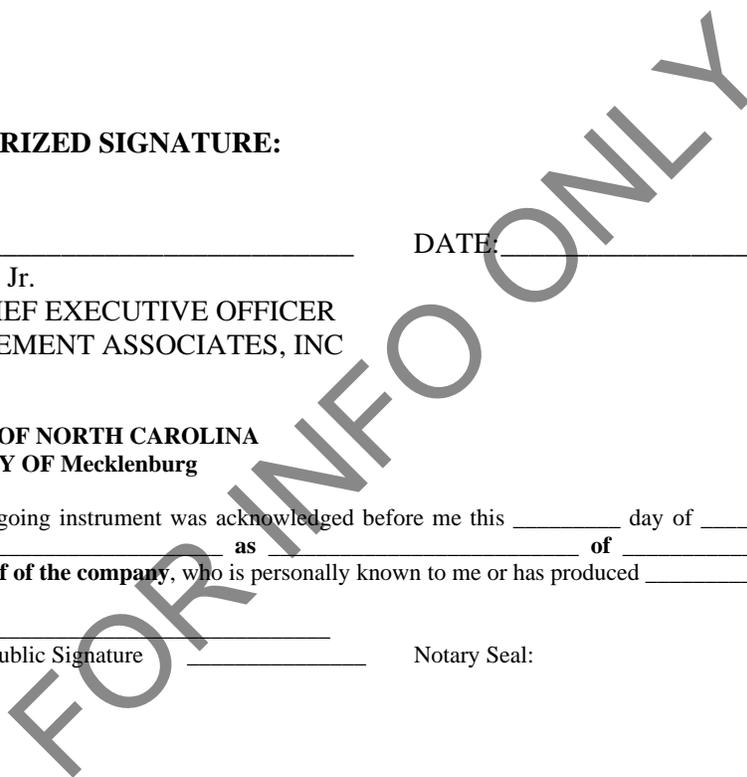
**STATE OF NORTH CAROLINA
COUNTY OF Mecklenburg**

The foregoing instrument was acknowledged before me this _____ day of _____, **2017**, by, _____ as _____ of _____, **on behalf of the company**, who is personally known to me or has produced _____ as identification.

Notary Public Signature _____ Notary Seal:

APPROVED AS TO LEGAL FORM AS TO
THE PROPERTY APPRAISER AND TAX
COLLECTOR ONLY BY THE
OFFICE OF GENERAL COUNCIL, BREVARD COUNTY

Signature: _____



**EXECUTIVE DIRECTOR'S
DELEGATION OF AUTHORITY**

Actions from January 10, 2017 Through February 6, 2017

1. Executed several Assistance Program Project Agreements and Project Extensions as approved by the Board.
2. Approved payment of \$3,483.90 to Taylor Engineering for general engineering services.
3. Approved payment in the amount of \$3,250.00 to John Brown & Sons, Inc. for Phase II of exotic vegetation removal at Material Storage Area (MSA) 610/611, Palm Beach County, FL.
4. Approved payment in the amount of \$1,068.00 to White Oak Contracting, Inc. for loading crane mats at Dredged Material Management Area (DMMA) NA-1, Nassau County, for transport to DMMA SL-2, St. Lucie County, FL.
5. Approved payment in the amount of \$675.00 to Airquest Environmental, Inc. for independent monitoring of the temporary haul road at DMMA Port Everglades, Broward County, FL.
6. Approved payment in the amount of \$850.00 to Shaw's Tree Service, LLC for tree removal and cleanup, DMMA DU-2, Duval County, FL.
7. Approved payment in the amount of \$950.00 to Shaw's Tree Service, LLC for tree removal and cleanup, DMMA SJ-29, St. Johns County, FL.