

**Finance & Budget  
Committee Meeting  
October 19, 2012**

**PRELIMINARY AGENDA**

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

**8:30 a.m., Friday, October 19, 2012**

**The Riverside Hotel  
620 East Las Olas Boulevard,  
Ft. Lauderdale, Broward County, Florida.**

**Committee Members**

**Tyler Chappell, Chair**

**Commissioners Aaron Bowman, Nancy Freeman, Gail Kavanagh and Jerry Sansom**

**Item 1.        Call to Order.**

Treasurer Chappell will call the meeting to order.

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**Item 2.        Roll Call.**

Assistant Executive Director Mark Crosley will call the roll.

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**Item 3.        Financial Statements for August 2012.**

The financial statements for August 2012 are presented for review and approval.

(see back up pages 3 – 20)

RECOMMEND        Approval of a recommendation to the full Board of the  
financial statements for August 2012.

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**Item 4.        August 2012 Expenditure and Project Status Reports.**

The Expenditure and Project Status Report for August 2012 is presented for review.

(see back up pages 21 - 27)

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**Item 5. Auditor's Engagement Letter for the FY 2011-2012 Audit.**

The District's current audit firm, Berger, Toombs, Elam, Gaines & Frank, has submitted an engagement letter for the FY 2011-2012 financial audit with a proposed cost of \$28,000.00 which is the same as the last two years. If the engagement letter is approved, this will be the fourth year that Berger et al. will have performed our audit. The Board has generally agreed to change audit firms every five years.

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

(see back up pages 28 – 33)

RECOMMEND      Approval of a recommendation to the full Board to accept the Engagement Letter from Berger, Toombs, Elam, Gaines & Frank for the FY 2011-2012 audit.

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**Item 6. Delegation of Authority Report.**

Staff has prepared a report on Delegation of Authority actions that the Executive Director has made since September 2nd for review only.

(see back up page 34)

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**Item 7. Additional Agenda Items or Staff Comments.**

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**Item 8. Additional Commissioners Comments.**

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**Item 9. Adjournment.**

FL INLAND NAVIGATION DISTRICT  
BALANCE SHEET  
At August 31, 2012

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ASSETS

BB&TChecking	\$	2,491,610.14
Petty Cash		300.00
Prepaid ACOE		6,804,080.00
Accrued Interest Receivable		57,486.48
V-26 Land Sale Receivable		674,037.15
SBA Fund "A"		94,473.96
ACOE Escrow2		3,936.55
ACOE Escrow 3		23,945.63
T.D. Bank		22,046,984.32
National City PNC		5,371,208.88
Branch Bank & Trust		4,741.26
Suntrust Savings		6,815,819.00
FirstAtlantic CD		3,000,000.00
BB&T Zero Balance		30.00
BankUnited CD 7/24/13		15,000,000.00
BankUnited MMA		10,019,183.06

SUBTOTAL OF ASSETS		<u>72,407,836.43</u>
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SBA Fund "B"	184,039.09
Unrealized loss Fund "B"	<u>(17,446.17)</u>

FUND "B" Net of unrealized loss	<u>166,592.92</u>
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TOTAL ASSETS	\$	<u><u>72,574,429.35</u></u>
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LIABILITIES

Accounts Payable	\$	359,035.47
Retainage Payable - Grants		14,596.71
Retainage Payable - Contracts		169,304.44
Deferred Revenue V-26		<u>674,037.15</u>

TOTAL LIABILITY		<u>1,216,973.77</u>
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FUND EQUITY

Reserve for ACOE Prepaid	6,804,080.00
Reserv for Sub Yr Expenditure	55,862,707.08
Undesignated Fund Balance	<u>8,690,668.50</u>

TOTAL FUND EQUITY		<u>71,357,455.58</u>
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TOTAL LIABILITY & FUND EQUITY	\$	<u><u>72,574,429.35</u></u>
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FL INLAND NAVIGATION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE    Page 4  
For the Eleven Months Ending August 31, 2012

REVENUES	Current Month		Year to Date	
Ad Valorem Taxes - Brevard	689.38	0.16	820,138.30	3.92
Ad Valorem Taxes - Broward	0.00	0.00	4,184,818.12	20.02
Ad Valorem Taxes - Dade	8,593.35	1.93	6,097,721.49	29.18
Ad Valorem Taxes - Duval	1,327.00	0.30	1,667,669.50	7.98
Ad Valorem Taxes - Flagler	0.00	0.00	223,635.51	1.07
Ad Valorem Taxes - Indian R	146.35	0.03	438,645.20	2.10
Ad Valorem Taxes - Martin	0.00	0.00	572,820.36	2.74
Ad Valorem Taxes - Palm Be	18,103.44	4.07	4,161,977.81	19.92
Ad Valorem Taxes - St. John	0.00	0.00	587,623.39	2.81
Ad Valorem Taxes - St. Luci	1,097.89	0.25	490,100.68	2.35
Ad Valorem Taxes - Volusia	726.47	0.16	809,965.24	3.88
Ad Valorem Nassau County	0.00	0.00	218,467.12	1.05
Interest Income	13,401.07	3.01	201,233.86	0.96
Interest from State Bd of Ad	0.00	0.00	85.72	0.00
Interest from Tax Collectors	357.60	0.08	2,440.32	0.01
Sale of Land	337,018.59	75.81	337,018.59	1.61
Other Misc. Revenue	63,120.00	14.20	84,118.13	0.40
<b>TOTAL REVENUES</b>	<b>444,581.14</b>	<b>100.00</b>	<b>20,898,479.34</b>	<b>100.00</b>

EXPENDITURES

ADMINISTRATION

Salaries & Wages	44,944.22	10.11	503,156.42	2.41
Compensated Absences	0.00	0.00	3,131.15	0.01
Temporary Help	0.00	0.00	290.00	0.00
P/R Tax Expense FICA & M	3,438.25	0.77	36,663.22	0.18
Retirement Contribution	2,448.36	0.55	29,145.47	0.14
Health Insurance	6,434.14	1.45	71,226.86	0.34
Legal Expense	7,575.80	1.70	81,980.10	0.39
Annual Audit	0.00	0.00	28,000.00	0.13
Bank Charges	135.20	0.03	2,237.19	0.01
SBA Fund "B"unrealized los	(8,812.30)	(1.98)	(32,932.34)	(0.16)
Travel & Per Diem	6,396.31	1.44	89,268.96	0.43
Utility Service	457.78	0.10	7,249.20	0.03
Insurance and Bonds	0.00	0.00	13,719.13	0.07
Repairs & Maintenance Svc.	264.00	0.06	17,699.47	0.08
Office Supplies	692.90	0.16	13,195.32	0.06
Dues & Subscriptions	250.00	0.06	19,947.07	0.10
Govt Relations	8,514.00	1.92	93,929.88	0.45
SJ-14 Legal	0.00	0.00	810.00	0.00
Staff Training	0.00	0.00	2,585.00	0.01
<b>TOTAL ADMINISTRATION</b>	<b>72,738.66</b>	<b>16.36</b>	<b>981,302.10</b>	<b>4.70</b>

OPERATIONS

DMMA Mgmt & Maint.	54,295.50	12.21	346,362.17	1.66
Spoil Isl. Enh. & Rest.	1,805.00	0.41	1,805.00	0.01
Waterway Cleanup	0.00	0.00	54,576.34	0.26
ICW Dredging General	87,661.00	19.72	2,903,437.11	13.89
Sm Scale Derlct Vessl Rmvl	0.00	0.00	74,175.00	0.35
IWW Deepening Broward	0.00	0.00	494,850.28	2.37
OWW Dredging	8,802.44	1.98	51,465.71	0.25
Operations Equipment	1,686.40	0.38	12,924.85	0.06

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE    Page 5  
For the Eleven Months Ending August 31, 2012

	Current Month		Year to Date	
TOTAL OPERATIONS	154,250.34	34.70	3,939,596.46	18.85
CAPITAL OUTLAY				
Land - General	4,375.00	0.98	4,375.00	0.02
Furn., Fix. & Equip. -Capital	0.00	0.00	6,341.25	0.03
Furn, Fix & Equip - Non-Cap	0.00	0.00	105.99	0.00
SJ-14 Restoration	0.00	0.00	48,825.37	0.23
DMMA Development	2,621.53	0.59	126,713.53	0.61
DMMA NA-1 Construction	0.00	0.00	78,704.53	0.38
MSA 614B Mit/Boaters Prk	0.00	0.00	4,645.71	0.02
DMMA O-7 Construction	0.00	0.00	20,182.14	0.10
TOTAL CAPITAL OUTLA	6,996.53	1.57	289,893.52	1.39
WATERWAY STUDIES				
Seagrass Survey	0.00	0.00	35,280.00	0.17
Channel Surveys	0.00	0.00	45,622.50	0.22
ICW Economic Studies	0.00	0.00	8,936.82	0.04
TOTAL WATERWAY STU	0.00	0.00	89,839.32	0.43
INTERLOCALS				
Broward Co. ICW/Dania	297,315.95	66.88	897,708.08	4.30
TOTAL INTERLOCALS	297,315.95	66.88	897,708.08	4.30
WATERWAYS ASSISTANCE PROGRAM				
Daytona Hal Harbor River R	0.00	0.00	243,677.95	1.17
Melbrne Crane Crk Promena	0.00	0.00	171,028.85	0.82
Martin Co. Spoil Isl Stab-1	0.00	0.00	75,000.00	0.36
Belle Glde OWW Marine Im	0.00	0.00	325,374.27	1.56
Jupiter riverwalk at Hrbrside	0.00	0.00	780,282.00	3.73
Palm Bch Sand Trasfr Plant	0.00	0.00	300,000.00	1.44
P.B.C. Dubois Marina	0.00	0.00	987,000.00	4.72
Miami Mar Stdm Marina Sea	0.00	0.00	17,500.00	0.08
St Johns Co. Alp Groves Pier	0.00	0.00	5,232.20	0.03
Miami Cent. Prk Mooring Bll	0.00	0.00	11,700.00	0.06
Daytona Bch Halifax Hrbr Dr	0.00	0.00	105,438.73	0.50
Jax Sisters Creek Docks Ph2	0.00	0.00	226,914.57	1.09
So. Daytona Vet Park Pier Ex	0.00	0.00	30,000.00	0.14
Okld Park NE 12 Ter Kayak	0.00	0.00	27,324.43	0.13
Delray Bch Mang. Prk Boat	0.00	0.00	85,740.00	0.41
Hallandale Bch Dockage Ph	0.00	0.00	148,159.62	0.71
Jupiter Riverwalk at harbrsid	0.00	0.00	639,394.00	3.06
Jax Joe Carlucci Boat Rmp P	0.00	0.00	112,594.13	0.54
Miami Citywide Delct Vssl R	0.00	0.00	20,000.00	0.10
Brward Co. Dania Cut-Off D	21,542.00	4.85	602,486.44	2.88
Titusville Mooring Field Inst	0.00	0.00	117,276.20	0.56
Fernandina Bch Marina Drdg	0.00	0.00	174,735.00	0.84
St. Augustine Barge Term. C	0.00	0.00	96,250.00	0.46
St. Aug Barge Terminal Nav	0.00	0.00	40,000.00	0.19
Vo.Co. Ed Stone Park Seawa	0.00	0.00	81,614.70	0.39

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE    Page 6  
For the Eleven Months Ending August 31, 2012

	Current Month		Year to Date	
Seb. Inlet Coconut Pte Stab.	0.00	0.00	23,282.28	0.11
TOTAL WATERWAYS AS	21,542.00	4.85	5,448,005.37	26.07
COOPERATIVE ASSISTANCE PROGRAMS				
TOTAL COOPERATIVE AS	0.00	0.00	0.00	0.00
MANATEE SIGNS				
TOTAL MANATEE SIGNS	0.00	0.00	0.00	0.00
PUBLIC INFORMATION				
FIND Display Development	0.00	0.00	5,212.50	0.02
Communications	1,568.10	0.35	20,165.37	0.10
Public Information	641.34	0.14	25,809.69	0.12
Legal Advertising	0.00	0.00	15,058.95	0.07
Manatee Zone Brochures	1,895.00	0.43	6,876.00	0.03
Boaters Guides	0.00	0.00	13,660.00	0.07
TOTAL PUBLIC INFORMA	4,104.44	0.92	86,782.51	0.42
DISASTER RELIEF ACCOUNT				
TOTAL DISASTER RELEIF	0.00	0.00	0.00	0.00
TAX COLLEC. & PROPERTY APPR. COMMISSIONS				
Prop. Appraiser's Commissio	0.00	0.00	131,079.04	0.63
Tax Collector's Commissions	134.43	0.03	343,604.44	1.64
TOTAL TAX COLLEC. & P	134.43	0.03	474,683.48	2.27
TOTAL EXPENDITURES	557,082.35	125.30	12,207,810.84	58.41
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES \$	(112,501.21)	(25.30)	\$ 8,690,668.50	41.59

CHANGES in FUND BALANCE

Reserv for Sub Yr Expenditure	\$ (55,862,707.08)
	(8,690,668.50)
FUND BALANCE- ENDING	(64,553,375.58)

FL INLAND NAVIGATION DISTRICT  
STATUS OF FUNDS  
August 31, 2012

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GENERAL ACCOUNTS

Petty Cash	\$	300.00	
BB&T Checking		2,491,610.14	
BB&T Zero Balance		30.00	
			2,491,940.14

SAVINGS ACCOUNTS

ACOE Escrow2		3,936.55	
National City PNC		5,371,208.88	
ACOE Escrow 3		23,945.63	
T.D. Bank		22,046,984.32	
Branch Bank & Trust		4,741.26	
Suntrust Savings		6,815,819.00	
BankUnited MMA		10,019,183.06	
			44,285,818.70

CERTIFICATES OF DEPOSITS

FirstAtlantic CD		3,000,000.00	
BankUnited CD 7/24/13		15,000,000.00	
			18,000,000.00

STATE BOARD OF ADMINISTRATION

SBA Fund "B"		184,039.09	
Unrealized loss Fund "B"		(17,446.17)	
SBA Fund "A"		94,473.96	
			261,066.88

TOTAL	\$	65,038,825.72
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**FL INLAND NAVIGATION DISTRICT**  
**Budget vs. Actual Revenues with Variance Amounts**  
**For the 11 Months Ending**  
**August**  
**31, 2012**

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ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount (Under)/Over
3103	Ad Valorem Taxes - Dade	6,199,311	6,097,721	(101,590)
3102	Ad Valorem Taxes - Broward	4,183,919	4,184,818	899
3108	Ad Valorem Taxes - Palm Beach	4,103,161	4,161,978	58,817
3104	Ad Valorem Taxes - Duval	1,681,628	1,667,670	(13,958)
3101	Ad Valorem Taxes - Brevard	827,196	820,138	(7,058)
3111	Ad Valorem Taxes - Volusia	805,115	809,965	4,850
3110	Ad Valorem Taxes - St. Lucie	482,917	490,101	7,184
3107	Ad Valorem Taxes - Martin	558,437	572,820	14,383
3109	Ad Valorem Taxes - St. Johns	573,041	587,623	14,582
3106	Ad Valorem Taxes - Indian Riv.	436,456	438,645	2,189
3105	Ad Valorem Taxes - Flagler	219,693	223,636	3,943
3112	Ad Valorem Nassau County	218,418	218,467	49
3642	Sale of Land	359,000	337,019	(21,981)
3611	Interest Income	230,000	201,320	(28,680)
3699	Other Misc. Revenue	0	84,118	84,118
3414	Reproduction	0	0	0
3415	Due from other govts	0	0	0
3613	Interest from Tax Collectors	0	2,440	2,440

TOTALS	20,878,292	20,898,479	20,187
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Status of FUNDS 08/31/12	65,038,826
Expected Remaining Rev	101,590 Miami Dade
Cash/Funding 11/12	65,140,416
Less Payables	-542,937

Status of Funds 08/31/12	65,257,825	65,257,825
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Current Budget	73,959,492
Current Expenses YTD	-12,207,809
Remaining Cash Expenses 11/12	61,751,683

Expected Excess Funding Over Expenses Current Budget	3,506,142
Total Expected Excess	3,506,142

**FL INLAND NAVIGATION DISTRICT**

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**Interest and Term of FUNDS**

**August 31, 2012**

Account	Balance	Rate	Estimated Annual Int.	Bauer Rating	Term
Petty Cash	\$300.00	N/A			N/A
ACOE Escrow2	\$3,936.55	0.00%	\$0.00	**	On Demand
ACOE Escrow 3	\$23,945.63	0.00%	\$0.00	**	On Demand
Suntrust Savings	\$6,815,819.00	0.14%	\$9,542.15	***	On Demand
PNC	\$5,371,208.88	0.20%	\$10,742.42	***1/2	On Demand
TD Commerce Bank	\$22,046,984.32	0.25%	\$55,117.46	****	On Demand
BBT MMA	\$4,741.26	0.10%	\$4.74	*****	On Demand
BBT Checking	\$2,491,610.14	0.00%	\$0.00	*****	On Demand
BBT Zero Balance	\$30.00	0.00%	\$0.00	*****	On Demand
FirstAtlantic Bank CD	\$3,000,000.00	0.30%	\$9,000.00	****	1/19/2013
SBA Fund "B"	\$166,592.92	0.00%	\$0.00		Frozen at this time
SBA Fund "A"	\$94,473.96	0.30%	\$283.42		On demand
BankUnited CD	\$15,000,000.00	0.75%	\$112,500.00	*****	7/24/2013
BankUnited MMA	\$10,019,183.06	0.50%	\$50,095.92	*****	On Demand
<b>TOTAL Deposits</b>	<b>\$65,038,825.72</b>		<b>\$247,286.10</b>	<b>Est. Annual Interest</b>	
Estimated Annual Effective Yield		<b>0.38%</b>			
Benchmark S.B.A.		0.30%			

SBA Fund "B"

\$184,039.09	Total in Fund B
-\$17,446.17	Unrealized loss
\$166,592.92	NAV

FL INLAND NAVIGATION DISTRICT  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
For the Month of August 31, 2012

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REVENUE

Interest	13,758.67
Sale of Land	337,018.59
Other Misc. Revenue	63,120.00
Taxes collected:	
Ad Valorem Taxes - Brevard	689.38
Ad Valorem Taxes - Dade	8,593.35
Ad Valorem Taxes - Duval	1,327.00
Ad Valorem Taxes - Indian Riv.	146.35
Ad Valorem Taxes - Palm Beach	18,103.44
Ad Valorem Taxes - St. Lucie	1,097.89
Ad Valorem Taxes - Volusia	726.47
<b>TOTAL REVENUE</b>	<b>444,581.14</b>

EXPENDITURES

ADMINISTRATION

Salaries & Wages	44,944.22
P/R Tax Expense FICA & MED	3,438.25
Retirement Contribution	2,448.36
Health Insurance	6,434.14
Legal Expense	7,575.80
Bank Charges	135.20
SBA Fund "B"unrealized loss	(8,812.30)
Travel & Per Diem	6,396.31
Utility Service	457.78
Repairs & Maintenance Svc.	264.00
Office Supplies	692.90
Dues & Subscriptions	250.00
Govt Relations	8,514.00
<b>TOTAL ADMINISTRATION</b>	<b>72,738.66</b>

OPERATIONS

DMMA Mgmt & Maint.	54,295.50
Spoil Isl. Enh. & Rest.	1,805.00
ICW Dredging General	87,661.00
OWW Dredging	8,802.44
Operations Equipment	1,686.40
<b>TOTAL OPERATIONS</b>	<b>154,250.34</b>

CAPITAL OUTLAY

Land - General	4,375.00
DMMA Development	2,621.53

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
For the Month of August 31, 2012

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TOTAL CAPITAL OUTLAY	6,996.53
WATERWAY STUDY	
TOTAL WATERWAY STUDY	0.00
INTERLOCALS	
Broward Co. ICW/Dania	297,315.95
TOTAL INTERLOCALS	297,315.95
WATERWAYS ASSISTANCE PROGRAM	
Brward Co. Dania Cut-Off Dredg	21,542.00
TOTAL WATERWAYS ASSISTANCE PRO	21,542.00
COOPERATIVE ASSISTANCE PROGRAM	
TOTAL COOPERATIVE ASSISTANCE PR	0.00
MANATEE SIGNS	
TOTAL MANATEE SIGN	0.00
PUBLIC INFORMATION	
Communications	1,568.10
Public Information	641.34
Manatee Zone Brochures	1,895.00
TOTAL PUBLIC INFORMATION	4,104.44
DISASTER RELIEF ACCOUNT	
TOTAL DISASTER RELIEF	0.00
TAX COLLEC. & PROPERTY APPR. COMMISSIONS	
Tax Collector's Commissions	134.43
TOTAL TAX COLLEC. & PROPERTY APP.	134.43

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT  
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS  
For the Month of August 31, 2012

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TOTAL DISBURSEMENTS

557,082.35

## FL INLAND NAVIGATION DISTRICT

## Cash Receipts Journal

For the Period From Aug 1, 2012 to Aug 31, 2012

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

Date	Account ID	Transactio	Line Description	Debit Amnt	Credit Amnt	Receipt Number
8/6/12	3613 1610	E080312	Interest Earned Palm Beach County Tax Collect	344.70	344.70	
8/7/12	3110 5321 1610	E08/07/12	Current Taxes Less Comm. St. Lucie County Tax Collector	0.01 0.58	0.59	
8/7/12	3110 5321 1610	E08/07/12	Current Taxes Less Comm. St. Lucie County Tax Collector	21.94 1,075.36	1,097.30	
8/7/12	3108 1610	5029062	Solid waste refund Palm Beach County Tax Collect	39.20	39.20	
8/7/12	3613 1610	E08/02/12	Interest Earned Volusia County Tax Collector	12.90	12.90	
8/8/12	3104 5321 1610	080612	Current taxes Less Comm. City of Jacksonville	26.54 1,300.46	1,327.00	
8/9/12	3101 1610	E050912	Current taxes Brevard County Tax Collector	689.38	689.38	
8/13/12	3103 5321 1610	E08/09/12	Current taxes Less Comm. Metro Dade County	78.40 7,761.79	7,840.19	
8/14/12	3103 5321 1610	E08/09/12	Current Taxes Less Comm. Metro Dade County	7.54 745.62	753.16	
8/28/12	3108 1610	E08/28/12	Delinquent Taxes Palm Beach County Tax Collect	18,064.24	18,064.24	
8/30/12	3111 1610	E09/03/12	Current taxes Volusia County Tax Collector	589.05	589.05	
8/30/12	3111 1610	E83012	Delinquent Taxes Volusia County Tax Collector	137.42	137.42	
8/30/12	3106 1610	E08/27/12	Current Taxes Indian River Cty. Tax Collect	17.08	17.08	
8/30/12	3106 1610	E083112	Current Taxes Indian River Cty. Tax Collect	129.27	129.27	

## FL INLAND NAVIGATION DISTRICT

## Cash Receipts Journal

For the Period From Aug 1, 2012 to Aug 31, 2012

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

Date	Account ID	Transactio	Line Description	Debit Amnt	Credit Amnt	Receipt Number
			Tax Collect			
				31,041.48	31,041.48	

## FL INLAND NAVIGATION DISTRICT

## Purchase Journal

For the Period From Aug 1, 2012 to Aug 31, 2012

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

Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
8/1/12	5312 Govt Relations 2020 Accounts Payable	21038	August Retainer  Alcalde & Fay	8,514.00	8,514.00
8/3/12	5310 Legal Expense 2020 Accounts Payable	4664	General Services-July  Breton, Lynch, Eubanks & Suarez PA	5,075.80	5,075.80
8/6/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	12-080512	NA-1 Landscape maint-Aug  Geomill LLC	1,500.00	1,500.00
8/6/12	5480 Public Information 2020 Accounts Payable	FRB6134	Files Storage rental August  Iron Mountain, Inc.	236.34	236.34
8/7/12	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	07/28/12	Cleaning Services-July  Jupiter Carpet Care	150.00	150.00
8/7/12	5430 Utility Service 2020 Accounts Payable	08/06/12	Electric Service BV-11 07/02-08/01/12 Florida Power & Light	7.49	7.49
8/7/12	5540 Dues & Subscriptions 2020 Accounts Payable	08/06/12	2012 Salary Survey  Public Employee Personnel Info Exch	250.00	250.00
8/7/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	08/06/12	MSA 640 North Fence Repair  David Barton	1,800.00	1,800.00
8/7/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2012-602	Landscape maint. MSA 617c July Artistic Palms Landscaping	200.00	200.00
8/7/12	5510 Office Supplies 2020 Accounts Payable	4705343	Office Supplies  Quill, Corp.	343.43	343.43
8/7/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	906021422	Exotic Tree Removal MSA 640 The Davey Tree Expert Co.	2,800.00	2,800.00
8/8/12	5400 Travel & Per Diem 2020 Accounts Payable	08/07/12	Travel per Diem-August  Mark Tamblyn	281.00	281.00
8/8/12	5510 Office Supplies	082810	Copier Maint. -July	119.38	



**FL INLAND NAVIGATION DISTRICT**

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
	2020 Accounts Payable		Delta/Omni Business Solutions		119.38
8/8/12	5610 Land - General 2020 Accounts Payable	1-12-1391	Survey access easement Spanish River Park Morgan & Eklund, Inc	4,375.00	4,375.00
8/8/12	5554.13 Manatee Zone Brochures 2020 Accounts Payable	11708	3000 Brevard County Manatee Brochures Business Resources of So.FL	1,895.00	1,895.00
8/8/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	50479-6	Brevard IRC landscape maint. June-Aug. Santa Cruz Construction, Inc.	17,475.00	17,475.00
8/9/12	5400 Travel & Per Diem 2020 Accounts Payable	08/01/12	May, June, July Travel  David K. Roach	943.87	943.87
8/13/12	5410 Communications 2020 Accounts Payable	08/08/12	Postage meter lease pmt 09-09-10/08/12 Mail Finance	65.67	65.67
8/13/12	5410 Communications 2020 Accounts Payable	08/10/12	Cellular phone Service 07/0712/08/12 Sprint	323.90	323.90
8/13/12	5430 Utility Service 2020 Accounts Payable	081312	Electric service MSA 641a 07/11-08/09/11 Florida Power & Light	9.14	9.14
8/13/12	5510 Office Supplies 2020 Accounts Payable	32953A-1	Shipping office supplies  Delta/Omni Business Solutions	10.29	10.29
8/13/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	696	July Water quality monitoring PBC multiple sites Advantage Consulting LLC	1,280.00	1,280.00
8/14/12	5430 Utility Service 2020 Accounts Payable	08/12/12	Electric Service 0712-081312  Florida Power & Light	8.77	8.77
8/14/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	10-110-08	Quarterly water sampling August Bonn Environmental Services & Tech	1,580.00	1,580.00
8/14/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	10109-08	Quarterly groundwater Brevard County Bonn Environmental Services & Tech	2,200.00	2,200.00

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8/14/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	11-120-07	August groundwater sampling 08/09/12 SI-2 Bonn Environmental Services & Tech	1,000.00	1,000.00
8/16/12	5510 Office Supplies 2020 Accounts Payable	4973402	office supplies Quill, Corp.	143.33	143.33
8/20/12	5410 Communications 2020 Accounts Payable	08/10/12BS	Verio Webhosting BB&T Financial FSB	163.94	163.94
8/20/12	5400 Travel & Per Diem 5641 Operations Equipment 2020 Accounts Payable	08/10/12MC	FIND outreach, FIND Board meetings Jul/Aug M.C. Fuel Supplies M.C. BB&T Financial FSB	3,045.27 450.94	3,496.21
8/20/12	5641 Operations Equipment 2020 Accounts Payable	08/10/12MT	Fuel, Supplies M.T. BB&T Financial FSB	1,308.04	1,308.04
8/20/12	5400 Travel & Per Diem 2020 Accounts Payable	08/18/12	August Board Meeting Gail Kavanagh	208.62	208.62
8/20/12	5400 Travel & Per Diem 2020 Accounts Payable	08/18/12	June, July, August travel Jerry Sansom	532.67	532.67
8/20/12	5480 Public Information 2020 Accounts Payable	1089	FIND Storage rental Sept. Safeway Storage & Warehouses,	405.00	405.00
8/20/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	12-081512	Landscape maint. St. Johns and Duval Geomill LLC	14,465.00	14,465.00
8/20/12	5510 Office Supplies 2020 Accounts Payable	2223766001	Office Supplies StaplesBusiness Advantage	20.99	20.99
8/20/12	5310 Legal Expense 2020 Accounts Payable	34	Legislative services-July Moyle Law Firm, P.A.	2,500.00	2,500.00
8/20/12	5510 Office Supplies 2020 Accounts Payable	4983740	Office Supplies Quill, Corp.	38.50	38.50

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
8/21/12	5400 Travel & Per Diem 2020 Accounts Payable	08/21/12	August Board Meeting  Donn Colce	230.15	  230.15
8/21/12	5552.95 ICW Dredging General 2020 Accounts Payable	082112	FDEP permit fee  FDEP	100.00	  100.00
8/21/12	5510 Office Supplies 2020 Accounts Payable	5106129	Office Supplies  Quill, Corp.	16.98	  16.98
8/21/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	618	IR-2 Site material relocation  Dave Nielsen, LLC	3,400.00	  3,400.00
8/21/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	7266	Shoreline Stabilization DU-2  Capps Land Management, Inc	3,900.00	  3,900.00
8/22/12	5430 Utility Service 2020 Accounts Payable	08/22/12	Electric Service FIND headquarters 07/19-08/20/12 Florida Power & Light	323.97	  323.97
8/22/12	5400 Travel & Per Diem 2020 Accounts Payable	08/22/12	August Board Meeting  S. Norman Bray	426.57	  426.57
8/22/12	5400 Travel & Per Diem 2020 Accounts Payable	08/22/12	August Board Meeting  Jon Netts	298.63	  298.63
8/23/12	5552.951 DMMA Development 2020 Accounts Payable	050354	Aerial Photo IR-2  Aerial Photography, Inc.	72.00	  72.00
8/23/12	5230 Health Insurance 2020 Accounts Payable	082412D	Disability Insurance-Oct.  State of Florida Employees Ins	153.78	  153.78
8/23/12	5230 Health Insurance 2020 Accounts Payable	082412H	Health Insurance-October  State of Florida Employees Ins	6,072.96	  6,072.96
8/23/12	5230 Health Insurance 2020 Accounts Payable	082412L	Life Insurance-Oct.  State of Florida Employees Ins	207.40	  207.40
8/23/12	5410	10/01/12	Cellular Phone Services 07/7-08/31/12	509.59	

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	Communications 2020 Accounts Payable		07/7-08/31/12 AT&T		509.59
8/28/12	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	08/21/12	Pest Control FIND Headquarters Truly Nolen, Inc.	114.00	114.00
8/28/12	5410 Communications 2020 Accounts Payable	08/26/12	Postage for meter  Total funds by Hasler	505.00	505.00
8/28/12	5430 Utility Service  2020 Accounts Payable	08/28/12	water services FIND headquarters 07/23/12-08/23/12 Town of Jupiter	108.41	108.41
8/28/12	5400 Travel & Per Diem 2020 Accounts Payable	08/28/12	August Board Meeting  John C. Blow	429.53	429.53
8/28/12	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	14188	General Consulting Services  Taylor Engineering	637.00	637.00
8/28/12	7010 Brward Co. Dania Cut-Off Dredg 2022 Retainage Payable - Contracts 2020 Accounts Payable	14190	Dania Cutoff Supervising  Less Ret.  Taylor Engineering	21,542.00	1,077.10 20,464.90
8/28/12	5552.951 DMMA Development 2022 Retainage Payable - Contracts 2020 Accounts Payable	14191	NA-1 Final Design  Less ret.  Taylor Engineering	2,549.53	127.48 2,422.05
8/28/12	5552.971 OWW Dredging 2022 Retainage Payable - Contracts 2020 Accounts Payable	14193	Okeechobee Maint. Dredging  Less Ret,  Taylor Engineering	8,802.44	440.12 8,362.32
8/28/12	5552.95 ICW Dredging General 2022 Retainage Payable - Contracts 2020 Accounts Payable	14195	Preliminary Design Port of Palm Beach Less Ret.  Taylor Engineering	3,561.00	178.05 3,382.95
8/28/12	5552.08 DMMA Mgmt & Maint. 2022 Retainage Payable - Contracts	14207	Seagrass Mitigation ICWW Martin County Less Ret.	2,058.50	102.93

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
	2020 Accounts Payable		Taylor Engineering		1,955.57
8/28/12	2022 Retainage Payable - Contracts	SOR C2008	Payment of retainage	5,674.91	
	2020 Accounts Payable		Taylor Engineering		5,674.91
8/29/12	5552.93 Spoil Isl. Enh. & Rest.	10152	FIND Shirts	1,805.00	
	2020 Accounts Payable		Country Tees		1,805.00
8/30/12	5220 Retirement Contribution	083012	Retirement Contributions	2,448.38	
	2020 Accounts Payable		Florida Retirement System		2,448.38
				141,674.11	141,674.11

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<b>EXPENSE ACCOUNT</b>	<b>BUDGET</b>	<b>CONTRACTED EXPENDITURES TO 8/31/12</b>	<b>EXPENDITURES EXECUTED to 8/31/12</b>	<b>ACTUAL EXPENDITURES THRU 8/31/12</b>
Administration	1,364,991	1,272,079	981,300	981,300
Operations	21,356,323	7,105,115	3,943,791	3,939,596
Capital Programs	18,385,675	566,361	290,248	289,894
Waterway Studies	1,026,235	94,217	89,840	89,840
Interlocals	1,446,258	1,446,258	897,708	897,708
Waterways Assistance Program	28,890,250	29,327,677	15,299,185	5,448,005
Cooperative Assistance Program	665,394	665,394	634,000	0
Public Information	164,366	90,865	90,865	86,783
Tax Collector and Property Appraiser Commissions	660,000	660,000	474,683	474,683
<b>TOTAL BUDGET</b>	<b>73,959,492</b>	<b>41,227,966</b>	<b>22,701,620</b>	<b>12,207,809</b>

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ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 8/31/12	EXPENDITURES EXECUTED to 8/31/12	ACTUAL EXPENDITURES THRU 8/31/12	PROJECT STATUS through September 30, 2012
<b>ADMINISTRATION</b>						
5120	Salaries	565,005	565,005	503,156	503,156	1.88% average bonuses issued in March
5121	Compensated Absences	4,000	3,131	3,131	3,131	Fin. Dir. Paid for excess leave
5122	Temporary help	4,000	290	290	290	
5210	Social Security & Medicare	40,000	40,000	36,663	36,663	
5220	State Retirement Fund	66,500	66,500	29,145	29,145	
5230	Health Insurance	79,000	79,000	71,227	71,227	
5310	General Legal Expense	95,000	95,000	81,980	81,980	
5312	Governmental Relations	96,000	96,000	93,930	93,930	2012 approps recvd, March DC trip made for 2013 budget
5313	SJ-14 Legal	40,000	810	810	810	Atty client session held, settlement offer to be made
5320	Annual Audit	28,000	28,000	28,000	28,000	Final Audit report completed
5322	Bank Charges	2,000	2,237	2,237	2,237	
5323	SBA Fund B Unrealized Loss	132,443	132,443	-32,932	-32,932	This a projected loss
5400	Travel & Per Diem	121,000	89,269	89,269	89,269	
5430	Utility Service	12,000	7,249	7,249	7,249	
5450	Insurance & Bonds	22,000	13,719	13,719	13,719	
5460	Repair & Maintenance	15,000	17,699	17,699	17,699	
5510	Office Supplies	19,000	13,195	13,195	13,195	
5512	Staff Training	4,851	2,585	2,585	2,585	
5540	Dues & Subscription	19,192	19,947	19,947	19,947	several dues paid
		<b>1,364,991</b>	<b>1,272,079</b>	<b>981,300</b>	<b>981,300</b>	
<b>OPERATIONS</b>						
5551	Waterway Inspection	8,500	0	0	0	
5552.08	DMMA Maintenance & Mgmt.	1,000,000	400,000	346,362	346,362	Buffer maintenance, well monitoring and mowing ongoing on several sites
5552.93	Spoil Isl. Enh. & Rest.	17,502	10,002	6,000	1,805	2 island enhancement days were conducted on islands in Brevard this period, Miami Island imp. 10%
5552.94	Waterway Cleanup	75,000	54,576	54,576	54,576	several completed
5552.950	ICW Dredging General	1,689,368	2,903,437	2,903,437	2,903,437	IWW dredging in the vicinity of St. Aug. underway, IWW Sawpit permit issued and plans underway, IWW vicinity of So. Lake Worth Inlet in permitting and interlocal approved, IWW No. Palm Beach in permitting, IWW Ponce in permitting
5552.9512	IWW Deepening Broward	10,363,714	3,000,000	494,850	494,850	Permitting still underway, FDEP issued, Corps to issue in 30 days, then county
5552.952	IWW Dredging-St. Lucie Reach 1	300,000	0	0	0	Sediment sampled, permitting to initiate
5552.953	IWW Dredging-IRCO Reach 1	938,765	0	0	0	Sediment sampling conducted in september
5552.971	OWW Dredging	500,000	500,000	51,466	51,466	Project started on August 31
5552.972	IWW Sawpit Dredging	4,240,000	0	0	0	FDEP permit issued, Corps design underway
5552.973	IWW PB Reach 2&4 Dredging	1,150,000	150,000	0	0	Permit app submitted for Reach 2 deepening
5641	Operations Equipment	19,000	12,925	12,925	12,925	
5643	Disaster Relief Account	1,000,000	0	0	0	
5644	Sm. Scale Derelict Vessel Rem.	54,474	74,175	74,175	74,175	Brevard Project removed 11 vessels, Martin and Broward projects complete
		<b>21,356,323</b>	<b>7,105,115</b>	<b>3,943,791</b>	<b>3,939,596</b>	

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ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 8/31/12	EXPENDITURES EXECUTED to 8/31/12	ACTUAL EXPENDITURES THRU 8/31/12	PROJECT STATUS through September 30, 2012
<b>CAPITAL PROGRAMS</b>						
5552.951	DMMA Development	2,115,724	126,714	126,714	126,714	DU-2 shoreline stabilization completed
5552.957	SJ-14 Restoration	776,344	48,825	48,825	48,825	Ditch overflow structures installed, pipeline outfall area repaired, culvert removed, monitoring underway
5552.965	MSA 614B Mitigation/Boaters Park	773,492	50,000	5,000	4,646	Project completed, monitoring & maintenance underway
5552.967	DMMA NA-1 Construction	2,063,166	180,000	78,705	78,705	Construction bid awarded
5552.968	DMMA O-7 Construction	1,801,580	150,000	20,182	20,182	Final plans and specs underway
5552.969	MSA 690 Construction	1,823,553	0	0	0	Permitting underway
5610.00	Land-General	9,030,316	4,375	4,375	4,375	LT-13 site investigation underway
5640.00	Fixed Assets-Capital Exp.	0	6,341	6,341	6,341	copier purchased
5640.01	Fixed Assets Non-Capital Exp.	1,500	106	106	106	
		<b>18,385,675</b>	<b>566,361</b>	<b>290,248</b>	<b>289,894</b>	
<b>WATERWAY STUDIES</b>						
5313	GIS Project	26,235	0	0	0	Need to advertise for new GIS consultant
5313.49	ICW Economic Studies	0	8,937	8,937	8,937	Comprehensive update completed
5319.59	ICW Ch Survey Monroe Co.	250,000	0	0	0	Consultant providing cost proposal
5319.65	Channel Surveys	250,000	50,000	45,623	45,623	4 Work Orders issued
5319.66	Seagrass Surveys	200,000	35,280	35,280	35,280	Several surveys completed
5319.64	Waterway Plans	300,000	0	0	0	Miami-Dade and Martin/St. Lucie plans may move forward
		<b>1,026,235</b>	<b>94,217</b>	<b>89,840</b>	<b>89,840</b>	
<b>INTERLOCAL AGREEMENTS</b>						
5553.25	Broward Co. ICW/Dania Deepening	1,446,258	1,446,258	897,708	897,708	Project underway, Port work complete, Dania 45%
		<b>1,446,258</b>	<b>1,446,258</b>	<b>897,708</b>	<b>897,708</b>	



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ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 8/31/12	EXPENDITURES EXECUTED to 8/31/12	ACTUAL EXPENDITURES THRU 8/31/12	PROJECT STATUS through September 30, 2012
<b>WATERWAYS ASSISTANCE PROGRAM</b>						
6682	SJCO Alpines Grove PH2	0	5,232	5,232	5,232	Project Complete
6711	Hallandale Bch. Dockage PH 2	0	420,495	148,100	148,160	Project Complete
6712	Miami Musuem Park Mooring Bollards	0	11,700	11,700	11,700	Project Complete
6720	Fernandina Bch Boat Ramp Phase I	100,000	100,000	0	0	Project withdrawn
6723	JAX Arlington River Dredge - Phase I	75,000	75,000	0	0	Design costs too high
6724	Jax Zoo Dock Extension - Phase I	90,000	90,000	90,000	0	Design at 100%
6727	JAX Port Auth. Mile Point Phase I	300,000	300,000	150,000	0	Corps eng. Design phase to begin
6731	Flagler Co. Bings Landing Addition	80,310	80,310	48,000	0	70% complete, Project to start construction in July
6732	Flagler Co. Bings Landing Dredging	93,750	93,750	93,750	0	100% complete
6733	Palm Coast Long's Landing Ph I	75,000	75,000	22,500	0	Project 30% complete
6734	Daytona Halifax Harbor Ret. Rep	263,750	263,750	243,678	243,678	Project complete
6735	New Smyrna Riverside Seawall Ph I	85,880	85,880	85,880	0	Project complete
6736	Port Orange Russell Pk Launch Ph II	100,000	100,000	35,000	0	Project underway, 35% complete
6738	Brevard Co. Marina Park Boat Facility	330,145	330,145	330,145	0	Project complete
6741	Melbourne Crane Crk Promenade	350,250	350,250	350,250	171,029	Project complete except elevated bridge
6744	Vero Bch. Marina Dry Stack Re-rack	41,000	41,000	0	0	Only bid rejected, project won't move forward
6748	Martin Co. Spoil Isl Stab Ph I	75,000	75,000	75,000	75,000	Project complete
6749	Martin Co. St. Lucie Inlet	339,035	339,035	280,000	0	Bid awarded
6750	Stuart Shepard Pk Ramp Recon.	17,500	17,500	70,000	0	Project nearing completion
6751	Belle Glade OWW Marina Imp.	328,770	328,770	325,374	325,374	Project complete
6753	Jupiter Riverwalk at Harborside	827,505	827,505	780,282	780,282	Project completed
6755	Palm Bch Sand Transfer Plant Ren	300,000	300,000	300,000	300,000	Project complete
6756	Palm Bch. Co. DuBois Marina	987,000	987,000	987,000	987,000	Project at 100%
6757	Riviera Beach Marina Ph I	475,000	475,000	50,000	0	Eng. complete for seawall and 35% for docks
6758	WPB Waterfront Park Ph V-2	150,000	150,000	70,000	0	Approved sign package, 45% complete
6760	Broward Co. Deerfield Isl Dock Ph II	200,000	200,000	200,000	0	100% complete except fire system
6762	Ft. Lauderdale S.E. 15th Street Ph II	980,988	980,988	0	0	Project will begin 2/2012
6763	Miami Bicen. Park Bollards Ph II	513,255	513,255	513,255	0	Project complete
6764	Miami Coconut Grove Pier Dev Ph I	144,000	144,000	0	0	project cancelled
6765	Miami James Knight Ctr Seawall Ph I	30,000	30,000	0	0	Agreement executed
6766	Miami Kennedy Park Dock, Ph I	35,000	35,000	35,000	0	Project awarded
6767	Miami Kennedy Park Stab Ph I	40,000	40,000	40,000	0	Out to Bid
6768	Miami Stadium Seawall Rep Ph I	17,500	17,500	17,500	17,500	Permits received
6769	Miami Bch. Pine Tree Shoreline Imp	74,766	74,766	0	0	Project being re-designed to avoid a mature tree
6770	Miami-Dade Crandon Marina Seawall	597,663	597,663	597,663	0	New scope approved
6772	Miami-Dade Matheson Shoreline Stab	550,000	550,000	0	0	Project to initiate in 2012
6776	Atl. Bch. Tide Views Dock Phase II	96,790	96,790	96,790	0	Project complete

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ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 8/31/12	EXPENDITURES EXECUTED to 8/31/12	ACTUAL EXPENDITURES THRU 8/31/12	PROJECT STATUS through September 30, 2012
6777	Jax Harborview Restroom Ph II	175,000	175,000	175,000	0	Project complete
6778	Jax Joe Carlucci Boat Ramp Ph II	225,000	225,000	112,594	112,594	Construction complete
6779	Jax Mayport Boat Ramp Ph I	60,000	60,000	60,000	0	Design at 100%
6780	Jax Sisters Creek Docks Ph II	270,000	270,000	226,915	226,915	Project complete
6782	St. Aug. Barge Terminal Nav Ch PH I	40,000	40,000	40,000	40,000	Design & permitting complete
6785	Marineland Marina	12,468	12,468	12,468	0	Project complete
6786	Daytona Bch. Harbor Dredging	150,000	150,000	150,000	105,439	Project 100% complete
6787	Smyrna Bch. Calorie Dredging Ph I	15,000	15,000	15,000	0	Project at 100%
6788	So. Daytona Veteran's Park Pier Ext.	50,000	50,000	50,000	30,000	Work complete
6789	Vo. Co. Ed Stone Park Seawall Ph II	100,000	100,000	81,615	81,615	Bid docs being finalized
6790	Volusia Co. So. Jetty Ext.	386,825	386,825	0	0	federal and state funding being coordinated
6792	Titusville Mooring Field Installation	185,000	185,000	175,000	117,276	Construction complete
6793	IRCO Lagoon Greenway	17,845	17,845	16,000	0	Construction at 99%
6794	Seb. Inlet Coconut Pointe Stab Ph I	36,000	36,000	36,000	23,282	Project complete
6796	Vero Bch. MacWilliam Boat Ramp	15,000	15,000	15,000	0	Project complete
7000	Martin Co. Manatee Pocket Dredging	200,000	200,000	40,000	0	Project complete
7001	Martin Co. Man. Pocket Dock Ph. I	12,000	12,000	9,600	0	Project 80% complete
7002	Delray Bch. Mang. Prk Boat Ramp	85,740	85,740	85,740	85,740	Project complete
7003	Jupiter Riverwalk at Harborside - Ph B	700,000	700,000	639,394	639,394	Construction complete
7004	PBCO Burt Reynolds Dock Extension	75,000	75,000	40,000	0	Permitting underway
7005	PBCO Jupiter Ridge Shoreline Rest	500,000	500,000	500,000	0	Project complete
7006	PBCO So Cove Restoration & Brdwlk	1,000,000	1,000,000	990,000	0	Project completion at 99%
7007	PBCO Waterway Park Phase I	100,000	100,000	98,000	0	Permitting underway, 98% complete
7008	Riviera Bch. Marina Construction	850,000	850,000	425,000	0	First docks received, 50% complete
7009	WPB Kayak/Paddle Boat Lnch PH I	30,000	30,000	11,000	0	Project 45% complete, delays experienced
7010	Broward Co. Dania Cut-Off Dredging	2,686,000	2,686,000	1,300,000	602,486	Project underway, Port work completed, Dania 45%
7011	Broward co. Secret Woods Dock Ph I	60,000	60,000	12,000	0	Project underway, 20% complete
7012	Broward Co. Ch. Markers Ph I	30,000	30,000	18,000	0	Permits submitted, at 60%
7013	Dania Bch. I.T. Parker Dock Rep	24,400	24,400	0	0	Bid process started
7014	Ft. Lauderdale Bahia Mar Drdging Ph I	200,000	200,000	60,000	0	Selected 6 possible sites for mitigation 30% complete
7015	Ft. Lauderdale Las Olas Drdging PH-I	150,000	150,000	75,000	0	Bathymetric & seagrass surveys complete
7016	Oakland Pk. NE 12 Terr Kayak Lnch	75,000	75,000	75,000	27,324	Construction completed
7017	Oakland Pk. NW 39th St Kayak Lnch	175,000	175,000	0	0	Project withdrawn
7018	Pompano Bch. Hillsboro Inlet Seawall	51,775	51,775	51,775	0	Construction complete
7019	Miami Citywide Derelict Vessel Rem	20,000	20,000	20,000	20,000	Project complete
7020	Miami Marine Stadium Phase I	175,000	175,000	25,000	0	Design 15% complete
7021	Miami Woman's Club Baywalk Ph I	46,500	46,500	23,000	0	Project at 50% completion
7022	Miami Spoil Island Rest. Ph I	15,000	15,000	8,000	0	Design complete, permitting underway
7023	MDCO Crandon Seawall #2 Rep	1,342,932	1,342,932	1,000,000	0	1st portion complete
7024	MDCO Pelican Harbor Marina Ph I	56,000	56,000	56,000	0	100% plans received
7025	No. Bay Village Paul Vogel Park Ph I	55,000	55,000	55,000	0	100% complete
7027	Fernandina Bch Marina Dredging	174,735	174,735	174,735	174,735	Project complete
7028	Jax Ortega River Mooring Field, Ph I	100,000	100,000	100,000	0	Project complete
7029	Jax Trout River Pier Ph II	323,000	323,000	0	0	Bid advertised
7030	St. Augustine Marina Dredging	200,000	200,000	170,000	0	Project 85% complete
7031	St. Aug Barge Terminal Dredging PHII	98,430	98,430	96,250	96,250	Agreement executed
7032	St. Johns Co. Vilano Dock PH II	160,000	160,000	150,000	0	Project at 99% complete

**FLORIDA INLAND NAVIGATION DISTRICT  
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ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 8/31/12	EXPENDITURES EXECUTED to 8/31/12	ACTUAL EXPENDITURES THRU 8/31/12	PROJECT STATUS through September 30, 2012
7033	N Smyrna Bch Riverside Ph II	325,000	325,000	190,000	0	Construction at 60%
7034	N Smyrna Bch Swoope Ramp PH I	82,800	82,800	70,000	0	Project design at 85%
7035	Volusia Co Mariner's Cover Ramp Ph I	15,000	15,000	14,000	0	Design complete
7036	Brevard Co Blue Crab Cove Ph I	56,250	56,250	0	0	Permits received
7037	Brevard Co Kelly Prk Dock & Seawall	148,750	148,750	0	0	Bid docs being finalized
7038	Cocoa Bch Spoil Site Dev Ph I	100,000	100,000	95,000	0	In permitting, 95% complete
7039	Seb Inlet Dist Coconut Point Stab	120,000	120,000	120,000	0	Project complete
7040	Titusville Ch Maintenance Dredging	52,500	52,500	0	0	Funding difficulties
7041	Vero Bch MacWilliam Ramp Recon	175,000	175,000	0	0	Project awarded
7042	Ft. Pierce Marina Cleaning Station	16,420	16,420	6,500	0	Project 40% complete
7043	Martin Co Bird Isl Shoreline Stab Ph II	150,000	150,000	150,000	0	Project complete
7044	Stuart Floating Docks Fire Protection	25,000	25,000	0	0	Preparing for bid
7045	Palm Bch Co Bert Winters Ramp Ph I	90,000	90,000	0	0	Consultant to be hired
7046	Palm Beach Co Bryant Park	255,000	255,000	0	0	Agreement executed
7047	Palm Bch Co John's Isl Oyster Reef	406,250	406,250	40,000	0	Project 10% complete Agreement voted down by the City of Boca
7048	Palm Bch Co Lake Wyman Restoration	372,868	372,868	0	0	Agreement executed
7049	Pahokee Route 2 Channel Markers	20,850	20,850	0	0	Agreement executed
7050	Pahokee Marina Wave Attenuator	37,500	37,500	0	0	Agreement executed Docks being manufactured, 50% complete
7051	Riviera Bch Marina Construction	1,500,000	1,500,000	750,000	0	Project bid
7052	Deerfield Bch Pioneer Boat Ramp	193,500	193,500	40,000	0	Project awarded, 60% complete
7053	Golden Bch Strand Park Boat Dock	29,735	29,735	15,000	0	consultant selected
7054	Miami Baywalk at Bicentennial Park	1,143,000	1,143,000	0	0	Contract awarded
7055	Miami Kennedy Park Dock	60,000	60,000	0	0	Bid docs received
7056	Miami Kennedy Park Shoreline Stab	75,000	75,000	0	0	Property purchased
7057	Miami Little River Waterfront Park	117,500	117,500	117,500	0	Consultant being selected
7058	Miami Marine Stadium Marina Ph I	800,000	800,000	0	0	Seeking additional funds
7059	Miami Wagner Crk Dredging	1,000,000	1,000,000	0	0	Design 100%
7060	Miami Bch 10th Street Park & Seawall	472,820	472,820	0	0	Bidding underway
7061	Dade Co Dinner Key Isl Stabilization	300,000	300,000	45,000	0	Construction to commence
7062	Miami Dade Marine Stadium Shoreline	400,000	400,000	60,000	0	Plans complete
7063	Miami Dade Vizcaya Shoreline Stab	75,000	75,000	60,000	0	
		28,890,250	29,327,677	15,299,185	5,448,005	
<b>COOPERATIVE ASSISTANCE PROGRAM</b>						
6773	FDEP Florida Clean Marina Program	100,000	100,000	96,000	0	Project 96% complete
6774	FDEP Florida Clean Vessel Act Prog	175,794	175,794	170,000	0	19 pumpouts have been awarded funding, project 85% complete
7026	FDEP No. Pen. State Park Enh.	39,600	39,600	18,000	0	Project 45% complete
7064	FDEP John U Lloyd Jetty Rehab	350,000	350,000	350,000	0	Project complete
		665,394	665,394	634,000	0	

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ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 8/31/12	EXPENDITURES EXECUTED to 8/31/12	ACTUAL EXPENDITURES THRU 8/31/12	PROJECT STATUS through September 30, 2012
<b>PUBLIC INFORMATION</b>						
5410	Communications	33,000	20,165	20,165	20,165	
5319.63	FIND Display Development	58,687	9,295	9,295	5,213	Display completed, powerpoint and sign manual under staff review
5480	Public Information	12,000	25,810	25,810	25,810	Includes Volvo sponsorship
5490	Legal Advertising	27,000	15,059	15,059	15,059	
5554.13	Manatee Zone Brochures	15,000	6,876	6,876	6,876	Ordered reprints
5560.01	Boaters Guides	7,441	13,660	13,660	13,660	Ordered reprints
5642	Records Management	11,238	0	0	0	
		<b>164,366</b>	<b>90,865</b>	<b>90,865</b>	<b>86,783</b>	
<b>TAX COLLECTOR AND PROPERTY APPRAISER COMMISSIONS</b>						
5311	Property Appraisers Comm	160,000	160,000	131,079	131,079	
5321	Tax Collectors Comm.	500,000	500,000	343,604	343,604	
		<b>660,000</b>	<b>660,000</b>	<b>474,683</b>	<b>474,683</b>	
	<b>TOTALS</b>	<b>73,959,492</b>	<b>41,227,966</b>	<b>22,701,620</b>	<b>12,207,809</b>	



Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue  
Suite 200  
Fort Pierce, Florida 34950

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

October 8, 2012

David K. Roach, Executive Director  
Florida Inland Navigation District  
1314 Marcinski Road  
Jupiter, FL 33477

This letter is to explain our understanding of the arrangements for the services we are to perform for the Florida Inland Navigation District for the year ending September 30, 2012, and thereafter if mutually agreed by Florida Inland Navigation District and Berger, Toombs, Elam, Gaines & Frank.

We will perform an audit of Florida Inland Navigation District's governmental activities, each major fund, and aggregate remaining fund information as of and for the year ending September 30, 2012, which collectively comprise the basic financial statements. We understand that these financial statements will be prepared in accordance with accounting principles generally accepted in the United States of America. The objective of an audit of financial statements is to express an opinion on those statements.

We will conduct the audit in accordance with auditing standards generally accepted in the United States of America and "Government Auditing Standards" issued by the Comptroller General of the United States; and the provisions of the Single Audit Act, OMB Circular A-133 and OMB's Compliance Supplement. Those standards require that we plan and perform the audit to obtain reasonable rather than absolute, assurance about whether the financial statements are free of material misstatement whether caused by error, fraudulent financial reporting, or misappropriation of assets. Accordingly, a material misstatement, whether caused by error, fraudulent financial reporting, or misappropriation of assets, may remain undetected. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. As a result, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit will provide a reasonable basis for our report.

Fort Pierce / Stuart

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Private Companies Practice Section

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Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants

Florida Inland Navigation District  
October 8, 2012  
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In addition to our report on the Florida Inland Navigation District financial statements, we will also issue the following reports or types of reports:

Report on internal control related to the financial statements and major programs. This report will describe the scope of testing of internal control and the results of our tests of internal controls.

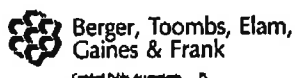
Report on compliance with laws, regulations, and the provision of contracts or grant agreements. We will report on any noncompliance which could have a material effect on the financial statements.

The Management Letter required by the Auditor General State of Florida.

Our report on internal control will include any reportable conditions and material weaknesses in the system of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with requirements of the standards and circular identified above. Our report on compliance will address material errors, fraud; violations of compliance requirements, and other responsibilities imposed by state and federal statutes and regulations and assumed by contracts; and any state or federal grant, entitlement of loan program questioned costs of which we become aware, consistent with requirements of the standards and circulars identified above.

If circumstances arise relating to the conditions of your records, the availability of sufficient, competent evidential matter, or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting, misappropriation of assets, or noncompliance which in our professional judgment prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawal from the engagement.

As you know, management is responsible for 1) the preparation of Florida Inland Navigation District's financial statements, 2) establishing and maintaining effective internal control over financial reporting and safeguarding assets and internal control over compliance, including monitoring ongoing activities, and for informing us of all significant deficiencies in the design or operation of such controls of which it has knowledge, 3) properly recording transactions in the records, 4) identifying and ensuring that Florida Inland Navigation District complies with the laws and regulations applicable to its activities, and for informing us about all known material violations of such laws or regulations, 5) the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the entity involving management, employees who have significant roles in internal control and others where the fraud could have a material effect on the financial statements, 6) informing us of its knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, regulators, or others, 7) making all financial records and related information available to us, and 8) for adjusting the financial statements to correct material misstatements and 9) following up and taking corrective action on audit



Florida Inland Navigation District  
October 8, 2012  
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findings, including the preparation of a summary schedule of prior audit findings, and a corrective action plan, and 10) report distribution including submitting the reporting package. At the conclusion of our audit, we will request certain written representations from management about the financial statements and matters related thereto. We will also require that management affirm to us that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the opinion units of the financial statements.

The management of the Florida Inland Navigation District is responsible for informing us of its views about the risks of fraud within the entity, and its knowledge of any fraud or suspected fraud affecting the entity. We will also determine that certain matters related to the conduct of the audit are communicated to management including 1) fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements, 2) illegal acts that come to our attention (unless they are clearly inconsequential), 3) disagreements with management and other serious difficulties encountered in performing the audit, and 4) various matters related to the entity's accounting policies and financial statements.

To the extent permitted by law, Florida Inland Navigation District hereby indemnifies Berger, Toombs, Elam, Gaines & Frank and its partners, principals, and employees and holds them harmless from all claims, liabilities, losses, and costs arising in circumstances where there has been a knowing misrepresentation by a member of Florida Inland Navigation District's management, regardless of whether such person was acting in Florida Inland Navigation District's interest. This indemnification will survive termination of this letter.

The working papers for this engagement are the property of Berger, Toombs, Elam, Gaines & Frank. However, you acknowledge and grant your assent that representatives of other government audit staffs shall have access to the audit working papers upon their request; and that we shall maintain the working papers for a period of at least three years after the date of the report. The firm agrees to provide and/or allow access to the audit working papers to the future audit firm for the Florida Inland Navigation District once this engagement ends. Access to requested workpapers will be provided under the supervision of Berger, Toombs, Elam, Gaines & Frank audit personnel and at a location designated by our Firm.

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

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.



Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants PA

Florida Inland Navigation District  
October 8, 2012  
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Notwithstanding anything to the contrary herein, both parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Berger, Toombs, Elam, Gaines & Frank of any public record request it receives that involved audit documentation.

The assistance to be supplied by organization personnel, including the preparation of schedules and analyses of accounts will be coordinated with your designee. The timely and accurate completion of this work is an essential condition to our completion of the audit and issuance of our audit report.

Our fees are based on the time required by the individuals assigned to the engagement, plus direct expenses. Interim billings will be submitted as work progresses and as expenses are incurred. We may submit interim bills for these services monthly or promptly upon delivering the reports. Billings are due upon submission. Our fee for the services described in this letter will not exceed \$28,000 unless the scope of the engagement is changed, the assistance which Florida Inland Navigation District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. The District may terminate this agreement, with or without cause, upon 30 days written notice to Berger, Toombs, Elam, Gaines & Frank for all time and costs through the date of termination. All other provisions of this letter will survive any fee adjustment. This letter agreement shall be subject to two optional annual renewals. The two annual renewals must be mutually agreed and approved by the District's Board of Commissioners.

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

In accordance with *Government Auditing Standards*, a copy of our most recent peer review is attached, for your information.





Berger, Toombs, Elam,  
Gaines & Frank

Certified Public Accountants

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If this letter defines the arrangements as you understand them, please sign and date the enclosed copy, and return it to us. We appreciate your business.

*Berger, Toombs, Elam,  
Gaines & Frank*

BERGER, TOOMBS, ELAM, GAINES & FRANK  
J. W. Gaines, CPA

Confirmed on behalf of the District:

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# **Baggett, Reutimann & Associates, CPAs PA**

## **Certified Public Accountants**

Judson B. Baggett, MBA, CPA, CVA, Partner  
 Marci Reutimann, CPA, Partner  
 Brian M. Williams, CPA, Partner

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### **System Review Report**

To the Directors

October 20, 2010

Berger, Toombs, Elam, Gaines & Frank, PL  
 and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, PL (the firm), in effect for the year ended May 31, 2010. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control, and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary).

As required by standards, engagements selected for review included engagements performed under the *Government Auditing Standards*, OMB Circular A-133, and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, PL in effect for the year ended May 31, 2010, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiencies*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, PL, has received a peer review rating of *pass*.

 **Baggett, Reutimann & Associates, CPAs PA**

(BERGER\_REPORT)

**EXECUTIVE DIRECTOR'S  
DELEGATION OF AUTHORITY**

**Actions from September 3, 2012 through October 9, 2012**

1. Execution of waterway cleanup project agreements with the St. Augustine Lighthouse and Keep Jacksonville Beautiful as approved by the Board.
2. Execution of an agreement with The Davey Tree Experts in the amount of \$9,200.82 for exotic plant removal at MSA 617C.
3. Execution of an agreement with Tuxedo Gourmet Catering for \$1,247.50 for the September Community Outreach Event.
4. Execution of an agreement with American Vibracore Systems in the amount of \$7,300.00 for geotechnical sampling for the St. Lucie County Reach I maintenance dredging project.
5. Execution of two agreements with David Barton Fence and Wall, LLC in the amounts of \$1,250.00 and \$900.00 to perform fencing work at DMMA's DU-20 and DU-2.
6. Approval of general engineering services with Taylor Engineering for the period of August 20, 2012 through September 16, 2012 in the amount of \$2,565.00.
7. Signed permit applications to the FDEP and Corps of Engineers for IWW Maintenance Dredging Projects in the Vicinity of Ponce Deleon Inlet and in Dredging Reaches II and III of Palm Beach County.
8. Executed several Assistance Program extension agreements as approved by the Board.
9. Executed an agreement with Freedom Waste in the amount of \$9,900.00 for the removal of trash and debris at DMMA M-12.
10. Executed an agreement with Capps Land Management in the amount of \$5,600.00 for the installation of a roadway drain at DMMA SJ-14.