

**Finance & Budget
Committee Meeting
October 18, 2014**

PRELIMINARY AGENDA

FLORIDA INLAND NAVIGATION DISTRICT's Finance and Budget Committee Meeting

8:30 a.m., Saturday, October 18, 2014

**Hilton Garden Inn Ft. Lauderdale Airport-Cruise Port
180 SW 18th Avenue,
Dania Beach, FL, 33004-3105
Broward County, Florida.**

Committee Members

**Treasurer Cuozzo – Committee Chair, Vice-Chair Blow,
Commissioners Aaron Bowman, Susanne McCabe and Jerry Sansom**

Item 1. Call to Order.

Committee Chair Cuozzo will call the meeting to order.

Item 2. Roll Call.

Assistant Executive Director Janet Zimmerman will call the roll.

Item 3. Additions or Deletions.

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

RECOMMEND: Approval of a final agenda.

Item 4. Public Comments.

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

Finance & Budget Comm. Agenda

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Item 5. Financial Statements for August 2014.

The financial statements for August 2014 are presented for Committee approval. These schedules include the Balance Sheet, Status of Funds, Interests & Terms, Budget vs. Actual Revenues, Statement of Revenues, Expenditures and Changes in Fund Balance, Cash Receipts Journal, and the Purchase Journal.

(Please see back up pages 4 - 21)

RECOMMEND: Approval of a recommendation to the full Board of the financial statements for August 2014.

Item 6. August 2014 Budget Summary & and Project Status Expenditure Reports.

The Budget Summary and the Project Status Expenditure Report for August 2014 are presented for Board review.

(Please see back up pages 22 - 28)

Item 7. Auditor's Engagement Letter for the FY 2013-2014 Audit.

The District's current audit firm, Berger, Toombs, Elam, Gaines & Frank, has submitted an engagement letter for the FY 2013-2014 financial audit with a proposed cost of \$27,000.00 which is \$1,000 less than last year's proposal. If the engagement letter is approved, this will be the sixth year that Berger et al. will have performed our audit.

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 29 - 35)

RECOMMEND Approval of a recommendation to the full Board to accept the Engagement Letter from Berger, Toombs, Elam, Gaines & Frank for the FY 2013-2014 audit.

Finance & Budget Comm. Agenda

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Item 8. FY 2013-2014 Budget Amendment Number Two.

Staff has prepared budget amendment number two to the FY 2013-2014 budget. This is the final budget amendment to this budget and is being made to reflect the actual costs of property appraiser's collections and to reflect changes in dredging costs primarily associated with U.S. Army Corps of Engineers partnership project.

(Please see back up pages 36 - 37)

RECOMMEND: Approval of a recommendation to the full Board of Resolution No. 2014-04 for Budget Amendment No. 2 to the FY 2013-2014 Budget.

Item 9. Delegation of Authority Report.

Staff has prepared a report on Delegation of Authority actions that the Executive Director has made from September 3, 2014 through October 7, 2014 for Committee information.

(Please see back up page 38)

Item 10. Additional Agenda Items or Staff Comments.

Item 11. Additional Commissioners Comments.

Item 12. 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 August 31, 2014

ASSETS

BB&TChecking	\$	870,897.66
Petty Cash		300.00
Port Everglades/Dania Deposit		2,500,000.00
SBA Fund "A"		74,583.14
T.D. Bank MMA		19,501,374.31
National City PNC MMA		124,313.22
Suntrust Savings		358,348.46
FirstAtlantic CD 1/19/16		3,011,566.71
BankUnited CD 4/30/15		15,039,376.45
BankUnited MMA		10,088,904.55
Bankunited CD 11/20/14		5,052,685.95
TD CD 2/20/16		5,002,923.57
Gateway MMA		5,006,414.30
Seacoast National CD 5/24/15		5,000,000.00

SUBTOTAL OF ASSETS

71,631,688.32

SBA Fund "B"	4,341.12
Unrealized loss/gain Fund "B"	19,302.16

FUND "B" Net of unrealized loss

23,643.28

TOTAL ASSETS

\$ 71,655,331.60

LIABILITIES

Accounts Payable	\$	536,020.04
Retainage Payable - Grants		50,833.42
Retainage Payable - Contracts		221,875.71

TOTAL LIABILITY

808,729.17

FUND EQUITY

Reserve for Port Everglades	2,500,000.00
Reserv for Sub Yr Expenditure	61,158,466.09
Current Year Fund Balance	7,188,136.34

TOTAL FUND EQUITY

70,846,602.43

TOTAL LIABILITY & FUND EQUITY

\$ 71,655,331.60

FL INLAND NAVIGATION DISTRICT
STATUS OF FUNDS
August 31, 2014

GENERAL ACCOUNTS

Petty Cash	\$	300.00	
BB&T Checking		<u>870,897.66</u>	
			871,197.66

SAVINGS ACCOUNTS

Gateway MMA	5,006,414.30	
National City PNC MMA	124,313.22	
T.D. Bank MMA	19,501,374.31	
Suntrust Savings	358,348.46	
BankUnited MMA	<u>10,088,904.55</u>	
		35,079,354.84

CERTIFICATES OF DEPOSITS

FirstAtlantic CD 1/19/16	3,011,566.71	
BankUnited CD 4/30/15	15,039,376.45	
BankUnited CD 11/20/14	5,052,685.95	
Seacoast National CD 5/24/15	5,000,000.00	
TD CD 2/20/16	<u>5,002,923.57</u>	
		33,106,552.68

STATE BOARD OF ADMINISTRATION

SBA Fund "B"	4,341.12	
Unrealized loss/gain Fund "B"	19,302.16	
SBA Fund "A"	<u>74,583.14</u>	
		98,226.42

TOTAL	\$	<u><u>69,155,331.60</u></u>
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FL INLAND NAVIGATION DISTRICT

Interest and Term of FUNDS

August 31, 2014

Account	Balance	Rate	Estimated Annual Int.	Bauer Rating	Term
Petty Cash	\$300.00	N/A			N/A
Suntrust Savings	\$358,348.46	0.07%	\$250.84	****	On Demand
PNC	\$124,313.22	0.05%	\$62.16	***1/2	On Demand
TD Bank	\$19,501,374.31	0.23%	\$44,853.16	****	On Demand
BBT Checking	\$870,897.66	0.00%	\$0.00	*****	On Demand
BBT Zero Balance	\$0.00	0.00%	\$0.00	*****	On Demand
FirstAtlantic Bank CD	\$3,011,566.71	0.35%	\$10,540.48	****	1/19/2016
SBA Fund "B"	\$23,643.28	0.00%	\$0.00		Frozen at this time
SBA Fund "A"	\$74,583.14	0.16%	\$119.33		On demand
TD Bank	\$5,002,923.57	0.31%	\$15,509.06	****	2/20/2016
Seacoast National	\$5,000,000.00	0.27%	\$13,500.00	****	5/24/2015
Gateway	\$5,006,414.30	0.30%	\$15,019.24	****	On Demand
BankUnited CD	\$15,039,376.45	0.50%	\$75,196.88	*****	4/30/2015
BankUnited CD	\$5,052,685.95	0.70%	\$35,368.80	*****	11/20/2014
BankUnited MMA	\$10,088,904.55	0.30%	\$30,266.71	*****	On Demand
TOTAL Deposits	\$69,155,331.60		\$240,686.68	Est. Annual Interest	

Estimated Annual Effective Yield **0.35%**
Benchmark S.B.A. 0.16%

SBA Fund "B"
\$4,341.12
\$19,302.16 Unrealized Gain
\$23,643.28 NAV

FL INLAND NAVIGATION DISTRICT
Budget vs. Actual Revenues with Variance Amounts
For the 11 Months Ending
August 31, 2014

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount (Under)/Over
3101	Ad Valorem Taxes - Brevard	861,989	867,693	5,704
3102	Ad Valorem Taxes - Broward	4,396,769	4,391,096	(5,673)
3103	Ad Valorem Taxes - Dade	6,594,483	6,474,074	(120,409)
3104	Ad Valorem Taxes - Duval	1,587,452	1,586,914	(538)
3105	Ad Valorem Taxes - Flagler	210,035	223,586	13,551
3106	Ad Valorem Taxes - Indian Riv.	428,307	432,083	3,776
3107	Ad Valorem Taxes - Martin	571,079	534,354	(36,725)
3108	Ad Valorem Taxes - Palm Beach	4,332,608	4,337,723	5,115
3109	Ad Valorem Taxes - St. Johns	583,037	586,575	3,538
3110	Ad Valorem Taxes - St. Lucie	503,586	516,247	12,661
3111	Ad Valorem Taxes - Volusia	816,518	824,658	8,140
3112	Ad Valorem Taxes-Nassau	206,565	243,944	37,379
3611	Interest Income	250,000	184,226	(65,774)
3612	Interest SBA		48	
3613	Interest from Tax Collectors	0	610	610
3699	Other Misc. Revenue	0	10,045	10,045
3642	Sale of Land	339,000	337,019	(1,981)
3415	Due from other govts	3,600,000	1,427,456	(2,172,544)
TOTALS		25,281,428	22,978,351	(2,303,125)
Status of FUNDS 8/31/14		69,155,332		
Expected Remaining Rev		2,303,125	Expected Remaining Revenue	
Cash/Funding 13/14		71,458,457		
Less Payables		-808,729		
Status of Funds		70,649,727	70,649,727	
Current Budget		86,012,993		
Current Expenses YTD		-15,790,215		
Remaining Cash Expenses 13/14		70,222,778	70,222,778	
Expected Funding Over Expenses Current Budget			426,949	
Total Expected Over/(Under)			426,949	

FL INLAND NAVIGATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Eleven Months Ending August 31, 2014

REVENUES	Current Month	Year to Date
Ad Valorem Taxes - Brevard	429.28	867,692.70
Ad Valorem Taxes - Broward	0.00	4,391,096.45
Ad Valorem Taxes - Dade	0.00	6,474,074.08
Ad Valorem Taxes - Duval	2,671.38	1,586,913.91
Ad Valorem Taxes - Flagler	0.00	223,586.38
Ad Valorem Taxes - Indian Ri	66.92	432,083.24
Ad Valorem Taxes - Martin	0.00	534,353.86
Ad Valorem Taxes - Palm Bea	2,409.92	4,337,723.09
Ad Valorem Taxes - St. Johns	0.00	586,575.19
Ad Valorem Taxes - St. Lucie	268.70	516,247.25
Ad Valorem Taxes - Volusia	461.21	824,657.60
Ad Valorem Taxes- Nassau	0.00	243,943.86
Due From Other Governments	0.00	1,427,455.90
Interest Income	24,020.10	184,226.00
Interest from State Bd of Adm	0.00	48.25
Interest from Tax Collectors	0.00	609.90
Sale of Land	337,018.56	337,018.56
Other Misc. Revenue	200.02	10,044.76
TOTAL REVENUES	367,546.09	22,978,350.98

EXPENDITURES

ADMINISTRATION

Salaries & Wages	43,378.30	478,078.01
Compensated Absences	0.00	16,918.81
P/R Tax Expense FICA & ME	3,318.42	37,430.71
Retirement Contribution	4,545.29	42,253.33
Health Insurance	6,644.29	75,226.52
Legal Expense	19,792.71	94,382.02
Annual Audit	0.00	28,000.00
Bank Charges	325.33	3,871.13
SBA Fund "B"unrealized loss	36.82	(8,343.17)
Travel & Per Diem	6,048.80	73,330.66
Utility Service	515.34	5,731.19
Insurance and Bonds	4,660.25	20,264.25
Repairs & Maintenance Svc.	1,258.07	10,756.67
Office Supplies	3,143.22	16,839.72
Dues & Subscriptions	400.00	22,822.00
Govt Relations	8,515.00	94,280.15
Staff Training	0.00	(470.00)
TOTAL ADMINISTRATION	102,581.84	1,011,372.00

OPERATIONS

Waterway Inspections	0.00	4,484.01
DMMA Mgmt & Maint.	46,188.53	408,763.83
Spoil Isl. Enh. & Rest.	15,000.00	31,620.22
Waterway Cleanup	0.00	44,403.00
Boating Event Sponsorship	500.00	4,250.00
ICW Dredging General	5,089.19	59,215.77
Sm Scale Derlct Vessl Rmvl	4,125.00	24,125.00
IWW Deepening Broward	162,111.50	227,465.88
IWW PB Reach 2 & 4 Dredg	0.00	95,670.00

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Eleven Months Ending August 31, 2014

	Current Month	Year to Date
Crossroads Dredging	0.00	17,332.51
IWW Vicinity Ponce Inlet	0.00	875,507.42
IWW Deepening PBCO	12,805.50	177,309.04
IRCO Reach one	0.00	4,300,450.00
IWW Dredging St. Lucie Reac	6,655.50	34,180.59
Operations Equipment	266.30	15,742.61
TOTAL OPERATIONS	252,741.52	6,320,519.88

CAPITAL OUTLAY

Land - General	822.50	5,680.66
Furn., Fix. & Equip. -Capital	0.00	8,308.22
DMMA Development	0.00	20,778.16
DMMA NA-1 Construction	5,717.73	483,331.18
DMMA O-7 Construction	0.00	1,772.00
SJ-14 Restoration	1,620.00	856,227.07
Broward Co. ICW/Dania	0.00	250,944.21
DMMA FL-3 Constuction	4,786.50	134,979.38
BV-4B Construction	57,714.55	186,149.84
DU-8	0.00	42,438.25
SJ20A	61,916.30	134,708.30
MSA726	2,646.13	13,767.90
Lt 13	0.00	14,614.94
TOTAL CAPITAL OUTLAY	135,223.71	2,153,700.11

WATERWAY STUDIES

Waterway Plans	51,750.00	65,016.04
Channel Surveys	0.00	493,166.00
Seagrass Survey	25,035.50	45,777.50
Mitigation Plans	1,928.75	51,426.85
DMMP Updates	0.00	88,994.58
TOTAL WATERWAY STUD	78,714.25	744,380.97

INTERLOCALS

Ft. Ldrdale Bahia Mar Dredg	0.00	2,774.10
Ft. Lrdle Las Olas Drdging 1	0.00	972.80
TOTAL INTERLOCALS	0.00	3,746.90

WATERWAYS ASSISTANCE PROGRAM

St.Aug Salt Run Channel Dred	210,000.00	210,000.00
St. Aug. San Sebastian River	100,000.00	100,000.00
St. Johns Co. Vilano Beach R	0.00	40,000.00
Flagler Co. Eyes on Navigatio	21,775.36	21,775.36
New Smyrna Swoope Bt Rmp	0.00	434,149.02
Vol.Co. Mariners Cove Bt Rm	0.00	40,000.00
Belle Glade Boardwalk Nav.	0.00	27,500.00
Boca Raton Inlet Dredge Equi	71,849.05	71,849.05
Hallandale Bch City Marina	0.00	293,370.00
Miami Bch South Pte Per ph2	0.00	362,566.80
Miami-Dade River greenways	416,395.00	416,395.00

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Eleven Months Ending August 31, 2014

	Current Month	Year to Date
No Bay Village Vogel Park im	110,167.00	110,167.00
Stuart Flting docks fire prot.	0.00	25,000.00
PBC Johns Island Reef B	0.00	377,996.50
WPB Kayak Paddle Boat Lnc	0.00	20,000.00
Riviera Bch Marina Const.	0.00	1,500,000.00
Jupiter Island Marine Patrol	0.00	30,000.00
Cocoa Bch Spoil Site Dev Ph1	0.00	100,000.00
Miami-Dde Co Vizcaya Stab	0.00	19,150.07
Swoop Site Boat Ramp Parkin	0.00	171,003.00
St. Lucie Inlet maint.	0.00	386,361.00
Dredging San Sebastian Ph4	111,140.36	111,140.36
TOTAL WATERWAYS ASSI	1,041,326.77	4,868,423.16
COOPERATIVE ASSISTANCE PROGRAMS		
TOTAL COOPERATIVE AS	0.00	0.00
MANATEE SIGNS		
TOTAL MANATEE SIGNS	0.00	0.00
PUBLIC INFORMATION		
FIND Display Development	0.00	3,533.75
Communications	891.12	14,450.10
Public Information	670.38	7,963.51
Legal Advertising	0.00	3,435.86
Records Management	0.00	3,600.00
Outreach Events	1,158.98	16,684.51
TOTAL PUBLIC INFORMA	2,720.48	49,667.73
DISASTER RELIEF ACCOUNT		
TOTAL DISASTER RELEIF	0.00	0.00
TAX COLLEC. & PROPERTY APPR. COMMISSIONS		
Prop. Appraiser's Commission	0.00	233,433.43
Tax Collector's Commissions	125.76	404,970.46
TOTAL TAX COLLEC. & PR	125.76	638,403.89
TOTAL EXPENDITURES	1,613,434.33	15,790,214.64

REVENUES OVER
(UNDER) EXPENDITURES \$ (1,245,888.24) \$ 7,188,136.34

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 For the Eleven Months Ending August 31, 2014

	<u>Current Month</u>	<u>Year to Date</u>
	CHANGES in FUND BALANCE	
Reserv for Sub Yr Expenditure	\$	(61,158,466.09)
		<u>(7,188,136.34)</u>
FUND BALANCE- ENDING		<u>(68,346,602.43)</u>

10/6/14 at 08:49:45.38

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FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

For the Period From Aug 1, 2014 to Aug 31, 2014

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

Date	Account I	Transacti	Line Descriptio	Debit Amnt	Credit Amnt	Receipt Number
8/1/14	3106 1610	E080114	Current tax Indian River Cty. Tax Collect	0.28	0.28	
8/6/14	3104 5321 1610	E080614	Current taxes Less Comm City of Jacksonville	40.71 1,994.88	2,035.59	
8/6/14	3108 5321 1610	E080614	Current Taxes Less Comm. Palm Beach County Tax Collect	0.63 31.19	31.82	
8/13/14	3110 5321 1610	E080514	Current taxes Less comm St. Lucie County Tax Collector	5.11 249.65	254.76	
8/13/14	3110 5321 1610	E070114	Current taxes Less comm St. Lucie County Tax Collector	0.29 13.65	13.94	
8/19/14	3101 5321 1610	8/8/14	Current Taxes Less Comm Brevard County Tax Collector	8.59 420.69	429.28	
8/20/14	3111 5321 1610	E081414	Current taxes Less Comm. Volusia County Tax Collector	8.82 452.39	461.21	
8/25/14	3104 5321 1610	E82514	Current taxes Less Comm. City of Jacksonville	12.72 623.07	635.79	
8/27/14	3108 5321 1610	E082714	Current Taxes Less Comm. Palm Beach County Tax Collect	47.56 2,330.54	2,378.10	
8/29/14	3106 5321 1610	E082914	Current Taxes Less Comm. Indian River Cty. Tax Collect	1.33 65.31	66.64	
				6,307.41	6,307.41	

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FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Aug 1, 2014 to Aug 31, 2014

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

Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
8/1/14	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	142820	SJ-14 landscape management Environmental Consulting Technology	590.00	590.00
8/1/14	5400 Travel & Per Diem 2020 Accounts Payable	9/10/14	Travel-August Mark Tamblyn	359.44	359.44
8/1/14	5540 Dues & Subscriptions 2020 Accounts Payable	9679	National Safe Boating Council The National Safe Boating Cnsl	150.00	150.00
8/11/14	5312 Govt Relations 2020 Accounts Payable	24034	Federal representation August Alcalde & Fay	8,515.00	8,515.00
8/11/14	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	7/29/14	IR-2 cable cranks David Barton	1,100.00	1,100.00
8/11/14	5310 Legal Expense 2020 Accounts Payable	7087	Legal services- General-July Breton, Lynch, Eubanks & Suarez PA	6,544.31	6,544.31
8/11/14	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	72914b	DU-8 Guard rail behind fence line David Barton	2,890.00	2,890.00
8/11/14	5400 Travel & Per Diem 2020 Accounts Payable	8/11/14	Travel July Mark Tamblyn	278.00	278.00
8/11/14	7112 Miami-Dade River greenways 2020 Accounts Payable	8/11/14	1st and final payment DA-12-143 Miami River Greenways Miami-Dade County Public Works	416,395.00	416,395.00
8/11/14	7116 No Bay Village Vogel Park im 2020 Accounts Payable	8/11/14	1st and final payment DA-NBV-12-147 Vogel Park City of North Bay Village	110,167.00	110,167.00
8/11/14	7089 Boca Raton Inlet Dredge Equip 2020 Accounts Payable	8/11/14	1st and final PB-BR-12-160 Boca Inlet City of Boca Raton	71,849.05	71,849.05

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FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Aug 1, 2014 to Aug 31, 2014

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

Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
8/11/14	5510 Office Supplies	8/11/14BS	Office Supplies	86.38	
	5410 Communications		Verio Webhosting	163.94	
	5510 Office Supplies		Tamblyn's printer	512.18	
	2020 Accounts Payable		BB&T Financial FSB		762.50
8/11/14	5400 Travel & Per Diem	8/11/14MC	FIND Board, FIND travel July	1,230.65	
	5641 Operations Equipment		Fuel	204.25	
	5402 Outreach Events		FIND outreach July	828.80	
	5510 Office Supplies		Postage for Meter	515.00	
	2020 Accounts Payable		BB&T Financial FSB		2,778.70
8/11/14	5644 Sm Scale Derlct Vessl Rmvl	8/7/14	1st payment ICW-PB-14-01	4,125.00	
	2020 Accounts Payable		LagoonKeepers.Org		4,125.00
8/11/14	5400 Travel & Per Diem	81114JZ	FIND Board meeting-July	206.18	
	5402 Outreach Events		FIND outreach	330.18	
	5510 Office Supplies		Office supplies	4.01	
	5641 Operations Equipment		Fuel	62.05	
	2020 Accounts Payable		BB&T Financial FSB		602.42
8/11/14	5400 Travel & Per Diem	81114MT	Fuel, Supplies, Tires for truck	1,547.29	
	2020 Accounts Payable		BB&T Financial FSB		1,547.29
8/11/14	5310 Legal Expense	872	State representation August	2,500.00	
	2020 Accounts Payable		Moyle Law Firm, P.A.		2,500.00
8/11/14	5480 Public Information	KNY4526	Files Storage rental-August	265.38	
	2020 Accounts Payable		Iron Mountain, Inc.		265.38
8/12/14	5510 Office Supplies	100782	Copier maint. Overage Toshiba	118.28	
	2020 Accounts Payable		Delta/Omni Business Solutions		118.28
8/12/14	5552.08	1315807	Groundwater Sampling SL-2	1,000.00	

10/7/14 at 12:26:56.15

FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Aug 1, 2014 to Aug 31, 2014

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

Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	DMMA Mgmt & Maint. 2020 Accounts Payable		Bonn Environmental Services & Tech		1,000.00
8/12/14	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	14-173-03	Groundwater Sampling Brevard County Bonn Environmental Services & Tech	3,050.00	3,050.00
8/12/14	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	14-175-03	Groundwater Sampling Palm Beach County Bonn Environmental Services & Tech	1,450.00	1,450.00
8/12/14	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	14174-03	Groundwater Sampling Volusia County Bonn Environmental Services & Tech	1,775.00	1,775.00
8/13/14	5552.95 ICW Dredging General 2020 Accounts Payable	8/13/14	Final payment to Miami Dade County Haulover Beach Dredging Miami-Dade County	3,199.19	3,199.19
8/14/14	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	85697	Serviced District AC unit Ranger Air Conditioning Svc. Inc.	89.00	89.00
8/19/14	5610 Land - General 2020 Accounts Payable	122984	MSA 641 Delray Site Caldwell Pacetti Edwards	822.50	822.50
8/19/14	5319.66 Seagrass Survey 2020 Accounts Payable	17356	Post dredge Seagrass Survey CSA, International, Inc	19,655.00	19,655.00
8/19/14	5510 Office Supplies 2020 Accounts Payable	5220815	Office Supplies Quill, Corp.	190.50	190.50
8/19/14	5410 Communications 2020 Accounts Payable	8/14/14	Cellular Phone Service 07/07-08/06/14 Sprint	421.82	421.82
8/19/14	5400 Travel & Per Diem 2020 Accounts Payable	8/17/14	August Board meeting Aaron Bowman	403.80	403.80
8/19/14	5552.93 Spoil Isl. Enh. & Rest.	81514	Spoil Island Cleanup 11-02,11-03	15,000.00	

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FL INLAND NAVIGATION DISTRICT

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	2020 Accounts Payable		City of Miami		15,000.00
8/19/14	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	85783	Repaired AC Ranger Air Conditioning Svc. Inc.	860.00	860.00
8/22/14	5400 Travel & Per Diem 2020 Accounts Payable	8/18/14	August Board Meeting Donald Cuozzo	221.45	221.45
8/22/14	5400 Travel & Per Diem 2020 Accounts Payable	8/20/14	August Board meeting Charles Isminger	382.68	382.68
8/22/14	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	81414	Pest Control FIND headquarters Truly Nolen, Inc.	126.00	126.00
8/22/14	5480 Public Information 2020 Accounts Payable	9/1/14	FIND storage rental Sept. Safeway Storage & Warehouses,	405.00	405.00
8/22/14	7070 St. Aug. San Sebastian River 2020 Accounts Payable	SJ-SA-12-	1st and final SJ-SA-12-49 City of St. Augustine	100,000.00	100,000.00
8/22/14	7177 Dredging San Sebastian Ph4 2020 Accounts Payable	SJ-SA-13-	1st and final SJ-SA-13-53 City of St. Augustine	111,140.36	111,140.36
8/25/14	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	11177089	Copier maint. Estudio 7/17/14-8/16/14 Toshiba	33.07	33.07
8/25/14	5510 Office Supplies 2020 Accounts Payable	5308898	Office Supplies Quill, Corp.	1,716.87	1,716.87
8/25/14	5450 Insurance and Bonds 2020 Accounts Payable	8/15/14	Genral, Auto, Liability, Property, Workers Comp. Florida Municipal Insurance Tr	4,660.25	4,660.25
8/25/14	7075 Flagler Co. Eyes on Navigation 2020 Accounts Payable	8/22/14	1st and final FL-12-20 Eyes on Navigation Flagler County	21,775.36	21,775.36

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
8/25/14	5540 Dues & Subscriptions 2020 Accounts Payable	8/6/14	2014 Salary Survey Public Employee Personnel Info Exch	250.00	250.00
8/27/14	5319.64 Waterway Plans 2020 Accounts Payable	8/20/14	1st payment ICW-MASL-13-01 Martin County Board of Cty Com	51,750.00	51,750.00
8/27/14	7069 St. Aug Salt Run Channel Dred 2020 Accounts Payable	8/20/14	1st payment SJ-SA-12-48 City of St. Augustine	210,000.00	210,000.00
8/28/14	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2014-1851	MSA 617C Aug. Artistic Palms Landscaping	200.00	200.00
8/28/14	5310 Legal Expense 2020 Accounts Payable	7179	General Services Breton, Lynch, Eubanks & Suarez PA	10,748.40	10,748.40
8/28/14	5400 Travel & Per Diem 2020 Accounts Payable	8/15/14	August Board meeting John C. Blow	379.20	379.20
8/28/14	5430 Utility Service 2020 Accounts Payable	8/28/14	Water Service FIND headquarters 7/24-8/25/14 Town of Jupiter	128.48	128.48
8/28/14	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	8/28/14	Cleaning Services Jupiter Carpet Care	150.00	150.00
8/28/14	5410 Communications 2020 Accounts Payable	8/28/14	Local, Long distance, internet Comcast	305.36	305.36
8/28/14	5430 Utility Service 2020 Accounts Payable	8/28/14D	Electric Service MSA 617c 7/11-8/12/14 Florida Power & Light	8.12	8.12
8/28/14	5230 Health Insurance 2020 Accounts Payable	8/28/14H	Health Insurance-October State of Florida Employees Ins	6,314.22	6,314.22
8/28/14	5230	8/28/14L	Life Insurance-October	183.48	

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FL INLAND NAVIGATION DISTRICT

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Health Insurance 2020 Accounts Payable		State of Florida Employees Ins		183.48
8/28/14	5430 Utility Service 2020 Accounts Payable	8/28/14b	Electric Service FIND headquarters 7/18-8/19/14 Florida Power & Light	344.84	344.84
8/28/14	5230 Health Insurance 2020 Accounts Payable	8/28/14d	Disability Insurance-October State of Florida Employees Ins	146.59	146.59
8/28/14	5430 Utility Service 2020 Accounts Payable	8/28/14d	Electric Service BV-52 7/22-8/21/14 Florida Power & Light	8.33	8.33
8/28/14	5430 Utility Service 2020 Accounts Payable	8/28/14e	Electric Service FL-12 7/18-8/19/14 Florida Power & Light	7.65	7.65
8/28/14	5430 Utility Service 2020 Accounts Payable	8/28/28f	Electric Service BV-11 07/01-08/01/14 Florida Power & Light	8.11	8.11
8/28/14	5552.941 Boating Event Sponsorship 2020 Accounts Payable	82714	Lagoonfest Nov.1 2014 Palm Beach Co. D.E.R.M.	500.00	500.00
8/28/14	5430 Utility Service 2020 Accounts Payable	E081114	Electric Service MSA541 07/10-8/11/14 Florida Power & Light	9.81	9.81
8/29/14	5552.9512 IWW Deepening Broward 2020 Accounts Payable	1-14-1555	Broward Deepening Morgan & Eklund, Inc	9,895.00	9,895.00
8/29/14	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	140229	Volusia, Flagler landscape maint. Ashlie Environmental , LLC	11,417.00	11,417.00
8/29/14	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	15673	General Engineering Services Taylor Engineering	7,839.53	7,839.53
8/29/14	5552.9512 IWW Deepening Broward 2022	15675	Broward County IWW deepening project Less retaiange	152,216.50	7,610.83

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Retainage Payable - Contracts 2020 Accounts Payable		Taylor Engineering		144,605.67
8/29/14	5552.967 DMMA NA-1 Construction 2022 Retainage Payable - Contracts 2020 Accounts Payable	15676	Post monitoring NA-1 Less ret.	5,717.73	285.89
			Taylor Engineering		5,431.84
8/29/14	5552.976 IWW Deepening PBCO 2022 Retainage Payable - Contracts 2020 Accounts Payable	15678	Palm Beach county deepening permitting Less ret.	308.00	15.40
			Taylor Engineering		292.60
8/29/14	5552.976 IWW Deepening PBCO 2022 Retainage Payable - Contracts 2020 Accounts Payable	15679	Additional Permitting Palm Beach County Less ret.	12,497.50	624.88
			Taylor Engineering		11,872.62
8/29/14	5552.9695 DMMA FL-3 Constuction 2022 Retainage Payable - Contracts 2020 Accounts Payable	15680	FL-3 Construction Admin Less retainage	4,786.50	239.33
			Taylor Engineering		4,547.17
8/29/14	5552.95 ICW Dredging General 2022 Retainage Payable - Contracts 2020 Accounts Payable	15683	Sediment Basin Crossroads less ret.	1,890.00	94.50
			Taylor Engineering		1,795.50
8/29/14	5552.9696 BV-4B Construction 2022 Retainage Payable - Contracts 2020 Accounts Payable	15694	Permitting BV-4b Brevard Less ret.	57,714.55	2,885.73
			Taylor Engineering		54,828.82
8/29/14	5552.952 IWW Dredging St. Lucie Reac 2022 Retainage Payable - Contracts 2020 Accounts Payable	15695	Permitting Reach 1 Less ret.	6,655.50	332.78
			Taylor Engineering		6,322.72
8/29/14	5552.9699 MSA726 2022 Retainage Payable - Contracts	15697	Clearing and grubbing MSA 726 Less Ret.	2,646.13	132.31

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	2020 Accounts Payable		Taylor Engineering		2,513.82
8/29/14	5319.67 Mitigation Plans 2022 Retainage Payable - Contracts 2020 Accounts Payable	15700	Seagrass mitigation Less ret. Taylor Engineering	1,928.75	 96.44 1,832.31
8/29/14	5319.66 Seagrass Survey 2022 Retainage Payable - Contracts 2020 Accounts Payable	15703	Seagrass Mitigation PBC Less ret. Taylor Engineering	2,867.50	 143.38 2,724.12
8/29/14	5552.957 SJ-14 Restoration 2022 Retainage Payable - Contracts 2020 Accounts Payable	15704	SJ-14 salinity water Less ret. Taylor Engineering	1,620.00	 81.00 1,539.00
8/29/14	5552.9698 SJ20A 2022 Retainage Payable - Contracts 2020 Accounts Payable	15708	SJ-20a Final Design Less ret. Taylor Engineering	61,916.30	 3,095.82 58,820.48
8/29/14	5400 Travel & Per Diem 2020 Accounts Payable	7/27/14b	June, July Board meeting Donald Cuozzo	1,040.11	 1,040.11
8/29/14	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	7200	SI-2 Landscape maint. John Brown & Sons, Inc.	8,700.00	 8,700.00
8/29/14	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	8/28/14	Indian River, St. Lucie Landscape maint. Santa Cruz Construction, Inc.	6,177.00	 6,177.00
8/29/14	5319.66 Seagrass Survey 2020 Accounts Payable	8/29/14	Shorebird survey Miami-Dade County	2,513.00	 2,513.00
8/29/14	5220 Retirement Contribution 2020 Accounts Payable	8/29/14	Retirement Contributions ER Florida Retirement System	4,545.29	 4,545.29
8/29/14	2022	SOR C201	Statement of retainage	2,201.59	

FL INLAND NAVIGATION DISTRICT

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	Retainage Payable - Contracts 2020		C2011-068-02 Taylor Engineering		2,201.59
	Accounts Payable			1,568,451.29	1,568,451.29

FL INLAND NAVIGATION DISTRICT
 CONDENSED BUDGET SUMMARY
 For the Current Fiscal Year - Eleven Months Ending August 31, 2014

	Budget Annual	Actual To-Date	Difference
EXPENSES			
Administration	1,076,021	1,011,373	64,648
Operations	33,347,329	6,320,521	27,026,808
Capital Program	12,717,711	2,153,699	10,564,012
Waterway Studies	1,668,991	744,382	924,609
Interlocals	857,288	3,747	853,541
Waterways Assistance Program	34,010,907	4,868,423	29,142,484
Cooperative Assistance Program	525,000	0	525,000
Public Information	183,308	49,669	133,639
Disaster Relief Account	966,438	0	966,438
Tax Collec.& Property Appr.Com	660,000	638,403	21,597
Total	\$ 86,012,993	\$ 15,790,217	70,222,776

FL INLAND NAVIGATION DISTRICT
Project Status Expenditure Report - Budget vs. Actual
For the Eleven Months Ending August 31, 2014

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
Administration					
5120	Salaries & Wages	\$ 524,266	\$ 478,078	46,188	
5121	Compensated Absences	15,553	16,919	(1,366)	
5122	Temporary Help	3,710	0	3,710	
5210	P/R Tax Expense FICA & MED	40,000	37,431	2,569	
5220	Retirement Contribution	29,000	42,253	(13,253)	
5230	Health Insurance	70,000	75,227	(5,227)	
5310	Legal Expense	95,000	94,382	618	
5312	Govt Relations	96,000	94,280	1,720	
5320	Annual Audit	32,000	28,000	4,000	Complete
5322	Bank Charges	3,300	3,871	(571)	
5323	SBA Fund "B" unrealized loss	0	(8,343)	8,343	Showing gain on SBA fund B
5400	Travel & Per Diem	75,000	73,331	1,669	
5430	Utility Service	14,000	5,731	8,269	
5450	Insurance and Bonds	22,000	20,264	1,736	
5460	Repairs & Maintenance Svc.	15,000	10,757	4,243	
5510	Office Supplies	19,000	16,840	2,160	
5512	Staff Training	3,000	(470)	3,470	
5540	Dues & Subscriptions	19,192	22,822	(3,630)	
	Total Administration	1,076,021	1,011,373	64,648	
Operations Equipment					
5551	Waterway Inspections	20,000	4,484	15,516	Completed April 2014
5552.08	DMMA Mgmt & Maint.	680,000	408,764	271,236	
5552.93	Spoil Isl. Enh. & Rest.	20,000	31,620	(11,620)	
5552.94	Waterway Cleanup	100,000	44,403	55,597	Nassau, Volusia cleanup completed
5552.941	Boating Event Sponsorship	5,000	4,250	750	
5552.95	ICW Dredging General	4,184,242	59,216	4,125,026	
5552.9512	IWW Deepening Broward	20,150,623	227,466	19,923,157	Permit received, P&S initiating
5552.952	IWW Dredging St. Lucie Reach 1	495,900	34,181	461,719	Engineering initiated
5552.953	IRCO Reach One	3,058,219	4,300,450	(1,242,231)	Construction start 10/14
5552.971	OWWD	146,338	0	146,338	
5552.972	Sawpit Dredging*	0	0	0	Project completed
5552.973	IWW PB Reach 2 & 4 Dredg	550,000	95,670	454,330	Permitting ongoing
5552.974	Crossroads Dredging *	0	17,333	(17,333)	Project completed
5552.975	IWW Vicinity Ponce Inlet *	859,682	875,507	(15,825)	Project completed
5552.976	IWW Deepening PBCO	2,958,352	177,309	2,781,043	Permits pending
5641	Operations Equipment	19,000	15,743	3,257	
5644	Sm Scale Derlct Vessl Rmvl	100,000	24,125	75,875	
	Total Operations	33,347,356	6,320,521	27,026,835	

FL INLAND NAVIGATION DISTRICT
Project Status Expenditure Report - Budget vs. Actual
For the Eleven Months Ending August 31, 2014

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
Capital					
5552.951	DMMA Development	744,163	20,778	723,385	
5552.957	DMMA SJ-14 Restoration	1,117,744	856,227	261,517	Mitg. Contract Executed
5552.965	MSA 614B Mit/Boaters Prk	60,000	0	60,000	
5552.967	DMMA NA-1 Construction *	600,000	483,331	116,669	Project complete
5552.968	DMMA O-7 Construction *	3,078,405	1,772	3,076,633	Existing CFA adequate
5552.9695	DMMA FL-3 Construction	3,500,000	134,979	3,365,021	Construction initiated
5552.9696	DMMA BV-4B Construction	675,000	186,150	488,850	Engineering Initiated
5552.9697	DMMA DU-8	100,000	42,438	57,562	Construction pending
5552.9698	DMMA SJ-20A	600,000	134,708	465,292	Engineering Initiated
5552.9699	DMMA MSA-726	550,000	13,768	536,232	Clear/Landscape Initiated
5553.25	Broward Co. ICW/Dania	456,568	250,944	205,624	Funded by Carry Forward
5610	Land - General	1,130,331	5,681	1,124,650	
5614	Lt 13	100,000	14,615	85,385	condemnation pending
5640	Furn., Fix. & Equip. -Capital	5,500	8,308	(2,808)	
	Total Capital	12,717,711	2,153,699	10,564,012	
Waterway Studies					
5319.46	GIS Project	47,298	0	47,298	Major update/ hire consultant
5319.64	Waterway Plans	298,036	65,016	233,020	MC/SLC MMP Draft plan
5319.65	Channel Surveys	750,000	493,166	256,834	Centerline survey completing
5319.66	Seagrass Survey	137,664	45,778	91,886	Season ending
5319.67	Mitigation Plans	235,966	51,427	184,539	Brevard, IRC underway, PBC initiated
5319.68	DMMP Updates	200,000	88,995	111,005	SJC/Flagler Underway
	Total Waterways	1,668,964	744,382	924,582	
Interlocal					
7014	Ft. Ldrdale Bahia Mar Dredg 1	80,646	2,774	77,872	Complete, awaiting Construction Contract
7015	Ft. Lrdle Las Olas Drdging 1	49,523	973	48,550	Complete, Awaiting Constructin Contract
7132	Bahia Mar Marina Drdg ph 1A	206,543	0	206,543	Draft scope for CCNA
7133	las Olas Marina & Aquatic Ph1	258,898	0	258,898	Draft scope for CCNA
7120	PBCO S. Lake Worth ICW Chnl	261,678	0	261,678	Project underway at 88%
	Total Interlocal	857,288	3,747	853,541	
WAP					
7009	WPB Kayak Paddle Boat Lnc ph	30,000	20,000	10,000	Project Complete
7012	Broward Co Ch Markers Ph1	30,000	0	30,000	final paperwk never recd
7020	Miami Marine Stadium Ph 1	175,000	0	175,000	Expired
7021	Miami Woman's Club Baywalk Ph	20,286	0	20,286	1 project complete awaiting const contract
7028	Jax Ortega River Mooring	100,000	0	100,000	Markers done, DEP wont permit Mooring
7029	Jax Trout River Mooring Fld	323,000	0	323,000	Construction continues 85%
7036	Brevard Co Blue Crab Cve Ph1	56,250	0	56,250	Project complete
7037	Brevard Co Kelly Prk Dock	148,750	0	148,750	Project Complete
7038	Cocoa Bch Spoil Site Dev Ph1	100,000	100,000	0	Project Complete

FL INLAND NAVIGATION DISTRICT
Project Status Expenditure Report - Budget vs. Actual
For the Eleven Months Ending August 31, 2014

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7040	Titusville Ch Maint Dredge Ph1	52,500	0	52,500	Project withdrawn
7044	Stuart Flting docks fire prot.	25,000	25,000	0	Complete
7045	P.B.C. Bert Winters Rmp	90,000	0	90,000	RAI from ACOE recd
7047	PBC Johns Island Reef B	406,250	377,997	28,253	Complete
7048	PBC Lake Wyman Restoration	372,868	0	372,868	Expired
7049	Pahokee Rt 2 Chnl Markers	20,850	0	20,850	Expired
7050	Pahokee Marina Wave Attn	37,500	0	37,500	No activity
7051	Riviera Bch Marina Const.	1,500,000	1,500,000	0	Complete
7054	Miami Baywalk at Bicent Prk	1,143,000	0	1,143,000	Punch list in progress
7056	Miami Kennedy Prk Shrlne Stab	75,000	0	75,000	Complete awaiting reimbursment req.
7058	Miami Marine Stdin Ph1	800,000	0	800,000	On Hold 7%
7059	Miami Seybold & Wagner Crk	1,000,000	0	1,000,000	developing RFP 0%
7060	Miami Bch 10th St Park & Sewll	472,820	0	472,820	Design 100%, FDOT delay
7061	Miami-Dde Co Dinner Key Spoil	300,000	0	300,000	Project 100%
7062	Miami Dde Co Mar Stadium Stab	400,000	0	400,000	Project 100%
7063	Miami-Dde Co Vizcaya Stab Ph1	41,000	19,150	21,850	complete
7066	Atlantic Beach Marsh Presrve	17,000	0	17,000	98% , waiting on ACOE permit NMFS
7067	Jax Mayport Boat Ramp	401,675	0	401,675	Project 50%
7068	Jax Pottsburg Creek Dredge ph1	125,000	0	125,000	Project 95%
7069	St.Aug Salt Run Channel Dredge	210,000	210,000	0	Complete
7070	St. Aug. San Sebastian River	100,000	100,000	0	13,031 cy removed Complete
7072	St. Johns Co. Vilano Beach Rmp	40,000	40,000	0	Complete
7073	Flagler Co Bings Landing Imp	64,040	0	64,040	Project complete
7074	Flagler Co Bings Lndg Rest-doc	76,900	0	76,900	Project complete
7075	Flagler Co. Eyes on Navigation	22,210	21,775	435	Cameras working 100% Complete
7076	New Smyrna Swoope Bt Rmp 2	494,000	434,149	59,851	Ribbon cutting March 2014
7077	Volusia mariners Cove Bt Rmp	40,000	40,000	0	100% Complete
7078	Brvard Co. Griffis Lnding Ph 2	304,241	0	304,241	Project Complete
7080	Brvrd Co Kelly Park East Dock	71,500	0	71,500	Complete
7082	Melbourne Hrse Creek Bt Inch	30,000	0	30,000	100% Complete
7083	Melbrne Harbor Chnl Drge Ph 1	40,000	0	40,000	100% Complete
7084	Palm Bay Waterfront	58,875	0	58,875	Facilities 25% need partner to complete
7085	IRCO Lagoon Greenway Ph B-2	156,000	0	156,000	Project at 70%
7086	Ft. Pierce Moores Creek Dredg	47,726	0	47,726	95% Complete
7088	Belle Glade Boardwalk Nav. Doc	29,000	27,500	1,500	Complete awaiting construction contract
7089	Boca Raton Inlet Dredge Equip	109,050	71,849	37,201	Project Complete
7090	Jupiter Riverwalk Public Docks	780,940	0	780,940	Docks Installed, Riverwalk 100%
7091	PBCO Burt Reynolds Park ph1	50,000	0	50,000	scope of work received
7092	PBCO Fullerton Island Rest prj	794,030	0	794,030	54,618 cy Project underway 50%
7093	Town of Palm bch Waterway ph1	40,000	0	40,000	Ph I 100% complete
7094	Riviera Bch Bicentennial Prk 1	50,000	0	50,000	Design 100%
7095	Riviera Bch Marina Const.	1,000,000	0	1,000,000	Project at 99% Complete
7096	WPB Currie Prk Boat Accss Ph 1	25,000	0	25,000	10% Complete
7097	WPB Currie Prk Fishing pier	394,000	0	394,000	85% Complete
7098	Dania Bch Marina Renovation	1,382,505	0	1,382,505	Completing punch list
7099	Sullivan Park Exp Ph1	307,500	0	307,500	12% Complete
7100	Ft. Lauderdale SE 15th st Rmp	876,906	0	876,906	20% complete
7101	Hallandale Bch City Marina	347,040	293,370	53,670	Project Complete

FL INLAND NAVIGATION DISTRICT
Project Status Expenditure Report - Budget vs. Actual
For the Eleven Months Ending August 31, 2014

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7102	Hollywood Waterway Master Pln	75,000	0	75,000	95% Complete
7103	Pompano Bch Alsdorf Prk Imp	91,757	0	91,757	Design 100% Complete
7104	Bal Harbor Village Sand Bypass	50,000	0	50,000	Interlocal applied by City
7105	Miami Little River Park Aq B	183,750	0	183,750	Awaiting State Cabininet Review
7106	Miami Manatee Bend	38,500	0	38,500	95% Complete permits
7107	Miami Marine Stadium Marina 2	785,000	0	785,000	42% Permits Complete
7108	Miami Pallot Prk Shorline ph 1	30,000	0	30,000	95% Complete
7109	Miami Wagner Creek Dredge Ph I	700,000	0	700,000	Seeking additional funds
7110	Miami Spoil Isl Dock Ph 2	57,500	0	57,500	floating dock delivered
7111	Miami Bch South Pte Per ph2	986,000	362,567	623,433	100% Complete
7112	Miami-Dade River greenways	500,000	416,395	83,605	Complete
7113	Mimi-dade co. Pelican Hrbor	1,200,000	0	1,200,000	60% Complete
7114	Mimi Dade Vizcaya Shoreline	134,000	0	134,000	98% complete
7115	No Bay Village Baywalk Plza 1	50,250	0	50,250	Awarded contract 15%
7116	No Bay Village Vogel Park imp	110,167	110,167	0	Project complete
7121	Griffis Blue Crab Cove Ph B	394,000	0	394,000	3% bid docs complete
7122	Jorgensen's Boat Rmp Rplcmnt	9,400	0	9,400	Project Complete
7123	POW/MIAPark Chnl Dredge Ph1	35,000	0	35,000	Respond to RAI SJRWMD
7124	Lee Wenner Renovation Ph1	75,000	0	75,000	98% Complete
7125	Cocoa Beach Spoil Site Ph2	175,433	0	175,433	60% Complete
7126	Anne Kolb Nature Center	250,000	0	250,000	working on exhibit specs 20%
7127	Deerfield Island Brdwalk replc	50,000	0	50,000	7% complete
7128	Deerfield Island shleter rplcm	75,000	0	75,000	10% complete
7129	South Frk New River Ph2	60,000	0	60,000	Bid awarded 0%
7130	Dania Bch Municipal Marina	1,000,000	0	1,000,000	working on punch list
7131	FLPD Marine Motors Rplcmnt	30,000	0	30,000	Project complete
7134	Arlington Lions Brdwlk ph1	40,420	0	40,420	Project complete
7135	Charles Reese Fishing Pier Ph1	44,250	0	44,250	revised concept plan 30%
7136	County Dock Boat Rmp Ph1	46,260	0	46,260	waiting on ACOE permit 95%
7137	Exchange Island Ph1	57,880	0	57,880	Project complete
7138	Fishing Creek Dredge Ph2	225,000	0	225,000	Contractor selected 15%
7139	Half moon Boat Rmp Ph 1	25,100	0	25,100	Survey underway 30%
7140	Half moon Kayak Launch Ph1	45,100	0	45,100	Survey underway 30%
7141	City Jax lighting 2 Boat Ramps	143,930	0	143,930	50% complete
7142	Northbank River Walk Ph1	40,000	0	40,000	waiting on ACOE permit 90%
7143	Northshore Kayak launch Ph1	29,350	0	29,350	30% complete
7144	Ortega Channel Markers Ph2	16,800	0	16,800	As builds sent to Coast Guard 100%
7145	Sisters Creek Dock Rdesign Ph1	35,380	0	35,380	DEP and ACOE permit pending 90%
7146	Longs Landing Estuary Ph2	167,843	0	167,843	70% complete
7147	Sebastian Wrking Waterfrnt	157,350	0	157,350	5% complete
7148	Jones Pier Wtrfrnt Improvmnt	15,000	0	15,000	30% Complete
7149	City of Sturt Riverwalk Expans	40,000	0	40,000	25% complete
7150	St. Lucie Inlet maint.	386,361	386,361	0	375,000 CY removed
7151	Jupiter Island Matine Patrol	30,000	30,000	0	Project Complete Ck presentation May
7152	Miami Marine Stadium Structurl	157,900	0	157,900	35% Complete
7153	Miami Womans Club Baywalk	150,000	0	150,000	design change replacing seawall
7154	Sebold Canal Wagner Creek Drdc	1,000,000	0	1,000,000	Seeking additional funds
7155	Virginia Key Seawall Launch	37,500	0	37,500	Work order complete 25%

FL INLAND NAVIGATION DISTRICT
 Project Status Expenditure Report - Budget vs. Actual
 For the Eleven Months Ending August 31, 2014

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7156	Curtis Park Boat Rmp	190,050	0	190,050	Agreement Executed
7157	Lummus Landing Riverwalk	570,000	0	570,000	need easement from DEP
7158	Manatee Bend Seawll & dock	325,000	0	325,000	12% complete
7159	Indian Creek Prk Seawall Ph I	160,000	0	160,000	100% complete
7160	Parks Bluewaya Master Plan	40,000	0	40,000	2nd pub meeting held 50% Complete
7161	North Bayshore Lehman Park	300,000	0	300,000	35% Complete
7162	Crandon Marina Boat Ramp	70,000	0	70,000	design phase 50%
7163	Matheson Hammock Boat Rmp	74,000	0	74,000	design phase 50%
7164	Miami River Greenway	500,000	0	500,000	working on notice to proceed
7165	Surfside Seawall Replacement	494,445	0	494,445	undergoing value engineering bid too high
7166	Breakwater Dock Improvement	81,000	0	81,000	30% Complete
7167	Hillsboro Canal Maint. Dredge	75,000	0	75,000	40% Complete
7168	Municipal Marina Constr Ph b	750,000	0	750,000	99% complete
7169	Bert Winters park Aquistn	250,000	0	250,000	recording restrictive covenant
7170	Highland Bch Mangrv Shrline	258,037	0	258,037	Construction awarded 5%
7171	Juno Dunes Shrline Rstrtn	280,725	0	280,725	Construction awarded 5%
7172	Ocean inlet Design Permit	75,000	0	75,000	expanded scope to explore one building
7173	Waterway Park Development	1,420,396	0	1,420,396	placed out to bid bids high
7174	Lake Park Harbor Marina	249,115	0	249,115	Project withdrawn lack match \$
7175	North Lake Park	104,000	0	104,000	3% complete
7176	Salt Run Dredge Ph 4	210,000	0	210,000	Project Bid Awarded
7177	Dredging San Sebastian Ph4	130,917	111,140	19,777	Project complete
7178	Barge Navigation Chanl Mnt	100,000	0	100,000	Agreement Executed
7179	Barge Navigation Rmp Repair	25,000	0	25,000	Structural Assess Underway 60%
7180	Fishing Pier Cleaning Station	100,000	0	100,000	80% Complete
7181	Canal Park Boat Ramp	302,426	0	302,426	site cleared 50% complete
7182	North Causway Boat Launch	407,400	0	407,400	design 95% complete
7183	Swoop Site Boat Ramp Parking	171,003	171,003	0	Complete
7184	Riverwalk Launch Boardwalk Ph1	40,000	0	40,000	90% Complete
7185	Highbridge Park Expansion Ph1	15,000	0	15,000	Site Survey Complete 30%
		34,010,907	4,868,423	29,142,484	

FL INLAND NAVIGATION DISTRICT
 Project Status Expenditure Report - Budget vs. Actual
 For the Eleven Months Ending August 31, 2014

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
CAP					
7117	FDEP FL Clean Marina Pgm	150,000	0	150,000	15% complete
7118	FDEP Florida Clean Vessel Act	150,000	0	150,000	48% complete 2 projects const.
7119	SJRWMD	150,000	0	150,000	Draft feasibility submitted 50%
7186	Hugh Taylor Birch State Park	75,000	0	75,000	Agreement Executed
		<u>525,000</u>	<u>0</u>	<u>525,000</u>	
Public Information					
5319.63	FIND Display Development	62,474	3,534	58,940	
5402	Outreach Events	25,000	16,685	8,315	
5410	Communications	33,000	14,450	18,550	
5480	Public Information	12,000	7,964	4,036	
5490	Legal Advertising	27,000	3,436	23,564	
5554.13	Manatee Zone Brochures	12,155	0	12,155	
5560.01	Boaters Guides	7,441	0	7,441	
5642	Records Management	4,238	3,600	638	
		<u>183,308</u>	<u>49,669</u>	<u>133,639</u>	
5643	Disaster Relief Account	966,438	0	966,438	
	Total Disaster	<u>966,438</u>	<u>0</u>	<u>966,438</u>	
5311	Prop. Appraiser's Commissions	160,000	233,433	(73,433)	
5321	Tax Collector's Commissions	500,000	404,970	95,030	
		<u>660,000</u>	<u>638,403</u>	<u>21,597</u>	
	TOTALS	86,012,993	15,790,217	70,222,776	



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

OCT - 3 2014

Florida Inland
Navigation District

October 2, 2014

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

Dear Mr. Crosley:

Enclosed please find an original and one (1) copy of our engagement letter for the audit of Florida Inland Navigation District for the period ended September 30, 2014

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



**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 2, 2014

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, 2014 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, 2014.

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 2, 2014
Page 2

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.

Florida Inland Navigation District
October 2, 2014
Page 3

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.



Florida Inland Navigation District
October 2, 2014
Page 4

Fees, Costs and Access to Workpapers

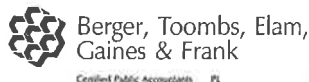
Our fees for the audit and accounting services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Invoices for fees will be submitted in sufficient detail to demonstrate compliance with the terms of this engagement. Billings are due upon submission. Our fee for the services described in this letter for the year ending September 30, 2014 will not exceed \$27,000 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.



Florida Inland Navigation District
October 2, 2014
Page 5

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,

A handwritten signature in cursive script that reads "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

6815 Dairy Road
 Zephyrhills, FL 33542
 Phone: (813) 788-2155
 Fax: (813) 782-8606

System Review Report

To the Partners

October 31, 2013

Berger, Toombs, Elam, Gaines & Frank, CPAs 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, CPAs PL, (the firm), in effect for the year ended May 31, 2013. 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. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. 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 applicable 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 the standards, engagements selected for review included engagements performed under *Government Auditing Standards* 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, CPAs PL, in effect for the year ended May 31, 2013, 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 deficiency (ies)*, or *fail*. Berger, Toombs, Elam, Gaines & Frank, CPAs PL, has received a peer review rating of *pass*.


 Baggett, Reutimann & Associates, CPAs,

(BERGER_REPORT)

FLORIDA INLAND NAVIGATION DISTRICT

RESOLUTION NO. 2014-04

**RESOLUTION ADOPTING FISCAL YEAR 2013-14
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 2013-14 Budget Amendment Number 2 dated October 7, 2014 as attached .

PASSED AND ADOPTED THIS 18th DAY OF OCTOBER 2014, A.D.

FLORIDA INLAND NAVIGATION DISTRICT
BY ITS BOARD OF COMMISSIONERS

CHAIR

ATTEST:

SECRETARY

FIND Budget Amendment #2

FY 13/14

Account Number	Account Description	Current Budget	Proposed Amendment	Amended Budget	Actual Total Expense
5552.953	IRCO Reach One	3,058,219.00	1,242,231.00	4,300,450.00	4,300,450.00
5311	Prop. Appraiser's Comm	160,000.00	74,000.00	234,000.00	233,838.00
5552.95	ICW Dredging General	4,184,215.00	-1,316,231.00	2,867,984.00	74,865.00

**EXECUTIVE DIRECTOR'S
DELEGATION OF AUTHORITY**

Actions from September 3, 2014 through October 7, 2014

1. Approved payment of \$3,163.50 to Taylor Engineering for general engineering services.
2. Approved a Work Order with Scheda Ecological Associates in the amount of \$9,300.00 for additional hard-bottom surveys of St. Lucie Dredging Reach 1, in conjunction with the submerged aquatic vegetation survey approved by the Board on August 16, 2014.
3. Approved payment of \$1,400.00 to Gage Industries, Inc. Surveying Division for boundary survey of Dredge Material Management Area (DMMA) BV-11, Brevard County, FL.
4. Approved payment of \$1,200.00 to Santa Cruz Construction, Inc. for replacement of culvert pipe, DMMA BV-4, Brevard County, FL.
5. Approved payment of \$1,000.00 to Miami River Fund for support of annual publication and sponsorship, Miami-Dade County, FL.
6. Approval of contract in the amount of \$9,500.00 with Arc Surveying & Mapping for an FDOT bridge utility cable crossing survey in support of the Broward Deepening Project, Broward County, FL.