

**Finance & Budget
Committee Meeting
November 16, 2013**

PRELIMINARY AGENDA

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

8:30 a.m., Friday, November 16, 2013

**Hutchinson Island Marriott Beach Resort & Marina
555 NE Ocean Boulevard
Stuart, (Martin County) FL, 34996**

Committee Members

Treasurer Blow, Chair

Commissioners Aaron Bowman, Tyler Chappell, Susanne McCabe and Jerry Sansom

Item 1. Call to Order.

Chair Blow will call the meeting to order.

Item 2. Roll Call.

Assistant Executive Director Janet Zimmerman will call the roll.

Item 3. Additions or Deletions.

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

RECOMMEND: Approval of a final agenda.

Item 5. Public Comments.

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

Item 6. Financial Statements for September 2013.

The financial statements for September 2013 are presented for Committee approval.

(Please see back up pages 2 - 23)

RECOMMEND Approval of a recommendation to the full Board of the financial statements for September 2013.

Item 7. September 2013 Expenditure and Project Status Reports.

The Expenditure and Project Status Report for September 2013 is presented for Board review.

(Please see back up pages 24 - 30)

Item 8. FY 2012-2013 Budget Amendment Number Two.

Staff has prepared budget amendment number two to the FY 2012-2013 budget. This is the final budget amendment to this budget and is being made to formalize actions taken by the Board on financial items throughout the year, as well as to correct some carry forward amounts for some projects.

(Please see back up pages 30-A - 37)

RECOMMEND: Approval of a recommendation to the full Board of the Resolution No. 2013-05 for Budget Amendment No. 2 to the FY 2012-2013 Budget.

Item 9. Auditor's Engagement Letter for the FY 2012-2013 Audit.

The District's current audit firm, Berger, Toombs, Elam, Gaines & Frank, has submitted an engagement letter for the FY 2012-2013 financial audit with a proposed cost of \$28,000.00 which is the same as the last several years. If the engagement letter is approved, this will be the fifth 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 their fees are then negotiated.

(Please see back up pages 38 - 43)

RECOMMEND Approval of a recommendation to the full Board to accept the Engagement Letter from Berger, Toombs, Elam, Gaines & Frank for the FY 2012-2013 audit.

Item 10. Delegation of Authority Report.

Staff has prepared a report on Delegation of Authority actions that the Executive Director has made from October 5th through November 7th for Committee information.

(Please see back up page 44)

Finance & Budget Comm. Agenda

November 16, 2013

Page 3.

Item 11. Additional Agenda Items or Staff Comments.

Item 12. Additional Commissioners Comments.

Item 13. Adjournment.

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

FL INLAND NAVIGATION DISTRICT
BALANCE SHEET
At September 30, 2013

ASSETS

BB&TChecking	\$	164,251.18
Petty Cash		300.00
Port Everglades/Dania Deposit		2,500,000.00
V-26 Land Sale Receivable		337,018.56
SBA Fund "A"		96,150.41
ACOE Escrow2		3,675.47
ACOE Escrow 3		23,945.63
T.D. Bank		22,591,921.83
National City PNC		1,469,505.48
Branch Bank & Trust		4,481.17
Suntrust Savings		3,181,387.42
FirstAtlantic CD 1/19/14		3,007,353.16
BB&T Zero Balance		618.77
BankUnited CD 4/24/14		15,012,416.95
BankUnited MMA		10,060,141.24
BankUnited CD 11/20/13		5,032,371.87
Compass Bank CD 2/15/14		5,008,444.36

SUBTOTAL OF ASSETS

68,493,983.50

SBA Fund "B"	82,632.77
Unrealized loss/gain Fund "B"	10,958.99

FUND "B" Net of unrealized loss

93,591.76

TOTAL ASSETS

\$ 68,587,575.26

LIABILITIES

Accounts Payable	\$	4,412,896.16
Retainage Payable - Contracts		540,207.66
Retirement Contributions		1,599.54
Unearned lease Revenue		3,190.30
Deferred Revenue V-26		337,018.56

TOTAL LIABILITY

5,294,912.22

FUND EQUITY

Reserve for Port Everglades	2,500,000.00
Reserv for Sub Yr Expenditure	60,293,226.25
Undesignated Fund Balance	499,436.79

TOTAL FUND EQUITY

63,292,663.04

TOTAL LIABILITY & FUND EQUITY

\$ 68,587,575.26

FL INLAND NAVIGATION DISTRICT

Interest and Term of FUNDS

September 30, 2013

<u>Account</u>	<u>Balance</u>	<u>Rate</u>	<u>Estimated Annual Int.</u>	<u>Bauer Rating</u>	<u>Term</u>
Petty Cash	\$300.00	N/A			N/A
ACOE Escrow2	\$3,675.47	0.00%	\$0.00	*****	On Demand
ACOE Escrow 3	\$23,945.63	0.00%	\$0.00	*****	On Demand
Suntrust Savings	\$3,181,387.42	0.07%	\$2,226.97	****	On Demand
PNC	\$1,469,505.48	0.10%	\$1,469.51	***1/2	On Demand
TD Commerce Bank	\$22,591,921.83	0.25%	\$56,479.80	****	On Demand
BBT MMA	\$4,481.17	0.05%	\$2.24	*****	On Demand
BBT Checking	\$164,251.18	0.00%	\$0.00	*****	On Demand
BBT Zero Balance	\$618.77	0.00%	\$0.00	*****	On Demand
FirstAtlantic Bank CD	\$3,007,353.16	0.36%	\$10,826.47	****	1/19/2014
SBA Fund "B"	\$93,591.76	0.00%	\$0.00		Frozen at this time
SBA Fund "A"	\$96,150.41	0.18%	\$173.07		On demand
Compass Bank	\$5,008,444.36	0.26%	\$13,021.96	*****	2/15/2014
BankUnited CD	\$15,012,416.95	0.50%	\$75,062.08	*****	4/24/2014
Bankunited CD	\$5,032,371.87	0.75%	\$37,742.79	*****	11/20/2013
BankUnited MMA	\$10,060,141.24	0.35%	\$35,210.49	*****	On Demand
TOTAL Deposits	<u>\$65,750,556.70</u>		<u>\$232,215.39</u>	Est. Annual Interest	
Estimated Annual Effective Yield		0.35%			
Benchmark S.B.A.		0.18%			

SBA Fund "B"

\$82,632.77

\$10,958.99 Unrealized Gain

\$0.00 Unrealized loss

\$93,591.76 NAV

FL INLAND NAVIGATION DISTRICT
Budget vs. Actual Revenues with Variance Amounts
For the 10 Months Ending
July 31, 2013

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount (Under)/Over
3103	Ad Valorem Taxes - Dade	6,366,218	6,115,161	(251,057)
3102	Ad Valorem Taxes - Broward	4,231,808	4,236,795	4,987
3108	Ad Valorem Taxes - Palm Beach	4,169,483	4,168,676	(807)
3104	Ad Valorem Taxes - Duval	1,608,224	1,596,534	(11,690)
3101	Ad Valorem Taxes - Brevard	825,274	809,774	(15,500)
3111	Ad Valorem Taxes - Volusia	797,954	801,161	3,207
3110	Ad Valorem Taxes - St. Lucie	478,531	483,976	5,445
3107	Ad Valorem Taxes - Martin	563,402	577,091	13,689
3109	Ad Valorem Taxes - St. Johns	566,871	570,764	3,893
3106	Ad Valorem Taxes - Indian Riv.	423,248	423,897	649
3105	Ad Valorem Taxes - Flagler	208,081	211,096	3,015
3112	Ad Valorem Nassau County	207,141	197,238	(9,903)
3642	Sale of Land	339,000	337,019	(1,981)
3611	Interest Income	250,000	262,916	12,916
3699	Other Misc. Revenue	0	1,260,984	1,260,984
3414	Reproduction	0	0	0
3415	Due from other govts	0	4,142,407	4,142,407
3613	Interest from Tax Collectors	0	72	72

(243,137)

ACOE refund

TOTALS

21,035,235

26,195,561

5,160,326

Status of FUNDS 09/30/13	65,750,557	
Expected Remaining Rev	243,137	Expected Remaining Revenue
Cash/Funding 12/13	65,993,694	
Less Payables	-4,954,703	
Status of Funds	61,038,990	61,038,990

Current Budget 84,060,722

Current Expenses YTD -25,696,125

Remaining Cash Expenses 12/13	58,364,597	58,364,597
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Expected Excess Funding Over Expenses Current Budget	2,674,393
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Total Expected Excess	2,674,393
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FL INLAND NAVIGATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Twelve Months Ending September 30, 2013

	Current Month		Year to Date	
REVENUES				
Ad Valorem Taxes - Brevard	260.10	0.36	809,774.24	3.09
Ad Valorem Taxes - Broward	0.00	0.00	4,236,795.32	16.17
Ad Valorem Taxes - Dade	1,018.76	1.42	6,115,161.37	23.34
Ad Valorem Taxes - Duval	793.64	1.11	1,596,533.84	6.09
Ad Valorem Taxes - Flagler	0.00	0.00	211,095.83	0.81
Ad Valorem Taxes - Indian R	39.08	0.05	423,897.32	1.62
Ad Valorem Taxes - Martin	0.00	0.00	577,090.92	2.20
Ad Valorem Taxes - Palm Be	0.00	0.00	4,168,676.39	15.91
Ad Valorem Taxes - St. John	0.00	0.00	570,764.04	2.18
Ad Valorem Taxes - St. Luci	287.16	0.40	483,975.78	1.85
Ad Valorem Taxes - Volusia	690.72	0.96	801,160.87	3.06
Ad Valorem Nassau County	0.00	0.00	197,238.25	0.75
Due From Other Government	0.00	0.00	4,142,407.15	15.81
Interest Income	68,584.27	95.69	262,732.51	1.00
Interest from State Bd of Ad	0.00	0.00	182.89	0.00
Interest from Tax Collectors	0.00	0.00	71.58	0.00
Sale of Land	0.00	0.00	337,018.59	1.29
Other Misc. Revenue	0.00	0.00	1,260,983.82	4.81
TOTAL REVENUES	71,673.73	100.00	26,195,560.71	100.00
EXPENDITURES				
ADMINISTRATION				
Salaries & Wages	53,317.64	74.39	652,411.87	2.49
Compensated Absences	0.00	0.00	3,446.60	0.01
P/R Tax Expense FICA & M	4,078.84	5.69	48,118.69	0.18
Retirement Contribution	0.00	0.00	34,649.93	0.13
Health Insurance	6,552.38	9.14	89,791.81	0.34
Legal Expense	14,687.66	20.49	98,450.19	0.38
Annual Audit	0.00	0.00	28,000.00	0.11
Bank Charges	449.84	0.63	3,895.52	0.01
SBA Fund "B"unrealized los	(1,260.91)	(1.76)	(20,170.24)	(0.08)
Travel & Per Diem	7,474.82	10.43	70,870.45	0.27
Utility Service	(1,871.34)	(2.61)	8,240.43	0.03
Insurance and Bonds	0.00	0.00	20,426.18	0.08
Repairs & Maintenance Svc.	2,639.74	3.68	18,175.67	0.07
Office Supplies	2,482.58	3.46	13,923.08	0.05
Dues & Subscriptions	250.00	0.35	22,912.95	0.09
Govt Relations	8,512.00	11.88	102,881.86	0.39
SJ-14 Legal	0.00	0.00	7,611.95	0.03
Staff Training	2,150.00	3.00	4,148.74	0.02
TOTAL ADMINISTRATIO	99,463.25	138.77	1,207,785.68	4.61
OPERATIONS				
DMMA Mgmt & Maint.	11,232.60	15.67	317,459.90	1.21
Spoil Isl. Enh. & Rest.	0.00	0.00	7,482.06	0.03
Waterway Cleanup	10,000.00	13.95	102,706.44	0.39
ICW Dredging General	4,020.00	5.61	370,739.84	1.42
Sm Scale Derlct Vessl Rmvl	3,465.00	4.83	60,133.15	0.23
IWW Deepening Broward	0.00	0.00	19,903.75	0.08
OWW Dredging	0.00	0.00	496,533.19	1.90
IWW Sawpit Dredging	0.00	0.00	5,710,100.00	21.80

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Twelve Months Ending September 30, 2013

	Current Month		Year to Date	
Crossroads Dredging	5,399.44	7.53	1,205,837.14	4.60
IWW Vicinity Ponce Inlet	946,376.47	1,320.40	1,707,350.39	6.52
IWW Deepening PBCO	5,060.99	7.06	41,647.54	0.16
IRCO Reach one	0.00	0.00	41,350.00	0.16
IWW Dredging St. Lucie	0.00	0.00	4,100.00	0.02
Operations Equipment	1,687.97	2.36	17,727.32	0.07
TOTAL OPERATIONS	987,242.47	1,377.41	10,103,070.72	38.57
CAPITAL OUTLAY				
Land - General	1,597.00	2.23	33,045.68	0.13
Furn., Fix. & Equip. -Capital	0.00	0.00	3,643.79	0.01
DMMA Development	14,319.00	19.98	209,882.36	0.80
DMMA NA-1 Contruction	562,446.48	784.73	3,766,212.34	14.38
DMMA O-7 Construction	0.00	0.00	2,992.75	0.01
SJ-14 Restoration	0.00	0.00	7,979.90	0.03
TOTAL CAPITAL OUTLA	578,362.48	806.94	4,023,756.82	15.36
WATERWAY STUDIES				
Waterway Plans	0.00	0.00	1,964.00	0.01
Channel Surveys	0.00	0.00	29,570.00	0.11
Seagrass Survey	0.00	0.00	19,545.52	0.07
Mitigation Plans	0.00	0.00	14,034.40	0.05
IWW Ch Survey Monroe Co.	0.00	0.00	68,045.00	0.26
TOTAL WATERWAY STU	0.00	0.00	133,158.92	0.51
INTERLOCALS				
Broward Co. ICW/Dania	(1,627,687.01)	(2,270.97)	1,635,849.21	6.24
TOTAL INTERLOCALS	(1,627,687.01)	(2,270.97)	1,635,849.21	6.24
WATERWAYS ASSISTANCE PROGRAM				
Brward Co. Dania Cut-Off D	0.00	0.00	939,951.89	3.59
Titusville Mooring Field Inst	0.00	0.00	47,120.84	0.18
Fernandina Marina dredge P	153,216.28	213.77	153,216.28	0.58
St. Aug Barge Cannel Drge P	0.00	0.00	91,870.00	0.35
Brvrd co Derrlct Vssl 2012	0.00	0.00	22,850.00	0.09
Brvrd Co Lee Wenner Prk	58,997.40	82.31	58,997.40	0.23
Vero Beach MacWilliam	0.00	0.00	14,755.59	0.06
Golden Bch Strand Prk B	0.00	0.00	29,735.00	0.11
IRCO Lagoon Greenway	0.00	0.00	16,550.94	0.06
PBC So. Cove Restrtn &	0.00	0.00	1,000,000.00	3.82
Vero bch Macwilliam Prk R	0.00	0.00	158,027.50	0.60
Seb Inlet Dist Coconut Pt	0.00	0.00	120,000.00	0.46
New Smyrna Bch Rvrsde Blk	0.00	0.00	325,000.00	1.24
Martin Co Isld Shoreline Sta	0.00	0.00	92,457.00	0.35
PBC Bryant Prk	0.00	0.00	255,000.00	0.97
Miami little river wtrfrtn par	0.00	0.00	117,500.00	0.45
Volusia Co Mariner's Cover	0.00	0.00	12,150.00	0.05
Jax Harborview Restroom Ph	0.00	0.00	124,491.04	0.48

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Twelve Months Ending September 30, 2013

	Current Month		Year to Date	
Dania Bch I.T. Parker Dock	0.00	0.00	24,400.00	0.09
Miami Spoil Island Restrtn	0.00	0.00	14,894.25	0.06
Deerfield Bch Pioneer Prk R	0.00	0.00	179,023.43	0.68
Miami Kennedy Park Dck Co	0.00	0.00	60,000.00	0.23
Smyrna Bch Calorie Dredg P	14,850.00	20.72	14,850.00	0.06
New Smyrna Bch Swoop Bt	82,800.00	115.52	82,800.00	0.32
Miami Woman's Club Baywa	26,214.20	36.57	26,214.20	0.10
Browd Co Secret Woods Dck	33,544.39	46.80	33,544.39	0.13
Crandon Prk Sewal #2 Rep	1,342,932.00	1,873.67	1,342,932.00	5.13
PBC Waterway Prk Ph1	100,000.00	139.52	100,000.00	0.38
Rivera Bch Mun Marina Con	850,000.00	1,185.93	850,000.00	3.24
Ft. Ldrdale Bahia Mar Dredg	119,354.19	166.52	119,354.19	0.46
Ft. Lrdle Las Olas Drdging 1	100,477.02	140.19	100,477.02	0.38
Martin Co. Manatee Pckt dre	200,000.00	279.04	200,000.00	0.76
Martin Co. Man Pocket Dock	10,725.00	14.96	10,725.00	0.04
Riviera Beach Marina-1	0.00	0.00	475,000.00	1.81
PBCO Burt Reynolds Dock E	75,000.00	104.64	75,000.00	0.29
PBC Jupiter Ridge Shrline R	491,416.80	685.63	491,416.80	1.88
TOTAL WATERWAYS AS	3,659,527.28	5,105.81	7,780,304.76	29.70
COOPERATIVE ASSISTANCE PROGRAMS				
FDEP John Lloyd Jetty Reha	0.00	0.00	264,773.50	1.01
TOTAL COOPERATIVE AS	0.00	0.00	264,773.50	1.01
MANATEE SIGNS				
TOTAL MANATEE SIGNS	0.00	0.00	0.00	0.00
PUBLIC INFORMATION				
Communications	2,073.04	2.89	22,934.55	0.09
Public Information	1,010.54	1.41	9,657.32	0.04
Legal Advertising	26,968.08	37.63	29,402.26	0.11
Manatee Zone Brochures	0.00	0.00	845.00	0.00
Outreach Events	1,055.00	1.47	19,409.80	0.07
TOTAL PUBLIC INFORMA	31,106.66	43.40	82,248.93	0.31
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	138,073.46	0.53
Tax Collector's Commissions	100.81	0.14	327,101.92	1.25
TOTAL TAX COLLEC. & P	100.81	0.14	465,175.38	1.78

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 For the Twelve Months Ending September 30, 2013

	Current Month		Year to Date	
	<u> </u>		<u> </u>	
TOTAL EXPENDITURES	3,728,115.94	5,201.51	25,696,123.92	98.09
	<u> </u>		<u> </u>	
EXCESS OF REVENUES OVER				
(UNDER) EXPENDITURES \$	(3,656,442.21)	(5,101.51 \$	499,436.79	1.91
	<u> </u>		<u> </u>	

CHANGES in FUND BALANCE

Reserv for Sub Yr Expenditure	\$	(60,293,226.25)
		<u>(499,436.79)</u>
FUND BALANCE- ENDING		<u>(60,792,663.04)</u>

FL INLAND NAVIGATION DISTRICT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Month of September 30, 2013

REVENUE

Interest	68,584.27
Taxes collected:	
Ad Valorem Taxes - Brevard	260.10
Ad Valorem Taxes - Dade	1,018.76
Ad Valorem Taxes - Duval	793.64
Ad Valorem Taxes - Indian Riv.	39.08
Ad Valorem Taxes - St. Lucie	287.16
Ad Valorem Taxes - Volusia	690.72
TOTAL REVENUE	71,673.73

EXPENDITURES
ADMINISTRATION

Salaries & Wages	53,317.64
P/R Tax Expense FICA & MED	4,078.84
Health Insurance	6,552.38
Legal Expense	14,687.66
Bank Charges	449.84
SBA Fund "B"unrealized loss	(1,260.91)
Travel & Per Diem	7,474.82
Utility Service	(1,871.34)
Repairs & Maintenance Svc.	2,639.74
Office Supplies	2,482.58
Dues & Subscriptions	250.00
Govt Relations	8,512.00
Staff Training	2,150.00
TOTAL ADMINISTRATION	99,463.25

OPERATIONS

DMMA Mgmt & Maint.	11,232.60
Waterway Cleanup	10,000.00
ICW Dredging General	4,020.00
Sm Scale Derlct Vessl Rmvl	3,465.00
Crossroads Dredging	5,399.44
IWW Vicinity Ponce Inlet	946,376.47
IWW Deepening PBCO	5,060.99
Operations Equipment	1,687.97
TOTAL OPERATIONS	987,242.47

CAPITAL OUTLAY

Land - General	1,597.00
DMMA Development	14,319.00
DMMA NA-1 Contruction	562,446.48

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Month of September 30, 2013

TOTAL CAPITAL OUTLAY	578,362.48
WATERWAY STUDY	
TOTAL WATERWAY STUDY	0.00
INTERLOCALS	
Broward Co. ICW/Dania	(1,627,687.01)
TOTAL INTERLOCALS	(1,627,687.01)
WATERWAYS ASSISTANCE PROGRAM	
Fernandina Marina dredge Ph B	153,216.28
Brvrd Co Lee Wenner Prk	58,997.40
Crandon Prk Sewal #2 Rep	1,342,932.00
Browd Co Secret Woods Dck Ph1	33,544.39
Miami Woman's Club Baywalk Ph1	26,214.20
New Smyrna Bch Swoop Bt Rmp	82,800.00
Ft. Ldrdale Bahia Mar Dredg 1	119,354.19
Ft. Lrdle Las Olas Drdging 1	100,477.02
PBC Waterway Prk Ph1	100,000.00
Rivera Bch Mun Marina Const	850,000.00
PBCO Burt Reynolds Dock Ext	75,000.00
PBC Jupiter Ridge Shrlne Rest	491,416.80
Martin Co. Manatee Pckt dredg	200,000.00
Martin Co. Man Pocket Dock ph1	10,725.00
Smyrna Bch Calorie Dredg Ph 1	14,850.00
TOTAL WATERWAYS ASSISTANCE PRO	3,659,527.28
COOPERATIVE ASSISTANCE PROGRAM	
TOTAL COOPERATIVE ASSISTANCE PR	0.00
MANATEE SIGNS	
TOTAL MANATEE SIGN	0.00
PUBLIC INFORMATION	
Outreach Events	1,055.00
Communications	2,073.04
Public Information	1,010.54
Legal Advertising	26,968.08

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
For the Month of September 30, 2013

TOTAL PUBLIC INFORMATION	31,106.66
DISASTER RELIEF ACCOUNT	
TOTAL DISASTER RELIEF	0.00
TAX COLLEC. & PROPERTY APPR. COMMISSIONS	
Tax Collector's Commissions	100.81
TOTAL TAX COLLEC. & PROPERTY APP.	100.81
TOTAL DISBURSEMENTS	3,728,115.94

11/5/13 at 12:43:51.86

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FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

For the Period From Sep 1, 2013 to Sep 30, 2013

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
9/11/13	3110 1610	E91113	Current tax St. Lucie County Tax Collector	7.51	7.51	
9/16/13	3101 5321 1610	E091613	Current Taxes Less Comm. Brevard County Tax Collector	5.20 254.90	260.10	
9/16/13	3110 5321 1610	E	Current Taxes Less Comm St. Lucie County Tax Collector	1.14 58.64	59.78	
9/26/13	3106 5321 1610	E09/25/13	Current Taxes Less Comm Indian River Cty. Tax Collect	0.78 38.30	39.08	
9/26/13	3103 1610	E09/1913	Current taxes Metro Dade County	1,018.76	1,018.76	
9/26/13	3110 5321 1610	E9/26/13	Current taxes Less Comm. St. Lucie County Tax Collector	4.40 215.47	219.87	
9/26/13	3104 5321 1610	E0901	Current Less Comm. City of Jacksonville	15.87 777.77	793.64	
9/27/13	3111 1610	E09/30/13	Payment in lieu of taxes Volusia County Tax Collector	84.80	84.80	
9/27/13	3111 5321 1610	E09/30/13	Current Taxes Less Comm Volusia County Tax Collector	10.87 556.20	567.07	
9/30/13	3111 1610	E09/26/13	Current Taxes Volusia County Tax Collector	38.85	38.85	
				3,089.46	3,089.46	

11/5/13 at 12:39:06.27

FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Sep 1, 2013 to Sep 30, 2013

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
9/3/13	5310 Legal Expense 2020 Accounts Payable	6004	Legal Services-General 7/30- Breton, Lynch, Eubanks & Suarez PA	5,985.88	5,985.88
9/3/13	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	8/28/13	Cleaning Services August Jupiter Carpet Care	150.00	150.00
9/3/13	7005 PBC Jupiter Ridge Shrlne Rest 2020 Accounts Payable	PB-10-47	1st and final pmt PB-10-47 Jupiter Ridge Shoreline Palm Beach Co. D.E.R.M.	491,416.80	491,416.80
9/5/13	7011 Browd Co Secret Woods Dck Ph1 2020 Accounts Payable	09/04/13	1st and final payment BR-10-88 Ph1 Broward County Parks & Recreat	33,544.39	33,544.39
9/5/13	5430 Utility Service 2020 Accounts Payable	09/05/13	Electric Services 08/01/13-09/03/13 Florida Power & Light	15.48	15.48
9/5/13	5552.975 IWW Vicinity Ponce Inlet 2020 Accounts Payable	09/05/13	Pmt 3 Ponce Inlet Cavache Inc.	296,707.15	296,707.15
9/5/13	5400 Travel & Per Diem 2020 Accounts Payable	09/08/13	August Travel Mark Tamblyn	637.00	637.00
9/5/13	7007 PBC Waterway Prk Ph1 2020 Accounts Payable	09/09/13	1st and final PB-10-149 Waterpark Design Palm Beach County	100,000.00	100,000.00
9/5/13	7021 Miami Woman's Club Baywalk P 2020 Accounts Payable	09/09/13	1st and final DA-10-119 Miami Womens Club Phase 1 City of Miami	26,214.20	26,214.20
9/5/13	5512 Staff Training 2020 Accounts Payable	09/09/13	Gopher tortoise Class Mark Tamblyn Kleinfelder	1,500.00	1,500.00
9/5/13	5460 Repairs & Maintenance Svc. 5410 Communications 5510 Office Supplies 2020 Accounts Payable	09/09/13BS	Microsoft office License Verio Webhosting Office Supplies BB&T Financial FSB	1,050.00 163.94 137.32	1,351.26
9/5/13	5510 Office Supplies 5402	09/09/13JZ	Filing Cabinets name plates FIND outreach-August	338.17 555.00	

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FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Sep 1, 2013 to Sep 30, 2013

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
	Outreach Events 5400		FIND Board meeting August	99.00	
	Travel & Per Diem 2020		BB&T Financial FSB		992.17
	Accounts Payable				
9/5/13	5400	09/09/13MT	site inspection and stay for	507.00	
	Travel & Per Diem		training		
	5512		Staff training	650.00	
	Staff Training				
	5641		Fuel Supplies MT	1,368.86	
	Operations Equipment				
	2020		BB&T Financial FSB		2,525.86
	Accounts Payable				
9/5/13	7004	09/09/13b	1st and final PB-10-146 Burt	75,000.00	
	PBCO Burt Reynolds Dock Ext		Reynolds Park		
	2020		Palm Beach County		75,000.00
	Accounts Payable				
9/5/13	6787	09/14/13	1st and final V)-NSB-10-88	14,850.00	
	Smyrna Bch Calorie Dredg Ph 1				
	2020		City of New Smyrna Beach		14,850.00
	Accounts Payable				
9/5/13	5400	090913MC	FIND Board meeting August	745.16	
	Travel & Per Diem				
	5641		Fuel -August	224.10	
	Operations Equipment				
	5510		Office Supplies	786.95	
	Office Supplies				
	2020		BB&T Financial FSB		1,756.21
	Accounts Payable				
9/5/13	5552.08	13-159-03	water sampling St. Johns	2,900.00	
	DMMA Mgmt & Maint.		Duval County		
	2020		Bonn Environmental Services		2,900.00
	Accounts Payable		& Tech		
9/5/13	5552.08	132457	Dredge spoil monitoring	590.00	
	DMMA Mgmt & Maint.				
	2020		Environmental Consulting		590.00
	Accounts Payable		Technology		
9/5/13	5552.95	2013363	Vibracore Storage Feb.	450.00	
	ICW Dredging General				
	2020		American Vibracore Services,		450.00
	Accounts Payable		Inc.		
9/5/13	5312	22565	September retainer	8,512.00	
	Govt Relations				
	2020		Alcalde & Fay		8,512.00
	Accounts Payable				
9/5/13	5490	2883509	Public Notice FIND Meeting	149.50	
	Legal Advertising				
	2020		Scripps Treasure Coast		149.50
	Accounts Payable		Newspaper		
9/5/13	5552.08	3709	Shorebird nest monitoring	2,700.00	
	DMMA Mgmt & Maint.				
	2020		LG2 Environmental Solutions,		2,700.00
			Inc		

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FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Sep 1, 2013 to Sep 30, 2013

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
	Accounts Payable		Inc		
9/5/13	5310 Legal Expense 2020 Accounts Payable	481	Legislative Services-August Moyle Law Firm, P.A.	2,500.00	2,500.00
9/5/13	5510 Office Supplies 2020 Accounts Payable	5178550	Office Supplies Quill, Corp.	281.82	281.82
9/5/13	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	750056465	Pest Control FIND headquarters Truly Nolen, Inc.	120.00	120.00
9/5/13	7034 New Smyrna Bch Swoop Bt Rmp 2020 Accounts Payable	9/4/13	1st and final VO-NSB-11-92 City of New Smyrna Beach	82,800.00	82,800.00
9/5/13	5510 Office Supplies 2020 Accounts Payable	92428	Copier Maint. Agreement Overage Delta/Omni Business Solutions	123.15	123.15
9/5/13	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	9435	Repaired printer Laser Printers Plus	69.00	69.00
9/12/13	5402 Outreach Events 2020 Accounts Payable	09/12/13	FIND outreach 9/13/13 Hobos Gourmet Kitchen	500.00	500.00
9/12/13	7065 Fernandina Marina dredge Ph B 2020 Accounts Payable	9/12/13	1st and final NA-FB-12-10 Dredging Harbor City of Fernandina Beach	153,216.28	153,216.28
9/12/13	5410 Communications 2020 Accounts Payable	9/12/13	Postage meter lease pmt 10/9/13/11/08/13 Mail Finance	65.67	65.67
9/16/13	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	05680220	Security Service FIND Headquarters Tyco Integrated Security, LLC	807.57	807.57
9/16/13	5410 Communications 2020 Accounts Payable	09/14/13	Local Long Distance DSL FIND headquarters 09/29-10/28/13 Comcast	304.62	304.62
9/16/13	5400 Travel & Per Diem 2020 Accounts Payable	09/15/13	September Board Meeting Gail Kavanagh	225.78	225.78

FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Sep 1, 2013 to Sep 30, 2013

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
9/16/13	5430 Utility Service 2020 Accounts Payable	09/16/13	Electrical service. MSA 617c 08/12/12/13 Florida Power & Light	9.09	9.09
9/16/13	5644 Sm Scale Derlet Vessl Rmvl 2020 Accounts Payable	09/16/13	2nd payment ICW-PB-13-02-2013 LagoonKeepers.Org	3,465.00	3,465.00
9/16/13	5400 Travel & Per Diem 2020 Accounts Payable	09/16/13	Sept. Board Meeting Paul Dritenbas	248.38	248.38
9/16/13	5400 Travel & Per Diem 2020 Accounts Payable	09/17/13	June, July, Sept Travel Donald Cuozzo	1,365.04	1,365.04
9/16/13	5400 Travel & Per Diem 2020 Accounts Payable	09/18/13	Sept. Board Meeting Jon Netts	434.58	434.58
9/16/13	5552.95 ICW Dredging General 2020 Accounts Payable	09/18/13	payment 1 for pre dredge seagrass survey Scheda Ecological Associates	3,570.00	3,570.00
9/16/13	5552.967 DMMA NA-1 Contruction 2020 Accounts Payable	09/18/13	Pmt 8 NA-1 Harry Pepper & Assoc.	259,315.59	259,315.59
9/16/13	5321 Tax Collector's Commissions 2020 Accounts Payable	09/19/13	Postage for tax notices Indian River County Tax Collec	62.55	62.55
9/16/13	5490 Legal Advertising 2020 Accounts Payable	119307	Public Notice FIND meeting 9/10/13 Cox Media Group-Advertising	206.40	206.40
9/16/13	5552.967 DMMA NA-1 Contruction 2020 Accounts Payable	13-1849	Fence Material Testing NA-1 Legacy Engineering	860.00	860.00
9/16/13	5480 Public Information 2020 Accounts Payable	2614	FIND Storage rental-October Safeway Storage & Warehouses,	405.00	405.00
9/16/13	5510 Office Supplies 2020 Accounts Payable	35681	Office Supplies StaplesBusiness Advantage	14.08	14.08
9/16/13	5510	5456117	Office Supplies	24.00	

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FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Sep 1, 2013 to Sep 30, 2013

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
	Office Supplies 2020 Accounts Payable		Quill, Corp.		24.00
9/16/13	5480 Public Information 2020 Accounts Payable	85981	Business Cards Sir Speedy Printing	62.25	62.25
9/16/13	5410 Communications 2020 Accounts Payable	9/13/13	Cell phone Services 08/07-09/06/13 Sprint	571.67	571.67
9/16/13	5430 Utility Service 2020 Accounts Payable	9/13/13	Electric Service MSA 641 Florida Power & Light	9.43	9.43
9/24/13	2022 Retainage Payable - Contracts 2020 Accounts Payable	09/20/13	Payment of retainage Southwind Construction Corp.	50,000.00	50,000.00
9/24/13	5552.94 Waterway Cleanup 2020 Accounts Payable	09/23/13	Waterway Cleanup Volusia County	5,000.00	5,000.00
9/24/13	5400 Travel & Per Diem 2020 Accounts Payable	09/23/13	Travel Susan Smith	72.89	72.89
9/24/13	5430 Utility Service 2020 Accounts Payable	09/23/13	Electric Service FIND headquarters 08/19-09/19/13 Florida Power & Light	297.16	297.16
9/24/13	5400 Travel & Per Diem 2020 Accounts Payable	09/23/13	Sept. Board Meeting. August Aaron Bowman	515.18	515.18
9/24/13	5230 Health Insurance 2020 Accounts Payable	09/24/13D	Disability Insurance-November State of Florida Employees Ins	146.59	146.59
9/24/13	5230 Health Insurance 2020 Accounts Payable	09/24/13L	Life Insurance-November State of Florida Employees Ins	142.21	142.21
9/24/13	5230 Health Insurance 2020 Accounts Payable	092413H	Health Insurance-November State of Florida Employees Ins	5,750.64	5,750.64
9/24/13	5460 Repairs & Maintenance Svc. 2020	10341279	Copier Maint/Usage Toshiba	43.17	43.17

FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Sep 1, 2013 to Sep 30, 2013

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
	Accounts Payable				
9/24/13	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	14956	General engineering Taylor Engineering	371.69	 371.69
9/24/13	5552.967 DMMA NA-1 Contruction 2022 Retainage Payable - Contracts 2020 Accounts Payable	14959	Construction Admin NA-1 Less Ret. Taylor Engineering	22,752.43	 1,137.62 21,614.81
9/24/13	5610 Land - General 2022 Retainage Payable - Contracts 2020 Accounts Payable	14960	Lot 13 updates Less retainage Taylor Engineering	675.00	 33.75 641.25
9/24/13	5552.976 IWW Deepening PBCO 2022 Retainage Payable - Contracts 2020 Accounts Payable	14962	Design Permitting Port of PB Less ret. Taylor Engineering	391.88	 19.59 372.29
9/24/13	5552.951 DMMA Development 2022 Retainage Payable - Contracts 2020 Accounts Payable	14968	Permitting and Engineering design FL-3 Less retainage Taylor Engineering	14,319.00	 715.95 13,603.05
9/24/13	5552.974 Crossroads Dredging 2022 Retainage Payable - Contracts 2020 Accounts Payable	14971	Crossroads PEC Less Ret. Taylor Engineering	5,399.44	 269.97 5,129.47
9/24/13	5552.08 DMMA Mgmt & Maint. 2022 Retainage Payable - Contracts 2020 Accounts Payable	14973	DMMP Updates Nassau Duval Less Ret. Taylor Engineering	1,460.02	 73.00 1,387.02
9/24/13	5552.976 IWW Deepening PBCO 2022 Retainage Payable - Contracts 2020 Accounts Payable	14982	Palm Beach County Deepening Less Ret. Taylor Engineering	4,669.11	 233.46 4,435.65
9/24/13	5552.975 IWW Vicinity Ponce Inlet 2022 Retainage Payable - Contracts 2020 Accounts Payable	14983	Engineering and admin Services Ponce Less Retainage Taylor Engineering	9,008.09	 450.40 8,557.69

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FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Sep 1, 2013 to Sep 30, 2013

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
9/24/13	5553.25 Broward Co. ICW/Dania 2022 Retainage Payable - Contracts 2020 Accounts Payable	14984	Dania Canal Deepening Less Ret. Taylor Engineering	7,187.99	 359.40 6,828.59
9/24/13	5510 Office Supplies 2020 Accounts Payable	5444429	Office Supplies Quill, Corp.	202.00	 202.00
9/24/13	5430 Utility Service 2020 Accounts Payable	9/24/13	Electric Srvce BV 52 08/12-09/23 Florida Power & Light	64.92	 64.92
9/24/13	5540 Dues & Subscriptions 2020 Accounts Payable	9/24/13	2013 PEPIE Report Public Employee Personnel Info Exch	250.00	 250.00
9/24/13	5410 Communications 2020 Accounts Payable	9/25/13	Postage for meter Total funds by Hasler	540.00	 540.00
9/24/13	5230 Health Insurance 2020 Accounts Payable	9/30/13	Dental Insurance, M.T. S.S. Florida Municipal Insurance	512.94	 512.94
9/24/13	2022 Retainage Payable - Contracts 2020 Accounts Payable	SORC2011-	Payment of retainage ICW Palm Bch Taylor Engineering	4,055.42	 4,055.42
9/27/13	5400 Travel & Per Diem 2020 Accounts Payable	09/25/13	Sept. Board Meeting Gail Kavanagh	86.90	 86.90
9/27/13	7008 Rivera Bch Mun Marina Const 2020 Accounts Payable	09/27/13	1st and final pmt Municipal Marina Construction City of Riviera Beach	850,000.00	 850,000.00
9/27/13	5480 Public Information 2020 Accounts Payable	09/28/13	Business Cards Mark Crosley Sir Speedy Printing	62.25	 62.25
9/27/13	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	09/28/13	Cleaning Services -September Jupiter Carpet Care	150.00	 150.00
9/27/13	5400 Travel & Per Diem 2020 Accounts Payable	09/30/13	Tax Hearing Board Meeting-September Tyler Chappell	236.13	 236.13

FL INLAND NAVIGATION DISTRICT

Purchase Journal

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
9/27/13	5490 Legal Advertising 2020 Accounts Payable	100675549	Tax hearing Budget Summary The Miami Herald	11,392.50	11,392.50
9/27/13	5490 Legal Advertising 2020 Accounts Payable	1933669	Tax Hearing Budget Summary Scripps Treasure Coast Newspaper	2,180.70	2,180.70
9/27/13	5410 Communications 2020 Accounts Payable	333E58393	Courier services 09/05-9/29/13 United Parcel Service	139.23	139.23
9/27/13	5553.25 Broward Co. ICW/Dania 2020 Accounts Payable	5106	Dania Canal Excavate and haul services Tierra South Florida, Inc.	15,500.00	15,500.00
9/27/13	5310 Legal Expense 2020 Accounts Payable	517	State representation September Moyle Law Firm, P.A.	2,500.00	2,500.00
9/27/13	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	680	Landscape maint. BV-52 June, July, August Dave Nielsen, LLC	2,156.85	2,156.85
9/27/13	5490 Legal Advertising 2020 Accounts Payable	6893004	Budget Summary/tax Hearing Florida Today/Cape Publication	1,910.66	1,910.66
9/27/13	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	697	Landscape Maint. BV-52 Dave Nielsen, LLC	800.00	800.00
9/27/13	5480 Public Information 2020 Accounts Payable	86156	Letterhead changes Sir Speedy Printing	181.04	181.04
9/27/13	5552.94 Waterway Cleanup 2020 Accounts Payable	9/27/13	1st and final payment Brevard Coastal Cleanup Keep Brevard Beautiful, Inc.	5,000.00	5,000.00
9/27/13	5510 Office Supplies 5641 Operations Equipment 5400 Travel & Per Diem 2020 Accounts Payable	9/30/13	3/25/11-6/10/13 office Supplies Fuel Postage Petty Cash/Glenn Scambler	187.22 95.01	24.46 257.77
9/27/13	5490 Legal Advertising	9/30/13	Budget Summary and Tax Hearing	1,580.74	

FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Sep 1, 2013 to Sep 30, 2013

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
	2020 Accounts Payable		News-Journal Corporation		1,580.74
9/27/13	5490 Legal Advertising 2020 Accounts Payable	979378	Budget Summary tax hearing 9/22/13 Sun-Sentinel Newspaper	1,603.00	1,603.00
9/27/13	7014 Ft. Ldrdale Bahia Mar Dredg 1 2020 Accounts Payable	ICW-BRFL	Bahia Mar Marina Dredging City of Ft. Lauderdale	119,354.19	119,354.19
9/27/13	7001 Martin Co. Man Pocket Dock ph1 2020 Accounts Payable	MA-10-64	1st and final Manatee pocket commercial dock Martin County Board of Cty Com	10,725.00	10,725.00
9/30/13	5490 Legal Advertising 2020 Accounts Payable	09/25/13	Notice of Tax increase News-Journal Corporation	1,102.19	1,102.19
9/30/13	5400 Travel & Per Diem 2020 Accounts Payable	09/25/13	Travel, August, Sept. John C. Blow	789.10	789.10
9/30/13	5490 Legal Advertising 2020 Accounts Payable	09/29/13	Public Notice Tax Hearing, Increase Nassau County Record	841.64	841.64
9/30/13	5430 Utility Service 2020 Accounts Payable	09/30/13	Water Service FIND headqaurters 08/23-9/24/13 Town of Jupiter	145.59	145.59
9/30/13	5400 Travel & Per Diem 2020 Accounts Payable	09/30/13	Final Tax hearing Jon Netts	213.72	213.72
9/30/13	5510 Office Supplies 2020 Accounts Payable	093161	Copier Maint. Sept. Delta/Omni Business Solutions	198.01	198.01
9/30/13	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	10/01/13	Network Support PC Professor	250.00	250.00
9/30/13	5400 Travel & Per Diem 2020 Accounts Payable	10/07/13	Sept Travel Mark Tamblyn	513.00	513.00
9/30/13	7015 Ft. Lrdle Las Olas Drdging 1 2020 Accounts Payable	10/07/13	1st and final ICW-BRFL-10-04 City of Ft. Lauderdale	100,477.02	100,477.02

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FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Sep 1, 2013 to Sep 30, 2013

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
9/30/13	5410 Communications 2020 Accounts Payable	10/21/13	AT&T Final pmt AT&T	240.23	240.23
9/30/13	5552.967 DMMA NA-1 Contruction 2020 Accounts Payable	10/21/13	Pmt 9 NA-1 Harry Pepper & Assoc.	279,518.46	279,518.46
9/30/13	5490 Legal Advertising 2020 Accounts Payable	1001611771	Tax Hearing Budget Summary 9/26/13 Morris Communications	4,399.50	4,399.50
9/30/13	5610 Land - General 2020 Accounts Payable	122176	Lot 13 Caldwell Pacetti Edwards	922.00	922.00
9/30/13	5490 Legal Advertising 2020 Accounts Payable	123348	Notice of proposed Tax Increase Cox Media Group-Advertising	1,076.25	1,076.25
9/30/13	5490 Legal Advertising 2020 Accounts Payable	123351	Tax hearing Budget Summary Cox Media Group-Advertising	525.00	525.00
9/30/13	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	133221	Monitoring SJ-14 Environmental Consulting Technology	590.00	590.00
9/30/13	5410 Communications 2020 Accounts Payable	2-410-3368	Courier Services 8/27-9/16/13 Federal Express	47.68	47.68
9/30/13	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2013-1853	Landscape maint.FIND Headquarters Sept. Artistic Palms Landscaping	125.00	125.00
9/30/13	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2013-1854	Landscape maint. MSA 617C Artistic Palms Landscaping	200.00	200.00
9/30/13	5480 Public Information 2020 Accounts Payable	58282	Membership St. Johns County Chamber of Commerce	300.00	300.00
9/30/13	5510 Office Supplies 2020 Accounts Payable	5888183	Office Supplies Quill, Corp.	189.86	189.86
9/30/13	5310	6106	Legal Services general	3,701.78	

FL INLAND NAVIGATION DISTRICT

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Date	Account ID Account Description	Invoice/CM	Line Description	Debit Amount	Credit Amount
	Legal Expense 2020 Accounts Payable		Breton, Lynch, Eubanks & Suarez PA		3,701.78
9/30/13	5400 Travel & Per Diem 2020 Accounts Payable	9/24/13	August Board Meeting Lynn Williams	278.61	278.61
9/30/13	5400 Travel & Per Diem 2020 Accounts Payable	9/24/13b	September Board Meeting Lynn Williams	311.06	311.06
9/30/13	7081 Brvrd Co Lee Wenner Prk 2020 Accounts Payable	9/27/13	1st and final BV-CO-12-113 Lee Wenner City of Cocoa	58,997.40	58,997.40
9/30/13	5400 Travel & Per Diem 2020 Accounts Payable	9/30/13	Travel August, Sept. Janet Zimmerman	220.75	220.75
9/30/13	7023 Crandon Prk Sewal #2 Rep 2020 Accounts Payable	DA-10-121	1st and final DA-10-121 Crandon Marina Seawall Miami-Dade County	1,342,932.00	1,342,932.00
9/30/13	7000 Martin Co. Manatee Pckt dredg 2020 Accounts Payable	MA-10-63	Manatee pocket Channel Dredging Martin County Board of Cty Com	200,000.00	200,000.00
9/30/13	5552.975 IWW Vicinity Ponce Inlet 2022 Retainage Payable - Contracts 2020 Accounts Payable	PMT4	Ponce Dredging Less Rt. Cavache Inc.	640,661.23	32,033.07 608,628.16
				5,379,021.12	5,379,021.12

FL INLAND NAVIGATION DISTRICT
 CONDENSED BUDGET SUMMARY
 For the Current Fiscal Year - Twelve Months Ending September 30, 2013

	Budget Annual	Actual To-Date	Difference
EXPENSES			
Administration	1,456,301	1,207,787	248,514
Operations	31,074,931	10,103,070	20,971,861
Capital Program	11,308,687	4,023,757	7,284,930
Waterway Studies	1,028,885	133,159	895,726
Interlocals	3,354,095	1,635,849	1,718,246
Waterways Assistance Program	32,909,838	7,780,304	25,129,534
Cooperative Assistance Program	1,115,394	264,774	850,620
Public Information	186,153	82,249	103,904
Disaster Relief Account	966,438	0	966,438
Tax Collec.& Property Appr.Com	660,000	465,175	194,825
Total Expenses for FY	\$ 84,060,722	\$ 25,696,124	58,364,598

FLORIDA INLAND NAVIGATION DISTRICT PROJECT STATUS AND EXPENDITURE REPORT

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FLORIDA INLAND NAVIGATION DISTRICT PROJECT STATUS AND EXPENDITURE REPORT

[illegible]

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

ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES	EXPENDITURES EXECUTED 9/30/13	ACTUAL EXPENDITURES THRU 9/30/13	PROJECT STATUS through September 30, 2013
WATERWAYS ASSISTANCE PROGRAM						
6723	Jax Arlington River Dredge PH 1	75,000	75,000	75,000	0	terminated by city
6724	Jax Zoo Dock Ext Ph 1	90,000	90,000	90,000	0	Not doing ph2
6736	Port Orange Russell Park PH 2	100,000	100,000	100,000	0	complete prior year
6738	Brevard Co. Marina Park	330,145	330,145	0	0	Project completed 11/2011
6744	Vero Bch. Marina Dry Stack	41,000	41,000	0	0	Terminated
6757	Riviera Beach Marina Ph I	475,000	475,000	475,000	475,000	Project complete
6758	WPB Waterfront Park PH 2	150,000	150,000	150,000	0	complete prior year
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	Withdrawn
6767	Miami Kennedy Park Stab Ph I	40,000	40,000	40,000	0	Project complete prior year
6769	Miami Bch. Pine Tree Shoreline Imp	74,766	74,766	74,766	0	Project complete prior year
6770	Miami-Dade Crandon Marina Seawall	597,663	597,663	404,664	0	Project complete prior year
6772	Miami-Dade Matheson Shoreline Sta	550,000	550,000	0	0	Project completed in 2012
6776	Atl. Bch. Tide Views Dock Phase II	96,790	96,790	0	0	Project completed in 2011
6777	Jax Harborview Restroom Ph II	175,000	175,000	175,000	124,491	Project complete
6787	Smyrna Bch. Calorie Dredging Ph I	15,000	15,000	15,000	14,850	Pending Const. agreement
6790	Volusia Co. So. Jetty Ext.	386,825	386,825	0	0	Other funding being coordinated
6792	Titusville Mooring Field	0	47,121	47,121	47,121	Project complete
6793	IRCO Lagoon Greenway	17,845	17,845	17,845	16,551	Project complete
6796	Vero Bch. MacWilliam Boat Ramp	15,000	15,000	14,756	14,756	Project complete
7000	Martin Co. Manatee Pocket Dredging	200,000	200,000	0	200,000	Complete
7001	Martin Co. Man. Pocket Dock Ph. I	12,000	12,000	12,000	10,725	Project 100% complete
7004	PBCO Burt Reynolds Dock Extension	75,000	75,000	75,000	75,000	complete
7005	PBCO Jupiter Ridge Shoreline Rest	500,000	500,000	500,000	491,417	complete
7006	PBCO So Cove Restoration & Brdwlk	1,000,000	1,000,000	1,000,000	1,000,000	Project complete
7007	PBCO Waterway Park Phase I	100,000	100,000	100,000	100,000	Complete, awaiting const. contract
7008	Riviera Bch. Marina Construction	850,000	850,000	850,000	850,000	Complete
7009	WPB Kayak/Paddle Boat Lncn PH I	30,000	30,000	0	0	dock ordered
7010	Broward Co. Dania Cut-Off Dredging	941,571	941,571	939,952	939,952	Project complete
7011	Broward co. Secret Woods Dock Ph I	60,000	60,000	33,544	33,544	Project complete, awaiting const contract
7012	Broward Co. Ch. Markers Ph I	30,000	30,000	30,000	0	Permits received, project at 100%
7013	Dania Bch. I.T. Parker Dock Rep	24,400	24,400	24,400	24,400	Complete
7014	Ft. Lauderdale Bahia Mar Drdging Ph	200,000	200,000	119,354	119,354	Complete, awaiting const. contract
7015	Ft. Lauderdale Las Olas Drdging PH-	150,000	150,000	100,477	100,477	Complete, awaiting const. contract
7020	Miami Marine Stadium Phase I	175,000	175,000		0	Design 15% complete
7021	Miami Woman's Club Baywalk Ph I	46,500	46,500	26,214	26,214	Complete, awaiting const. contract
7022	Miami Spoil Island Rest. Ph I	15,000	15,000	15,000	14,894	Project complete
7023	MDCO Crandon Seawall #2 Rep	1,342,932	1,342,932	1,342,932	1,342,932	Complete
7025	No. Bay Village Paul Vogel Park Ph I	55,000	55,000	55,000	0	Project complete
7028	Jax Ortega River Mooring Field, Ph I	100,000	100,000	100,000	0	Project 100% complete
7029	Jax Trout River Pier Ph II	323,000	323,000	0	0	Will bid soon 25%
7033	N Smyrna Bch Riverside Ph II	325,000	325,000	325,000	325,000	Construction complete
7034	N Smyrna Bch Swoope Ramp PH I	82,800	82,800	82,800	82,800	Complete
7035	Volusia Co Mariner's Cover Ramp PH	15,000	15,000	15,000	12,150	Complete

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

ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES	EXPENDITURES EXECUTED to 9/30/13	ACTUAL EXPENDITURES THRU 9/30/13	PROJECT STATUS through September 30, 2013
WATERWAYS ASSISTANCE PROGRAM CONTINUED						
7036	Brevard Co Blue Crab Cove Ph I	56,250	56,250	45,000	0	Project at 90%
7037	Brevard Co Kelly Prk Dock & Seawall	148,750	148,750	0	0	Bid docs being finalized 75%
7038	Cocoa Bch Spoil Site Dev Ph I	100,000	100,000	100,000	0	Project complete
7039	Seb Inlet Dist Coconut Point Stab	120,000	120,000	120,000	120,000	Project complete
7040	Titusville Ch Maintenance Dredging	52,500	52,500	0	0	Funding difficulties
7041	Vero Bch MacWilliam Ramp Recon	175,000	175,000	175,000	158,028	Project completion 100%
7042	Ft. Pierce Marina Cleaning Station	16,420	16,420	0	0	Project withdrawn
7043	Martin Co Bird Isl Shoreline Stab Ph I	150,000	150,000	150,000	92,457	Project complete
7044	Stuart Floating Docks Fire Protection	25,000	25,000	25,000	0	Complete
7045	Palm Bch Co Bert Winters Ramp Ph	90,000	90,000	90,000	0	Property being re-platted
7046	Palm Beach Co Bryant Park	255,000	255,000	255,000	255,000	Project complete
7047	Palm Bch Co John's Isl Oyster Reef	406,250	406,250	0	0	Project 85% complete
7048	Palm Bch Co Lake Wyman Rest	372,868	372,868	0	0	Agreement voted down by the City of Boca
7049	Pahokee Route 2 Channel Markers	20,850	20,850	0	0	Agreement executed
7050	Pahokee Marina Wave Attenuator	37,500	37,500	0	0	Agreement executed
7051	Riviera Bch Marina Construction	1,500,000	1,500,000	1,500,000	0	Docks installed, 99% complete
7052	Deerfield Bch Pioneer Boat Ramp	193,500	193,500	193,500	179,023	Project complete
7053	Golden Bch Strand Park Boat Dock	29,735	29,735	29,735	29,735	Project complete
7054	Miami Baywalk at Bicentennial Park	1,143,000	1,143,000	220,000	0	40% complete
7055	Miami Kennedy Park Dock	60,000	60,000	60,000	60,000	Project complete
7056	Miami Kennedy Park Shoreline Stab	75,000	75,000	15,000	0	Project underway, 90%
7057	Miami Little River Waterfront Park	117,500	117,500	117,500	117,500	Completed
7058	Miami Marine Stadium Marina Ph I	800,000	800,000	0	0	On hold
7059	Miami Wagner Crk Dredging	1,000,000	1,000,000	0	0	Seeking additional funds
7060	Miami Bch 10th Street Park & Seawall	472,820	472,820	0	0	Design 100%
7061	Dade Co Dinner Key Isl Stabilization	300,000	300,000	0	0	Project 80% complete
7062	Miami Dade Marine Stadium Shoreline	400,000	400,000	0	0	Preparing bid package, 95% complete
7063	Miami Dade Vizcaya Shoreline Stab	75,000	75,000	70,000	0	Plans complete
7065	Fernandina Marina Dredging Ph B	162,215	162,215	153,216	153,216	Complete
7066	Atl. Beach Marsh Preserve Imp. PH I	17,000	17,000	0	0	99% complete
7067	Jax Mayport Boat Ramp Docks Ph II	401,675	401,675	0	0	Ready for bid
7068	Jax Pottsborg Creek Dredge Ph I	125,000	125,000	25,000	0	Project initiated, 45% complete
7069	St. Aug. Salt Run Channel Dredging	210,000	210,000	0	0	Project bid awarded
7070	St. Aug. San Seb. River Dredging	100,000	100,000	0	0	Project bid awarded
7071	St. Aug. Barge Ch. Dredging PH B	91,870	91,870	91,870	91,870	Project complete
7072	St. Johns Co. Vilano Ramp Dredging	40,000	40,000	0	0	95% complete
7073	Flagler Co. Bing's Landing Imp.	64,040	64,040	64,040	0	100% complete
7074	Flagler Co. Bing's Restroom & Dock	76,900	76,900	76,900	0	100% Complete
7075	Flagler Co. Eyes On Navigation	22,210	22,210	15,000	0	75% complete 4 out of 8 Cameras installed
7076	New Smyrna Bch. Swoope Ramp II	494,000	494,000	0	0	50% complete
7077	Volusia Co. Mariner's Cove Ramp II	40,000	40,000	4,000	0	Out to Bid
7078	Brevard Co. Griffis Landing Ph II	304,241	304,241	0	0	20% complete
7079	Brevard Co. Derelict Vessel Removal	22,850	22,850	22,850	22,850	Project complete
7080	Brevard Co. Kelly Park Floating Dock	71,500	71,500	0	0	Project being expanded 75%
7081	Brevard Co. Lee Wenner Park	111,750	111,750	58,997	58,997	100% complete
7082	Melbourne Horse Creek Launch Ph I	30,000	30,000	0	0	85% Complete
7083	Melbourne Harbor Ch. Dredge Ph I	40,000	40,000	3,200	0	90% Complete
7084	Palm Bay Waterfront	58,875	58,875	0	0	Public facilities 25% complete
7085	IRCO Lagoon Greenway Ph B-2	156,000	156,000	40,000	0	Project at 30%
7086	Ft. Pierce Moores Creek Dredging	47,726	47,726	12,000	0	Project completion 75%
7087	Martin Co. Jensen Bch Mooring Field	439,695	439,695	0	0	Withdrawn
7088	Belle Glade Brdwalk, Nav. & Dock I	29,000	29,000	4,500	0	100% Complete

FLORIDA INLAND NAVIGATION DISTRICT PROJECT STATUS AND EXPENDITURE REPORT

ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES	EXPENDITURES EXECUTED to 9/30/13	ACTUAL EXPENDITURES THRU 9/30/13	PROJECT STATUS through September 30, 2013
WATERWAYS ASSISTANCE PROGRAM CONTINUED						
7089	Boca Raton Dredging Equipment	109,050	109,050	25,000	0	Bid request advertised, 50% complete
7090	Jupiter Riverwalk & Public Docks	780,940	780,940	780,940	0	New docks installed
7091	PBCO Burt Reynolds Park Ph I	50,000	50,000	0	0	Design consultant contracted
7092	PBCO Fullerton Island Rest Project	794,030	794,030	40,000	0	Project underway, 12%
7093	Town of Palm Beach Waterway Ph I	40,000	40,000	0	0	Field work 100%, design 82%, permits 98%
7094	Riviera Bch. Bicentennial Park Ph I	50,000	50,000	5,000	0	Preliminary plans underway, 30% complete
7095	Riv. Bch. Marina Construction Ph B	1,000,000	1,000,000	130,000	0	Project at 15% complete
7096	WPB Currie Park Access Imp Ph I	25,000	25,000	0	0	10% complete
7097	WPB Currie Park Fishing Piers Imp.	394,000	394,000	20,000	0	10% complete
7098	Dania Bch. Marina Renovation Ph II	1,382,505	1,382,505	0	0	45% complete
7099	Deerfield Bch. Property Acquisition	307,500	307,500	0	0	8% complete
7100	Ft. Lauderdale SE 15th Street Ramp	876,906	876,906	0	0	Const. contract awarded 1%
7101	Hallandale Beach City Marina	347,040	347,040	347,040	0	Project complete
7102	Hollywood Waterway Master Plan	75,000	75,000	0	0	15% complete consultant hired
7103	Pompano Bch. Alsdorf Park Imp. Ph	91,757	91,757	36,000	0	100% Complete
7104	Bal Harbor Village Sand Bypass Ph I	50,000	50,000	0	0	Agreement executed
7105	Miami Little River Park Acq. Ph B	183,750	183,750	0	0	Agreement executed
7106	Miami Manatee Bend Park Imp PH I	38,500	38,500	4,000	0	70% complete permits
7107	Miami Marine Stadium Marina Ph II	785,000	785,000	78,000	0	30 %Permits complete
7108	Miami Pallot Park Shoreline Stab Ph	30,000	30,000	0	0	Consultant hired 50% Complete
7109	Miami Wagner Creek Dredge PH B	700,000	700,000	0	0	Seeking additional funds
7110	Miami Spoil Isl E Dock Ph II	57,500	57,500	0	0	Const. contract signed
7111	Miami Bch. South Pointe Pier Ph II	986,000	986,000	12,000	0	Project underway, 30% complete
7112	Miami-Dade Co. Riverwalk	500,000	500,000	60,000	0	Construction at 88%
7113	Miami-Dade Co. Pelican Marina Imp	1,200,000	1,200,000	0	0	contractor chosen
7114	Miami-Dade Co. Vizcaya Stab Ph II	134,000	134,000	0	0	Bid being finalized
7115	No. Bay Village Baywalk Ph I	50,250	50,250	0	0	Agreement executed
7116	No. Bay Village Vogel Park Imp	110,167	110,167	0	0	Agreement executed
		33,068,877	33,115,998	13,214,368	7,780,304	
COOPERATIVE ASSISTANCE PROGRAM						
6773	FDEP Florida Clean Marina Program	100,000	100,000	99,584	0	Project complete prior year
6774	FDEP Florida Clean Vessel Act Prog	175,794	175,794	68,476	0	Project complete prior year
7026	FDEP No. Pen. State Park Enh.	39,600	39,600	0	0	Withdrawn
7064	FDEP John U Lloyd Jetty Rehab	350,000	350,000	350,000	264,774	Project complete
7117	FDEP Florida Clean Marina Program	150,000	150,000	10,000	0	5 marinas have been designated and supplies were purchased, 7% complete
7118	FDEP Clean Vessel Act Program	150,000	150,000	0	0	Ten project applications received funding
7119	SJRWMD Eau Gallie Dredging Ph I	150,000	150,000	35,000	0	Draft feasibility report submitted, 50% complete
		1,115,394	1,115,394	563,060	264,774	

FLORIDA INLAND NAVIGATION DISTRICT

RESOLUTION NO. 2013-05

RESOLUTION ADOPTING FISCAL YEAR 2012-13
BUDGET ADMENDMENT NUMBER 2

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

Section 1. The Board of Commissioners of the Florida Inland Navigation
District does hereby adopt Fiscal Year 2012-13 Budget Amendment Number 2
dated November 05, 2013 and attached .

PASSED AND ADOPTED THIS 16th DAY OF NOVEMBER 2013, A.D.

FLORIDA INLAND NAVIGATION DISTRICT
BY ITS BOARD OF COMMISSIONERS

CHAIR

ATTEST:

SECRETARY

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

ACCT.#	ACCOUNT	BUDGET	CONTRACTED EXPENDITURES	EXPENDITURES EXECUTED to 9/30/13	ACTUAL EXPENDITURES THRU 9/30/13	PROJECT STATUS through September 30, 2013
PUBLIC INFORMATION						
5410	Communications	33,000	16,243	22,935	22,935	
5319.63	FIND Display Development	62,474	0	0	0	PowerPoint in review
5402	Outreach Events	25,000	17,076	19,410	19,410	
5480	Public Information	12,000	6,351	9,657	9,657	
5490	Legal Advertising	27,000	2,223	29,402	29,402	
5554.13	Manatee Zone Brochures	15,000	845	845	845	
5560.01	Boaters Guides	7,441	0	0	0	
5642	Records Management	4,238	0	0	0	
		186,153	42,738	82,249	82,249	
TAX COLLECTOR AND PROPERTY APPRAISER COMMISSIONS						
5311	Property Appraisers Comm	160,000	160,000	138,073	138,073	
5321	Tax Collectors Comm.	500,000	500,000	327,001	327,102	
		660,000	660,000	465,074	465,175	
	EXPENSE TOTALS	84,219,761	57,135,974	33,195,007	25,696,124	

FLORIDA INLAND NAVIGATION DISTRICT

RESOLUTION NO. 2013-05

**RESOLUTION ADOPTING FISCAL YEAR 2012-13
BUDGET ADMENDMENT NUMBER 2**

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

Section 1. The Board of Commissioners of the Florida Inland Navigation District does hereby adopt Fiscal Year 2012-13 Budget Amendment Number 2 dated November 05, 2013 and attached .

PASSED AND ADOPTED THIS 16th DAY OF NOVEMBER 2013, A.D.

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

CHAIR

ATTEST:

SECRETARY

FIND
Budget Amendment 2
FY 12/13 - Summary

		Current Budget	Proposed Amendment	Amended Budget	Actual Expense	Variance
5552.972	IWW Sawpit Dredging	4,240,000	1,470,100	\$ 5,710,100	5,710,100	0
5553.25	Broward Co. ICW/Daniz	3,092,417	(1,000,000)	\$ 2,092,417	1,635,849	456,568
5552.94	ICW Dredging General	75,000	25,000	\$ 100,000	102,706	(2,706)
5552.975	Ponce Inlet	1,200,000	1,400,000	\$ 2,600,000		2,600,000
5552.95	ICW Dredging General	1,156,892	1,217,243	\$ 2,374,135	370,740	2,003,395
			3,112,343			
6723	Jax Arlington River Drd	75,000	(75,000)	\$ 0		
6724	Jax Zoo Dock Ext Ph 1	90,000	(90,000)	\$ 0		
6736	Pt Orange Russell Prk L	100,000	(100,000)	\$ 0		
6738	Brvrd Co Marina Prk Bo	330,145	(330,145)	\$ 0		
6744	Vero Bch City Marina D	41,000	(41,000)	\$ 0		
6758	WPB Waterfront Park pl	150,000	(150,000)	\$ 0		
6763	Miami Bicen Prk Moorin	513,255	(513,255)	\$ 0		
6764	Miami Cocnut Grve Pier	144,000	(144,000)	\$ 0		
6765	Miami Jmes Knight Ctr	30,000	(30,000)	\$ 0		
6769	Miami Bch Pine tree Prk	74,766	(74,766)	\$ 0		
6770	Miami-Dade Crandon M	192,999	(192,999)	\$ 0		
6772	Miami Dade Maths n Sh	550,000	(550,000)	\$ 0		
6773	FDEP Florida Clean Ma	100,000	(100,000)	\$ 0		
6774	FDEP FL Clean Vessl A	175,794	(175,794)	\$ 0		
6776	Atl. Bch Tide Views Doc	96,790	(96,790)	\$ 0		
6792	Titusville Mooring Field	0	47,121	\$ 47,121	47,121	
7026	FDEP No. Pen State Pr	39,600	(39,600)	\$ 0		
7042	Ft. Pierce Marina Clean	16,420	(16,420)	\$ 0		
7087	Martin Co. Jensen Bch	439,695	(439,695)	\$ 0		
			(3,112,343)			

**FLORIDA INLAND NAVIGATION DISTRICT
FY 2012-2013 BUDGET
AMENDMENT NO. 2**

PROJECTED EXPENSES					
ACCT.#	ACCOUNT	CURRENT BUDGET	PROPOSED BUDGET AMENDMENT	AMENDED BUDGET	COMMENTS
ADMINISTRATION					
5120	Salaries	665,005	0	665,005	
5121	Compensated Absences	4,000	0	4,000	
5122	Temporary help	3,710	0	3,710	
5210	Social Security & Medicare	47,000	0	47,000	
5220	State Retirement Fund	35,000	0	35,000	
5230	Health Insurance	93,000	0	93,000	
5310	General Legal Expense	95,000	0	95,000	
5312	Governmental Relations	96,000	0	96,000	
5313	SJ-14 Legal	24,843	0	24,843	
5320	Annual Audit	28,000	0	28,000	
5322	Bank Charges	2,000	0	2,000	
5323	SBA Fund B Unrealized Loss	173,610	0	173,610	
5400	Travel & Per Diem	100,000	0	100,000	
5430	Utility Service	12,000	0	12,000	
5450	Insurance & Bonds	22,000	0	22,000	
5460	Repair & Maintenance	15,000	0	15,000	
5510	Office Supplies	19,000	0	19,000	
5512	Staff Training	1,941	0	1,941	
5540	Dues & Subscription	19,192	0	19,192	
		1,456,301	0	1,456,301	
OPERATIONS					
5552.08	DMMA Maintenance & Mgmt.	330,375	0	330,375	
5552.93	Spoil Isl. Enh. & Rest.	15,697	0	15,697	
5552.94	Waterway Cleanup	75,000	25,000	100,000	
5552.950	ICW Dredging General	1,156,892	1,217,243	2,374,135	
5552.9512	IWW Deepening Broward	16,170,527	0	16,170,527	
5552.952	IWW Dredging-St. Lucie Reach 1	300,000	0	300,000	
5552.953	IWW Dredging-IRCO Reach 1	1,599,569	0	1,599,569	
5552.971	OWW Dredging	642,871	0	642,871	
5552.972	IWW Sawpit Dredging	4,240,000	1,470,100	5,710,100	
5552.973	IWW PB Reach 2&4 Dredging	550,000	0	550,000	
5552.974	Crossroads Dredging	1,700,000	0	1,700,000	
5552.975	IWW Vicinity Ponce Inlet	1,200,000	1,400,000	2,600,000	
5552.976	IWW Deepening PBCO	3,000,000	0	3,000,000	
5641	Operations Equipment	19,000	0	19,000	
5643	Disaster Relief Account	966,438	0	966,438	
5644	Sm. Scale Derelict Vessel Rem.	75,000	0	75,000	

**FLORIDA INLAND NAVIGATION DISTRICT
FY 2012-2013 BUDGET
AMENDMENT NO. 2**

ACCT.#	ACCOUNT	CURRENT BUDGET	PROPOSED BUDGET AMENDMENT	AMENDED BUDGET	COMMENTS
		32,041,369	4,112,343	36,153,712	
CAPITAL PROGRAMS					
5552.951	DMMA Development	146,776	0	146,776	
5552.957	SJ-14 Restoration	725,724	0	725,724	
5552.965	MSA 614B Mitigation/Boaters Park	40,000	0	40,000	
5552.967	DMMA NA-1 Construction	4,184,461	0	4,184,461	
5552.968	DMMA O-7 Construction	3,081,398	0	3,081,398	
5552.969	MSA 690 Construction	1,823,553	0	1,823,553	
5610.00	Land-General	1,301,275	0	1,301,275	
5640.00	Fixed Assets-Capital Exp.	4,000	0	4,000	
5640.01	Fixed Assets Non-Capital Exp.	1,500	0	1,500	
		11,308,687	0	11,308,687	
WATERWAY STUDIES					
5313	GIS Project	47,298	0	47,298	
5319.59	ICW Ch Survey Monroe Co.	70,000	0	70,000	
5319.65	Channel Surveys	204,377	0	204,377	
5319.66	Seagrass Surveys	157,210	0	157,210	
5319.64	Waterway Plans	300,000	0	300,000	
5319.67	Mitigation Plans	250,000	0	250,000	
		1,028,885	0	1,028,885	
INTERLOCAL AGREEMENTS					
5553.25	Broward Co. ICW/Dania Deepening	3,092,417	-1,000,000	2,092,417	
7120.00	PBCO So Lake Worth Inlet/ICW	261,678	0	261,678	
		3,354,095	-1,000,000	2,354,095	

**FLORIDA INLAND NAVIGATION DISTRICT
FY 2012-2013 BUDGET
AMENDMENT NO. 2**

ACCT.#	ACCOUNT	CURRENT BUDGET	PROPOSED BUDGET AMENDMENT	AMENDED BUDGET	COMMENTS
WATERWAYS ASSISTANCE PROGRAM					
6723	JAX Arlington River Dredge - Phase I	75,000	-75,000	0	
6724	Jax Zoo Dock Extension - Phase I	90,000	-90,000	0	Expended in previous FY
6736	Port Orange Russell Pk Launch Ph II	100,000	-100,000	0	Expended in previous FY
6738	Brevard Co. Marina Park Boat Facility	330,145	-330,145	0	Expended previous FY
6744	Vero Bch. Marina Dry Stack Re-rack	41,000	-41,000	0	Terminated
6757	Riviera Beach Marina Ph I	475,000	0	475,000	
6758	WPB Waterfront Park Ph V-2	150,000	-150,000	0	
6763	Miami Bicen. Park Bollards Ph II	513,255	-513,255	0	Expended in previous FY
6764	Miami Coconut Grove Pier Dev Ph I	144,000	-144,000	0	Withdrawn
6765	Miami James Knight Ctr Seawall Ph I	30,000	-30,000	0	Withdrawn
6767	Miami Kennedy Park Stab Ph I	40,000	0	40,000	
6769	Miami Bch. Pine Tree Shoreline Imp	74,766	-74,766	0	Expended in previous FY
6770	Miami-Dade Crandon Marina Seawall	192,999	-192,999	0	Expended in previous FY
6772	Miami-Dade Matheson Shoreline Stat	550,000	-550,000	0	Expended in previous FY
6776	Atl. Bch. Tide Views Dock Phase II	96,790	-96,790	0	Expended in previous FY
6777	Jax Harborview Restroom Ph II	175,000	0	175,000	
6787	Smyrna Bch. Calorie Dredging Ph I	15,000	0	15,000	
6790	Volusia Co. So. Jetty Ext.	386,825	0	386,825	
6792	Titusville Mooring Field	0	47,121	47,121	
6793	IRCO Lagoon Greenway	17,845	0	17,845	
6796	Vero Bch. MacWilliam Boat Ramp	15,000	0	15,000	
7000	Martin Co. Manatee Pocket Dredging	200,000	0	200,000	
7001	Martin Co. Man. Pocket Dock Ph. I	12,000	0	12,000	
7004	PBCO Burt Reynolds Dock Extension	75,000	0	75,000	
7005	PBCO Jupiter Ridge Shoreline Rest	500,000	0	500,000	
7006	PBCO So Cove Restoration & Brdwlk	1,000,000	0	1,000,000	
7007	PBCO Waterway Park Phase I	100,000	0	100,000	
7008	Riviera Bch. Marina Construction	850,000	0	850,000	
7009	WPB Kayak/Paddle Boat Lnch PH I	30,000	0	30,000	
7010	Broward Co. Dania Cut-Off Dredging	941,571	0	941,571	
7011	Broward co. Secret Woods Dock Ph I	60,000	0	60,000	
7012	Broward Co. Ch. Markers Ph I	30,000	0	30,000	
7013	Dania Bch. I.T. Parker Dock Rep	24,400	0	24,400	
7014	Ft. Lauderdale Bahia Mar Drdging Ph	200,000	0	200,000	
7015	Ft. Lauderdale Las Olas Drdging PH-	150,000	0	150,000	
7020	Miami Marine Stadium Phase I	175,000	0	175,000	

**FLORIDA INLAND NAVIGATION DISTRICT
FY 2012-2013 BUDGET
AMENDMENT NO. 2**

ACCT.#	ACCOUNT	CURRENT BUDGET	PROPOSED BUDGET AMENDMENT	AMENDED BUDGET	COMMENTS
7021	Miami Woman's Club Baywalk Ph I	46,500	0	46,500	
7022	Miami Spoil Island Rest. Ph I	15,000	0	15,000	
7023	MDCO Crandon Seawall #2 Rep	1,342,932	0	1,342,932	
7025	No. Bay Village Paul Vogel Park Ph I	55,000	0	55,000	
7028	Jax Ortega River Mooring Field, Ph I	100,000	0	100,000	
7029	Jax Trout River Pier Ph II	323,000	0	323,000	
7033	N Smryna Bch Riverside Ph II	325,000	0	325,000	
7034	N Smryna Bch Swoope Ramp PH I	82,800	0	82,800	
7035	Volusia Co Mariner's Cover Ramp Ph	15,000	0	15,000	
7036	Brevard Co Blue Crab Cove Ph I	56,250	0	56,250	
7037	Brevard Co Kelly Prk Dock & Seawall	148,750	0	148,750	
7038	Cocoa Bch Spoil Site Dev Ph I	100,000	0	100,000	
7039	Seb Inlet Dist Coconut Point Stab	120,000	0	120,000	
7040	Titusville Ch Maintenance Dredging	52,500	0	52,500	
7041	Vero Bch MacWilliam Ramp Recon	175,000	0	175,000	
7042	Ft. Pierce Marina Cleaning Station	16,420	-16,420	0	
7043	Martin Co Bird Isl Shoreline Stab Ph I	150,000	0	150,000	
7044	Stuart Floating Docks Fire Protection	25,000	0	25,000	
7045	Palm Bch Co Bert Winters Ramp Ph I	90,000	0	90,000	
7046	Palm Beach Co Bryant Park	255,000	0	255,000	
7047	Palm Bch Co John's Isl Oyster Reef	406,250	0	406,250	
7048	Palm Bch Co Lake Wyman Rest	372,868	0	372,868	
7049	Pahokee Route 2 Channel Markers	20,850	0	20,850	
7050	Pahokee Marina Wave Attenuator	37,500	0	37,500	
7051	Riviera Bch Marina Construction	1,500,000	0	1,500,000	
7052	Deerfield Bch Pioneer Boat Ramp	193,500	0	193,500	
7053	Golden Bch Strand Park Boat Dock	29,735	0	29,735	
7054	Miami Baywalk at Bicentennial Park	1,143,000	0	1,143,000	
7055	Miami Kennedy Park Dock	60,000	0	60,000	
7056	Miami Kennedy Park Shoreline Stab	75,000	0	75,000	
7057	Miami Little River Waterfront Park	117,500	0	117,500	
7058	Miami Marine Stadium Marina Ph I	800,000	0	800,000	
7059	Miami Wagner Crk Dredging	1,000,000	0	1,000,000	
7060	Miami Bch 10th Street Park & Seawall	472,820	0	472,820	
7061	Dade Co Dinner Key Isl Stabilization	300,000	0	300,000	
7062	Miami Dade Marine Stadium Shoreline	400,000	0	400,000	
7063	Miami Dade Vizcaya Shoreline Stab	75,000	0	75,000	
7065	Fernandina Marina Dredging Ph B	162,215	0	162,215	
7066	Atl. Beach Marsh Preserve Imp. PH I	17,000	0	17,000	
7067	Jax Mayport Boat Ramp Docks Ph II	401,675	0	401,675	
7068	Jax Pottsborg Creek Dredge Ph I	125,000	0	125,000	
7069	St. Aug. Salt Run Channel Dredging	210,000	0	210,000	
7070	St. Aug. San Seb. River Dredging	100,000	0	100,000	
7071	St. Aug. Barge Ch. Dredging PH B	91,870	0	91,870	
7072	St. Johns Co. Vilano Ramp Dredging	40,000	0	40,000	
7073	Flagler Co. Bing's Landing Imp.	64,040	0	64,040	

**FLORIDA INLAND NAVIGATION DISTRICT
FY 2012-2013 BUDGET
AMENDMENT NO. 2**

ACCT.#	ACCOUNT	CURRENT BUDGET	PROPOSED BUDGET AMENDMENT	AMENDED BUDGET	COMMENTS
7074	Flagler Co. Bing's Restroom & Dock	76,900	0	76,900	
7075	Flagler Co. Eyes On Navigation	22,210	0	22,210	
7076	New Smyrna Bch. Swoope Ramp II	494,000	0	494,000	
7077	Volusia Co. Mariner's Cove Ramp II	40,000	0	40,000	
7078	Brevard Co. Griffis Landing Ph II	304,241	0	304,241	
7079	Brevard Co. Derelict Vessel Removal	22,850	0	22,850	
7080	Brevard Co. Kelly Park Floating Dock	71,500	0	71,500	
7081	Brevard Co. Lee Wenner Park	111,750	0	111,750	
7082	Melbourne Horse Creek Launch Ph I	30,000	0	30,000	
7083	Melbourne Harbor Ch. Dredge Ph I	40,000	0	40,000	
7084	Palm Bay Waterfront	58,875	0	58,875	
7085	IRCO Lagoon Greenway Ph B-2	156,000	0	156,000	
7086	Ft. Pierce Moores Creek Dredging	47,726	0	47,726	
7087	Martin Co. Jensen Bch Mooring Field	439,695	-439,695	0	Withdrawn
7088	Belle Glade Brdwalk, Nav. & Dock I	29,000	0	29,000	
7089	Boca Raton Dredging Equipment	109,050	0	109,050	
7090	Jupiter Riverwalk & Public Docks	780,940	0	780,940	
7091	PBCO Burt Reynolds Park Ph I	50,000	0	50,000	
7092	PBCO Fullerton Island Rest Project	794,030	0	794,030	
7093	Town of Palm Beach Waterway Ph I	40,000	0	40,000	
7094	Riviera Bch. Bicentennial Park Ph I	50,000	0	50,000	
7095	Riv. Bch. Marina Construction Ph B	1,000,000	0	1,000,000	
7096	WPB Currie Park Access Imp Ph I	25,000	0	25,000	
7097	WPB Currie Park Fishing Piers Imp.	394,000	0	394,000	
7098	Dania Bch. Marina Renovation Ph II	1,382,505	0	1,382,505	
7099	Deerfield Bch. Property Acquisition	553,125	0	553,125	
7100	Ft. Lauderdale SE 15th Street Ramp	876,906	0	876,906	
7101	Hallandale Beach City Marina	347,040	0	347,040	
7102	Hollywood Waterway Master Plan	75,000	0	75,000	
7103	Pompano Bch. Alsdorf Park Imp. Ph I	91,757	0	91,757	
7104	Bal Harbor Village Sand Bypass Ph I	50,000	0	50,000	
7105	Miami Little River Park Acq Ph B	183,750	0	183,750	
7106	Miami Manatee Bend Park Imp PH I	38,500	0	38,500	
7107	Miami Marine Stadium Marina Ph II	785,000	0	785,000	
7108	Miami Pallot Park Shoreline Stab Ph I	30,000	0	30,000	
7109	Miami Wagner Creek Dredge PH B	700,000	0	700,000	
7110	Miami Spoil Isl E Dock Ph II	57,500	0	57,500	
7111	Miami Bch. South Pointe Pier Ph II	986,000	0	986,000	
7112	Miami-Dade Co. Riverwalk	500,000	0	500,000	
7113	Miami-Dade Co. Pelican Marina Imp	1,200,000	0	1,200,000	
7114	Miami-Dade Co. Vizcaya Stab Ph II	134,000	0	134,000	
7115	No. Bay Village Baywalk Ph I	50,250	0	50,250	
7116	No. Bay Village Vogel Park Imp	110,167	0	110,167	
		32,909,838	-2,796,949	30,112,889	

**FLORIDA INLAND NAVIGATION DISTRICT
FY 2012-2013 BUDGET
AMENDMENT NO. 2**

ACCT.#	ACCOUNT	CURRENT BUDGET	PROPOSED BUDGET AMENDMENT	AMENDED BUDGET	COMMENTS
COOPERATIVE ASSISTANCE PROGRAM					
6773	FDEP Florida Clean Marina Program	100,000	-100,000	0	Expended in previous FY
6774	FDEP Florida Clean Vessel Act Prog	175,794	-175,794	0	Expended in previous FY
7026	FDEP No. Pen. State Park Enh.	39,600	-39,600	0	Withdrawn
7064	FDEP John U Lloyd Jetty Rehab	350,000	0	350,000	
7117	FDEP Florida Clean Marina Program	150,000	0	150,000	
7118	FDEP Clean Vessel Act Program	150,000	0	150,000	
7119	SJRWMD Eau Gallie Dredging Ph I	150,000	0	150,000	
		1,115,394	-315,394	800,000	
PUBLIC INFORMATION					
5410	Communications	33,000	0	33,000	
5319.63	FIND Display Development	62,474	0	62,474	
5402	Outreach Events	25,000	0	25,000	
5480	Public Information	12,000	0	12,000	
5490	Legal Advertising	27,000	0	27,000	
5554.13	Manatee Zone Brochures	15,000	0	15,000	
5560.01	Boaters Guides	7,441	0	7,441	
5642	Records Management	4,238	0	4,238	
		186,153	0	186,153	
TAX COLLECTOR AND PROPERTY APPRAISER COMMISSIONS					
5311	Property Appraisers Comm	160,000	0	160,000	
5321	Tax Collectors Comm.	500,000	0	500,000	
		660,000	0	660,000	
EXPENSE TOTALS					
		84,060,722	0	84,060,722	



Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

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

October 29, 2013

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

The Objective and Scope of the Audit of the Financial Statements

You have requested that we audit the financial statements of Florida Inland Navigation District, which comprise governmental activities, each major fund and the budgetary comparison for the General Fund as of and for the year ended September 30, 2013 which collectively comprise the basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ending September 30, 2013.

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

The Responsibilities of the Auditor

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

Florida Inland Navigation District
October 29, 2013
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Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with generally accepted auditing standards. Also, an audit is not designed to detect errors or fraud that are immaterial to the financial statements. The determination of abuse is subjective; therefore, Government Auditing Standards do not expect us to provide reasonable assurance of detecting abuse.

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

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

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

1. General Fund

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

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

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

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

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

Florida Inland Navigation District's Records and Assistance

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

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

Other Relevant Information

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



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October 29, 2013
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Fees, Costs and Access to Workpapers

Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2013 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. All other provisions of this letter will survive any fee adjustment. The two annual renewals must be mutually agreed and approved by the Board of Supervisors.

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

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

Reporting

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



Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants P.C.

Florida Inland Navigation District
October 29, 2013
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In addition to our report on Florida Inland Navigation District's financial statements, we will also issue the following types of reports:

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

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

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

Sincerely,

*Berger, Toombs, Elam,
Gaines & Frank*

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

Confirmed on behalf of the addressee:

Baggett, Reutimann & Associates, CPAs PA

Certified Public Accountants

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

6815 Dairy Road
 Zephyrhills, FL 33542
 Phone: (813) 788-2155
 Fax: (813) 782-8606
 Email: baggettcpa@aol.com

System Review Report

To the Directors

October 20, 2010

Berger, Toombs, Elam, Gaines & Frank, PL

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

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

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

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

 PA
 Baggett, Reutimann & Associates, CPAs PA

(BERGER_REPORT)

**EXECUTIVE DIRECTOR'S
DELEGATION OF AUTHORITY**

Actions from October 7th, 2013 through November 5th, 2013

1. Executed several Assistance Program Project Agreements and Extensions as approved by the Board.
2. Executed Work Order #14-01 with Taylor Engineering in the amount of 19,966.⁰⁰, as approved by the Board at the February meeting, for engineering services associated with additional permit review and modification for the Broward County IWW Deepening Project in Broward County.
3. Executed Work Order #14-02 with Taylor Engineering in the amount of 24,949.⁰⁰ for Additional Construction Administration Services for Completion of DMMA-NA-1 construction in Nassau County as approved by the Board at the September meeting.
4. Executed a 1-year lease agreement extension with Holy Trinity Episcopal Academy on DMMA BV-40 for temporary parking of vehicles for athletic events for school year 2013-14, as authorized within the Executive Director's Delegation of Authority.
5. Executed a contract with Dial-Cordy in the amount of \$13,000 for a post-dredging seagrass survey of the Crossroads dredging area as required by the project permits.
6. Execution of a purchase agreement with Mobile Mini for a storage container for DMMA NA-1 in the amount of \$4,390.00.
7. Authorized the purchase of 2 new Dell Computers in the amount of \$1,580.89 and one new color printer in the amount of \$370.99 for office equipment updates.
8. Executed Change order #3 with Cavache, Inc for contract credit of \$1,134.00 for weir painting that could not take place.