

**FINANCE & BUDGET
COMMITTEE MEETING
January 13, 2012**

PRELIMINARY AGENDA

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

8:00 a.m., Friday, January 13, 2012

**Hilton St. Augustine Historic Bayfront Hotel
32 Avenida Menendez, St. Augustine
St. Johns County, Florida.**

Committee Members

Gail Kavanagh, Chair

Commissioners Tyler Chappell, Donn Colee, Nancy Freeman, and Jerry Sansom

Item 1. Call to Order.

Treasurer Kavanagh will call the meeting to order.

Item 2. Roll Call.

Assistant Executive Director Mark Crosley will call the roll.

Item 3. Financial Statements for October 2011.

The financial statements for October 2011 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 October 2011.

Item 4. Financial Statements for November 2011.

The financial statements for November 2011 are presented for review and approval.

(see back up pages 21 – 40)

RECOMMEND Approval of a recommendation to the full Board of the
financial statements for November 2011.

Item 5. **November 2011 Expenditure and Project Status Reports.**

The Expenditure and Project Status Report for November 2011 is presented for review.

(see back up pages 41 - 47)

Item 6. **FY 2011-2012 Budget Amendment No. 1.**

Staff has prepared budget amendment no. 1 for the FY 2011-2012 budget. This amendment adjusts the carry forward funds to reflect what was actually expended in FY 2010-2011.

(see back up page 48 - 84)

RECOMMEND Approval of a recommendation to the full Board for FY 2011-2012 Budget Amendment No. 1.

Item 7. **Auditor's Engagement Letter for the FY 2010-2011 Audit.**

The District's current audit firm, Berger, Toombs, Elam, Gaines & Frank, has submitted an engagement letter for the FY 2010-2011 financial audit with a proposed cost of \$28,000.00 which is the same as last year. If the engagement letter is approved, this will be the third 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 85 – 91)

RECOMMEND Approval of a recommendation to the full Board to accept the Engagement Letter from Berger, Toombs, Elam, Gaines & Frank for the FY 2010-2011 audit.

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

Staff has prepared a report on Delegation of Authority actions that the Executive Director has made since November 8, 2011 for review only.

(see back up page 92)

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

Item 10. **Additional Commissioners Comments.**

Item 11. **Adjournment.**

FL INLAND NAVIGATION DISTRICT
BALANCE SHEET
At October 31, 2011

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ASSETS

B.A. Zero Balance	\$	4,399.79	
Checking		31,648.66	
BB&TChecking		10,495,085.78	
Petty Cash		300.00	
Prepaid ACOE		890,180.00	
Due from other Governments		220,903.28	
Accrued Interest Receivable		58,221.89	
V-26 Land Sale Receivable		1,011,055.74	
SBA Fund "A"		62,280.99	
BankAtlantic - Savings		408.85	
Wachovia MMA		37,919.91	
ACOE Escrow2		4,257.36	
ACOE Escrow 3		3,441.18	
T.D. Bank		21,996,478.51	
National City PNC		15,353,214.22	
Branch Bank & Trust		708,368.13	
Suntrust Savings		1,675,385.22	
BB&T CD 1/26/12		5,039,685.30	
FirstAtlantic CD		3,000,000.00	
BB&T Zero Balance		53,012.29	
SUBTOTAL OF ASSETS			60,646,247.10

SBA Fund "B"	216,029.22
Unrealized loss Fund "B"	(53,027.01)

FUND "B" Net of unrealized loss	163,002.21
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TOTAL ASSETS	\$	60,809,249.31
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LIABILITIES

Accounts Payable	\$	787,767.16	
Retainage Payable - Grants		5,749.53	
Retainage Payable - Contracts		121,165.40	
Retirement Contributions		1,342.07	
Sales Tax Payable		1.06	
Deferred Revenue V-26		1,011,055.74	
TOTAL LIABILITY			1,927,080.96

FUND EQUITY

Reserve for ACOE Prepaid	890,180.00	
Reserv for Sub Yr Expenditure	58,092,235.30	
Undesignated Fund Balance	(100,246.95)	
TOTAL FUND EQUITY		58,882,168.35

TOTAL LIABILITY & FUND EQUITY	\$	60,809,249.31
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Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE Page 4
For the One Months Ending October 31, 2011

	Current Month		Year to Date	
REVENUES				
Ad Valorem Taxes - Brevard	353.10	0.26	353.10	0.26
Ad Valorem Taxes - Broward	5,694.11	4.22	5,694.11	4.22
Ad Valorem Taxes - Dade	97,092.76	71.98	97,092.76	71.98
Ad Valorem Taxes - Duval	378.02	0.28	378.02	0.28
Ad Valorem Taxes - Flagler	1,179.43	0.87	1,179.43	0.87
Ad Valorem Taxes - Indian R	99.97	0.07	99.97	0.07
Ad Valorem Taxes - Martin	10,980.95	8.14	10,980.95	8.14
Ad Valorem Taxes - St. Luci	5,522.92	4.09	5,522.92	4.09
Ad Valorem Taxes - Volusia	369.38	0.27	369.38	0.27
Ad Valorem Nassau County	72.42	0.05	72.42	0.05
Interest Income	12,791.06	9.48	12,791.06	9.48
Other Misc. Revenue	363.55	0.27	363.55	0.27
TOTAL REVENUES	134,897.67	100.00	134,897.67	100.00

EXPENDITURES

ADMINISTRATION

Salaries & Wages	44,734.22	33.16	44,734.22	33.16
P/R Tax Expense FICA & M	2,784.03	2.06	2,784.03	2.06
Retirement Contribution	2,355.69	1.75	2,355.69	1.75
Health Insurance	6,434.14	4.77	6,434.14	4.77
Legal Expense	4,806.00	3.56	4,806.00	3.56
Bank Charges	83.48	0.06	83.48	0.06
SBA Fund "B"unrealized los	2,648.50	1.96	2,648.50	1.96
Travel & Per Diem	5,761.50	4.27	5,761.50	4.27
Utility Service	4,912.92	3.64	4,912.92	3.64
Insurance and Bonds	1,722.10	1.28	1,722.10	1.28
Repairs & Maintenance Svc.	99.36	0.07	99.36	0.07
Office Supplies	1,383.58	1.03	1,383.58	1.03
Dues & Subscriptions	6,625.00	4.91	6,625.00	4.91
Govt Relations	8,517.34	6.31	8,517.34	6.31
Staff Training	280.00	0.21	280.00	0.21
TOTAL ADMINISTRATIO	93,147.86	69.05	93,147.86	69.05

OPERATIONS

DMMA Mgmt & Maint.	50,584.60	37.50	50,584.60	37.50
Spoil Isl. Enh. & Rest.	1,230.00	0.91	1,230.00	0.91
Waterway Cleanup	5,000.00	3.71	5,000.00	3.71
ICW Dredging General	7,990.97	5.92	7,990.97	5.92
Sm Scale Derlct Vessl Rmvl	18,000.00	13.34	18,000.00	13.34
OWW Dredging	6,925.72	5.13	6,925.72	5.13
Operations Equipment	132.60	0.10	132.60	0.10
TOTAL OPERATIONS	89,863.89	66.62	89,863.89	66.62

CAPITAL OUTLAY

SJ-14 Restoration	371.30	0.28	371.30	0.28
DMMA Development	984.00	0.73	984.00	0.73
DMMA NA-1 Contruction	2,464.00	1.83	2,464.00	1.83
DMMA O-7 Construction	5,281.14	3.91	5,281.14	3.91

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE Page 5
For the One Months Ending October 31, 2011

	Current Month		Year to Date	
TOTAL CAPITAL OUTLA	9,100.44	6.75	9,100.44	6.75
WATERWAY STUDIES				
TOTAL WATERWAY STU	0.00	0.00	0.00	0.00
INTERLOCALS				
Broward Co. ICW/Dania	6,729.02	4.99	6,729.02	4.99
TOTAL INTERLOCALS	6,729.02	4.99	6,729.02	4.99
WATERWAYS ASSISTANCE PROGRAM				
TOTAL WATERWAYS AS	0.00	0.00	0.00	0.00
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	837.50	0.62	837.50	0.62
Communications	1,152.62	0.85	1,152.62	0.85
Public Information	405.00	0.30	405.00	0.30
Legal Advertising	267.74	0.20	267.74	0.20
TOTAL PUBLIC INFORMA	2,662.86	1.97	2,662.86	1.97
DISASTER RELIEF ACCOUNT				
TOTAL DISASTER RELEIF	0.00	0.00	0.00	0.00
TAX COLLEC. & PROPERTY APPR. COMMISSIONS				
Prop. Appraiser's Commissio	32,408.74	24.02	32,408.74	24.02
Tax Collector's Commissions	1,231.81	0.91	1,231.81	0.91
TOTAL TAX COLLEC. & P	33,640.55	24.94	33,640.55	24.94

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE Page 6
 For the One Months Ending October 31, 2011

	Current Month		Year to Date	
TOTAL EXPENDITURES	235,144.62	174.31	235,144.62	174.31
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES \$	(100,246.95)	(74.31) \$	(100,246.95)	(74.31)

CHANGES in FUND BALANCE

Reserv for Sub Yr Expenditure	\$	(58,092,235.30)
		100,246.95
FUND BALANCE- ENDING		(57,991,988.35)

FL INLAND NAVIGATION DISTRICT
STATUS OF FUNDS
October 31, 2011

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GENERAL ACCOUNTS

Petty Cash	\$	300.00	
B.A. Zero Balance		4,399.79	
Checking		31,648.66	
BB&T Checking		10,495,085.78	
			10,531,434.23

SAVINGS ACCOUNTS

Wachovia MMA		37,919.91	
ACOE Escrow2		4,257.36	
National City PNC		15,353,214.22	
ACOE Escrow 3		3,441.18	
T.D. Bank		21,996,478.51	
Branch Bank & Trust		708,368.13	
Suntrust Savings		1,675,385.22	
BB&T Zero Balance		53,012.29	
BankAtlantic - Savings		408.85	
			39,832,485.67

CERTIFICATES OF DEPOSITS

BB&T CD 1/26/12		5,039,685.30	
FirstAtlantic CD		3,000,000.00	
			8,039,685.30

STATE BOARD OF ADMINISTRATION

SBA Fund "B"		216,029.22	
Unrealized loss Fund "B"		(53,027.01)	
SBA Fund "A"		62,280.99	
			225,283.20

TOTAL	\$	58,628,888.40
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FL INLAND NAVIGATION DISTRICT
Interest and Term of FUNDS
October 31, 2011

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Account	Balance	Rate	Estimated Annual Int.	Bauer Rating	Term
Petty Cash	\$300.00	N/A			N/A
B.A. Zero Balance	\$4,399.79	N/A		**	N/A
Checking	\$31,648.66	N/A		**	N/A
Wachovia MMA	\$37,919.91	0.02%	\$7.58	***	On Demand
ACOE Escrow2	\$4,257.36	0.00%	\$0.00	**	On Demand
ACOE Escrow 3	\$3,441.18	0.00%	\$0.00	**	On Demand
BankAtlantic - Savings	\$408.85	0.05%	\$0.20	**	On Demand
Suntrust Savings	\$1,675,385.22	0.12%	\$2,010.46	***	On Demand
PNC	\$15,353,214.22	0.20%	\$30,706.43	*** 1/2	On Demand
TD Commerce Bank	\$21,996,478.51	0.30%	\$65,989.44	*****	On Demand
BBT	\$708,368.13	0.25%	\$1,770.92	****	On Demand
BBT Checking	\$10,495,085.78	0.35%	\$36,732.80	****	On Demand
BBT Zero Balance	\$53,012.29	0.35%	\$185.54	****	On Demand
FirstAtlantic Bank CD	\$3,000,000.00	0.30%	\$9,000.00	*****	1/19/2013
SBA Fund "B"	\$163,002.21	0.00%	\$0.00		Frozen at this time
SBA Fund "A"	\$62,280.99	0.26%	\$161.93		On demand
BBT CD	\$5,039,685.30	0.65%	\$32,757.95	****	1/26/2012
TOTAL Deposits	<u>\$58,628,888.40</u>		<u>\$179,323.26</u>	Est. Annual Interest	
Estimated Annual Effective Yield		0.31%			
Benchmark S.B.A.		0.26%			

SBA Fund "B"

\$216,029.22	Total in Fund B
-\$53,027.01	Unrealized loss
<u>\$163,002.21</u>	NAV

FL INLAND NAVIGATION DISTRICT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Month of October 31, 2011

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REVENUE

Interest	12,791.06
Other Misc. Revenue	363.55
Taxes collected:	
Ad Valorem Taxes - Brevard	353.10
Ad Valorem Taxes - Broward	5,694.11
Ad Valorem Taxes - Dade	97,092.76
Ad Valorem Taxes - Duval	378.02
Ad Valorem Taxes - Flagler	1,179.43
Ad Valorem Taxes - Indian Riv.	99.97
Ad Valorem Taxes - Martin	10,980.95
Ad Valorem Taxes - St. Lucie	5,522.92
Ad Valorem Taxes - Volusia	369.38
Ad Valorem Nassau County	72.42
TOTAL REVENUE	134,897.67

EXPENDITURES

ADMINISTRATION

Salaries & Wages	44,734.22
P/R Tax Expense FICA & MED	2,784.03
Retirement Contribution	2,355.69
Health Insurance	6,434.14
Legal Expense	4,806.00
Bank Charges	83.48
SBA Fund "B"unrealized loss	2,648.50
Travel & Per Diem	5,761.50
Utility Service	4,912.92
Insurance and Bonds	1,722.10
Repairs & Maintenance Svc.	99.36
Office Supplies	1,383.58
Dues & Subscriptions	6,625.00
Govt Relations	8,517.34
Staff Training	280.00
TOTAL ADMINISTRATION	93,147.86

OPERATIONS

DMMA Mgmt & Maint.	50,584.60
Spoil Isl. Enh. & Rest.	1,230.00
Waterway Cleanup	5,000.00
ICW Dredging General	7,990.97
Sm Scale Derlct Vessl Rmvl	18,000.00
OWW Dredging	6,925.72
Operations Equipment	132.60
TOTAL OPERATIONS	89,863.89

FL INLAND NAVIGATION DISTRICT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Month of October 31, 2011

CAPITAL OUTLAY

DMMA O-7 Construction	5,281.14
DMMA Development	984.00
SJ-14 Restoration	371.30
DMMA NA-1 Contruction	2,464.00
TOTAL CAPITAL OUTLAY	9,100.44

WATERWAY STUDY

TOTAL WATERWAY STUDY	0.00
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INTERLOCALS

Broward Co. ICW/Dania	6,729.02
TOTAL INTERLOCALS	6,729.02

WATERWAYS ASSISTANCE PROGRAM

TOTAL WATERWAYS ASSISTANCE PRO	0.00
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COOPERATIVE ASSISTANCE PROGRAM

TOTAL COOPERATIVE ASSISTANCE PR	0.00
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MANATEE SIGNS

TOTAL MANATEE SIGN	0.00
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PUBLIC INFORMATION

FIND Display Development	837.50
Communications	1,152.62
Public Information	405.00
Legal Advertising	267.74
TOTAL PUBLIC INFORMATION	2,662.86

DISASTER RELIEF ACCOUNT

TOTAL DISASTER RELIEF	0.00
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Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Month of October 31, 2011

TAX COLLEC. & PROPERTY APPR. COMMISSIONS

Prop. Appraiser's Commissions	32,408.74
Tax Collector's Commissions	1,231.81
TOTAL TAX COLLEC. & PROPERTY APP.	33,640.55

TOTAL DISBURSEMENTS	235,144.62

FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

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For the Period From Oct 1, 2011 to Oct 31, 2011

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
10/1/11	3106 5321 1610	E10/08/11	Current Taxes Less Comm. Indian River Cty. Tax Collect	 4.70 59.98	64.68	
10/1/11	3106 5321 1610	E102511	Current Taxes Less comm. Indian River Cty. Tax Collect	 0.70 34.59	35.29	
10/1/11	1330 1610	E103111	Exess Fees. Brevard County Tax Collector	 7,867.09	7,867.09	
10/10/11	3103 5321 1610	E10/01/11	Current Taxes Less Comm. Metro Dade County	 13.18 1,304.81	1,317.99	
10/10/11	3103 5321 1610	E10/04/11	Current Taxes Less Comm. Metro Dade County	 165.83 8,168.44	8,334.27	
10/10/11	3103 5321 1610	E10/01/11	Current Taxes Less Comm. Metro Dade County	 1.75 175.79	177.54	
10/10/11	3107 5321 1610	E100411	Current Taxes Less Comm. Martin County Tax Collector	 8.57 420.57	429.14	
10/13/11	3110 5321 1610	E101311	Current Taxes Less comm. St. Lucie County Tax Collector	 6.60 322.18	328.78	
10/14/11	3102 1610	E101411	Broward tax Broward County Tax Collector	 5,693.32	5,693.32	
10/14/11	3107 1610	E101411	Current Taxes Martin County Tax Collector	 4,860.04	4,860.04	
10/18/11	3111 5321 1610	E101711	Current Taxes Less Comm. Volusia County Tax Collector	 6.14 354.74	360.88	
10/18/11	3107 1610	E10/12/11	Current Taxes Martin County Tax Collector	 0.27	0.27	
10/18/11	3103 5321 1610	E100711	Current Taxes Less Comm. Metro Dade County	 358.79 35,520.63	35,879.42	
10/18/11	3103 5321	E10/07/11	Current taxes Less Comm.	 509.21	50,921.34	

FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

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For the Period From Oct 1, 2011 to Oct 31, 2011

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
	1610		Metro Dade County	50,412.13		
10/18/11	3103	E10/07/11	Current Taxes		462.20	
	5321		Less Comm.	0.53		
	1610		Metro Dade County	461.67		
10/18/11	3104	E10/03/11	Current taxes		378.02	
	5321		Less Comm.	7.56		
	1610		City of Jacksonville	370.46		
10/18/11	3105	41426	Current Taxes		1,179.43	
	5321		Less Comm.	23.59		
	1610		Flagler County Tax Collector	1,155.84		
10/19/11	3101	E100711	Current Taxes		353.10	
	5321		Less Comm.	7.06		
	1610		Brevard County Tax Collector	346.04		
10/19/11	3110	E101211	Current Taxes		14.40	
	5321		Less Comm.	0.27		
	1610		St. Lucie County Tax Collector	14.13		
10/24/11	3112	E102511	Current Taxes		72.42	
	5321		Less Comm.	1.45		
	1610		Nassau County Tax Collector	70.97		
10/25/11	3102	E101811	Current Taxes		0.79	
	1610		Broward County Tax Collector	0.79		
10/25/11	3611	217882	Current taxes		76.06	
	1610		St. Johns County Tax Collector	76.06		
10/28/11	1330	229	Excess Fees		5,745.02	
	1610		St. Johns County Tax Collector	5,745.02		
10/31/11	3107	E102811	Current Taxes		4,931.97	
	5321		Less Comm.	115.88		
	1610		Martin County Tax Collector	4,816.09		
10/31/11	3111	e10/31/11	Current taxes		8.50	
	1610		Volusia County Tax Collector	8.50		
10/31/11	3107	E10/31/11	Current Taxes		759.53	
	1610		Martin County Tax Collector	759.53		
10/31/11	3110	E10/27/11	Current Taxes		5,179.74	
	1610		St. Lucie County Tax Collector	5,179.74		
				135,431.23	135,431.23	

FL INLAND NAVIGATION DISTRICT

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Purchase Journal

For the Period From Oct 1, 2011 to Oct 31, 2011

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
10/4/11	5220 Retirement Contribution 2020 Accounts Payable	10/04/11	Retirement Contributions Florida Retirement System	2,355.69	2,355.69
10/7/11	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	10/01/11	Commissions Due Flagler County Property Appr	972.30	972.30
10/7/11	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	10/03/11	Commissions Due Duval County Property Appr	4,019.75	4,019.75
10/7/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	10/04/11	Landscape maint. BV-11 John Brown & Sons, Inc.	27,000.00	27,000.00
10/7/11	5430 Utility Service 2020 Accounts Payable	10/05/11	BV-11 09/01-10/09/11 Florida Power & Light	7.49	7.49
10/7/11	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	10/06/11	Commissions Due Brevard County Property Appr	3,830.61	3,830.61
10/7/11	5319.63 FIND Display Development 2020 Accounts Payable	2576	FIND Display McNicholas & Associates	837.50	837.50
10/10/11	5510 Office Supplies 2020 Accounts Payable	075097	Copier Maint. Delta/Omni Business Solutions	424.83	424.83
10/10/11	5430 Utility Service 2020 Accounts Payable	10/10/11	Sewer Service FIND Headquarters 10/01-12/31/11 Loxahatchee River District	128.94	128.94
10/11/11	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	10/01/11	Commissions Due Palm Beach Cty Prop Appraiser	8,623.50	8,623.50
10/11/11	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	10/01/11	1st quarter commissions Martin County Prop. Appraiser	1,603.75	1,603.75
10/11/11	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	10/01/11	Commissions Due Broward County Property Appr	6,816.75	6,816.75
10/11/11	5400 Travel & Per Diem	10/10/11	Sept. Travel	259.00	

FL INLAND NAVIGATION DISTRICT

Purchase Journal

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For the Period From Oct 1, 2011 to Oct 31, 2011

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
	2020 Accounts Payable		Mark Tamblyn		259.00
10/11/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	10/10/11	Fencing SJ-1 David Barton	8,600.00	8,600.00
10/11/11	5312 Govt Relations 2020 Accounts Payable	19757	Federal Representation-October Alcalde & Fay	8,517.34	8,517.34
10/11/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	36077	Exotic Tree removal BV-R Earth Balance	4,950.00	4,950.00
10/11/11	5540 Dues & Subscriptions 2020 Accounts Payable	9372	2012 FSBPA Membership Dues Florida Shore & Beach	1,000.00	1,000.00
10/11/11	2022 Retainage Payable - Contracts 2020 Accounts Payable	SOR081011	Payment of retainage Earth Balance	1,995.00	1,995.00
10/12/11	5552.94 Waterway Cleanup 2020 Accounts Payable	101211	Spoil Island Waterway Cleanup Keep Brevard Beautiful, Inc.	5,000.00	5,000.00
10/13/11	5410 Communications 2020 Accounts Payable	10/13/11	Cellular Phone services 09/07-10/06/11 Sprint	315.76	315.76
10/13/11	5430 Utility Service 2020 Accounts Payable	11/01/11	Electric Service MSA 541 9/12-10/11/11 Florida Power & Light	9.09	9.09
10/18/11	5430 Utility Service 2020 Accounts Payable	10/14/11	Electric Service MSA 617C 0913-101211 Florida Power & Light	8.77	8.77
10/18/11	5512 Staff Training 5510 Office Supplies 5410 Communications 2020 Accounts Payable	10/17/11BS	FGFOA Backup Batteries Verio Webhosting Bank of America Business Card	280.00 749.82 163.94	1,193.76
10/18/11	5540 Dues & Subscriptions 2020 Accounts Payable	10/18/11	Conference Sponsorship AIWA	5,000.00	5,000.00

FL INLAND NAVIGATION DISTRICT

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Purchase Journal

For the Period From Oct 1, 2011 to Oct 31, 2011

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
10/18/11	5540 Dues & Subscriptions 2020 Accounts Payable	101711	WEDA Annual Dues 2012 Western Dredging Association	125.00	125.00
10/18/11	5510 Office Supplies 5400 Travel & Per Diem 5641 Operations Equipment 2020 Accounts Payable	101711MC	Office Supplies FIND Outreach Sept/Oct Fuel Supplies Bank of America Business Card	77.20 3,744.25 132.60	3,954.05
10/18/11	5510 Office Supplies 2020 Accounts Payable	7175057	Office Supplies Quill, Corp.	84.95	84.95
10/18/11	5510 Office Supplies 2020 Accounts Payable	7197901	Office Supplies Quill, Corp.	46.78	46.78
10/18/11	5540 Dues & Subscriptions 2020 Accounts Payable	8-3546	2011 Annual Dues Marine Industries Association	500.00	500.00
10/18/11	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	8635308	Copier Maint. Oct./Nov. Toshiba	99.36	99.36
10/18/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	9421	Monthly Maint -Sept. Aquatech Irrigation of Volusia Inc.	300.00	300.00
10/18/11	5410 Communications 2020 Accounts Payable	H2830089	Postage Meter lease payment Total funds by Hasler	65.67	65.67
10/20/11	5552.95 ICW Dredging General 2020 Accounts Payable	10/12/11	Permit Modification Dept. of Env. Protection	420.00	420.00
10/20/11	5480 Public Information 2020 Accounts Payable	52764	Storage rental Safeway Storage & Warehouses,	405.00	405.00
10/20/11	5644 Sm Scale Derlet Vessl Rmvl 2020 Accounts Payable	ICW-SA-10	1st and final payment ICW-SA-10-01 City of St. Augustine	18,000.00	18,000.00
10/21/11	5430 Utility Service 2020	10/21/11	Electric Service FIND Headquarters 09/20-10/19/11 Florida Power & Light	269.83	269.83

FL INLAND NAVIGATION DISTRICT

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Purchase Journal

For the Period From Oct 1, 2011 to Oct 31, 2011

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
	Accounts Payable				
10/21/11	5430 Utility Service 2020 Accounts Payable	10/21/11b	Electric Service FL-12 9/20-10/19/11 Florida Power & Light	711.71	711.71
10/21/11	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	2011 167	Commissions Due St. Lucie County Property Appr	1,829.56	1,829.56
10/25/11	5552.93 Spoil Isl. Enh. & Rest. 2020 Accounts Payable	10/24/11	Spoil Island T shirts Country Tees	1,230.00	1,230.00
10/25/11	5410 Communications 2020 Accounts Payable	10/24/11	Local, Long distance, DSL 08/31-9/22/21 AT&T	358.65	358.65
10/25/11	5430 Utility Service 2020 Accounts Payable	102411	Electric Service FIND Headquarters 09/22-10/21/11 Florida Power & Light	41.09	41.09
10/25/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	13577	General Engineering Services Taylor Engineering	5,388.85	5,388.85
10/25/11	5552.95 ICW Dredging General 2022 Retainage Payable - Contracts 2020 Accounts Payable	13580	Broward County ICW Deepening Less Ret. Taylor Engineering	2,558.00	127.90 2,430.10
10/25/11	5552.967 DMMA NA-1 Contruction 2022 Retainage Payable - Contracts 2020 Accounts Payable	13581	NA-1 Final Design Less Ret. Taylor Engineering	2,464.00	123.20 2,340.80
10/25/11	5552.968 DMMA O-7 Construction 2022 Retainage Payable - Contracts 2020 Accounts Payable	13582	O-7 Final Design Construction Documents Taylor Engineering	5,281.14	264.06 5,017.08
10/25/11	5552.971 OWW Dredging 2022 Retainage Payable - Contracts 2020 Accounts Payable	13590	Okeechobee Waterway Maint. Dredging Less Ret. Taylor Engineering	6,925.72	346.29 6,579.43
10/25/11	5552.957 SJ-14 Restoration	13591	SJ-14 Ditch Inlet Installation	371.30	

FL INLAND NAVIGATION DISTRICT

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Purchase Journal

For the Period From Oct 1, 2011 to Oct 31, 2011

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
	2022		Less Ret.		18.57
	Retainage Payable - Contracts				
	2020		Taylor Engineering		352.73
	Accounts Payable				
10/25/11	5553.25	13594	Final Plans and specs Dania	6,729.02	
	Broward Co. ICW/Dania		Cutoff		
	2022		Statement of retainage		336.45
	Retainage Payable - Contracts				
	2020		Taylor Engineering		6,392.57
	Accounts Payable				
10/25/11	5552.95	13596	Broward County Deepening	4,486.25	
	ICW Dredging General				
	2022		Less Retainage		224.31
	Retainage Payable - Contracts				
	2020		Taylor Engineering		4,261.94
	Accounts Payable				
10/25/11	5552.95	13598	M-5 Maint. Dredge Crossroads	526.72	
	ICW Dredging General				
	2022		Less Ret.		26.34
	Retainage Payable - Contracts				
	2020		Taylor Engineering		500.38
	Accounts Payable				
10/25/11	5552.951	160161	IR-2 Construction	72.00	
	DMMA Development				
	2020		Aerial Photography, Inc.		72.00
	Accounts Payable				
10/25/11	5490	224608	Rules changes	94.24	
	Legal Advertising				
	2020		Department of State		94.24
	Accounts Payable				
10/25/11	5552.951	4747	Shoreline Protection DU-2	912.00	
	DMMA Development				
	2022		Less Ret.		45.60
	Retainage Payable - Contracts				
	2020		Taylor Engineering		866.40
	Accounts Payable				
10/25/11	2022	C2010-038	Statement of Retainage Phase	2,564.95	
	Retainage Payable - Contracts		2 LT 13		
	2020		Taylor Engineering		2,564.95
	Accounts Payable				
10/25/11	2022	SOR-096-03	Statement of Retainage	294.48	
	Retainage Payable - Contracts				
	2020		Taylor Engineering		294.48
	Accounts Payable				
10/25/11	2022	SOR102011	Payment of retainage	224.31	
	Retainage Payable - Contracts				
	2020		Taylor Engineering		224.31
	Accounts Payable				
10/26/11	5311	10/01/11-2	Commissions Due	2,363.66	
	Prop. Appraiser's Commissions				
	2020		St. Johns County Property		2,363.66
	Accounts Payable		Appr		

FL INLAND NAVIGATION DISTRICT

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Purchase Journal

For the Period From Oct 1, 2011 to Oct 31, 2011

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
10/26/11	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	10/12/11	1st quarter billing Nassau County Property Appraiser	954.06	954.06
10/26/11	5410 Communications 2020 Accounts Payable	10/14/11	Postage scale/meter lease Mail Finance	65.67	65.67
10/26/11	5400 Travel & Per Diem 5400 Travel & Per Diem 2020 Accounts Payable	10/17/11MC	Site Inspections Fuel Supplies MT. 09/12/11 Bank of America Business Card	328.00 1,430.25	1,758.25
10/26/11	5230 Health Insurance 2020 Accounts Payable	102611	Health Insurance December State of Florida Employees Ins	6,072.96	6,072.96
10/26/11	5230 Health Insurance 2020 Accounts Payable	102611D	Disability Insurance-December State of Florida Employees Ins	153.78	153.78
10/26/11	5230 Health Insurance 2020 Accounts Payable	102611L	Life Insurance-December State of Florida Employees Ins	207.40	207.40
10/27/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	10/22/11	DU-8 Fence Repair David Barton	2,240.00	2,240.00
10/27/11	5450 Insurance and Bonds 2020 Accounts Payable	10/27/11	Bonds for Commissioners CNA Surety	1,722.10	1,722.10
10/27/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2	SJ-20 Pine Tree Cleanup All About Tree Care	200.00	200.00
10/27/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	551	BV-52 Landscape maint. Dave Nielsen, LLC	1,437.90	1,437.90
10/28/11	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	10/28/11	Commissions Due Indian River Cty Property Appr	1,394.80	1,394.80
10/31/11	5430 Utility Service 2020 Accounts Payable	10/28/11	Solid Waste Fee Solid Waste Authority	3,736.00	3,736.00

FL INLAND NAVIGATION DISTRICT

Purchase Journal

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For the Period From Oct 1, 2011 to Oct 31, 2011

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
10/31/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	1611311260	Road maint. FL-12 Flagler County Tax Collector	142.85	142.85
10/31/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2011-1921	Landscape Maint. FIND Headquarters Artistic Palms Landscaping	125.00	125.00
10/31/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2011-1922	Landscape maint. MSA 617C Artistic Palms Landscaping	200.00	200.00
10/31/11	5310 Legal Expense 2020 Accounts Payable	2639	Legal Services General Breton, Lynch, Eubanks & Suarez PA	4,734.00	4,734.00
10/31/11	5410 Communications 2020 Accounts Payable	333E58431	Courier Services- October United Parcel Service	96.92	96.92
10/31/11	5490 Legal Advertising 2020 Accounts Payable	3562	Dep. Notice issue permit Nassau County Record	173.50	173.50
10/31/11	5310 Legal Expense 2020 Accounts Payable	3640	Legal services Sj-14 Breton, Lynch, Eubanks & Suarez PA	72.00	72.00
10/31/11	5410 Communications 2020 Accounts Payable	7-671-9667	Courier Services 9/27-10/06/11 Federal Express	93.77	93.77
				188,749.08	188,749.08

FL INLAND NAVIGATION DISTRICT
BALANCE SHEET
At November 30, 2011

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ASSETS

B.A. Zero Balance	\$	697.08	
Checking		236.26	
BB&TChecking		9,354,401.52	
Petty Cash		300.00	
Prepaid ACOE		890,180.00	
Due from other Governments		24,929.83	
Accrued Interest Receivable		58,221.89	
V-26 Land Sale Receivable		1,011,055.74	
SBA Fund "A"		65,559.29	
BankAtlantic - Savings		408.85	
Wachovia MMA		37,911.96	
ACOE Escrow2		4,257.36	
ACOE Escrow 3		3,441.18	
T.D. Bank		22,001,902.30	
National City PNC		15,355,738.03	
Branch Bank & Trust		708,513.70	
Suntrust Savings		3,669,172.40	
BB&T CD 1/26/12		5,039,685.30	
FirstAtlantic CD		3,000,000.00	
BB&T Zero Balance		35,894.68	
SUBTOTAL OF ASSETS			61,262,507.37

SBA Fund "B"	212,764.92	
Unrealized loss Fund "B"	(54,947.73)	
FUND "B" Net of unrealized loss		157,817.19

TOTAL ASSETS	\$	61,420,324.56
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LIABILITIES

Accounts Payable	\$	1,253,669.02	
Retainage Payable - Grants		5,916.98	
Retainage Payable - Contracts		114,309.72	
Retirement Contributions		0.07	
Sales Tax Payable		1.06	
Deferred Revenue V-26		1,011,055.74	
TOTAL LIABILITY			2,384,952.59

FUND EQUITY

Reserve for ACOE Prepaid	890,180.00	
Reserv for Sub Yr Expenditure	56,629,860.36	
Undesignated Fund Balance	1,515,331.61	
TOTAL FUND EQUITY		59,035,371.97

TOTAL LIABILITY & FUND EQUITY	\$	61,420,324.56
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Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
STATUS OF FUNDS
November 30, 2011

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GENERAL ACCOUNTS

Petty Cash	\$	300.00	
B.A. Zero Balance		697.08	
Checking		236.26	
BB&TChecking		9,354,401.52	
			9,355,634.86

SAVINGS ACCOUNTS

Wachovia MMA		37,911.96	
ACOE Escrow2		4,257.36	
National City PNC		15,355,738.03	
ACOE Escrow 3		3,441.18	
T.D. Bank		22,001,902.30	
Branch Bank & Trust		708,513.70	
Suntrust Savings		3,669,172.40	
BB&T Zero Balance		35,894.68	
BankAtlantic - Savings		408.85	
			41,817,240.46

CERTIFICATES OF DEPOSITS

BB&T CD 1/26/12		5,039,685.30	
FirstAtlantic CD		3,000,000.00	
			8,039,685.30

STATE BOARD OF ADMINISTRATION

SBA Fund "B"		212,764.92	
Unrealized loss Fund "B"		(54,947.73)	
SBA Fund "A"		65,559.29	
			223,376.48

TOTAL	\$	59,435,937.10
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FL INLAND NAVIGATION DISTRICT
Interest and Term of FUNDS
November 30, 2011

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Account	Balance	Rate	Estimated Annual Int.	Bauer Rating	Term
Petty Cash	\$300.00	N/A			N/A
B.A. Zero Balance	\$697.08	N/A		**	N/A
Checking	\$236.26	N/A		**	N/A
Wachovia MMA	\$37,911.96	0.02%	\$7.58	***	On Demand
ACOE Escrow2	\$4,257.36	0.00%	\$0.00	**	On Demand
ACOE Escrow 3	\$3,441.18	0.00%	\$0.00	**	On Demand
BankAtlantic - Savings	\$408.85	0.05%	\$0.20	**	On Demand
Suntrust Savings	\$3,669,172.40	0.10%	\$3,669.17	***	On Demand
PNC	\$15,355,738.03	0.20%	\$30,711.48	***1/2	On Demand
TD Commerce Bank	\$22,001,902.30	0.30%	\$66,005.71	****	On Demand
BBT	\$708,513.70	0.25%	\$1,771.28	****	On Demand
BBT Checking	\$9,354,401.52	0.35%	\$32,740.41	****	On Demand
BBT Zero Balance	\$35,894.68	0.35%	\$125.63	****	On Demand
FirstAtlantic Bank CD	\$3,000,000.00	0.30%	\$9,000.00	*****	1/19/2013
SBA Fund "B"	\$157,817.19	0.00%	\$0.00		Frozen at this time
SBA Fund "A"	\$65,559.29	0.26%	\$170.45		On demand
BBT CD	\$5,039,685.30	0.65%	\$32,757.95	****	1/26/2012
TOTAL Deposits	<u>\$59,435,937.10</u>		<u>\$176,959.87</u>	Est. Annual Interest	
Estimated Annual Effective Yield		0.30%			
Benchmark S.B.A.		0.26%			

SBA Fund "B"

\$212,764.92	Total in Fund B
-\$54,947.73	Unrealized loss
<u>\$157,817.19</u>	NAV

FL INLAND NAVIGATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE Page 24
For the Two Months Ending November 30, 2011

REVENUES	Current Month		Year to Date	
Ad Valorem Taxes - Brevard	76,751.08	3.97	77,104.18	3.90
Ad Valorem Taxes - Broward	263,305.44	13.64	268,999.55	13.59
Ad Valorem Taxes - Dade	323,936.12	16.78	334,228.12	16.89
Ad Valorem Taxes - Duval	243,478.57	12.61	243,856.59	12.32
Ad Valorem Taxes - Flagler	32,550.00	1.69	33,729.43	1.70
Ad Valorem Taxes - Indian R	115,625.07	5.99	115,725.04	5.85
Ad Valorem Taxes - Martin	68,874.72	3.57	79,855.67	4.04
Ad Valorem Taxes - Palm Be	539,286.96	27.93	539,286.96	27.25
Ad Valorem Taxes - St. John	49,158.16	2.55	49,158.16	2.48
Ad Valorem Taxes - St. Luci	86,862.47	4.50	92,385.39	4.67
Ad Valorem Taxes - Volusia	92,918.01	4.81	93,287.39	4.71
Ad Valorem Nassau County	24,883.37	1.29	24,955.79	1.26
Interest Income	12,207.68	0.63	24,998.74	1.26
Interest from Tax Collectors	11.50	0.00	11.50	0.00
Other Misc. Revenue	1,072.09	0.06	1,435.64	0.07
TOTAL REVENUES	1,930,921.24	100.00	1,979,018.15	100.00

EXPENDITURES

ADMINISTRATION

Salaries & Wages	44,734.22	2.32	89,468.44	4.52
P/R Tax Expense FICA & M	2,696.20	0.14	5,480.23	0.28
Retirement Contribution	4,711.38	0.24	7,067.07	0.36
Health Insurance	6,434.14	0.33	12,868.28	0.65
Legal Expense	2,500.00	0.13	7,306.00	0.37
Bank Charges	114.82	0.01	198.30	0.01
SBA Fund "B"unrealized los	1,920.72	0.10	4,569.22	0.23
Travel & Per Diem	12,955.16	0.67	18,716.66	0.95
Utility Service	1,179.84	0.06	6,092.76	0.31
Insurance and Bonds	0.00	0.00	1,722.10	0.09
Repairs & Maintenance Svc.	588.36	0.03	687.72	0.03
Office Supplies	1,818.65	0.09	3,202.23	0.16
Dues & Subscriptions	789.00	0.04	7,414.00	0.37
Govt Relations	17,033.14	0.88	25,550.48	1.29
Staff Training	0.00	0.00	280.00	0.01
TOTAL ADMINISTRATIO	97,475.63	5.05	190,623.49	9.63

OPERATIONS

DMMA Mgmt & Maint.	28,961.90	1.50	79,546.50	4.02
Spoil Isl. Enh. & Rest.	0.00	0.00	1,230.00	0.06
Waterway Cleanup	9,997.94	0.52	14,997.94	0.76
ICW Dredging General	8,451.02	0.44	16,441.99	0.83
Sm Scale Derlct Vessl Rmvl	0.00	0.00	18,000.00	0.91
IWW Deepening Broward	2,080.00	0.11	2,080.00	0.11
OWW Dredging	0.00	0.00	6,925.72	0.35
Operations Equipment	55.40	0.00	188.00	0.01
TOTAL OPERATIONS	49,546.26	2.57	139,410.15	7.04

CAPITAL OUTLAY

FL INLAND NAVIGATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE Page 25
For the Two Months Ending November 30, 2011

	Current Month		Year to Date	
SJ-14 Restoration	30,645.26	1.59	31,016.56	1.57
DMMA Development	3,421.05	0.18	4,405.05	0.22
DMMA NA-1 Construction	3,331.00	0.17	5,795.00	0.29
DMMA O-7 Construction	0.00	0.00	5,281.14	0.27
TOTAL CAPITAL OUTLA	37,397.31	1.94	46,497.75	2.35
WATERWAY STUDIES				
TOTAL WATERWAY STU	0.00	0.00	0.00	0.00
INTERLOCALS				
Broward Co. ICW/Dania	7,844.00	0.41	14,573.02	0.74
TOTAL INTERLOCALS	7,844.00	0.41	14,573.02	0.74
WATERWAYS ASSISTANCE PROGRAM				
TOTAL WATERWAYS AS	0.00	0.00	0.00	0.00
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	837.50	0.04
Communications	1,065.39	0.06	2,218.01	0.11
Public Information	1,045.94	0.05	1,450.94	0.07
Legal Advertising	169.56	0.01	437.30	0.02
TOTAL PUBLIC INFORMA	2,280.89	0.12	4,943.75	0.25
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	32,408.74	1.64
Tax Collector's Commissions	33,997.83	1.76	35,229.64	1.78
TOTAL TAX COLLEC. & P	33,997.83	1.76	67,638.38	3.42

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE Page 26
 For the Two Months Ending November 30, 2011

	<u>Current Month</u>		<u>Year to Date</u>	
TOTAL EXPENDITURES	<u>228,541.92</u>	11.84	<u>463,686.54</u>	23.43
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES \$	<u>1,702,379.32</u>	88.16	\$ <u>1,515,331.61</u>	76.57

CHANGES in FUND BALANCE

Reserv for Sub Yr Expenditure	\$	(56,629,860.36)
		<u>(1,515,331.61)</u>
FUND BALANCE- ENDING		<u>(58,145,191.97)</u>

FL INLAND NAVIGATION DISTRICT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Month of November 30, 2011

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Page: 1

REVENUE

Interest	12,219.18
Other Misc. Revenue	1,072.09
Taxes collected:	
Ad Valorem Taxes - Brevard	76,751.08
Ad Valorem Taxes - Broward	263,305.44
Ad Valorem Taxes - Dade	323,936.12
Ad Valorem Taxes - Duval	243,478.57
Ad Valorem Taxes - Flagler	32,550.00
Ad Valorem Taxes - Indian Riv.	115,625.07
Ad Valorem Taxes - Martin	68,874.72
Ad Valorem Taxes - Palm Beach	539,286.96
Ad Valorem Taxes - St. Johns	49,158.16
Ad Valorem Taxes - St. Lucie	86,862.47
Ad Valorem Taxes - Volusia	92,918.01
Ad Valorem Nassau County	24,883.37
TOTAL REVENUE	1,930,921.24

EXPENDITURES

ADMINISTRATION

Salaries & Wages	44,734.22
P/R Tax Expense FICA & MED	2,696.20
Retirement Contribution	4,711.38
Health Insurance	6,434.14
Legal Expense	2,500.00
Bank Charges	114.82
SBA Fund "B"unrealized loss	1,920.72
Travel & Per Diem	12,955.16
Utility Service	1,179.84
Repairs & Maintenance Svc.	588.36
Office Supplies	1,818.65
Dues & Subscriptions	789.00
Govt Relations	17,033.14
TOTAL ADMINISTRATION	97,475.63

OPERATIONS

DMMA Mgmt & Maint.	28,961.90
Waterway Cleanup	9,997.94
ICW Dredging General	8,451.02
IWW Deepening Broward	2,080.00
Operations Equipment	55.40
TOTAL OPERATIONS	49,546.26

CAPITAL OUTLAY

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Month of November 30, 2011

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DMMA Development	3,421.05
SJ-14 Restoration	30,645.26
DMMA NA-1 Contruction	3,331.00
TOTAL CAPITAL OUTLAY	37,397.31
WATERWAY STUDY	
TOTAL WATERWAY STUDY	0.00
INTERLOCALS	
Broward Co. ICW/Dania	7,844.00
TOTAL INTERLOCALS	7,844.00
WATERWAYS ASSISTANCE PROGRAM	
TOTAL WATERWAYS ASSISTANCE PRO	0.00
COOPERATIVE ASSISTANCE PROGRAM	
TOTAL COOPERATIVE ASSISTANCE PR	0.00
MANATEE SIGNS	
TOTAL MANATEE SIGN	0.00
PUBLIC INFORMATION	
Communications	1,065.39
Public Information	1,045.94
Legal Advertising	169.56
TOTAL PUBLIC INFORMATION	2,280.89
DISASTER RELIEF ACCOUNT	
TOTAL DISASTER RELIEF	0.00

TAX COLLEC. & PROPERTY APPR. COMMISSIONS

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Month of November 30, 2011

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Tax Collector's Commissions	33,997.83
TOTAL TAX COLLEC. & PROPERTY APP.	33,997.83
TOTAL DISBURSEMENTS	228,541.92

FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

For the Period From Nov 1, 2011 to Nov 30, 2011

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
11/1/11	1330 5321 1610	E10/24/11	Delinquent Taxes Less Comm. Metro Dade County	503.99 49,894.27	50,398.26	
11/1/11	3106 1610	E103111	Current Taxes Indian River Cty. Tax Collect	2.10	2.10	
11/1/11	3106 1610	E11/02/11	Current Taxes Indian River Cty. Tax Collect	6,203.81	6,203.81	
11/4/11	1330 1610	38062	Excess Fees St. Johns Property Appraiser	656.78	656.78	
11/4/11	3613 1610	41522	Interest Earned Flagler County Tax Collector	11.50	11.50	
11/4/11	1330 1610	16048	Excess Fees Martin County Prop. Appraiser	308.54	308.54	
11/4/11	1330 1610	24557	Excess Fees Brevard County Prop. Appraiser	788.00	788.00	
11/4/11	1330 1610	1945	Excess Fees Brevard County Prop. Appraiser	19.00	19.00	
11/4/11	1330 1610	2227	Excess Fees Flagler County Tax Collector	1,906.45	1,906.45	
11/4/11	1330 1610	37762	Excess Fees Palm Beach Co. Prop. Appraiser	4,135.45	4,135.45	
11/4/11	1330 1610	1021865	Excess Fees Palm Beach County Tax Collect	50,960.21	50,960.21	
11/8/11	3109 5321 1610	218012	Current taxes Less Comm. St. Johns County Tax Collector	159.27 6,941.69	7,100.96	
11/8/11	3104 5321 1610	E110111	Current Taxes Less Comm. City of Jacksonville	15.08 738.80	753.88	
11/8/11	3111 1610	E110711	Current Taxes Volusia County Tax Collector	5,695.69	5,695.69	
11/14/11	3110 3110 1610	E111011	Current Taxes Less Ret. St. Lucie County Tax Collector	99.74 4,023.57	4,123.31	

FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

For the Period From Nov 1, 2011 to Nov 30, 2011

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Date	Account ID	Transactio	Line Description	Debit Amnt	Credit Amnt	Receipt Number
			Tax Collector			
11/14/11	3103	E11/07/11	Current Taxes		599.83	
	5321		Less comm.	6.00		
	1610		Metro Dade County	593.83		
11/14/11	3111	E11/09/11	Current taxes		7,126.41	
	5321		Less Comm.	142.53		
	1610		Volusia County Tax Collector	6,983.88		
11/14/11	3101	E1108/11	Current taxes		197.22	
	1610		Brevard County Tax Collector	197.22		
11/14/11	3103	E11/08/11	Current Taxes		3,831.12	
	5321		Less comm.	75.87		
	1610		Metro Dade County	3,755.25		
11/14/11	3112	E11/10/11	Current Taxes		3,370.62	
	5321		Less Comm.	84.66		
	1610		Nassau County Tax Collector	3,285.96		
11/14/11	3110	E11/12/11	Current Taxes		20.98	
	5321		Less Comm.	0.39		
	1610		St. Lucie County Tax Collector	20.59		
11/14/11	3107	E11/09/11	Current Taxes		5,062.50	
	5321		Less Comm.	101.25		
	1610		Martin County Tax Collector	4,961.25		
11/14/11	3108	E11/14/11	Current taxes		78,289.79	
	5321		Less Comm.	1,583.05		
	1610		Palm Beach County Tax Collect	76,706.74		
11/18/11	3109	218123	Current Taxes		42,057.20	
	5321		Less Comm.	841.14		
	1610		St. Johns County Tax Collector	41,216.06		
11/18/11	3111	E11/21/11	Current Taxes		42,534.43	
	5321		Less Comm.	850.69		
	1610		Volusia County Tax Collector	41,683.74		
11/18/11	3106	E11/07/11	Current Taxes		10,849.94	
	5321		Less Comm.	216.99		
	1610		Indian River Cty. Tax Collect	10,632.95		
11/21/11	3108	E11/21/11	Current Taxes		460,997.17	
	5321		Less Comm	9,219.96		
	1610		Palm Beach County Tax Collect	451,777.21		

FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

For the Period From Nov 1, 2011 to Nov 30, 2011

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Date	Account ID	Transactio	Line Description	Debit Amnt	Credit Amnt	Receipt Number
11/21/11	3110	E11/15/11	Current Taxes		36.80	
	5321		Less Comm.	0.76		
	1610		St. Lucie County Tax Collector	36.04		
11/21/11	3104	E11/9/11	Current Taxes		19,464.89	
	5321		Less Comm.	389.30		
	1610		City of Jacksonville	19,075.59		
11/21/11	3102	E112111	Current Taxes		263,305.44	
	5321		Less Comm	5,266.07		
	1610		Broward County Tax Collector	258,039.37		
11/23/11	3106	E11/18/11	Current Taxes		49,651.18	
	5321		Less Comm	993.03		
	1610		Indian River Cty. Tax Collect	48,658.15		
11/23/11	3107	E11/21/11	Current Taxes		38,004.68	
	5321		Less Comm.	760.09		
	1610		Martin County Tax Collector	37,244.59		
11/28/11	3104	E11/18/11	Current Taxes		96,418.55	
	5321		Less Comm.	1,928.37		
	1610		City of Jacksonville	94,490.18		
11/28/11	3104	E11/16/11	Current Taxes		126,841.25	
	5321		Less Comm.	2,536.83		
	1610		City of Jacksonville	124,304.42		
11/28/11	3112	E112211	Current Taxes		21,512.75	
	5321		Less Comm	430.26		
	1610		Nassau County Tax Collector	21,082.49		
11/28/11	3110	E11/23/11	Current Taxes		35,862.77	
	5321		Less Comm.	717.23		
	1610		St. Lucie County Tax Collector	35,145.54		
11/28/11	3101	E112211	Current Taxes		66,279.32	
	5321		Less Comm	1,342.84		
	1610		Brevard County Tax Collector	64,936.48		
11/28/11	3105	41609	Current Taxes		32,550.00	
	5321		Less Comm	668.25		
	1610		Flagler County Tax Collector	31,881.75		
11/28/11	3101	E111411	Current Taxes		10,274.54	
	5321		Less Comm.	222.74		
	1610		Brevard County Tax Collector	10,051.80		
11/28/11	3107	E11/15/11	Current Taxes		25,807.54	
	1610		Martin County Tax Collector	25,807.54		

FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

For the Period From Nov 1, 2011 to Nov 30, 2011

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Date	Account ID	Transactio	Line Description	Debit Amnt	Credit Amnt	Receipt Number
11/29/11	3103	E111811	Current Taxes		319,505.17	
	5321		Less Comm.	3,195.05		
	1610		Metro Dade County	316,310.12		
11/29/11	3106	E11/18/11	Current Taxes		59.82	
	5321		Less Comm.	1.23		
	1610		Indian River Cty. Tax Collect	58.59		
11/29/11	3106	E11/18/11	Current Taxes		7,980.28	
	5321		Less Comm.	176.86		
	1610		Indian River Cty. Tax Collect	7,803.42		
11/29/11	3106	E11/18/11	Current Taxes		40,877.94	
	5321		Less Comm	817.56		
	1610		Indian River Cty. Tax Collect	40,060.38		
11/29/11	3110	E11/29/11	Current Taxes		47,875.87	
	3110		Less	957.52		
	1610		Commissions St. Lucie County Tax Collector	46,918.35		
11/29/11	3111	E112211	Current Taxes		37,439.23	
	5321		Less Comm.	748.78		
	1610		Volusia County Tax Collector	36,690.45		
11/29/11	3111	E112911	Current Taxes		122.25	
	5321		Less Comm.	1.71		
	1610		Volusia County Tax Collector	120.54		
				<u>2,027,871.42</u>	<u>2,027,871.42</u>	

FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Nov 1, 2011 to Nov 30, 2011

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
11/1/11	5220 Retirement Contribution 2020 Accounts Payable	11/01/11	Retirement Contributions October Florida Retirement System	2,355.69	2,355.69
11/1/11	5312 Govt Relations 2020 Accounts Payable	19885	November retainer Alcalde & Fay	8,518.34	8,518.34
11/7/11	5400 Travel & Per Diem 2020 Accounts Payable	11/12/11	FIND outreach-October Show Management	1,525.00	1,525.00
11/7/11	5400 Travel & Per Diem 2020 Accounts Payable	11/23/11	November Board Meeting Nancy Freeman	345.34	345.34
11/8/11	5400 Travel & Per Diem 2020 Accounts Payable	10/26/11	October Board Meeting Bruce Barkett	390.75	390.75
11/8/11	5400 Travel & Per Diem 2020 Accounts Payable	10/28/11	October Board meeting Gail Kavanagh	333.64	333.64
11/8/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	1022018	Landfill fee IR-2 Indian River County Tax Collec	67.84	67.84
11/8/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	11-10	October pumping SJ-14 Fleming Island Landscapes, LLC	8,750.00	8,750.00
11/8/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	11-119-05	IR-2 groundwater monitoring Oct/Nov. Bonn Environmental Services & Tech	1,950.00	1,950.00
11/8/11	5400 Travel & Per Diem 2020 Accounts Payable	11/02/11	Tax Hearings, Oct Board meeting John C. Blow	659.85	659.85
11/8/11	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	11/07/11	Cleaning Services FIND Headquarters Jupiter Carpet Care	150.00	150.00
11/8/11	5540 Dues & Subscriptions 2020 Accounts Payable	11/07/11	Magazine Subscription The Waterways Journal	39.00	39.00
11/8/11	5400 Travel & Per Diem	11/2/11	FIND travel, FIND Board meeting	299.64	

FL INLAND NAVIGATION DISTRICT

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
	2020 Accounts Payable		Donn Colee		299.64
11/8/11	5430 Utility Service 2020 Accounts Payable	11/3/11	Electric Service BV-11 10/03-11/01/11 Florida Power & Light	7.49	7.49
11/8/11	5430 Utility Service 2020 Accounts Payable	11/4/11	Water Service FIND headquarters 09/27-10/28/11 Town of Jupiter	128.32	128.32
11/8/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	1507	Exotic vegetation removal MSA 434c Shaw's Land Clearing, LLC	4,925.00	4,925.00
11/8/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2011-155	Scrub Jay conservation plan Weigt Environmental Consultant	1,704.06	1,704.06
11/8/11	5480 Public Information 2020 Accounts Payable	25481	Special District fee FL Dept. of Economic Opportunity	175.00	175.00
11/8/11	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	275	Serviced Computer Treasure Coast Computer Experts	95.00	95.00
11/8/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	644	water quality monitoring MSA 617 Advantage Consulting LLC	1,280.00	1,280.00
11/8/11	5490 Legal Advertising 2020 Accounts Payable	860604001	Public notice FIND meeting 10/19/11 Sun-Sentinel Newspaper	133.60	133.60
11/8/11	5480 Public Information 2020 Accounts Payable	EHP8069-E	Files Storage rental November Iron Mountain, Inc.	290.29	290.29
11/8/11	5480 Public Information 2020 Accounts Payable	V268MF-20	FIND Ford Truck Palm Beach Cty. Tax Collector	113.40	113.40
11/9/11	5400 Travel & Per Diem 2020 Accounts Payable	11/08/11	October Travel Mark Tamblyn	368.38	368.38
11/14/11	5430 Utility Service 2020 Accounts Payable	11/11/11	Electric Services MSA 541 10/11-11/09/11 Florida Power & Light	8.98	8.98

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
11/14/11	5410 Communications 2020 Accounts Payable	11/11/11	Air Card for laptop 10/02/11-11/01/11 AT&T Mobility	55.46	55.46
11/14/11	5410 Communications 2020 Accounts Payable	11/14/11	Cellular phone Service 10/07-11/06/11 Sprint	309.01	309.01
11/14/11	5430 Utility Service 2020 Accounts Payable	11/14/11	Electric Service MSA 617C 10/12-11/10/11 Florida Power & Light	8.77	8.77
11/14/11	5400 Travel & Per Diem 2020 Accounts Payable	11/14/11	October Board Meeting T. Spencer Crowley	104.10	104.10
11/14/11	5400 Travel & Per Diem 2020 Accounts Payable	11/14/11	Tax hearing, Board Meetings Sept./October Donald Cuozzo	927.39	927.39
11/14/11	5410 Communications 2020 Accounts Payable	11/14/11	Postage meter lease12/11/09-01/08/12 Mail Finance	65.67	65.67
11/14/11	5490 Legal Advertising 2020 Accounts Payable	224825	Public Notice Meeting Schedules Department of State	35.96	35.96
11/14/11	5510 Office Supplies 2020 Accounts Payable	7923454	Office Supplies Quill, Corp.	580.15	580.15
11/14/11	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	8710106	Copier maint. Toshiba	99.36	99.36
11/14/11	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	923933	Staple Cartridge Toshiba Copier Toshiba	135.00	135.00
11/14/11	5510 Office Supplies 2020 Accounts Payable	C2931106	Office Supplies Quill, Corp.	13.94	13.94
11/18/11	5480 Public Information 2020 Accounts Payable	53333	Storage rental -December Safeway Storage & Warehouses,	405.00	405.00
11/22/11	5540	11/15/11	Sponsorship Holiday Parade	500.00	

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
	Dues & Subscriptions 2020 Accounts Payable		St. Augustine Yacht Club, Inc		500.00
11/22/11	5400 Travel & Per Diem 2020 Accounts Payable	11/16/11	FIND Board Meeting October Michael Mesiano	749.59	749.59
11/22/11	5430 Utility Service 2020 Accounts Payable	11/18/11	Electric Service FIND Headquarters 10/19-11/16/11 Florida Power & Light	234.55	234.55
11/22/11	5430 Utility Service 2020 Accounts Payable	11/18/11b	Electric Service MSA 541 10/19-11/16/11 Florida Power & Light	741.12	741.12
11/22/11	5430 Utility Service 2020 Accounts Payable	11/21/11	Electric Service BV-52 10/21-11/18/11 Florida Power & Light	50.61	50.61
11/22/11	5400 Travel & Per Diem 2020 Accounts Payable	11/21/11	November Board Meeting Gail Kavanagh	484.80	484.80
11/22/11	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	11/22/11	Pest Control FIND Headquarters Truly Nolen, Inc.	109.00	109.00
11/22/11	5400 Travel & Per Diem 2020 Accounts Payable	11/22/11	November Board Meeting Donn Colee	563.72	563.72
11/22/11	5410 Communications 5510 Office Supplies 2020 Accounts Payable	111711BS	Verio Webhosting B.S. Software BS Bank of America Business Card	163.94 1,224.56	1,388.50
11/22/11	5400 Travel & Per Diem 5641 Operations Equipment 2020 Accounts Payable	111711MC	FIND Board. Outreach, AIWA Conf MC Fuel M.C. Bank of America Business Card	2,706.10 55.40	2,761.50
11/22/11	5553.25 Broward Co. ICW/Dania 2022 Retainage Payable - Contracts 2020 Accounts Payable	13646	Construction Admin Dania Cutoff Less ret. Taylor Engineering	7,844.00	392.20 7,451.80
11/22/11	5552.967 DMMA NA-1 Contruction	13648	Final Design NA-1	3,331.00	

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
	2022 Retainage Payable - Contracts		Less Ret.		166.55
	2020 Accounts Payable		Taylor Engineering		3,164.45
11/22/11	5552.957 SJ-14 Restoration	13655	SJ-14 Pipeline Easement	954.00	
	2020 Accounts Payable		Taylor Engineering		954.00
11/22/11	5552.957 SJ-14 Restoration	13657	SJ-14 Ditch Inlet Installation	1,636.50	
	2022 Retainage Payable - Contracts		Less Ret.		81.83
	2020 Accounts Payable		Taylor Engineering		1,554.67
11/22/11	5552.951 DMMA Development	13658	Du-2 Shoreline Protection	3,349.05	
	2021 Retainage Payable - Grants		Less Ret.		167.45
	2020 Accounts Payable		Taylor Engineering		3,181.60
11/22/11	5552.95 ICW Dredging General	13663	Okeechobee Wtrwy Maint	6,500.52	
	2022 Retainage Payable - Contracts		Dredge Less Ret.		325.03
	2020 Accounts Payable		Taylor Engineering		6,175.49
11/22/11	5552.9512 IWW Deepening Broward	13665	Broward County Deepening	2,080.00	
	2022 Retainage Payable - Contracts		Less Ret.		104.00
	2020 Accounts Payable		Taylor Engineering		1,976.00
11/22/11	5552.95 ICW Dredging General	13666	General Services Oct/Nov	1,700.50	
	2020 Accounts Payable		Taylor Engineering		1,700.50
11/22/11	5312 Govt Relations	20020	December Retainer	8,514.80	
	2020 Accounts Payable		Alcalde & Fay		8,514.80
11/22/11	5310 Legal Expense	54256	State legislative services-November	2,500.00	
	2020 Accounts Payable		Keefe, Anchors, Gordon & Moyle, P.A.		2,500.00
11/22/11	5400 Travel & Per Diem	8/31/11	FIND Travel August	18.90	
	2020 Accounts Payable		Michael Mesiano		18.90
11/22/11	5480 Public Information	806636	Business Card- Bowman	62.25	
	2020 Accounts Payable		Sir Speedy Printing		62.25

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
11/23/11	5230 Health Insurance 2020 Accounts Payable	11/14/11	Life Insurance-Jan. State of Florida Employees Ins	207.40	207.40
11/23/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	11/14/11	BV-52 Landscape Maint. Dave Nielsen, LLC	9,960.00	9,960.00
11/23/11	5540 Dues & Subscriptions 2020 Accounts Payable	11/14/11	Holiday Boat Parade City of Boca Raton	250.00	250.00
11/23/11	5552.957 SJ-14 Restoration 2020 Accounts Payable	11/14/11	Sj-14 Ditch Inlet Construction Callaway Contracting, Inc.	10,681.86	10,681.86
11/23/11	5552.95 ICW Dredging General 2020 Accounts Payable	11/15/11	FDEP Fee FDEP	250.00	250.00
11/23/11	5552.94 Waterway Cleanup 2020 Accounts Payable	11/16/11	2011 waterway cleanup Keep Martin Beautiful	5,000.00	5,000.00
11/23/11	5400 Travel & Per Diem 2020 Accounts Payable	11/17/11DR	FIND Board Meeting Bank of America Business Card	401.68	401.68
11/23/11	5400 Travel & Per Diem 5400 Travel & Per Diem 2020 Accounts Payable	11/17/11MT	FIND Site Inspections MT Fuel, Supplies Bank of America Business Card	240.00 1,725.08	1,965.08
11/23/11	5552.94 Waterway Cleanup 2020 Accounts Payable	11/21/11	2011 Waterway Cleanup City of Palm Coast	4,997.94	4,997.94
11/23/11	5410 Communications 2020 Accounts Payable	11/23/11	Local, Long Distance, DSL,9/27/11 10/26/11 AT&T	359.19	359.19
11/23/11	5400 Travel & Per Diem 2020 Accounts Payable	11/23/11	November Board Meeting S. Norman Bray	256.52	256.52
11/23/11	5400 Travel & Per Diem 2020 Accounts Payable	11/23/11	November Board Meeting John C. Blow	301.27	301.27

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
11/23/11	5230 Health Insurance 2020 Accounts Payable	11/28/11D	Disabilitiy Insurance-Jan. State of Florida Employees Ins	153.78	153.78
11/23/11	5230 Health Insurance 2020 Accounts Payable	11/28/11H	Health Insurance-Jan. State of Florida Employees Ins	6,072.96	6,072.96
11/23/11	5552.951 DMMA Development 2020 Accounts Payable	160880	Aerial IR-2 Aerial Photography, Inc.	72.00	72.00
11/29/11	5220 Retirement Contribution 2020 Accounts Payable	11/29/11	Florida Retirement Contributions November Florida Retirement System	2,355.69	2,355.69
11/29/11	5400 Travel & Per Diem 2020 Accounts Payable	11/30/11	November Board Meeting Donald Cuozzo	553.41	553.41
11/29/11	5552.957 SJ-14 Restoration 2020 Accounts Payable	2011-1	Saltwater Marsh Restoration B.N.C., Inc	17,372.90	17,372.90
11/29/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2011-2035	Landscape Maint. FIND Headquarters Nov Artistic Palms Landscaping	125.00	125.00
11/29/11	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2011-2036	Landscape Maint. MSA 617C-Nov. Artistic Palms Landscaping	200.00	200.00
11/29/11	5410 Communications 2020 Accounts Payable	333E58481	Courier Services Oct/Nov. United Parcel Service	112.12	112.12
				145,078.13	145,078.13

**FLORIDA INLAND NAVIGATION DISTRICT
EXPENDITURES REPORT BY PROGRAM**

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EXPENSE ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 11/30/11	EXPENDITURES EXECUTED to 11/30/11	ACTUAL EXPENDITURES THRU 11/30/11
Administration	1,370,772	1,118,889	190,617	190,622
Operations	22,351,775	3,169,177	144,181	139,411
Capital Programs	16,632,119	230,000	72,812	46,498
Waterway Studies	1,026,235	0	0	0
Interlocals	1,439,000	1,439,000	14,573	14,573
Waterways Assistance Program	30,459,455	30,092,611	10,689,432	442,361
Cooperative Assistance Program	689,600	689,600	218,000	0
Public Information	143,179	4,944	4,944	4,944
Tax Collector and Property Appraiser Commissions	660,000	660,000	67,639	67,639
TOTAL BUDGET	74,772,135	37,404,221	11,402,198	906,048

**FLORIDA INLAND NAVIGATION DISTRICT
PROJECT STATUS AND EXPENDITURES REPORT**

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ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 11/30/11	EXPENDITURES EXECUTED to 11/30/11	ACTUAL EXPENDITURES THRU 11/30/11	PROJECT STATUS through December 30, 2011
ADMINISTRATION						
5120	Salaries	565,005	565,005	89,468	89,468	
5121	Compensated Absences	4,000	0	0	0	
5122	Temporary help	4,000	0	0	0	
5210	Social Security & Medicare	40,000	40,000	5,480	5,480	
5220	State Retirement Fund	66,500	66,500	7,067	7,067	
5230	Health Insurance	79,000	79,000	12,868	12,868	
5310	General Legal Expense	95,000	95,000	7,306	7,306	
5312	Governmental Relations	96,000	96,000	25,550	25,550	2012 appropriations bill passed and letter was sent to Corps for funding
5313	SJ-14 Legal	40,000	0	0	0	Need to file in court for access to insurance companies expense records Audit proposal received
5320	Annual Audit	28,000	0	0	0	
5322	Bank Charges	2,000	193	193	198	
5323	SBA Fund B Unrealized Loss	139,075	139,075	4,569	4,569	This a projected loss
5400	Travel & Per Diem	121,000	18,717	18,717	18,717	
5430	Utility Service	12,000	6,093	6,093	6,093	
5450	Insurance & Bonds	22,000	1,722	1,722	1,722	
5460	Repair & Maintenance	15,000	688	688	688	
5510	Office Supplies	19,000	3,202	3,202	3,202	
5512	Staff Training	4,000	280	280	280	
5540	Dues & Subscription	19,192	7,414	7,414	7,414	several dues paid
		1,370,772	1,118,889	190,617	190,622	
OPERATIONS						
5551	Waterway Inspection	6,000	0	0	0	Buffer maintenance, well monitoring and mowing ongoing on several sites
5552.08	DMMA Maintenance & Mgmt.	1,000,000	79,547	79,547	79,547	Record # of volunteers created 2 new campsites in Ind. Riv. Co.
5552.93	Spoil Isl. Enh. & Rest.	10,002	10,002	6,000	1,230	
5552.94	Waterway Cleanup	75,000	14,998	14,998	14,998	
5552.950	ICW Dredging General	2,685,445	16,442	16,442	16,442	
5552.9512	IWW Deepening Broward	10,363,714	3,000,000	2,080	2,080	Permitting still underway
5552.952	IWW Dredging-St. Lucie Reach 1	300,000	0	0	0	Seagrass survey completed
5552.953	IWW Dredging-IRCO Reach 1	938,765	0	0	0	Seagrass survey completed
5552.971	OWW Dredging	500,000	30,000	6,926	6,926	Seagrass survey completed, permits issued
5552.972	IWW Sawpit Dredging	4,240,000	0	0	0	FDEP permitting underway
5552.973	IWW PB Reach 2&4 Dredging	1,150,000	0	0	0	
5641	Operations Equipment	19,000	188	188	188	
5643	Disaster Relief Account	1,000,000	0	0	0	
5644	Sm. Scale Derelict Vessel Rem.	63,849	18,000	18,000	18,000	Brevard Project removed 11 vessels
		22,351,775	3,169,177	144,181	139,411	

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PROJECT STATUS AND EXPENDITURES REPORT**

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ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 10/31/11	EXPENDITURES EXECUTED to 10/31/11	ACTUAL EXPENDITURES THRU 10/31/11	PROJECT STATUS through November 28, 2011
CAPITAL PROGRAMS						
5552.951	DMMA Development	1,339,551	20,000	16,000	4,405	DU-2 shoreline stabilization permitted
5552.957	SJ-14 Restoration	768,304	20,000	31,017	31,017	Ditch overflow structures installed, pipeline outfall area repaired, culvert removed
5552.967	DMMA NA-1 Construction	2,047,803	40,000	5,795	5,795	Permits issued, plans and specs underway
5552.968	DMMA O-7 Construction	1,821,073	150,000	20,000	5,281	Final plans and specs underway
5552.969	MSA 690 Construction	1,823,553	0	0	0	Permitting underway
5610.00	Land-General	8,830,335	0	0	0	LT-13 site investigation underway
5640.01	Fixed Assets Non-Capital Exp.	1,500	0	0	0	
		16,632,119	230,000	72,812	46,498	
WATERWAY STUDIES						
5313	GIS Project	26,235	0	0	0	
5319.59	ICW Ch Survey Monroe Co.	250,000	0	0	0	Need to prepare Work Order
5319.65	Channel Surveys	250,000	0	0	0	Need to prepare Work Orders
5319.66	Seagrass Surveys	200,000	0	0	0	
5319.64	Waterway Plans	300,000	0	0	0	Miami-Dade plan may move forward
		1,026,235	0	0	0	
INTERLOCAL AGREEMENTS						
5553.25	Broward Co. ICW/Dania Deepening	1,439,000	1,439,000	14,573	14,573	Dania bid, ICW permitting nearing completion
		1,439,000	1,439,000	14,573	14,573	

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ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 11/30/11	EXPENDITURES EXECUTED to 11/30/11	ACTUAL EXPENDITURES THRU 11/30/11	PROJECT STATUS through December 30, 2011
WATERWAYS ASSISTANCE PROGRAM						
6713	Mia. Marina Seawall Replacement	0	15,426	15,426	15,426	Project complete
6720	Fernandina Bch Boat Ramp Phase I	100,000	100,000	0	0	Project withdrawn
6721	Atl. Bch. Tide Views Dock/Lnch Ph I	47,500	47,500	47,500	0	Design complete
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	81,000	0	Design at 90%
6725	JAX Mandarin Park Parking Lot Add	225,000	225,000	225,000	0	Project complete
6726	JAX Trout River Fishing Bridge	100,000	100,000	100,000	0	Design at 100%
6727	JAX Port Auth. Mile Point Phase I	300,000	300,000	150,000	0	Corps feasibility study completed and is under federal review
6731	Flagler Co. Bings Landing Addition	80,310	80,310	40,000	0	50% complete
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	0	0	Design firm selected
6734	Daytona Halifax Harbor Ret. Rep	263,750	263,750	250,000	0	Project 98% complete
6735	New Smyrna Riverside Seawall Ph I	85,880	85,880	70,000	0	Design at 85%
6736	Port Orange Russell Pk Launch Ph II	100,000	100,000	0	0	Bid reissued
6737	So. Daytona Riverfront Pk Expansion	42,500	42,500	42,500	0	Project complete
6738	Brevard Co. Marina Park Boat Facility	330,145	330,145	330,145	330,145	Project complete
6740	Cocoa Bch. 400 Channel Dredging	183,850	183,850	183,850	0	Dredging Complete
6741	Melbourne Crane Crk Promenade	350,250	350,250	350,250	0	Project complete
6744	Vero Bch. Marina Dry Stack Re-rack	41,000	41,000	0	0	Only bid rejected, project won't move forward
6747	St. Lucie Co. Stan Blum Rest.Ph II	99,113	99,113	99,113	0	Project complete
6748	Martin Co. Spoil Isl Stab Ph I	75,000	75,000	75,000	0	Project complete
6749	Martin Co. St. Lucie Inlet	339,035	339,035	280,000	0	Plans and specs at 90%
6750	Stuart Shepard Pk Ramp Recon.	80,000	80,000	70,000	0	Project nearing completion
6751	Belle Glade OWW Marina Imp.	328,770	328,770	150,000	0	work underway
6753	Jupiter Riverwalk at Harborside	827,505	827,505	827,505	0	Project completed
6755	Palm Bch Sand Transfer Plant Ren	300,000	300,000	300,000	0	Project complete
6756	Palm Bch. Co. DuBois Marina	987,000	987,000	987,000	0	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	60,000	0	Approved sign package, 35% complete
6759	WPB Currie Park Boating Imp. Project	233,850	233,850	233,850	0	Project complete
6760	Broward Co. Deerfield Isl Dock Ph II	200,000	200,000	100,000	0	Construction underway
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	30,000	0	Design at 98%
6767	Miami Kennedy Park Stab Ph I	40,000	40,000	35,000	0	Design at 95%

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ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 11/30/11	EXPENDITURES EXECUTED to 11/30/11	ACTUAL EXPENDITURES THRU 11/30/11	PROJECT STATUS through December 30, 2011
6768	Miami Stadium Seawall Rep Ph I	17,500	17,500	9,000	0	Design at 60%
6769	Miami Bch. Pine Tree Shoreline Imp	74,766	74,766	0	0	Project design complete
6770	Miami-Dade Crandon Marina Seawall	597,663	597,663	597,663	0	Project complete
6771	Miami-Dade Fire Rescue Dock & Lift	111,150	111,150	111,150	0	Project complete
6772	Miami-Dade Matheson Shoreline Stat	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	96,790	Project complete
6777	Jax Harborview Restroom Ph II	175,000	175,000	120,000	0	Project at 75%
6778	Jax Joe Carlucci Boat Ramp Ph II	225,000	225,000	225,000	0	Construction complete
6779	Jax Mayport Boat Ramp Ph I	60,000	60,000	48,000	0	Design at 80%
6780	Jax Sisters Creek Docks Ph II	270,000	270,000	270,000	0	Project complete
6782	St. Aug. Barge Terminal Nav Ch PH I	40,000	40,000	32,000	0	Design & permitting at 83%
6783	SJCO Fort Mose Brdwlk & Kayak Ph	54,800	54,800	11,000	0	Project completion 25%
6784	SJCO River House Fishing Pier	75,000	75,000	70,000	0	Construction at 95%
6785	Marineland Marina	202,160	202,160	202,160	0	Project complete
6786	Daytona Bch. Harbor Dredging	150,000	150,000	45,000	0	Project 30% complete
6787	Smyrna Bch. Calorie Dredging Ph I	15,000	15,000	14,000	0	Project at 95%
6788	So. Daytona Veteran's Park Pier Ext.	50,000	50,000	20,000	0	Work underway, 45%
6789	Vo. Co. Ed Stone Park Seawall Ph II	100,000	100,000	0	0	Bid docs being finalized
6790	Volusia Co. So. Jetty Ext.	386,825	386,825	0	0	federal funding being coordinated
6792	Titusville Mooring Field Installation	185,000	185,000	175,000	0	Construction complete
6793	IRCO Lagoon Greenway	17,845	17,845	15,000	0	Construction at 95%
6794	Seb. Inlet Coconut Pointe Stab Ph I	36,000	36,000	36,000	0	Project complete
6795	Sebastian Inlet Multi-Use Pier	136,750	136,750	136,750	0	Project completed
6796	Vero Bch. MacWilliam Boat Ramp	15,000	15,000	15,000	0	Project complete
6799	Port St. Lucie Ch. Marker Rep.	7,500	7,500	7,500	0	Project completed
7000	Martin Co. Manatee Pocket Dredging	200,000	200,000	170,000	0	Project to be completed in December
7001	Martin Co. Man. Pocket Dock Ph. I	12,000	12,000	7,500	0	Project completion 70%
7002	Delray Bch. Mang. Prk Boat Ramp	85,740	85,740	34,000	0	Project at 40%
7003	Jupiter Riverwalk at Harborside - Ph E	700,000	700,000	700,000	0	Construction complete
7004	PBCO Burt Reynolds Dock Extension	75,000	75,000	0	0	Permitting complete
7005	PBCO Jupiter Ridge Shoreline Rest	500,000	500,000	0	0	Contract awarded
7006	PBCO So Cove Restoration & Brdwlk	1,000,000	1,000,000	120,000	0	Project completion at 12%
7007	PBCO Waterway Park Phase I	100,000	100,000	90,000	0	Permitting underway, 90% complete
7008	Riviera Bch. Marina Construction	850,000	850,000	170,000	0	Project 20% complete
7009	WPB Kayak/Paddle Boat Lnch PH I	30,000	30,000	11,000	0	Project 35% complete
7010	Broward Co. Dania Cut-Off Dredging	2,686,000	2,686,000	0	0	Project permitted, final plans and specs 95%
7011	Broward co. Secret Woods Dock Ph I	60,000	60,000	0	0	Consultant selected
7012	Broward Co. Ch. Markers Ph I	30,000	30,000	0	0	Consultant selected
7013	Dania Bch. I.T. Parker Dock Rep	24,400	24,400	0	0	Bid process started
7014	Ft. Lauderdale Bahia Mar Drdging Ph	200,000	200,000	40,000	0	Bathymetric & seagrass surveys complete
7015	Ft. Lauderdale Las Olas Drdging PH-I	150,000	150,000	75,000	0	Bathymetric & seagrass surveys complete

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ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 11/30/11	EXPENDITURES EXECUTED to 11/30/11	ACTUAL EXPENDITURES THRU 11/30/11	PROJECT STATUS through December 30, 2011
7016	Oakland Pk. NE 12 Terr Kayak Lnch	75,000	75,000	75,000	0	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	0	0	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	0	0	Consultant selected
7022	Miami Spoil Island Rest. Ph I	15,000	15,000	8,000	0	Design complete
7023	MDCO Crandon Seawall #2 Rep	1,342,932	1,342,932	1,000,000	0	Project underway
7024	MDCO Pelican Harbor Marina Ph I	56,000	56,000	0	0	Eng report received Consultant selection underway
7025	No. Bay Village Paul Vogel Park Ph I	55,000	55,000	0	0	Project awarded
7027	Fernandina Bch Marina Dredging	174,735	174,735	5,000	0	Agreement executed
7028	Jax Ortega River Mooring Field, Ph I	100,000	100,000	0	0	Agreement executed
7029	Jax Trout River Pier Ph II	323,000	323,000	0	0	Plans and specs at 100%
7030	St. Augustine Marina Dredging	200,000	200,000	0	0	Agreement executed
7031	St. Aug Barge Terminal Dredging PH I	98,430	98,430	0	0	Agreement executed
7032	St. Johns Co. Vilano Dock PH II	160,000	160,000	0	0	Agreement executed
7033	N Smyrna Bch Riverside Ph II	325,000	325,000	0	0	Agreement executed
7034	N Smyrna Bch Swoope Ramp PH I	82,800	82,800	0	0	Agreement executed
7035	Volusia Co Mariner's Cover Ramp Ph	15,000	15,000	0	0	Engineer has been selected
7036	Brevard Co Blue Crab Cove Ph I	56,250	56,250	0	0	Agreement executed
7037	Brevard Co Kelly Prk Dock & Seawall	148,750	148,750	0	0	Surveys underway
7038	Cocoa Bch Spoil Site Dev Ph I	100,000	100,000	5,000	0	Agreement executed
7039	Seb Inlet Dist Coconut Point Stab	120,000	120,000	0	0	Agreement sent
7040	Titusville Ch Maintenance Dredging	52,500	0	0	0	Finalizing plans & specs
7041	Vero Bch MacWilliam Ramp Recon	175,000	175,000	0	0	Agreement sent
7042	Ft. Pierce Marina Cleaning Station	16,420	0	0	0	Agreement executed
7043	Martin Co Bird Isl Shoreline Stab Ph II	150,000	150,000	0	0	Preparing for bid
7044	Stuart Floating Docks Fire Protection	25,000	25,000	0	0	Consultant to be hired
7045	Palm Bch Co Bert Winters Ramp Ph I	90,000	90,000	0	0	Agreement sent
7046	Palm Beach Co Bryant Park	255,000	0	0	0	Agreement executed
7047	Palm Bch Co John's Isl Oyster Reef	406,250	406,250	0	0	Agreement executed
7048	Palm Bch Co Lake Wyman Restoratio	372,868	372,868	0	0	Agreement sent
7049	Pahokee Route 2 Channel Markers	20,850	0	0	0	Agreement sent
7050	Pahokee Marina Wave Attenuator	37,500	0	0	0	Agreement sent
7051	Riviera Bch Marina Construction	1,500,000	1,500,000	0	0	Plans are 85%
7052	Deerfield Bch Pioneer Boat Ramp	193,500	193,500	0	0	Agreement executed
7053	Golden Bch Strand Park Boat Dock	29,735	29,735	0	0	Agreement executed
7054	Miami Baywalk at Bicentennial Park	1,143,000	1,143,000	0	0	Agreement executed
7055	Miami Kennedy Park Dock	60,000	60,000	0	0	Agreement executed
7056	Miami Kennedy Park Shoreline Stab	75,000	75,000	0	0	Agreement executed
7057	Miami Little River Waterfront Park	117,500	117,500	0	0	Agreement executed
7058	Miami Marine Stadium Marina Ph I	800,000	800,000	0	0	Agreement sent
7059	Miami Wagner Crk Dredging	1,000,000	1,000,000	0	0	Bidding underway
7060	Miami Bch 10th Street Park & Seawall	472,820	472,820	0	0	Construction docs being completed
7061	Dade Co Dinner Key Isl Stabilization	300,000	300,000	15,000	0	Plans at 10%
7062	Miami Dade Marine Stadium Shoreline	400,000	400,000	40,000	0	Agreement executed
7063	Miami Dade Vizcaya Shoreline Stab	75,000	75,000	0	0	
		30,459,455	30,092,611	10,689,432	442,361	

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ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES TO 11/30/11	EXPENDITURES EXECUTED to 11/30/11	ACTUAL EXPENDITURES THRU 11/30/11	PROJECT STATUS through December 30, 2011
COOPERATIVE ASSISTANCE PROGRAM						
6773	FDEP Florida Clean Marina Program	100,000	100,000	50,000	0	Project 25% complete
6774	FDEP Florida Clean Vessel Act Prog	200,000	200,000	156,000	0	Project 78% complete
7026	FDEP No. Pen. State Park Enh.	39,600	39,600	12,000	0	Project 30% complete
7064	FDEP John U Lloyd Jetty Rehab	350,000	350,000	0	0	Agr. Executed
		689,600	689,600	218,000	0	
PUBLIC INFORMATION						
5410	Communications	33,000	2,218	2,218	2,218	
5319.63	FIND Display Development	40,000	838	838	838	Underway
5480	Public Information	12,000	1,451	1,451	1,451	
5490	Legal Advertising	27,000	437	437	437	
5554.13	Manatee Zone Brochures	15,000	0	0	0	
5560.01	Boaters Guides	5,441	0	0	0	
5642	Records Management	10,738	0	0	0	
		143,179	4,944	4,944	4,944	
TAX COLLECTOR AND PROPERTY APPRAISER COMMISSIONS						
5311	Property Appraisers Comm	160,000	160,000	32,409	32,409	
5321	Tax Collectors Comm.	500,000	500,000	35,230	35,230	
		660,000	660,000	67,639	67,639	
TOTALS		74,772,135	37,404,221	11,402,198	906,048	

FLORIDA INLAND NAVIGATION DISTRICT

RESOLUTION NO 2012-01

**RESOLUTION ADOPTING FY 2011-12 BUDGET AMENDMENT
NUMBER 1.**

**BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE
FLORIDA INLAND NAVIGATION DISTRICT, THAT:**

Section 1. The Board of Commissioners of Florida Inland Navigation District
does hereby adopt FY 2011-12 Budget Amendment Number 1 dated January 3,
2012 and attached.

PASSED AND ADOPTED THIS 13TH DAY OF JANUARY 2012 A.D.

**FLORIDA INLAND NAVIGATION DISTRICT
BY ITS BOARD OF COMMISSIONERS**

CHAIRMAN

ATTEST:

SECRETARY

**FLORIDA INLAND NAVIGATION DISTRICT
FY 2011-2012
BUDGET AMENDMENT NO. 1**

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PROJECTED REVENUE					
ACCOUNT		BUDGET	BUDGET CHANGE	AMENDED BUDGET	COMMENTS
Estimated Revenue for FY		20,878,293	0	20,878,293	No change
FUND BALANCE					
Carried Forward Committed Funds		51,947,577	1,035,334	52,982,911	Carry forward committed funds more than expected
Carried Forward Uncommitted Funds		1,890,771	1,342,249	3,233,020	Carry forward uncommitted funds more than expected
Carried Forward Excess Funds		2,516,962	-554,961	1,962,001	Carry forward excess funds less than expected
REVENUE TOTALS		77,233,603	1,822,622	79,056,225	
PROJECTED EXPENSES					
ACCT.#	ACCOUNT	BUDGET	BUDGET CHANGE	AMENDED BUDGET	COMMENTS
ADMINISTRATION					
5120	Salaries	565,005	0	565,005	No change
5121	Compensated Absences	4,000	0	4,000	No change
5122	Temporary help	4,000	0	4,000	No change
5210	Social Security & Medicare	40,000	0	40,000	No change
5220	State Retirement Fund	66,500	0	66,500	No change
5230	Health Insurance	79,000	0	79,000	No change
5310	General Legal Expense	95,000	0	95,000	No change
5312	Governmental Relations	96,000	0	96,000	No change
5313	SJ-14 Legal	40,000	0	40,000	No change
5320	Annual Audit	28,000	0	28,000	No change
5322	Bank Charges	2,000	0	2,000	No change
5323	SBA Fund B Unrealized Loss	139,075	-6,632	132,443	More funds returned from SBA
5400	Travel & Per Diem	121,000	0	121,000	No change
5430	Utility Service	12,000	0	12,000	No change
5450	Insurance & Bonds	22,000	0	22,000	No change
5460	Repair & Maintenance	15,000	0	15,000	No change
5510	Office Supplies	19,000	0	19,000	No change
5512	Staff Training	4,000	851	4,851	Carry over funds unspent from previous FY
5540	Dues & Subscription	19,192	0	19,192	No change
		1,370,772	-5,781	1,364,991	
OPERATIONS					
5551	Waterway Inspection	6,000	2,500	8,500	Carry over funds unspent from previous FY
5552.08	DMMA Maintenance & Mgmt.	1,000,000	0	1,000,000	No change
5552.93	Spoil Isl. Enh. & Rest.	10,002	7,500	17,502	Carry over funds unspent from previous FY
5552.94	Waterway Cleanup	75,000	0	75,000	No change
5552.950	ICW Dredging General	2,685,445	-996,077	1,689,368	Less funds carried over from previous FY
5552.9512	IWW Deepening Broward	10,363,714	0	10,363,714	No change
5552.952	IWW Dredging-St. Lucie Reach 1	300,000	0	300,000	No change
5552.953	IWW Dredging-IRCO Reach 1	938,765	0	938,765	No change
5552.971	OWW Dredging	500,000	0	500,000	No change
5552.972	IWW Sawpit Dredging	4,240,000	0	4,240,000	No change
5552.973	IWW PB Reach 2&4 Dredging	1,150,000	0	1,150,000	No change
5641	Operations Equipment	19,000	0	19,000	No change
5643	Disaster Relief Account	1,000,000	0	1,000,000	No change
5644	Sm. Scale Derelict Vessel Rem.	63,849	-9,375	54,474	Less funds carried over from previous FY
		22,351,775	-995,452	21,356,323	

**FLORIDA INLAND NAVIGATION DISTRICT
FY 2011-2012
BUDGET AMENDMENT NO. 1**

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ACCT.#	ACCOUNT	BUDGET	BUDGET CHANGE	AMENDED BUDGET	COMMENTS
CAPITAL PROGRAMS					
5552.951	DMMA Development	1,339,551	776,173	2,115,724	Carry over funds unspent from previous FY
5552.957	SJ-14 Restoration	768,304	8,040	776,344	Carry over funds unspent from previous FY
5552.965	MSA 614b Mit/Boaters Park		773,492	773,492	Carry over funds unspent from previous FY
5552.967	DMMA NA-1 Construction	2,047,803	15,363	2,063,166	Carry over funds unspent from previous FY
5552.968	DMMA O-7 Construction	1,821,073	-19,493	1,801,580	
5552.969	MSA 690 Construction	1,823,553	0	1,823,553	No change
5610.00	Land-General	8,830,335	199,981	9,030,316	Carry over funds unspent from previous FY
5640.01	Fixed Assets Non-Capital Exp.	1,500	0	1,500	No change
		16,632,119	1,753,556	18,385,675	
WATERWAY STUDIES					
5313.46	GIS Project	26,235	0	26,235	No change
5319.49	Economic Studies	149,466	0	149,466	No change
5319.59	ICW Ch Survey Monroe Co.	250,000	0	250,000	No change
	Channel Surveys	250,000	0	250,000	No change
	Seagrass Surveys	200,000	0	200,000	No change
5319.64	Waterway Plans	300,000	0	300,000	No change
		1,175,701	0	1,175,701	
INTERLOCAL AGREEMENTS					
5553.25	Broward Co. ICW/Dania Deepening	1,439,000	7,258	1,446,258	Carry over funds unspent from previous FY
		1,439,000	7,258	1,446,258	
WATERWAYS ASSISTANCE PROGRAM					
6720	Fernandina Bch Boat Ramp Phase I	100,000	0	100,000	No change
6721	Atl. Bch. Tide Views Dock/Lnch Ph I	47,500	-47,500	0	Project completed, so no carry over
6723	JAX Arlington River Dredge - Phase I	75,000	0	75,000	No change
6724	Jax Zoo Dock Extension - Phase I	90,000	0	90,000	No change
6725	JAX Mandarin Park Parking Lot Add	225,000	-225,000	0	Project completed, so no carry over
6726	JAX Trout River Fishing Bridge	100,000	-100,000	0	Project completed, so no carry over
6727	JAX Port Auth. Mile Point Phase I	300,000	0	300,000	No change
6731	Flagler Co. Bings Landing Addition	80,310	0	80,310	No change
6732	Flagler Co. Bings Landing Dredging	93,750	0	93,750	No change
6733	Palm Coast Long's Landing Ph I	75,000	0	75,000	No change
6734	Daytona Halifax Harbor Ret. Rep	263,750	0	263,750	No change
6735	New Smyrna Riverside Seawall Ph I	85,880	0	85,880	No change
6736	Port Orange Russell Pk Launch Ph II	100,000	0	100,000	No change
6737	So. Daytona Riverfront Pk Expansion	42,500	-42,500	0	Project completed, so no carry over
6738	Brevard Co. Marina Park Boat Facility	330,145	-330,145	0	Project completed, so no carry over

**FLORIDA INLAND NAVIGATION DISTRICT
FY 2011-2012
BUDGET AMENDMENT NO. 1**

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ACCT.#	ACCOUNT	BUDGET	BUDGET CHANGE	AMENDED BUDGET	COMMENTS
6740	Cocoa Bch. 400.Channel Dredging	183,850	-183,850	0	Project completed, so no carry over
6741	Melbourne Crane Crk Promenade	350,250	0	350,250	No change
6744	Vero Bch. Marina Dry Stack Re-rack	41,000	0	41,000	No change
6747	St. Lucie Co. Stan Blum Rest.Ph II	99,113	-99,113	0	Project completed, so no carry over
6748	Martin Co. Spoil Isl Stab Ph I	75,000	0	75,000	No change
6749	Martin Co. St. Lucie Inlet	339,035	0	339,035	No change
6750	Stuart Shepard Pk Ramp Recon.	80,000	-62,500	17,500	Carry over funds less than anticipated
6751	Belle Glade OWW Marina Imp.	328,770	0	328,770	No change
6753	Jupiter Riverwalk at Harborside	827,505	0	827,505	No change
6755	Palm Bch Sand Transfer Plant Ren	300,000	0	300,000	No change
6756	Palm Bch. Co. DuBois Marina	987,000	0	987,000	No change
6757	Riviera Beach Marina Ph I	475,000	0	475,000	No change
6758	WPB Waterfront Park Ph V-2	150,000	0	150,000	No change
6759	WPB Currie Park Boating Imp. Project	233,850	-233,850	0	Project completed, so no carry over
6760	Broward Co. Deerfield Isl Dock Ph II	200,000	0	200,000	No change
6762	Ft. Lauderdale S.E. 15th Street Ph II	980,988	0	980,988	No change
6763	Miami Bicen. Park Bollards Ph II	513,255	0	513,255	No change
6764	Miami Coconut Grove Pier Dev Ph I	144,000	0	144,000	No change
6765	Miami James Knight Ctr Seawall Ph I	30,000	0	30,000	No change
6766	Miami Kennedy Park Dock, Ph I	35,000	0	35,000	No change
6767	Miami Kennedy Park Stab Ph I	40,000	0	40,000	No change
6768	Miami Stadium Seawall Rep Ph I	17,500	0	17,500	No change
6769	Miami Bch. Pine Tree Shoreline Imp	74,766	0	74,766	No change
6770	Miami-Dade Crandon Marina Seawall	597,663	0	597,663	No change
6771	Miami-Dade Fire Rescue Dock & Lift	111,150	-111,150	0	Project completed, so no carry over
6772	Miami-Dade Matheson Shoreline Stab	550,000	0	550,000	No change
6776	Atl. Bch. Tide Views Dock Phase II	96,790	-96,790	0	Project completed, so no carry over
6777	Jax Harborview Restroom Ph II	175,000	0	175,000	No change
6778	Jax Joe Carlucci Boat Ramp Ph II	225,000	0	225,000	No change
6779	Jax Mayport Boat Ramp Ph I	60,000	0	60,000	No change
6780	Jax Sisters Creek Docks Ph II	270,000	0	270,000	No change
6782	St. Aug. Barge Terminal Nav Ch PH I	40,000	0	40,000	No change
6783	SJCO Fort Mose Brdwlk & Kayak Ph	54,800	-54,800	0	Project completed, so no carry over
6784	SJCO River House Fishing Pier	75,000	-75,000	0	Project completed, so no carry over
6785	Marineland Marina	202,160	-189,692	12,468	
6786	Daytona Bch. Harbor Dredging	150,000	0	150,000	No change
6787	Smyrna Bch. Calorie Dredging Ph I	15,000	0	15,000	No change
6788	So. Daytona Veteran's Park Pier Ext.	50,000	0	50,000	No change
6789	Vo. Co. Ed Stone Park Seawall Ph II	100,000	0	100,000	No change
6790	Volusia Co. So. Jetty Ext.	386,825	0	386,825	No change
6792	Titusville Mooring Field Installation	185,000	0	185,000	No change
6793	IRCO Lagoon Greenway	17,845	0	17,845	No change
6794	Seb. Inlet Coconut Pointe Stab Ph I	36,000	0	36,000	No change
6795	Sebastian Inlet Multi-Use Pier	136,750	-136,750	0	Project completed, so no carry over
6796	Vero Bch. MacWilliam Boat Ramp	15,000	0	15,000	No change
6799	Port St. Lucie Ch. Marker Rep.	7,500	-7,500	0	Project completed, so no carry over

FLORIDA INLAND NAVIGATION DISTRICT
FY 2011-2012
BUDGET AMENDMENT NO. 1

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ACCT.#	ACCOUNT	BUDGET	BUDGET CHANGE	AMENDED BUDGET	COMMENTS
7000	Martin Co. Manatee Pocket Dredging	200,000	0	200,000	No change
7001	Martin Co. Man. Pocket Dock Ph. I	12,000	0	12,000	No change
7002	Delray Bch. Mang. Prk Boat Ramp	85,740	0	85,740	No change
7003	Jupiter Riverwalk at Harborside - Ph E	700,000	0	700,000	No change
7004	PBCO Burt Reynolds Dock Extension	75,000	0	75,000	No change
7005	PBCO Jupiter Ridge Shoreline Rest	500,000	0	500,000	No change
7006	PBCO So Cove Restoration & Brdwlk	1,000,000	0	1,000,000	No change
7007	PBCO Waterway Park Phase I	100,000	0	100,000	No change
7008	Riviera Bch. Marina Construction	850,000	0	850,000	No change
7009	WPB Kayak/Paddle Boat Lnch PH I	30,000	0	30,000	No change
7010	Broward Co. Dania Cut-Off Dredging	2,686,000	0	2,686,000	No change
7011	Broward co. Secret Woods Dock Ph I	60,000	0	60,000	No change
7012	Broward Co. Ch. Markers Ph I	30,000	0	30,000	No change
7013	Dania Bch. I.T. Parker Dock Rep	24,400	0	24,400	No change
7014	Ft. Lauderdale Bahia Mar Drdging Ph	200,000	0	200,000	No change
7015	Ft. Lauderdale Las Olas Drdging PH-I	150,000	0	150,000	No change
7016	Oakland Pk. NE 12 Terr Kayak Lnch	75,000	0	75,000	No change
7017	Oakland Pk. NW 39th St Kayak Lnch	175,000	0	175,000	No change
7018	Pompano Bch. Hillsboro Inlet Seawall	51,775	0	51,775	No change
7019	Miami Citywide Derelict Vessel Rem	20,000	0	20,000	No change
7020	Miami Marine Stadium Phase I	175,000	0	175,000	No change
7021	Miami Woman's Club Baywalk Ph I	46,500	0	46,500	No change
7022	Miami Spoil Island Rest. Ph I	15,000	0	15,000	No change
7023	MDCO Crandon Seawall #2 Rep	1,342,932	0	1,342,932	No change
7024	MDCO Pelican Harbor Marina Ph I	56,000	0	56,000	No change
7025	No. Bay Village Paul Vogel Park Ph I	55,000	0	55,000	No change
7027	Fernandina Bch Marina Dredging	174,735	0	174,735	No change
7028	Jax Ortega River Mooring Field, Ph I	100,000	0	100,000	No change
7029	Jax Trout River Pier Ph II	323,000	0	323,000	No change
7030	St. Augustine Marina Dredging	200,000	0	200,000	No change
7031	St. Augustine Barge Terminal Navigat	98,430	0	98,430	No change
7032	St. Johns Co. Vilano Bch Floating Doc	160,000	0	160,000	No change
7033	New Smyrna Bch Riverside Park Bulk	325,000	0	325,000	No change
7034	New Smyrna Bch Swoope Boat Ramp	82,800	0	82,800	No change
7035	Volusia Co Mariner's Cover Ramp Ph	15,000	0	15,000	No change
7036	Brevard Co Blue Crab Cove Ph I	56,250	0	56,250	No change
7037	Brevard Co Kelly Prk Dock & Seawall	148,750	0	148,750	No change
7038	Cocoa Bch Spoil Site Dev Ph I	100,000	0	100,000	No change
7039	Seb Inlet Dist Coconut Point Stab	120,000	0	120,000	No change
7040	Titusville Ch Maintenance Dredging	52,500	0	52,500	No change
7041	Vero Bch MacWilliam Ramp Recon	175,000	0	175,000	No change
7042	Ft. Pierce Marina Cleaning Station	16,420	0	16,420	No change
7043	Martin Co Bird Isl Shoreline Stab Ph II	150,000	0	150,000	No change
7044	Stuart Floating Docks Fire Protection	25,000	0	25,000	No change
7045	Palm Bch Co Bert Winters Ramp Ph I	90,000	0	90,000	No change
7046	Palm Beach Co Bryant Park	255,000	0	255,000	No change
7047	Palm Bch Co John's Isl Oyster Reef	406,250	0	406,250	No change
7048	Palm Bch Co Lake Wyman Restoratio	372,868	0	372,868	No change
7049	Pahokee Route 2 Channel Markers	20,850	0	20,850	No change
7050	Pahokee Marina Wave Attenuator	37,500	0	37,500	No change
7051	Riviera Bch Marina Construction	1,500,000	0	1,500,000	No change
7052	Deerfield Bch Pioneer Boat Ramp	193,500	0	193,500	No change
7053	Golden Bch Strand Park Boat Dock	29,735	0	29,735	No change
7054	Miami Baywalk at Bicentennial Park	1,143,000	0	1,143,000	No change
7055	Miami Kennedy Park Dock	60,000	0	60,000	No change
7056	Miami Kennedy Park Shoreline Stab	75,000	0	75,000	No change
7057	Miami Little River Waterfront Park	117,500	0	117,500	No change

**FLORIDA INLAND NAVIGATION DISTRICT
FY 2011-2012
BUDGET AMENDMENT NO. 1**

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ACCT.#	ACCOUNT	BUDGET	BUDGET CHANGE	AMENDED BUDGET	COMMENTS
7058	Miami Marine Stadium Marina Ph I	800,000	0	800,000	No change
7059	Miami Wagner Crk Dredging	1,000,000	0	1,000,000	No change
7060	Miami Bch 10th Street Park & Seawall	472,820	0	472,820	No change
7061	Dade Co Dinner Key Isl Stabilization	300,000	0	300,000	No change
7062	Miami Dade Marine Stadium Shoreline	400,000	0	400,000	No change
7063	Miami Dade Vizcaya Shoreline Stab	75,000	0	75,000	No change
		30,459,455	-1,996,140	28,463,315	
COOPERATIVE ASSISTANCE PROGRAM					
6773	FDEP Florida Clean Marina Program	100,000	0	100,000	No change
6774	FDEP Florida Clean Vessel Act Prog	200,000	-24,206	175,794	Less carry over than anticipated
7026	FDEP No. Pen. State Park Enh.	39,600	0	39,600	No change
7064	FDEP John U Lloyd Jetty Rehab	350,000	0	350,000	No change
		689,600	-24,206	665,394	
ACCT.#	ACCOUNT	BUDGET	BUDGET CHANGE	AMENDED BUDGET	COMMENTS
PUBLIC INFORMATION					
5410	Communications	33,000	0	33,000	No change
5319.63	FIND Display Development	40,000	18,687	58,687	Carry over funds unspent from previous FY
5480	Public Information	12,000	0	12,000	No change
5490	Legal Advertising	27,000	0	27,000	No change
5554.13	Manatee Zone Brochures	15,000	0	15,000	No change
5560.01	Boaters Guides	5,441	2,000	7,441	Carry over funds unspent from previous FY
5642	Records Management	10,738	500	11,238	Carry over funds unspent from previous FY
		143,179	21,187	164,366	
TAX COLLECTOR AND PROPERTY APPRAISER COMMISSIONS					
5311	Property Appraisers Comm	160,000	0	160,000	No change
5321	Tax Collectors Comm.	500,000	0	500,000	No change
		660,000	0	660,000	
	EXPENSE TOTALS	74,921,601	-1,239,578	73,682,023	
	REVENUE-EXPENSE TOTALS	2,312,002	3,062,200	5,374,202	

FLORIDA INLAND NAVIGATION DISTRICT

CONDENSED BUDGET SUMMARY

FISCAL YEAR
October 1, 2011 to September 30, 2012

REVENUE

Estimated Revenue for FY (Schedule A-1)	20,878,293	
Carried Forward Committed Funds (Sch. A-7)	52,982,911	
Carried Forward Reallocated Funds (Schedules A-4 & A-7)	3,233,020	
Carried Forward Uncommitted Funds	1,962,001	
Total Funds Available for FY		79,056,225

EXPENSES

Administration	1,364,991
Operations	21,356,323
Capital Program	18,385,675
Waterway Studies	1,175,701
Interlocal Agreements	1,446,258
Waterways Assistance Program	28,463,315
Cooperative Assistance Program	665,394
Public Information Program	164,366
Tax Collection & Property Apr. Fees	660,000

Total Expenses for FY	73,682,023
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5,374,202

SCHEDULE A
FLORIDA INLAND NAVIGATION DISTRICT
PROJECTED REVENUE AND FUND BALANCE SUMMARY
FISCAL YEAR
October 1, 2011 to September 30, 2012

PROJECTED REVENUE

Estimated Revenue for FY (Schedule A-1)	20,878,293
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FUND BALANCE

Carried Forward Committed Funds (Sch. A-7)	52,982,911
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Carried Forward Uncommitted Funds (Schedule A-7)	3,233,020
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Carried Forward Excess Funds (Schedule A-7)	1,962,001
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Total Funds Available for FY	79,056,225
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SCHEDULE A-1
FLORIDA INLAND NAVIGATION DISTRICT
NEW REVENUE PROJECTION
October 1, 2011 to September 30, 2012

Estimated New Taxes (Schedule A-2)	20,289,293
Estimated Interest on Investments	230,000
Installment Payment, Sale of V-26	359,000

TOTAL NEW REVENUE	20,878,293
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SCHEDULE A-2

FLORIDA INLAND NAVIGATION DISTRICT

PROPERTY APPRAISER'S ASSESSED VALUATION

October 1, 2011 to September 30, 2012

COUNTY	FY 2011-12 Millage Rate	FY 2011-12 Property Valuation	FY 2011-12 Tax Yield at 96% of Collections
NASSAU	0.0000345	6,594,750,754	218,418
DUVAL	0.0000345	50,773,792,235	1,681,628
ST. JOHNS	0.0000345	17,301,973,463	573,041
FLAGLER	0.0000345	6,633,230,018	219,693
VOLUSIA	0.0000345	24,309,030,379	805,115
BREVARD	0.0000345	24,975,721,895	827,196
INDIAN RIVER	0.0000345	13,178,023,070	436,456
ST. LUCIE	0.0000345	14,580,841,196	482,917
MARTIN	0.0000345	16,861,006,908	558,437
PALM BEACH	0.0000345	123,887,701,456	4,103,161
BROWARD	0.0000345	126,326,071,759	4,183,919
DADE	0.0000345	187,177,271,674	6,199,311
TOTALS	0.0000345	612,599,414,807	20,289,293

TOTAL ESTIMATED NEW TAX REVENUE 20,289,293

SCHEDULE A-3
FLORIDA INLAND NAVIGATION DISTRICT
STATUS OF FUNDS
as of September 30, 2011

CASH	Checking & Savings Accounts	11,527,216
	Escrow Accounts	7,699
INVESTMENTS	State Board of Admin. Accts	227,918
	Certificates of Deposit	8,039,685
	Money Market Accts.	39,528,288

TOTAL CASH AVAILABLE AS OF MAY 31, 2011	59,330,806
Less Accounts Payable	<u>-1,152,874</u>
TOTAL FUNDS AVAILABLE AS OF MAY 31, 2011	58,177,932
Less Remaining Committed Expenses (Schedule A-7)	52,982,911
Less reallocated funds (Schedule A-7)	<u>3,233,020</u>
Potential Uncommitted Funds at end of FY	1,962,001

SCHEDULE A-4

FLORIDA INLAND NAVIGATION DISTRICT

FY 2010-2011 BUDGET

ANTICIPATED VS. ACTUAL EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	12 Month Budget	Anticipated Expenditures	Actual Expenditures	Budget vs Actual Difference
5120	Salaries	538,100	538,100	536,539	1,561
5121	Compensated Absences	2,199	3,431	3,164	-965
5122	Temporary help	0	4,995	4,995	-4,995
5210	Social Security & Medicare	39,000	39,000	39,579	-579
5220	State Retirement Fund	65,000	65,000	57,050	7,950
5230	Health Insurance	73,400	73,400	79,107	-5,707
5310	General Legal Expense	95,000	95,000	113,661	-18,661
5311	Property Appraisers Comm	160,000	160,000	139,233	20,767
5312	Govt. Relations	96,000	96,000	103,474	-7,474
5313	SJ-14 Legal	0	4,036	5,066	-5,066
5319.46	GIS Project	26,235	0	0	26,235
5319.49	ICW Economic Studies	190,260	118,559	40,794	149,466
5319.59	ICW Ch Survey Monroe Co.	250,000	0	0	250,000
5319.60	FIND Display Dev.	80,000	40,000	21,313	58,687
5319.64	Waterway Master Plans	300,000	0	0	300,000
5320	Annual Audit	28,000	28,000	28,000	0
5321	Tax Collectors Comm.	500,000	500,000	296,186	203,814
5322	Bank Charges	1,100	1,776	1,479	-379
5323	SBA Fund B Unrealized Loss	101,922	-37,153	-30,521	132,443
5400	Travel & Per Diem	109,604	109,604	107,122	2,482
5401	Grants Administration	3,500	3,500	603	2,897
5410	Communications	33,000	33,000	21,545	11,455
5430	Utility Service	12,000	29,780	10,634	1,366
5450	Insurance & Bonds	22,000	22,000	18,028	3,972
5460	Repair & Maintenance	15,000	15,000	13,985	1,015
5480	Public Information	12,000	12,000	11,952	48
5490	Legal Advertising	27,000	27,000	29,753	-2,753
5510	Office Supplies	19,000	19,000	14,370	4,630
5511	Maps, Charts & Aerial Repo	500	0	0	500
5512	Staff Training	4,986	2,501	1,650	3,336
5540	Dues & Subscription	20,000	20,000	16,950	3,050
5551	Waterway Inspection	8,500	2,500	0	8,500
5552.08	DMMA Maintenance & Mgmt.	750,000	750,000	864,677	-114,677
5552.93	Spoil Isl. Enh. & Rest.	9,002	7,500	0	9,002
5552.94	Waterway Cleanup	75,000	75,000	94,218	-19,218
5552.950	ICW Dredging	23,943,752	8,531,877	9,527,954	14,415,798
5552.951	DMMA Development	2,698,126	2,602,411	1,826,238	871,888
5552.957	SJ-14 Restoration	805,194	36,890	28,850	776,344
5552.965	MSA 614B Mit/Boaters Park	1,695,263	1,076,799	921,771	773,492
5552.967	DMMA NA-1 Construction	2,115,168	67,365	52,002	2,063,166
5552.968	DMMA O-7 Construction	1,940,997	119,924	139,417	1,801,580
5553.250	Broward Co. ICW/Dania	100,000	100,000	92,742	7,258

SCHEDULE A-4 CONTINUED

FLORIDA INLAND NAVIGATION DISTRICT

FY 2010-2011 BUDGET

ANTICIPATED VS. ACTUAL EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	12 Month Budget	Anticipated Expenditures	Actual Expenditures	Budget vs Actual Difference
5553.36	Miami Circle Seawall Rest.	479,390	124,716	124,716	354,674
5554.13	Manatee Zone Brochures	6,963	15,596	13,596	-6,633
5560.01	Boaters Guides	11,938	6,497	4,497	7,441
5610.00	Land-General	9,200,141	369,806	169,825	9,030,316
5640.01	Fixed Assets Non-Capital Exp.	3,000	3,000	3,335	-335
5640	Fixed Assets Capital Exp.	0	0	2,462	-2,462
5641	Operations Equipment	19,000	19,000	13,622	5,378
5642	Records Management	11,238	500	0	11,238
5643	Disaster Relief Account	1,000,000	0	0	1,000,000
5644	Sm. Scale Der. Vessel Rem.	89,227	25,378	34,753	54,474
6549	Hallandale Bch Dockage	0	11,440	11,440	-11,440
6581	P.B. County DuBois Pk.	0	61,854	61,854	-61,854
6624	N. Palm Bch. Lakeside Park	104,854	104,854	0	104,854
6630	Miami Dade Homestead Marina PH I	130,000	130,000	0	130,000
6648	New Smyrna Bch. Cswy. Boat Ramp	200,000	150,899	150,899	49,101
6652	Palm Bay Turkey Crk. Dredging Permits	62,500	62,500	0	62,500
6655	Fort Pierce Veterans Memorial Park	285,000	285,000	0	285,000
6661	Palm Beach Co. Moroso Boat Ramp	987,000	987,000	987,000	0
6667	Miami Dinner Key Marina Dredging	0	50,241	50,241	-50,241
6678	Jax Harborview Boat Ramp	34,500	34,500	34,500	0
6679	JAX ICW Boat Ramp Acq.	267,000	267,000	0	267,000
6680	Jax Michael Scanlon Boat Ramp	220,000	220,000	147,383	72,617
6683	St. Johns Fort Mose Brwlk PH1	40,000	31,446	31,446	8,554
6686	Palm Coast Waterfront Park PH 2	296,750	296,750	296,750	0
6688	Port Orange Ed Stone Boat Ramp	100,000	100,000	86,306	13,694
6692	Brevard Co. Max Brewer Catwalks	145,797	145,797	145,797	0
6693	Brevard Co. So. County Boat Launch	500,000	500,000	500,000	0
6698	St. Lucie Co. Stan Blum Boat Ramp	18,000	18,000	17,962	38
6701	Stuart PH 3 Riverwalk	107,973	107,973	79,253	28,720
6702	Belle Glade Marina Channels	480,500	480,500	0	480,500
6703	Lake Park Harbor Breakwater	62,254	0	0	62,254
6706	PBCO Snook Islands Use Facilities	559,575	559,575	0	559,575
6707	WPB Waterfront Park PH 5	1,000,000	1,000,000	940,816	59,184
6708	Dania Marina Restoration	96,000	96,000	0	96,000
6709	Ft. Lauderdale Cooleys Landing Ramp	218,545	152,693	152,693	65,852
6710	Ft. Lauderdale SE 15th Street Ramp	120,000	120,000	47,792	72,208
6711	Hallandale Beach Dockage PH 2	420,495	420,495	0	420,495
6713	Miami Marina Seawall Replacement	40,000	40,000	15,426	24,574
6714	Miami Beach S. Pointe Park	323,075	323,075	0	323,075
6715	Dade Pelican Harbor Restrooms	493,716	493,716	0	493,716
6716	SFWMD Man Pocket Dredging PH 2	2,300,000	2,300,000	2,300,000	0
6720	Fernandina Bch Boat Ramp Phase I	100,000	0	0	100,000

SCHEDULE A-4 CONTINUED

FLORIDA INLAND NAVIGATION DISTRICT

FY 2010-2011 BUDGET

ANTICIPATED VS. ACTUAL EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	12 Month Budget	Anticipated Expenditures	Actual Expenditures	Budget vs Actual Difference
6721	Atl. Bch. Tide Views Dock Ph I	47,500	0	33,111	14,389
6722	JAX Alimacani Shoreline Phase II	400,000	85,509	85,509	314,491
6723	JAX Arlington River Dredge - Phase I	75,000	0	0	75,000
6724	Jax Zoo Dock Extension - Phase I	90,000	0	0	90,000
6725	JAX Mandarin Parking Lot Addition	225,000	0	111,714	113,286
6726	JAX Trout River Fishing Bridge	100,000	0	97,904	2,096
6727	JAX Port Auth. Mile Point Phase I	300,000	0	0	300,000
6728	St. Aug. Salt Run Channel Dredging	434,705	434,705	434,705	0
6729	St. Johns Co. Usina Fishing Pier Rep.	80,000	80,000	80,000	0
6730	St. Johns Co. Vilano Beach Dock Ph I	25,000	25,000	25,000	0
6731	Flagler Co. Bings Landing Addition	80,310	0	0	80,310
6732	Flagler Co. Bings Landing Dredging	93,750	0	0	93,750
6733	Palm Coast Long's Landing Ph I	75,000	0	0	75,000
6734	Daytona Halifax Harbor Ret. Rep	263,750	0	0	263,750
6735	New Smyrna Riverside Seawall Ph I	85,880	0	0	85,880
6736	Port Orange Russell Pk Launch Ph II	100,000	0	0	100,000
6737	So. Daytona Riverfront Pk Expansion	42,500	0	42,500	0
6738	Brevard Co. Marina Park Boat Facility	330,145	0	330,145	0
6740	Cocoa Bch. 400 Channel Dredging	183,850	0	183,850	0
6741	Melbourne Crane Crk Promenade	350,250	0	0	350,250
6743	IRCo. Env. Learning Ctr Exh.	15,266	0	15,121	145
6744	Vero Bch. Marina Dry Stack Re-rack	41,000	0	0	41,000
6746	St. Lucie Co. Little Mud Creek Ramp	40,000	40,000	40,000	0
6747	St. Lucie Co. Stan Blum Rest.Ph II	99,113	0	77,763	21,350
6748	Martin Co. Spoil Isl Shoreline Stab Ph I	75,000	0	0	75,000
6749	Martin Co. St. Lucie Inlet Maintenance	339,035	0	0	339,035
6750	Stuart Shepard Pk Ramp Recon.	80,000	0	62,500	17,500
6751	Belle Glade OWW Marina Imp.	328,770	0	0	328,770
6752	Boynton Bch. Jaycee Park Env Educ	77,045	77,045	77,045	0
6753	Jupiter Riverwalk at Harborside	827,505	0	0	827,505
6754	Lake Park Marina Breakwater Ph II	349,295	0	0	349,295
6755	Palm Beach Sand Transfer Plant Ren	300,000	0	0	300,000
6756	Palm Bch. Co. DuBois Marina	987,000	0	0	987,000
6757	Riviera Beach Marina Ph I	475,000	0	0	475,000
6758	WPB Waterfront Park Ph V-2	150,000	0	0	150,000
6759	WPB Currie Park Boating Imp. Project	233,850	0	228,440	5,410
6760	Broward Co. Deerfield Isl Boat Dock Ph I	200,000	0	0	200,000
6761	Ft. Lauderdale New River Docks	506,560	383,059	442,504	64,056
6762	Ft. Lauderdale S.E. 15th Street Ph II	980,988	0	0	980,988
6763	Miami Bicen. Mooring Bollards Ph II	513,255	0	0	513,255
6764	Miami Coconut Grove Pier Dev Ph I	144,000	0	0	144,000
6765	Miami James L. Knight Ctr Seawall Ph I	30,000	0	0	30,000

SCHEDULE A-4 CONTINUED

FLORIDA INLAND NAVIGATION DISTRICT

FY 2010-2011 BUDGET

ANTICIPATED VS. ACTUAL EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	12 Month Budget	Anticipated Expenditures	Actual Expenditures	Budget vs Actual Difference
6766	Miami Kennedy Park Dock, Ph I	35,000	0	0	35,000
6767	Miami Kennedy Park Shoreline Ph I	40,000	0	0	40,000
6768	Miami Stadium Seawall Rep Ph I	17,500	0	0	17,500
6769	Miami Bch. Pine Tree Prk Imp	74,766	0	0	74,766
6770	Miami-Dade Crandon Seawall	597,663	0	0	597,663
6771	Miami-Dade Fire Dock & Lift	111,150	0	111,150	0
6772	Miami-Dade Matheson Shoreline Stab	550,000	0	0	550,000
6773	FDEP Clean Marina Program	100,000	0	0	100,000
6774	FDEP FI Clean Vessel Program	200,000	0	24,206	175,794
6775	USFWS Blair's Cove Dock Ext. Ph II	60,000	60,000	55,337	4,663
6776	Atl. Bch. Tide Views Dock Phase II	96,790	0	96,790	0
6777	Jax Harborview Restroom Ph II	175,000	0	0	175,000
6778	Jax Joe Carlucci Boat Ramp Ph II	225,000	0	0	225,000
6779	Jax Mayport Boat Ramp Ph I	60,000	0	0	60,000
6780	Jax Sisters Creek Docks Ph II	270,000	0	0	270,000
6781	SJCO Salt Run Nav Ch Dredging	320,069	302,064	302,064	18,005
6782	St. Aug. Barge Terminal Nav Ch PH I	40,000	0	0	40,000
6783	SJCO Ft Mose Brdwlk & Kayak Ph II	54,800	0	48,324	6,476
6784	SJCO River House Fishing Pier	75,000	0	69,388	5,612
6785	Marineland Marina	202,160	0	189,692	12,468
6786	Daytona Bch. Harbor Dredging	150,000	0	0	150,000
6787	Smyrna Bch. Calorie Dredging Ph I	15,000	0	0	15,000
6788	So. Daytona Veteran's Park Pier Ext.	50,000	0	0	50,000
6789	Vo. Co. Ed Stone Park Seawall Ph II	100,000	0	0	100,000
6790	Volusia Co. So. Jetty Ext.	386,825	0	0	386,825
6791	Brevard Co. Blue Crab Cove	596,500	596,500	596,500	0
6792	Titusville Mooring Field Installation	185,000	0	0	185,000
6793	IRCO Lagoon Greenway	17,845	0	0	17,845
6794	Seb. Inlet Coconut Pointe Stab Ph I	36,000	0	0	36,000
6795	Sebastian Inlet Multi-Use Pier	136,750	0	136,750	0
6796	Vero Bch. MacWilliam Boat Ramp	15,000	0	0	15,000
6797	Vero Bch. City Marina So. Part 3	172,790	172,790	172,790	0
6798	Ft. Pierce Marine Law Enf Prog.	30,000	30,000	30,000	0
6799	Port St. Lucie Ch. Marker Rep.	7,500	0	2300	5,200
7000	Martin Co. Manatee Pocket Dredging	200,000	0	0	200,000
7001	Martin Co. Man. Pocket Dock Ph. I	12,000	0	0	12,000
7002	Delray Bch. Mang. Prk Boat Ramp	85,740	0	0	85,740
7003	Jupiter Riverwalk at Harborside - Ph B	700,000	0	0	700,000
7004	PBCO Burt Reynolds Dock Extension	75,000	0	0	75,000
7005	PBCO Jupiter Ridge Shoreline Rest	500,000	0	0	500,000
7006	PBCO So Cove Restoration & Brdwlk	1,000,000	0	0	1,000,000
7007	PBCO Waterway Park Phase I	100,000	0	0	100,000

SCHEDULE A-4 CONTINUED

FLORIDA INLAND NAVIGATION DISTRICT

FY 2010-2011 BUDGET

ANTICIPATED VS. ACTUAL EXPENDITURES

ACCT #	ACCOUNT DESCRIPTION	12 Month Budget	Anticipated Expenditures	Actual Expenditures	Budget vs Actual Difference
7008	Riviera Bch. Marina Construction	850,000	0	0	850,000
7009	WPB Kayak/Paddle Boat Lnch PH I	30,000	0	0	0
7010	Broward Co. Dania Cut-Off Dredging	2,686,000	0	0	0
7011	Broward co. Secret Woods Dock Ph I	60,000	0	0	0
7012	Broward Co. Ch. Markers Ph I	30,000	0	0	0
7013	Dania Bch. I.T. Parker Dock Rep	24,400	0	0	0
7014	Ft. Lauderdale Bahia Mar Drdging Ph I	200,000	0	0	0
7015	Ft. Lauderdale Las Olas Drdging PH1	150,000	0	0	0
7016	Oakland Pk. NE 12 Ter kayak Lnch	75,000	0	0	0
7017	Oakland Pk. NW 39th St Kayak Lnch	175,000	0	0	0
7018	Pompano Bch. Hillsboro Inlet Seawall	51,775	0	0	0
7019	Miami Citywide Derelict Vessel Rem	20,000	0	0	0
7020	Miami Marine Stadium Phase I	175,000	0	0	0
7021	Miami Woman's Club Baywalk Ph I	46,500	0	0	0
7022	Miami Spoil Island Rest. Ph I	15,000	0	0	0
7023	MDCO Crandon Seawall #2 Rep	1,342,932	0	0	0
7024	MDCO Pelican Harbor Marina Ph I	56,000	0	0	0
7025	No. Bay Village Paul Vogel Park Ph I	55,000	0	0	0
7026	FDEP No. Pen. State Park Enh.	39,600	0	0	0
TOTAL BUDGET		81,634,616	27,796,268	25,861,046	55,773,570

SCHEDULE A-5

FLORIDA INLAND NAVIGATION DISTRICT

**FY 2010-2011 ACTUAL EXPENDITURES,
COMMITTED EXPENSES TO BE CARRIED FORWARD AND
CARRIED FORWARD EXPENSES TO BE REALLOCATED**

ACCT #	ACCOUNT DESCRIPTION	12 Month Budget	Actual Expenditures 12 Months	Committed Expenses to be Carried Forward	Carried Forward
					Uncommitted Funds to be Reallocated
5120	Salaries	538,100	536,539	0	1,561
5121	Compensated Absences	2,199	3,164	0	-965
5122	Temporary help	0	4,995	0	-4,995
5210	Social Security & Medicare	39,000	39,579	0	-579
5220	State Retirement Fund	65,000	57,050	0	7,950
5230	Health Insurance	73,400	79,107	0	-5,707
5310	General Legal Expense	95,000	113,661	0	-18,661
5311	Property Appraisers Comm	160,000	139,233	0	20,767
5312	Govt. Relations	96,000	103,474	0	-7,474
5313	SJ-14 Legal	0	5,066	0	-5,066
5319.46	GIS Project	26,235	0	26,235	0
5319.49	ICW Economic Studies	190,260	40,794	149,466	
5319.59	ICW Ch Survey Monroe Co.	250,000	0	250,000	0
5319.60	FIND Display Dev.	80,000	21,313	58,687	0
5319.64	Waterway Master Plans	300,000	0	300,000	0
5320	Annual Audit	28,000	28,000	0	0
5321	Tax Collectors Comm.	500,000	296,186	0	203,814
5322	Bank Charges	1,100	1,479	0	-379
5323	SBA Fund B Unrealized Loss	101,922	-30,521	132,443	0
5400	Travel & Per Diem	109,604	107,122	0	2,482
5401	Grants Administration	3,500	603	0	2,897
5410	Communications	33,000	21,545	0	11,455
5430	Utility Service	12,000	10,634	0	1,366
5450	Insurance & Bonds	22,000	18,028	0	3,972
5460	Repair & Maintenance	15,000	13,985	0	1,015
5480	Public Information	12,000	11,952	0	48
5490	Legal Advertising	27,000	29,753	0	-2,753
5510	Office Supplies	19,000	14,370	0	4,630
5511	Maps, Charts & Aerial Repo	500	0	0	500
5512	Staff Training	4,986	1,650	3,336	0
5540	Dues & Subscription	20,000	16,950	0	3,050
5551	Waterway Inspection	8,500	0	8,500	0
5552.08	DMMA Maintenance & Mgmt.	750,000	864,677	0	-114,677
5552.93	Spoil Isl. Enh. & Rest.	9,002	0	9,002	0
5552.94	Waterway Cleanup	75,000	94,218	0	-19,218
5552.950	ICW Dredging	23,943,752	9,527,954	14,415,798	0
5552.951	DMMA Development	2,698,126	1,826,238	871,888	0
5552.957	SJ-14 Restoration	805,194	28,850	776,344	0
5552.965	MSA 614B Mit/Boaters Park	1,695,263	921,771	773,492	0
5552.967	DMMA NA-1 Construction	2,115,168	52,002	2,063,166	0

SCHEDULE A-5 CONTINUED

FLORIDA INLAND NAVIGATION DISTRICT

**FY 2010-2011 ACTUAL EXPENDITURES,
COMMITTED EXPENSES TO BE CARRIED FORWARD AND
CARRIED FORWARD EXPENSES TO BE REALLOCATED**

ACCT #	ACCOUNT DESCRIPTION	12 Month Budget	Actual Expenditures 12 Months	Committed Expenses to be Carried Forward	Carried Forward
					Uncommitted Funds to be Reallocated
5552.968	DMMA O-7 Construction	1,940,997	139,417	1,801,580	0
5553.250	Broward Co. ICW/Dania	100,000	92,742	7,258	0
5553.36	Miami Circle Seawall Rest.	479,390	124,716	0	354,674
5554.13	Manatee Zone Brochures	6,963	13,596	0	-6,633
5560.01	Boaters Guides	11,938	4,497	7,441	0
5610.00	Land-General	9,200,141	169,825	9,030,316	0
5640	Fixed Assets Capital Exp.	0	2,462	0	-2,462
5640.01	Fixed Assets Non-Capital Exp.	3,000	3,335	0	-335
5641	Operations Equipment	19,000	13,622	0	5,378
5642	Records Management	11,238	0	11,238	0
5643	Disaster Relief Account	1,000,000	0	1,000,000	0
5644	Sm. Scale Der. Vessel Rem.	89,227	34,753	54,474	0
6549	Hallandale Bch Dockage	0	11,440	0	-11,440
6581	P.B. County DuBois Pk.	0	61,854	0	-61,854
6624	N. Palm Bch. Lakeside Park	104,854	0	0	104,854
6630	Miami Dade Homestead Marina PH I	130,000	0	0	130,000
6648	New Smyrna Bch. Cswy. Boat Ramp	200,000	150,899	0	49,101
6652	Palm Bay Turkey Crk. Dredging Permits	62,500	0	0	62,500
6655	Fort Pierce Veterans Memorial Park	285,000	0	0	285,000
6661	Palm Beach Co. Moroso Boat Ramp	987,000	987,000	0	0
6667	Miami Dinner Key Marina Dredging	0	50,241	0	-50,241
6678	Jax Harborview Boat Ramp	34,500	34,500	0	0
6679	JAX ICW Boat Ramp Acq.	267,000	0	0	267,000
6680	Jax Michael Scanlon Boat Ramp	220,000	147,383	0	72,617
6683	St. Johns Fort Mose Brwlk PH1	40,000	31,446	0	8,554
6686	Palm Coast Waterfront Park PH 2	296,750	296,750	0	0
6688	Port Orange Ed Stone Boat Ramp	100,000	86,306	0	13,694
6692	Brevard Co. Max Brewer Catwalks	145,797	145,797	0	0
6693	Brevard Co. So. County Boat Launch	500,000	500,000	0	0
6698	St. Lucie Co. Stan Blum Boat Ramp	18,000	17,962	0	38
6701	Stuart PH 3 Riverwalk	107,973	79,253	28,720	0
6702	Belle Glade Marina Channels	480,500	0	480,500	0
6703	Lake Park Harbor Breakwater	62,254	0	0	62,254
6706	PBCO Snook Islands Use Facilities	559,575	0	559,575	0
6707	WPB Waterfront Park PH 5	1,000,000	940,816	0	59,184
6708	Dania Marina Restoration	96,000	0	96,000	0
6709	Ft. Lauderdale Cooleys Landing Ramp	218,545	152,693	0	65,852
6710	Ft. Lauderdale SE 15th Street Ramp	120,000	47,792	0	72,208
6711	Hallandale Beach Dockage PH 2	420,495	0	0	420,495
6713	Miami Marina Seawall Replacement	40,000	0	40,000	0

SCHEDULE A-5 CONTINUED

FLORIDA INLAND NAVIGATION DISTRICT

**FY 2010-2011 ACTUAL EXPENDITURES,
COMMITTED EXPENSES TO BE CARRIED FORWARD AND
CARRIED FORWARD EXPENSES TO BE REALLOCATED**

ACCT #	ACCOUNT DESCRIPTION	12 Month Budget	Actual Expenditures 12 Months	Committed Expenses to be Carried Forward	Carried Forward
					Uncommitted Funds to be Reallocated
6714	Miami Beach S. Pointe Park	323,075	0	0	323,075
6715	Dade Pelican Harbor Restrooms	493,716	0	493,716	0
6716	SFWMD Man Pocket Dredging PH 2	2,300,000	2,300,000	0	0
6720	Fernandina Bch Boat Ramp Phase I	100,000	0	100,000	0
6721	Atl. Bch. Tide Views Dock Ph I	47,500	33,111	0	14,389
6722	JAX Alimacani Shoreline Phase II	400,000	85,509	0	314,491
6723	JAX Arlington River Dredge - Phase I	75,000	0	75,000	0
6724	Jax Zoo Dock Extension - Phase I	90,000	0	90,000	0
6725	JAX Mandarin Parking Lot Addition	225,000	111,714	0	113,286
6726	JAX Trout River Fishing Bridge	100,000	97,904	0	2,096
6727	JAX Port Auth. Mile Point Phase I	300,000	0	300,000	0
6728	St. Aug. Salt Run Channel Dredging	434,705	434,705	0	0
6729	St. Johns Co. Usina Fishing Pier Rep.	80,000	80,000	0	0
6730	St. Johns Co. Vilano Beach Dock Ph I	25,000	25,000	0	0
6731	Flagler Co. Bings Landing Addition	80,310	0	80,310	0
6732	Flagler Co. Bings Landing Dredging	93,750	0	93,750	0
6733	Palm Coast Long's Landing Ph I	75,000	0	75,000	0
6734	Daytona Halifax Harbor Ret. Rep	263,750	0	263,750	0
6735	New Smyrna Riverside Seawall Ph I	85,880	0	85,880	0
6736	Port Orange Russell Pk Launch Ph II	100,000	0	100,000	0
6737	So. Daytona Riverfront Pk Expansion	42,500	42,500	0	0
6738	Brevard Co. Marina Park Boat Facility	330,145	0	330,145	0
6740	Cocoa Bch. 400 Channel Dredging	183,850	183,850	0	0
6741	Melbourne Crane Crk Promenade	350,250	0	350,250	0
6743	IRCo. Env. Learning Ctr Exh.	15,266	15,121	0	145
6744	Vero Bch. Marina Dry Stack Re-rack	41,000	0	41,000	0
6746	St. Lucie Co. Little Mud Creek Ramp	40,000	40,000	0	0
6747	St. Lucie Co. Stan Blum Rest.Ph II	99,113	77,763	0	21,350
6748	Martin Co. Spoil Isl Shoreline Stab Ph I	75,000	0	75,000	0
6749	Martin Co. St. Lucie Inlet Maintenance	339,035	0	339,035	0
6750	Stuart Shepard Pk Ramp Recon.	80,000	62,500	17,500	0
6751	Belle Glade OWW Marina Imp.	328,770	0	328,770	0
6752	Boynton Bch. Jaycee Park Env Educ	77,045	77,045	0	0
6753	Jupiter Riverwalk at Harborside	827,505	0	827,505	0
6754	Lake Park Marina Breakwater Ph II	349,295	0	0	349,295
6755	Palm Beach Sand Transfer Plant Ren	300,000	0	300,000	0
6756	Palm Bch. Co. DuBois Marina	987,000	0	987,000	0
6757	Riviera Beach Marina Ph I	475,000	0	475,000	0
6758	WPB Waterfront Park Ph V-2	150,000	0	150,000	0
6759	WPB Currie Park Boating Imp. Project	233,850	228,440	0	5,410

SCHEDULE A-5 CONTINUED

FLORIDA INLAND NAVIGATION DISTRICT

**FY 2010-2011 ACTUAL EXPENDITURES,
COMMITTED EXPENSES TO BE CARRIED FORWARD AND
CARRIED FORWARD EXPENSES TO BE REALLOCATED**

ACCT #	ACCOUNT DESCRIPTION	12 Month Budget	Actual Expenditures 12 Months	Committed Expenses to be Carried Forward	Carried Forward
					Uncommitted Funds to be Reallocated
6760	Broward Co. Deerfield Isl Boat Dock Ph II	200,000	0	200,000	0
6761	Ft. Lauderdale New River Docks	506,560	442,504	0	64,056
6762	Ft. Lauderdale S.E. 15th Street Ph II	980,988	0	980,988	0
6763	Miami Bicen. Mooring Bollards Ph II	513,255	0	513,255	0
6764	Miami Coconut Grove Pier Dev Ph I	144,000	0	144,000	0
6765	Miami James L. Knight Ctr Seawall Ph I	30,000	0	30,000	0
6766	Miami Kennedy Park Dock, Ph I	35,000	0	35,000	0
6767	Miami Kennedy Park Shoreline Ph I	40,000	0	40,000	0
6768	Miami Stadium Seawall Rep Ph I	17,500	0	17,500	0
6769	Miami Bch. Pine Tree Prk Imp	74,766	0	74,766	0
6770	Miami-Dade Crandon Seawall	597,663	0	597,663	0
6771	Miami-Dade Fire Dock & Lift	111,150	111,150	0	0
6772	Miami-Dade Matheson Shoreline Stab	550,000	0	550,000	0
6773	FDEP Clean Marina Program	100,000	0	100,000	0
6774	FDEP FI Clean Vessel Program	200,000	24,206	175,794	0
6775	USFWS Blair's Cove Dock Ext. Ph II	60,000	55,337	0	4,663
6776	Atl. Bch. Tide Views Dock Phase II	96,790	0	96,790	0
6777	Jax Harborview Restroom Ph II	175,000	0	175,000	0
6778	Jax Joe Carlucci Boat Ramp Ph II	225,000	0	225,000	0
6779	Jax Mayport Boat Ramp Ph I	60,000	0	60,000	0
6780	Jax Sisters Creek Docks Ph II	270,000	0	270,000	0
6781	SJCO Salt Run Nav Ch Dredging	320,069	302,064	0	18,005
6782	St. Aug. Barge Terminal Nav Ch PH I	40,000	0	40,000	0
6783	SJCO Ft Mose Brdwlk & Kayak Ph II	54,800	48,324	0	6,476
6784	SJCO River House Fishing Pier	75,000	69,388	0	5,612
6785	Marineland Marina	202,160	189,692	12,468	0
6786	Daytona Bch. Harbor Dredging	150,000	0	150,000	0
6787	Smyrna Bch. Calorie Dredging Ph I	15,000	0	15,000	0
6788	So. Daytona Veteran's Park Pier Ext.	50,000	0	50,000	0
6789	Vo. Co. Ed Stone Park Seawall Ph II	100,000	0	100,000	0
6790	Volusia Co. So. Jetty Ext.	386,825	0	386,825	0
6791	Brevard Co. Blue Crab Cove	596,500	596,500	0	0
6792	Titusville Mooring Field Installation	185,000	0	185,000	0
6793	IRCO Lagoon Greenway	17,845	0	17,845	0
6794	Seb. Inlet Coconut Pointe Stab Ph I	36,000	0	36,000	0
6795	Sebastian Inlet Multi-Use Pier	136,750	136,750	0	0
6796	Vero Bch. MacWilliam Boat Ramp	15,000	0	15,000	0
6797	Vero Bch. City Marina So. Part 3	172,790	172,790	0	0
6798	Ft. Pierce Marine Law Enf Prog.	30,000	30,000	0	0
6799	Port St. Lucie Ch. Marker Rep.	7,500	2,300	0	5,200

SCHEDULE A-5 CONTINUED

FLORIDA INLAND NAVIGATION DISTRICT

**FY 2010-2011 ACTUAL EXPENDITURES,
COMMITTED EXPENSES TO BE CARRIED FORWARD AND
CARRIED FORWARD EXPENSES TO BE REALLOCATED**

ACCT #	ACCOUNT DESCRIPTION	12 Month Budget	Actual Expenditures 12 Months	Committed Expenses to be Carried Forward	Carried Forward
					Uncommitted Funds to be Reallocated
7000	Martin Co. Manatee Pocket Dredging	200,000	0	200,000	0
7001	Martin Co. Man. Pocket Dock Ph. I	12,000	0	12,000	0
7002	Delray Bch. Mang. Prk Boat Ramp	85,740	0	85,740	0
7003	Jupiter Riverwalk at Harborside - Ph B	700,000	0	700,000	0
7004	PBCO Burt Reynolds Dock Extension	75,000	0	75,000	0
7005	PBCO Jupiter Ridge Shoreline Rest	500,000	0	500,000	0
7006	PBCO So Cove Restoration & Brdwk	1,000,000	0	1,000,000	0
7007	PBCO Waterway Park Phase I	100,000	0	100,000	0
7008	Riviera Bch. Marina Construction	850,000	0	850,000	0
7009	WPB Kayak/Paddle Boat Lnch PH I	30,000	0	30,000	0
7010	Broward Co. Dania Cut-Off Dredging	2,686,000	0	2,686,000	0
7011	Broward co. Secret Woods Dock Ph I	60,000	0	60,000	0
7012	Broward Co. Ch. Markers Ph I	30,000	0	30,000	0
7013	Dania Bch. I.T. Parker Dock Rep	24,400	0	24,400	0
7014	Ft. Lauderdale Bahia Mar Drdging Ph I	200,000	0	200,000	0
7015	Ft. Lauderdale Las Olas Drdging PH I	150,000	0	150,000	0
7016	Oakland Pk. NE 12 Ter kayak Lnch	75,000	0	75,000	0
7017	Oakland Pk. NW 39th St Kayak Lnch	175,000	0	175,000	0
7018	Pompano Bch. Hillsboro Inlet Seawall	51,775	0	51,775	0
7019	Miami Citywide Derelict Vessel Rem	20,000	0	20,000	0
7020	Miami Marine Stadium Phase I	175,000	0	175,000	0
7021	Miami Woman's Club Baywalk Ph I	46,500	0	46,500	0
7022	Miami Spoil Island Rest. Ph I	15,000	0	15,000	0
7023	MDCO Crandon Seawall #2 Rep	1,342,932	0	1,342,932	0
7024	MDCO Pelican Harbor Marina Ph I	56,000	0	56,000	0
7025	No. Bay Village Paul Vogel Park Ph I	55,000	0	55,000	0
7026	FDEP No. Pen. State Park Enh.	39,600	0	39,600	0
TOTAL BUDGET		81,634,616	25,418,685	52,982,911	3,233,020

SCHEDULE B
FLORIDA INLAND NAVIGATION DISTRICT

BUDGET DETAIL COMPARISON

CURRENT FY 10-11 BUDGET
VS.
PROPOSED FY 11-12 BUDGET

ACCT.#	ACCOUNT	Carry Forward Committed Expenses	New Proposed Expenses	FY 11-12 Proposed Budget	FY 10-11 Current Budget
5120	Salaries	0	565,005	565,005	538,100
5121	Compensated Absences	0	4,000	4,000	2,199
5122	Temporary help	0	4,000	4,000	0
5210	Social Security & Medicare	0	40,000	40,000	39,000
5220	State Retirement Fund	0	66,500	66,500	65,000
5230	Health Insurance	0	79,000	79,000	73,400
5310	General Legal Expense	0	95,000	95,000	95,000
5311	Property Appraisers Comm	0	160,000	160,000	160,000
5312	Federal Legal Expense	0	96,000	96,000	96,000
5313	SJ-14 Legal	0	40,000	40,000	0
5313.46	GIS Project	26,235	0	26,235	26,235
5319.49	ICW Economic Studies	149,466	0	149,466	190,260
5319.59	ICW Ch Survey Monroe Co.	250,000	0	250,000	250,000
5319.63	FIND Display Dev.	58,687	0	58,687	80,000
5319.64	Waterway Plans	300,000	0	300,000	300,000
5319.65	Channel Surveys	0	250,000	250,000	0
5319.66	Seagrass Surveys	0	200,000	200,000	0
5320	Annual Audit	0	28,000	28,000	28,000
5321	Tax Collectors Comm.	0	500,000	500,000	500,000
5322	Bank Charges	0	2,000	2,000	1,100
5323	SBA Fund B Unrealized Loss	132,443	0	132,443	101,922
5400	Travel & Per Diem	0	121,000	121,000	109,604
5401	Grants Administration	0	0	0	3,500
5410	Communications	0	33,000	33,000	33,000
5430	Utility Service	0	12,000	12,000	12,000
5450	Insurance & Bonds	0	22,000	22,000	22,000
5460	Repair & Maintenance	0	15,000	15,000	15,000
5480	Public Information	0	12,000	12,000	12,000
5490	Legal Advertising	0	27,000	27,000	27,000
5510	Office Supplies	0	19,000	19,000	19,000
5511	Maps, Charts & Aerial Repo	0	0	0	500
5512	Staff Training	3,336	1,515	4,851	4,986
5540	Dues & Subscription	0	19,192	19,192	20,000
5551	Waterway Inspection	8,500	0	8,500	8,500
5552.08	DMMA Maintenance & Mgmt.	0	1,000,000	1,000,000	750,000
5552.93	Spoil Isl. Enh. & Rest.	9,002	8,500	17,502	9,002
5552.94	Waterway Cleanup	0	75,000	75,000	75,000
5552.950	ICW Dredging General	1,689,368	0	1,689,368	23,943,752
5552.9512	IWW Deepening Broward	10,363,714	0	10,363,714	*

* Denotes that this line was previously part of Account Number 5552.950

SCHEDULE B CONTINUED

FLORIDA INLAND NAVIGATION DISTRICT

BUDGET DETAIL COMPARISON

CURRENT FY 10-11 BUDGET
VS.
PROPOSED FY 11-12 BUDGET

ACCT.#	ACCOUNT	Carry Forward Committed Expenses	New Proposed Expenses	FY 11-12 Proposed Budget	FY 10-11 Current Budget
5552.952	IWW Dredging St. Lucie Rch I	300,000	0	300,000	*
5552.953	IWW Dredging-IRCO Reach I	623,716	315,049	938,765	*
5552.971	OWW Dredging	0	500,000	500,000	0
5552.972	IWW Sawpit Dredging	0	4,240,000	4,240,000	0
5552.973	IWW PB Reach 2 & 4 Dredging	0	1,150,000	1,150,000	0
5552.951	DMMA Development	871,888	1,243,836	2,115,724	2,698,126
5552.957	SJ-14 Restoration	776,344	0	776,344	805,194
5552.965	MSA 614B Mit/Boaters Park	773,492	0	773,492	1,695,263
5552.967	DMMA NA-1 Construction	2,063,166	0	2,063,166	2,115,168
5552.968	DMMA O-7 Construction	1,801,580	0	1,801,580	1,940,997
5552.969	MSA 690 Construction	0	1,823,553	1,823,553	0
5553.250	Dania Cut Off Canal Dredging	1,446,258	0	1,446,258	100,000
5553.36	Miami Circle Seawall Rest.	0	0	0	479,390
5554.13	Manatee Zone Brochures	0	15,000	15,000	6,963
5560.01	Boaters Guides	7,441	0	7,441	11,938
5610.00	Land-General	9,030,316	0	9,030,316	9,200,141
5640.01	Fixed Assets Non-Capital Exp.	0	1,500	1,500	3,000
5641	Operations Equipment	0	19,000	19,000	19,000
5642	Records Management	11,238	0	11,238	11,238
5643	Disaster Relief Account	1,000,000	0	1,000,000	1,000,000
5644	Sm. Scale Der. Vessel Rem.	54,474	0	54,474	89,227
6549	Hallandale Dockage Ph 1	0	0	0	0
6581	P.B. County DuBois Pk.	0	0	0	0
6624	N. Palm Bch. Lakeside Park	0	0	0	104,854
6630	Miami Dade Homestead Marina PH I	0	0	0	130,000
6648	New Smyrna Bch. Cswy. Boat Ramp	0	0	0	200,000
6652	Palm Bay Turkey Crk. Dredging Permits	0	0	0	62,500
6655	Fort Pierce Veterans Memorial Park	0	0	0	285,000
6661	Palm Beach Co. Moroso Boat Ramp	0	0	0	987,000
6667	Miami Dinner Key Marina Dredging	0	0	0	0
6678	Jax Harborview Boat Ramp	0	0	0	34,500
6679	JAX ICW Boat Ramp Acq.	0	0	0	267,000
6680	Jax Michael Scanlon Boat Ramp	0	0	0	220,000
6683	St. Johns Fort Mose Brwik PH1	0	0	0	40,000
6686	Palm Coast Waterfront Park PH 2	0	0	0	296,750
6688	Port Orange Ed Stone Boat Ramp	0	0	0	100,000
6692	Brevard Co. Max Brewer Catwalks	0	0	0	145,797
6693	Brevard Co. So. County Boat Launch	0	0	0	500,000
6696	IRCO Oslo Road Boat Ramp	0	0	0	0
6698	St. Lucie Co. Stan Blum Boat Ramp	0	0	0	18,000

* Denotes that this line was previously part of Account Number 5552.950

SCHEDULE B CONTINUED

FLORIDA INLAND NAVIGATION DISTRICT

BUDGET DETAIL COMPARISON

CURRENT FY 10-11 BUDGET
VS.
PROPOSED FY 11-12 BUDGET

ACCT.#	ACCOUNT	Carry Forward Committed Expenses	New Proposed Expenses	FY 11-12 Proposed Budget	FY 10-11 Current Budget
6701	Stuart PH 3 Riverwalk	0	0	0	107,973
6702	Belle Glade Marina Channels	0	0	0	480,500
6703	Lake Park Harbor Breakwater	0	0	0	62,254
6706	PBCO Snook Islands Use Facilities	0	0	0	559,575
6707	WPB Waterfront Park PH 5	0	0	0	1,000,000
6708	Dania Marina Restoration	0	0	0	96,000
6709	Ft. Lauderdale Cooleys Landing Ramp	0	0	0	218,545
6710	Ft. Lauderdale SE 15th Street Ramp	0	0	0	120,000
6711	Hallandale Beach Dockage PH 2	0	0	0	420,495
6713	Miami Marina Seawall Replacement	0	0	0	40,000
6714	Miami Beach S. Pointe Park	0	0	0	323,075
6715	Dade Pelican Harbor Restrooms	0	0	0	493,716
6716	SFWMD Man Pocket Dredging PH 2	0	0	0	2,300,000
6720	Fernandina Bch Boat Ramp Phase I	100,000	0	100,000	100,000
6721	Atl. Bch. Tide Views Dock Ph I	0	0	0	47,500
6722	JAX Alimacani Shoreline Phase II	0	0	0	400,000
6723	JAX Arlington River Dredge - Phase I	75,000	0	75,000	75,000
6724	Jax Zoo Dock Extension - Phase I	90,000	0	90,000	90,000
6725	JAX Mandarin Parking Lot Addition	0	0	0	225,000
6726	JAX Trout River Fishing Bridge	0	0	0	100,000
6727	JAX Port Auth. Mile Point Phase I	300,000	0	300,000	300,000
6728	St. Aug. Salt Run Channel Dredging	0	0	0	434,705
6729	St. Johns Co. Usina Fishing Pier Rep.	0	0	0	80,000
6730	St. Johns Co. Vilano Beach Dock Ph I	0	0	0	25,000
6731	Flagler Co. Bings Landing Addition	80,310	0	80,310	80,310
6732	Flagler Co. Bings Landing Dredging	93,750	0	93,750	93,750
6733	Palm Coast Long's Landing Ph I	75,000	0	75,000	75,000
6734	Daytona Halifax Harbor Ret. Rep	263,750	0	263,750	263,750
6735	New Smyrna Riverside Seawall Ph I	85,880	0	85,880	85,880
6736	Port Orange Russell Pk Launch Ph II	100,000	0	100,000	100,000
6737	So. Daytona Riverfront Pk Expansion	0	0	0	42,500
6738	Brevard Co. Marina Park Boat Facility	0	0	0	330,145
6740	Cocoa Bch. 400 Channel Dredging	0	0	0	183,850
6741	Melbourne Crane Crk Promenade	350,250	0	350,250	350,250
6743	IRCo. Env. Learning Ctr Exh.	0	0	0	15,266
6744	Vero Bch. Marina Dry Stack Re-rack	41,000	0	41,000	41,000
6746	St. Lucie Co. Little Mud Creek Ramp	0	0	0	40,000
6747	St. Lucie Co. Stan Blum Rest.Ph II	0	0	0	99,113
6748	Martin Co. Spoil Isl Shoreline Stab Ph I	75,000	0	75,000	75,000
6749	Martin Co. St. Lucie Inlet Maintenance	339,035	0	339,035	339,035
6750	Stuart Shepard Pk Ramp Recon.	17,500	0	17,500	80,000

SCHEDULE B CONTINUED
FLORIDA INLAND NAVIGATION DISTRICT

BUDGET DETAIL COMPARISON

**CURRENT FY 10-11 BUDGET
VS.
PROPOSED FY 11-12 BUDGET**

ACCT.#	ACCOUNT	Carry Forward Committed Expenses	New Proposed Expenses	FY 11-12 Proposed Budget	FY 10-11 Current Budget
6751	Belle Glade OWW Marina Imp.	328,770	0	328,770	328,770
6752	Boynton Bch. Jaycee Park Env Educ	0	0	0	77,045
6753	Jupiter Riverwalk at Harborside	827,505	0	827,505	827,505
6754	Lake Park Marina Breakwater Ph II	0	0	0	349,295
6755	Palm Beach Sand Transfer Plant Ren	300,000	0	300,000	300,000
6756	Palm Bch. Co. DuBois Marina	987,000	0	987,000	987,000
6757	Riviera Beach Marina Ph I	475,000	0	475,000	475,000
6758	WPB Waterfront Park Ph V-2	150,000	0	150,000	150,000
6759	WPB Currie Park Boating Imp. Project	0	0	0	233,850
6760	Broward Co. Deerfield Isl Boat Dock Ph I	200,000	0	200,000	200,000
6761	Ft. Lauderdale New River Docks	0	0	0	506,560
6762	Ft. Lauderdale S.E. 15th Street Ph II	980,988	0	980,988	980,988
6763	Miami Bicen. Mooring Bollards Ph II	513,255	0	513,255	513,255
6764	Miami Coconut Grove Pier Dev Ph I	144,000	0	144,000	144,000
6765	Miami James L. Knight Ctr Seawall Ph I	30,000	0	30,000	30,000
6766	Miami Kennedy Park Dock, Ph I	35,000	0	35,000	35,000
6767	Miami Kennedy Park Shoreline Ph I	40,000	0	40,000	40,000
6768	Miami Stadium Seawall Rep Ph I	17,500	0	17,500	17,500
6769	Miami Bch. Pine Tree Prk Imp	74,766	0	74,766	74,766
6770	Miami-Dade Crandon Seawall	597,663	0	597,663	597,663
6771	Miami-Dade Fire Dock & Lift	0	0	0	111,150
6772	Miami-Dade Matheson Shoreline Stab	550,000	0	550,000	550,000
6773	FDEP Clean Marina Program	100,000	0	100,000	100,000
6774	FDEP FI Clean Vessel Program	175,794	0	175,794	200,000
6775	USFWS Blair's Cove Dock Ext. Ph II	0	0	0	60,000
6776	Atl. Bch. Tide Views Dock Phase II	0	0	0	96,790
6777	Jax Harborview Restroom Ph II	175,000	0	175,000	175,000
6778	Jax Joe Carlucci Boat Ramp Ph II	225,000	0	225,000	225,000
6779	Jax Mayport Boat Ramp Ph I	60,000	0	60,000	60,000
6780	Jax Sisters Creek Docks Ph II	270,000	0	270,000	270,000
6781	SJCO Salt Run Nav Channel Dredging	0	0	0	320,069
6782	St. Aug. Barge Terminal Nav Ch PH I	40,000	0	40,000	40,000
6783	SJCO Fort Mose Brdwlk & Kayak Ph I	0	0	0	54,800
6784	SJCO River House Fishing Pier	0	0	0	75,000
6785	Marineland Marina	12,468	0	12,468	202,160
6786	Daytona Bch. Halifax Harbor Dredging	150,000	0	150,000	150,000
6787	Smyrna Bch. Calorie Dredging Ph I	15,000	0	15,000	15,000
6788	So. Daytona Veteran's Park Pier Ext.	50,000	0	50,000	50,000
6789	Vo. Co. Ed Stone Park Seawall Ph II	100,000	0	100,000	100,000
6790	Volusia Co. So. Jetty Ext.	386,825	0	386,825	386,825
6791	Brevard Co. Blue Crab Cove	0	0	0	596,500

**SCHEDULE B CONTINUED
FLORIDA INLAND NAVIGATION DISTRICT
BUDGET DETAIL COMPARISON**

**CURRENT FY 10-11 BUDGET
VS.
PROPOSED FY 11-12 BUDGET**

ACCT.#	ACCOUNT	Carry Forward Committed Expenses	New Proposed Expenses	FY 11-12 Proposed Budget	FY 10-11 Current Budget
6792	Titusville Mooring Field Installation	185,000	0	185,000	185,000
6793	IRCO Lagoon Greenway	17,845	0	17,845	17,845
6794	Seb. Inlet Coconut Pointe Stab Ph I	36,000	0	36,000	36,000
6795	Sebastian Inlet Multi-Use Pier	0	0	0	136,750
6796	Vero Bch. MacWilliam Boat Ramp	15,000	0	15,000	15,000
6797	Vero Bch. City Marina So. Part 3	0	0	0	172,790
6798	Ft. Pierce Marine Law Enf Prog.	0	0	0	30,000
6799	Port St. Lucie Ch. Marker Rep.	0	0	0	7,500
7000	Martin Co. Manatee Pocket Dredging	200,000	0	200,000	200,000
7001	Martin Co. Man. Pocket Dock Ph. I	12,000	0	12,000	12,000
7002	Delray Bch. Mang. Prk Boat Ramp	85,740	0	85,740	85,740
7003	Jupiter Riverwalk at Harborside - Ph B	700,000	0	700,000	700,000
7004	PBCO Burt Reynolds Dock Extension	75,000	0	75,000	75,000
7005	PBCO Jupiter Ridge Shoreline Rest	500,000	0	500,000	500,000
7006	PBCO So Cove Restoration & Brdwk	1,000,000	0	1,000,000	1,000,000
7007	PBCO Waterway Park Phase I	100,000	0	100,000	100,000
7008	Riviera Bch. Mun Marina Construction	850,000	0	850,000	850,000
7009	WPB Kayak/Paddle Boat Lnch PH I	30,000	0	30,000	30,000
7010	Broward Co. Dania Cut-Off Dredging	2,686,000	0	2,686,000	2,686,000
7011	Broward co. Secret Woods Dock Ph I	60,000	0	60,000	60,000
7012	Broward Co. Ch. Markers Ph I	30,000	0	30,000	30,000
7013	Dania Bch. I.T. Parker Dock Rep	24,400	0	24,400	24,400
7014	Ft. Lauderdale Bahia Mar Drdging Ph I	200,000	0	200,000	200,000
7015	Ft. Lauderdale Las Olas Drdging PH-I	150,000	0	150,000	150,000
7016	Oakland Pk. NE 12 Terr Kayak Lnch	75,000	0	75,000	75,000
7017	Oakland Pk. NW 39th St Kayak Lnch	175,000	0	175,000	175,000
7018	Pompano Bch. Hillsboro Inlet Seawall	51,775	0	51,775	51,775
7019	Miami Citywide Derelict Vessel Rem	20,000	0	20,000	20,000
7020	Miami Marine Stadium Phase I	175,000	0	175,000	175,000
7021	Miami Woman's Club Baywalk Ph I	46,500	0	46,500	46,500
7022	Miami Spoil Island Rest. Ph I	15,000	0	15,000	15,000
7023	MDCO Crandon Seawall #2 Rep	1,342,932	0	1,342,932	1,342,932
7024	MDCO Pelican Harbor Marina Ph I	56,000	0	56,000	56,000
7025	No. Bay Village Paul Vogel Park Ph I	55,000	0	55,000	55,000
7026	FDEP No. Pen. State Park Enh.	39,600	0	39,600	39,600
7027	Fernandina Bch Marina Dredging Ph A	0	174,735	174,735	0
7028	Jax Ortega River Mooring Field, Ph I	0	100,000	100,000	0
7029	Jax Trout River Pier Ph II	0	323,000	323,000	0
7030	St. Augustine Marina Dredging	0	200,000	200,000	0
7031	St. Aug Navigation Ch. Dredging PH II	0	98,430	98,430	0
7032	St. Johns Co. Vilano Dock PH II	0	160,000	160,000	0
7033	New Smyrna Bch Riverside Prk Ph II	0	325,000	325,000	0

**SCHEDULE B CONTINUED
FLORIDA INLAND NAVIGATION DISTRICT
BUDGET DETAIL COMPARISON**

**CURRENT FY 10-11 BUDGET
VS.
PROPOSED FY 11-12 BUDGET**

ACCT.#	ACCOUNT	Carry Forward Committed Expenses	New Proposed Expenses	FY 11-12 Proposed Budget	FY 10-11 Current Budget
7034	New Smyrna Bch Swoope Boat Ramp	0	82,800	82,800	0
7035	Volusia Co Mariner's Cover Ramp Ph I	0	15,000	15,000	0
7036	Brevard Co Blue Crab Cove Ph I	0	56,250	56,250	0
7037	Brevard Co Kelly Park Dock & Seawall	0	148,750	148,750	0
7038	Cocoa Bch Spoil Site Dev Ph I	0	100,000	100,000	0
7039	Seb Inlet Dist Coconut Point Stab Ph II	0	120,000	120,000	0
7040	Titusville Ch Maint Dredging Ph I	0	52,500	52,500	0
7041	Vero Bch MacWilliam Park Ramp	0	175,000	175,000	0
7042	Ft. Pierce Marina Cleaning Station	0	16,420	16,420	0
7043	Martin Co Island Shoreline Stab Ph II	0	150,000	150,000	0
7044	Stuart Floating Docks Fire Protection	0	25,000	25,000	0
7045	Palm Bch Co Bert Winters Ramp Ph I	0	90,000	90,000	0
7046	Palm Beach Co Bryant Park	0	255,000	255,000	0
7047	Palm Bch Co John's Island Reef Ph B	0	406,250	406,250	0
7048	Palm Bch Co Lake Wyman Rest Project	0	372,868	372,868	0
7049	Pahokee Route 2 Channel Markers	0	20,850	20,850	0
7050	Pahokee Marina Wave Attenuator Ph I	0	37,500	37,500	0
7051	Riviera Bch Marina Construction	0	1,500,000	1,500,000	0
7052	Deerfield Bch Pioneer Park Boat Ramp	0	193,500	193,500	0
7053	Golden Bch Strand Park Boat Dock	0	29,735	29,735	0
7054	Miami Baywalk at Bicentennial Park	0	1,143,000	1,143,000	0
7055	Miami Kennedy Park Dock Construction	0	60,000	60,000	0
7056	Miami Kennedy Park Shoreline Stab	0	75,000	75,000	0
7057	Miami Little River Waterfront Park	0	117,500	117,500	0
7058	Miami Marine Stadium Marina Ph I	0	800,000	800,000	0
7059	Miami Seybold & Wagner Crk Dredging	0	1,000,000	1,000,000	0
7060	Miami Bch 10th St Park & Seawall	0	472,820	472,820	0
7061	Miami-Dade Co Dinner Key Spoil Isl	0	300,000	300,000	0
7062	Miami Dade Co. Mar Stadium Stab	0	400,000	400,000	0
7063	Miami Dade Co Vizcaya Stab Ph I	0	75,000	75,000	0
7064	FDEP John U Lloyd Jetty Rehab	0	350,000	350,000	0
TOTALS		50,857,465	22,824,558	73,682,023	81,634,616

SCHEDULE B-1
FLORIDA INLAND NAVIGATION DISTRICT
ADMINISTRATION BUDGET

October 1, 2011 to September 30, 2012

ACCT.#	ACCOUNT	Carried Forward Committed Funds	New Expenses
5120	Salaries		565,005
5121	Compensated Absences		4,000
5122	Temporary help		4,000
5210	Social Security & Medicare		40,000
5220	State Retirement Fund		66,500
5230	Health Insurance		79,000
5310	General Legal Expense		95,000
5312	Federal Issues Legal Expense		96,000
5313	SJ-14 Legal		40,000
5320	Annual Audit		28,000
5322	Bank charges		2,000
5323	SBA Fund B Unrealized Loss	132,443	0
5400	Travel & Per Diem		121,000
5430	Utility Expense		12,000
5450	Insurance & Bonds		22,000
5460	Repair & Maintenance		15,000
5510	Office Supplies		19,000
5512	Staff Training	3,336	1,515
5540	Dues & Subscription		19,192
SUB-TOTALS		135,779	1,229,212
		TOTAL	1,364,991

SCHEDULE B-2
FLORIDA INLAND NAVIGATION DISTRICT
OPERATIONS BUDGET
October 1, 2011 to September 30, 2012

ACCT.#	ACCOUNT	Carried Forward Committed Funds	New Expenses
5551	Waterway Inspections	8,500	0
5552.08	Site Maintenance & Mgmt.	0	1,000,000
5552.93	Spoil Isl. Enh. & Rest.	9,002	8,500
5552.94	Waterway Cleanup	0	75,000
5552.95	IWW Dredging General	1,689,368	0
5552.9512	IWW Deepening Broward	10,363,714	0
5552.952	IWW Dredging-St. Lucie Reach I	300,000	0
5552.953	IWW Dredging-IRCO Reach I	623,716	315,049
5552.971	OWW Dredging	0	500,000
5552.972	IWW Sawpit Dredging	0	4,240,000
5552.973	IWW PB Reach 2 & 4 Dredging	0	1,150,000
5641	Operations Equipment	0	19,000
5643	Disaster Relief Account	1,000,000	0
5644	Sm. Scale Derelict Ves. Removal	54,474	0
SUB-TOTALS		14,048,774	7,307,549
TOTAL			21,356,323

SCHEDULE B-3
FLORIDA INLAND NAVIGATION DISTRICT
October 1, 2011 to September 30, 2012
CAPITAL PROGRAMS BUDGET

ACCT.#	ACCOUNT	Carried Forward Committed Funds	New Expenses
5552.951	DMMA Development	871,888	1,243,836
5552.957	SJ-14 Restoration	776,344	0
5552.965	MSA614B Mit/Boaters Park	773,492	
5552.967	DMMA NA-1 Construction	2,063,166	0
5552.968	DMMA O-7 Construction	1,801,580	0
5552.969	MSA 690 Development	0	1,823,553
5610	Land-General	9,030,316	0
5640	Fixed Asset Capital Exp.	0	0
5640.01	Fixed Asset Non-Capital Exp.	0	1,500
SUB-TOTALS		15,316,786	3,068,889
		TOTAL	18,385,675

SCHEDULE B-4
FLORIDA INLAND NAVIGATION DISTRICT
October 1, 2011 to September 30, 2012
WATERWAY STUDIES BUDGET

ACCT.#	ACCOUNT	Carried Forward Committed Funds	New Expenses
5319.46	GIS Project	26,235	0
5319.49	Economic Studies	149,466	0
5319.59	IWW Ch. Survey Monroe Co.	250,000	0
	Channel Surveys	0	250,000
	Seagrass Surveys	0	200,000
5319.64	Waterway Plans	300,000	0
SUB-TOTALS		725,701	450,000
		TOTAL	1,175,701

SCHEDULE B-5

FLORIDA INLAND NAVIGATION DISTRICT

October 1, 2011 to September 30, 2012

INTERLOCAL AGREEMENT PROGRAM BUDGET

ACCT.#	ACCOUNT	Carried Forward Committed Funds	New Expenses
5553.250	Dania Cut Off Canal Dredging	1,446,258	0
TOTALS		1,446,258	0
		TOTALS	1,446,258

SCHEDULE B-6

FLORIDA INLAND NAVIGATION DISTRICT

October 1, 2011 to September 30, 2012

WATERWAYS ASSISTANCE PROGRAM BUDGET

ACCT.#	ACCOUNT	Carried Forward Committed Funds	New Expenses
6720	Fernandina Bch Boat Ramp Phase I	100,000	
6723	JAX Arlington River Dredge - Phase I	75,000	
6724	Jax Zoo Dock Extension - Phase I	90,000	
6727	JAX Port Auth. Mile Point Phase I	300,000	
6731	Flagler Co. Bings Landing Addition	80,310	
6732	Flagler Co. Bings Landing Dredging	93,750	
6733	Palm Coast Long's Landing Estuary Ph I	75,000	
6734	Daytona Halifax Harbor In-River Ret. Rep	263,750	
6735	New Smyrna Bch. Riverside Seawall Ph I	85,880	
6736	Port Orange Russell Pk Launch Ph II	100,000	
6741	Melbourne Crane Creek Promenade Rec.	350,250	
6744	Vero Bch. City Marina Dry Stack Re-rack	41,000	
6748	Martin Co. Spoil Isl Shoreline Stab Ph I	75,000	
6749	Martin Co. St. Lucie Inlet Maintenance	339,035	
6750	Stuart Shepard Pk Ramp Recon.	17,500	
6751	Belle Glade OWW Marina Imp.	328,770	
6753	Jupiter Riverwalk at Harborside	827,505	
6755	Palm Beach Sand Transfer Plant Ren	300,000	
6756	Palm Bch. Co. DuBois Marina	987,000	
6757	Riviera Beach Marina Ph I	475,000	
6758	WPB Waterfront Park Ph V-2	150,000	
6760	Broward Co. Deerfield Isl Boat Dock Ph II	200,000	
6762	Ft. Lauderdale S.E. 15th Street Ph II	980,988	
6763	Miami Bicen. Park Mooring Bollards Ph II	513,255	
6764	Miami Coconut Grove Pier Dev Ph I	144,000	
6765	Miami James L. Knight Ctr Seawall Ph I	30,000	
6766	Miami Kennedy Park Floating Dock, Ph I	35,000	
6767	Miami Kennedy Park Shoreline Stab Ph I	40,000	
6768	Miami Mar Stadium Marina Seawall Rep Ph I	17,500	
6769	Miami Bch. Pine Tree Prk Shoreline Imp	74,766	
6770	Miami-Dade Crandon Marina Seawall Rest	597,663	
6772	Miami-Dade Matheson Pres Shoreline Stab	550,000	
6777	Jax Harborview Restroom Ph II	175,000	
6778	Jax Joe Carlucci Boat Ramp Ph II	225,000	
6779	Jax Mayport Boat Ramp Ph I	60,000	
6780	Jax Sisters Creek Docks & Pump-out Ph II	270,000	
6782	St. Aug. Barge Terminal Nav Channel PH I	40,000	
6785	Marineland Marina	12,468	
6786	Daytona Bch. Halifax Harbor So. Channel Dredging	150,000	
6787	New Smyrna Bch. Canal Calorie Dredging Ph I	15,000	

SCHEDULE B-6 CONTINUED

FLORIDA INLAND NAVIGATION DISTRICT

October 1, 2011 to September 30, 2012

WATERWAYS ASSISTANCE PROGRAM BUDGET

ACCT.#	ACCOUNT	Carried Forward Committed Funds	New Expenses
6788	So. Daytona Veteran's Park Pier Ext.	50,000	
6789	Volusia Co. Ed Stone Park Seawall Ph II	100,000	
6790	Volusia Co. So. Jetty Ext.	386,825	
6792	Titusville Mooring Field Installation	185,000	
6793	IRCO Lagoon Greenway	17,845	
6794	Seb. Inlet District Coconut Pointe Shoreline Stab Ph I	36,000	
6796	Vero Bch. MacWilliam Park Boat Ramp Recon.	15,000	
7000	Martin Co. Manatee Pocket Channel Dredging	200,000	
7001	Martin Co. Manatee Pocket Dock Rep. Ph. I	12,000	
7002	Delray Bch. Mangrove Park Boat Ramp Rec.	85,740	
7003	Jupiter Riverwalk at Harborside - Phase B	700,000	
7004	PBCO Burt Reynolds Park Staging Dock Extension	75,000	
7005	PBCO Jupiter Ridge Shoreline Restoration Project	500,000	
7006	PBCO South Cove Restoration & Boardwalk	1,000,000	
7007	PBCO Waterway Park Design & Permitting - Phase I	100,000	
7008	Riviera Bch. Municipal Marina Construction	850,000	
7009	WPB Kayak/Paddle Boat Launch - PH I	30,000	
7010	Broward Co. Dania Cut-Off Dredging Project	2,686,000	
7011	Broward co. Secret Woods Boat Dock Ph I	60,000	
7012	Broward Co. So. Fork New River Ch. Markers Ph I	30,000	
7013	Dania Bch. I.T. Parker Dock Replacement	24,400	
7014	Ft. Lauderdale Bahia Mar Dredging Ph I	200,000	
7015	Ft. Lauderdale Las Olas Dredging Project PH-I	150,000	
7016	Oakland Pk. NE 12 Terrace Canoe & Kayak Launch	75,000	
7017	Oakland Pk. NW 39th Street Canoe & Kayak Launch	175,000	
7018	Pompano Bch. Hillsboro Inlet Marina Seawall	51,775	
7019	Miami Citywide Derelict Vessel Removal	20,000	
7020	Miami Marine Stadium Restoration - Phase I	175,000	
7021	Miami Woman's Club Baywalk - Phase I	46,500	
7022	Miami Spoil Island Rest. & Floating Dock Ph I	15,000	
7023	MDCO Crandon Marina Seawall #2 Replacement	1,342,932	
7024	MDCO Pelican Harbor Marina Ph I	56,000	
7025	No. Bay Village Paul Vogel Park Ph I	55,000	
7027	Fernandina Beach Marina Dredging Ph A		174,735
7028	Jax Ortega River Mooring Field, Ph I		100,000
7029	Jax Trout River Pier Ph II		323,000
7030	St. Augustine Marina Dredging		200,000
7031	St. Augustine Navigation Ch. Dredging		98,430
7032	St. Johns Co. Vilano Bch Dock PH II		160,000
7033	New Smyrna Bch Riverside Park Ph II		325,000
7034	New Smyrna Bch Swoope Boat Ramp		82,800

SCHEDULE B-6 CONTINUED

FLORIDA INLAND NAVIGATION DISTRICT
October 1, 2011 to September 30, 2012

WATERWAYS ASSISTANCE PROGRAM BUDGET

ACCT.#	ACCOUNT	Carried Forward Committed Funds	New Expenses
7035	Volusia Co Mariner's Cover Ramp Ph I		15,000
7036	Brevard Co Blue Crab Cove Ph I		56,250
7037	Brevard Co Kelly Park Dock & Seawall		148,750
7038	Cocoa Bch Spoil Site Dev Ph I		100,000
7039	Seb Inlet Dist Shoreline Stab Ph II		120,000
7040	Titusville Ch Maintenance Dredging		52,500
7041	Vero Bch MacWilliam Park Ramp		175,000
7042	Ft. Pierce Marina Cleaning Station		16,420
7043	Martin Co Bird Island Shoreline Stab Ph II		150,000
7044	Stuart Floating Docks Fire Protection		25,000
7045	Palm Bch Co Bert Winters Boat Ramp Ph I		90,000
7046	Palm Beach Co Bryant Park		255,000
7047	Palm Bch Co John's Island Oyster Reef Ph B		406,250
7048	Palm Bch Co Lake Wyman Rest Project		372,868
7049	Pahokee Route 2 Channel Markers		20,850
7050	Pahokee Public Marina Wave Attenuator Ph I		37,500
7051	Riviera Bch Marina Construction		1,500,000
7052	Deerfield Bch Pioneer Park Boat Ramp		193,500
7053	Golden Bch Strand Park Boat Dock		29,735
7054	Miami Baywalk at Bicentennial Park		1,143,000
7055	Miami Kennedy Park Dock Construction		60,000
7056	Miami Kennedy Park Shoreline Stab		75,000
7057	Miami Little River Waterfront Park		117,500
7058	Miami Marine Stadium Marina Ph I		800,000
7059	Miami Seybold Canal & Wagner Creek Dredging		1,000,000
7060	Miami Bch 10th Street Park & Seawall Project		472,820
7061	Miami-Dade Co Dinner Key Spoil Islands Shoreline Stab		300,000
7062	Miami Dade Co. Marine Stadium Shoreline Stab		400,000
7063	Miami Dade Co Vizcaya Shoreline Stab Ph I		75,000
SUB-TOTALS		18,791,407	9,671,908
		TOTAL	28,463,315

SCHEDULE B-7

FLORIDA INLAND NAVIGATION DISTRICT

October 1, 2011 to September 30, 2012

COOPERATIVE ASSISTANCE PROGRAM BUDGET

ACCT.#	ACCOUNT	Carried Forward Committed Funds	New Expenses
6773	FDEP Florida Clean Marina Program	100,000	0
6774	FDEP Florida Clean Vessel Act Program	175,794	0
7026	FDEP No. Pen. State Park Enh.	39,600	0
7064	FDEP John U Lloyd Jetty Rehab	0	350,000
SUB-TOTALS		315,394	350,000
		TOTAL	665,394

SCHEDULE B-8

FLORIDA INLAND NAVIGATION DISTRICT

October 1, 2011 to September 30, 2012

PUBLIC INFORMATION PROGRAM BUDGET

ACCT.#	ACCOUNT	Carried Forward Committed Funds	New Expenses
5410	Communications	0	33,000
5480	Public Information	0	12,000
5490	Legal Advertising	0	27,000
5319.63	FIND Display Development	58,687	0
5554.13	Manatee Zone Brochures	0	15,000
5560.01	Boaters Guides	7,441	0
5642	Records Management	11,238	0
TOTALS		77,366	87,000
			164,366



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

REC'D *W*
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NOV 23 2011

FLORIDA INLAND
NAVIGATION DISTRICT

November 21, 2011

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

Dear Mr. Roach:

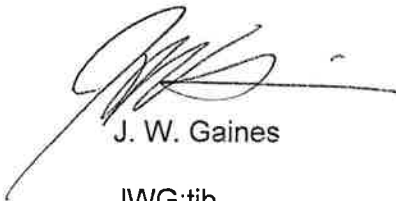
Enclosed please find an original and one (1) copies of our engagement letter for the audit of Florida Inland Navigation District for the period ended September 30, 2010.

Please have the original signed and return in the envelope provided for your convenience. The copy is for your records.

We sincerely appreciate the opportunity to continue to provide audit services to the District.

Should you have any questions, please contact me.

Sincerely,



J. W. Gaines

JWG:tjb
Enclosures

Fort Pierce / Stuart

Member AICPA

Member AICPA Division For CPA Firms
Private Companies Practice Section

Member FICPA



Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

November 21, 2011

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, 2011, 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, 2011, 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.

Florida Inland Navigation District
November 21, 2011
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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
November 21, 2011
Page 3

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.



Florida Inland Navigation District
November 21, 2011
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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.



Florida Inland Navigation District
November 21, 2011
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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:
