

**Finance & Budget
Committee Meeting
October 16, 2015**

PRELIMINARY AGENDA

FLORIDA INLAND NAVIGATION DISTRICT Finance and Budget Committee Meeting

8:30 a.m., Friday, October 16, 2015

**Hyatt Regency Pier Sixty-Six Hotel,
2301 S.E. 17th Street Causeway,
Fort Lauderdale, Florida, USA, 33316-3107**

Committee Members

**Treasurer Jon Netts – Committee Chair,
Commissioners Don Cuzzo, Susanne McCabe and Jerry Sansom**

Item 1. Call to Order.

Committee Chair Netts will call the meeting to order.

Item 2. Roll Call.

Assistant Executive Director Janet Zimmerman will call the roll.

Item 3. Additions or Deletions.

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

RECOMMEND: Approval of a final agenda.

Item 4. Public Comments.

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

Item 5. Financial Statements for August 2015.

The financial statements for August 2015 are presented for Committee approval. These schedules include: Balance Sheet; Status of Funds; Interests & Term of Funds; Budget vs. Actual Revenues; Statement of Revenues, Expenditures & Changes in Fund Balance; Cash Receipts Journal, and the Purchase Journal.

(Please see back up pages 4-20)

RECOMMEND: Approval of a recommendation to the full Board of the Financial Statements for August 2015.

Item 6. August 2015 Budget Summary and Project Status Expenditure Reports.

The Budget Summary and the Project Status Expenditure Report for August 2015 are presented for Board review.

(Please see back up pages 21-27)

Item 7. Auditor's Engagement Letter for the FY 2014-2015 Audit.

The District's current audit firm, Berger, Toombs, Elam, Gaines & Frank, has submitted an engagement letter for the FY 2014-2015 financial audit, including a proposed cost of \$27,000.00 which is the same as last year's proposal. If the engagement letter is approved, this will be the seventh year that Berger et al. will have performed the District's annual audit. Note, that for publicly traded firms, the Sarbanes-Oxley Act requires that the audit shareholder/partner be rotated every 5 years. It does not require that the firm be rotated. Currently the Governmental Standards Accounting Board has no such requirement.

Last year, the Board expressed an interest in retaining the current auditor if the Principal/Share Holder was rotated. The firm has agreed to this condition. If the Board does *not* approve the engagement letter, the Auditor Selection Committee will need to 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 28-34)

RECOMMEND Approval of a recommendation to the full Board to accept the Engagement Letter from Berger, Toombs, Elam, Gaines & Frank for the FY 2014-2015 audit.

Item 8. Delegation of Authority Report.

Staff has prepared a report on Delegation of Authority actions that the Executive Director has made from September 4, 2015 through, October 5, 2015 for Committee information.

(Please see back up page 35)

Item 9. Additional Agenda Items or Staff Comments.

Item 10. Additional Commissioners Comments.

Item 11. Adjournment.

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

FL INLAND NAVIGATION DISTRICT
BALANCE SHEET
At August 31, 2015

ASSETS

BB&T Checking	\$	280,972.38
Seacoast Checking		211,185.37
Petty Cash		300.00
Port Everglades/Dania Deposit		2,500,000.00
SBA Fund "A"		97,608.05
FirstAtlantic CD 1/19/16		3,010,863.28
BankUnited CD 5/1/16		15,153,028.66
BankUnited MMA		10,119,212.63
BankUnited CD 5/25/16		5,090,969.71
TD CD 2/20/16		5,021,104.74
Gateway MMA		5,023,710.29
Seacoast National Collections		207,698.64
Fidelity CD 9/17/16		3,005,009.95
Seacoast Money Market		23,025,445.64
TD CD 2/27/17		6,027,953.96

SUBTOTAL OF ASSETS

78,775,063.30

TOTAL ASSETS

\$ 78,775,063.30

LIABILITIES

Accounts Payable	\$	337,204.57
Retainage Payable - Grants		197,819.22
Retainage Payable - Contracts		266,006.82

TOTAL LIABILITY

801,030.61

FUND EQUITY

Reserve for Port Everglades	2,500,000.00
Reserv for Sub Yr Expenditure	64,427,181.42
Current Year Fund Balance	11,046,851.27

TOTAL FUND EQUITY

77,974,032.69

TOTAL LIABILITY & FUND EQUITY

\$ 78,775,063.30

FL INLAND NAVIGATION DISTRICT
STATUS OF FUNDS
August 31, 2015

GENERAL ACCOUNTS

Petty Cash	\$	300.00	
BB&T Checking		280,972.38	
Seacoast Checking		211,185.37	
			492,457.75

SAVINGS ACCOUNTS

Gateway MMA		5,023,710.29	
BankUnited MMA		10,119,212.63	
Seacoast National Collections		207,698.64	
Seacoast Money Market		23,025,445.64	
			38,376,067.20

CERTIFICATES OF DEPOSITS

FirstAtlantic CD 1/19/16		3,010,863.28	
BankUnited CD 5/1/16		15,153,028.66	
BankUnited CD 5/25/16		5,090,969.71	
Fidelity CD 9/17/16		3,005,009.95	
TD CD 2/27/17		6,027,953.96	
TD CD 2/20/16		5,021,104.74	
			37,308,930.30

STATE BOARD OF ADMINISTRATION

SBA Fund "A"		97,608.05	
			97,608.05

TOTAL	\$	76,275,063.30
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FL INLAND NAVIGATION DISTRICT
Interest and Term of FUNDS
August 31, 2015

<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
TD Bank MMA	\$6,027,953.96	0.62%	\$37,373.31	****	2/27/2017
BBT Checking	\$280,972.38	0.00%	\$0.00	*****	On Demand
BBT Zero Balance	\$0.00	0.00%	\$0.00	*****	On Demand
FirstAtlantic Bank CD	\$3,010,863.28	0.35%	\$10,538.02	*****	1/19/2016
SBA Fund "A"	\$97,608.05	0.25%	\$244.02		On demand
TD Bank CD	\$5,021,104.74	0.30%	\$15,063.31	****	2/20/2016
Seacoast National Tax Coll	\$207,698.64	0.25%	\$519.25	*****	On Demand
Seacoast Checking	\$211,185.37			*****	On Demand
Seacoast MMA	\$23,025,445.64	0.60%	\$138,152.67	*****	On Demand
Gateway	\$5,023,710.29	0.40%	\$20,094.84	*****	On Demand
Fidelity Bank	\$3,005,009.95	0.45%	\$13,522.54	****	9/17/2016
BankUnited CD	\$15,153,028.66	0.51%	\$77,280.45	*****	5/1/2016
BankUnited CD	\$5,090,969.71	0.51%	\$25,963.95	*****	5/25/2016
BankUnited MMA	\$10,119,212.63	0.30%	\$30,357.64	*****	On Demand
 TOTAL Deposits	 \$76,275,063.30		 \$369,110.01	 Est. Annual Interest	
 Estimated Annual Effective Yield		 0.48%			
Benchmark S.B.A.		0.25%			

3,541,443.46
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 For the Eleven Months Ending August 31, 2015

	Current Month	Year to Date
REVENUES		
Ad Valorem Taxes - Brevard	410.47	922,859.03
Ad Valorem Taxes - Broward	1,348.55	4,634,274.77
Ad Valorem Taxes - Dade	2,309.16	6,875,560.01
Ad Valorem Taxes - Duval	1,537.46	1,658,392.16
Ad Valorem Taxes - Flagler	0.00	222,885.10
Ad Valorem Taxes - Indian Riv.	74.97	449,300.60
Ad Valorem Taxes - Martin	0.00	591,322.17
Ad Valorem Taxes - Palm Beach	8,041.10	4,630,124.45
Ad Valorem Taxes - St. Johns	3.03	625,058.96
Ad Valorem Taxes - St. Lucie	254.67	524,503.93
Ad Valorem Taxes - Volusia	538.28	855,607.03
Ad Valorem Taxes- Nassau	152.99	217,058.82
Interest Income	17,488.08	258,034.03
Interest from State Bd of Adm.	0.00	52.75
Interest from Tax Collectors	0.00	613.93
Other Misc. Revenue	17,404.76	3,541,443.46
TOTAL REVENUES	49,563.52	26,007,091.20
EXPENDITURES		
ADMINISTRATION		
Salaries & Wages	45,895.90	504,854.99
P/R Tax Expense FICA & MED	3,511.06	38,434.56
Retirement Contribution	4,855.35	53,080.00
Health Insurance	6,644.29	77,019.59
Legal Expense	5,511.58	96,076.58
Annual Audit	0.00	27,850.00
Bank Charges	0.00	3,013.89
Travel & Per Diem	3,368.31	69,315.74
Utility Service	0.00	5,224.50
Insurance and Bonds	5,712.47	25,505.22
Repairs & Maintenance Svc.	4,612.26	9,252.76
Office Supplies	2,734.57	18,452.61
Dues & Subscriptions	2,715.00	23,564.45
Govt Relations	13,524.66	121,898.39
Staff Training	0.00	3,408.00
TOTAL ADMINISTRATION	99,085.45	1,076,951.28
OPERATIONS		
Waterway Inspections	0.00	3,729.06
DMMA Mgmt & Maint.	36,447.98	405,521.91
Spoil Isl. Enh. & Rest.	0.00	11,315.67
Waterway Cleanup	9,102.08	53,316.92
Boating Event Sponsorship	0.00	3,250.00
ICW Dredging General	3,168.04	92,382.43
Sm Scale Derlct Vessl Rmvl	0.00	33,900.00
IWW Deepening Broward	24,418.59	341,586.84
IWW PB Reach 2 & 4 Dredg	0.00	8,437.75
IWW Deepening PBCO	5,759.80	113,993.30
IWW Dredging St. Lucie Reach 1	13,373.00	89,702.47
Operations Equipment	402.21	8,087.44

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, 2015

	Current Month	Year to Date
TOTAL OPERATIONS	92,671.70	1,165,223.79
CAPITAL OUTLAY		
Land - General	0.00	234.00
Furn., Fix. & Equip. -Capital	0.00	8,515.00
DMMA NA-1 Contruction	0.00	15,472.59
DMMA O-7 Construction	2,100.00	3,076.00
SJ-14 Restoration	2,100.94	25,212.25
DMMA FL-3 Construction	436,233.99	3,798,280.04
BV-4B Construction	5,237.00	266,335.33
DU-8	0.00	146,389.32
DU-9	14,062.81	38,954.90
SJ20A	1,110.00	155,194.02
MSA726	4,876.20	43,514.62
BV-24A	8,177.50	141,351.09
Lt 13	0.00	266.00
TOTAL CAPITAL OUTLAY	473,898.44	4,642,795.16
WATERWAY STUDIES		
Waterway Plans	0.00	48,250.00
Channel Surveys	0.00	189,440.00
Mitigation Plans	0.00	20,585.25
DMMP Updates	0.00	54,906.50
TOTAL WATERWAY STUDIES	0.00	313,181.75
INTERLOCALS		
TOTAL INTERLOCALS	0.00	0.00
WATERWAYS ASSISTANCE PROGRAM		
Jax Mayport Boat Ramp	0.00	399,394.47
Melbourne Hrse Creek Bt Inch	0.00	29,971.88
Melbrne Harbor Chnl Drge Ph 1	0.00	39,260.00
Ft. Pierce Moores Creek Dredg	0.00	45,000.00
Dania Bch Marina Renovation	0.00	1,382,505.00
Ft. Lauderdale SE 15th st Rmp	0.00	685,277.51
Pompano Bch Alsdorf Prk Imp	86,207.64	86,207.64
Mimi-dade co. Pelican Hrbor	0.00	728,068.61
Mimi Dade Vizcaya Shoreline	0.00	77,431.58
Dredging San Sebastian Ph4	0.00	9,526.53
Salt Run Dredge Ph 4	0.00	62,574.54
Breakwater Dock Improvement	0.00	68,864.40
Parks Blueway Master Plan	0.00	39,400.00
Jorgensen's Boat Rmp Rplcmnt	0.00	9,315.00
FLPD Marine Motors Rplcmnt	0.00	30,000.00
Longs Landing Estuary Ph 2	0.00	167,843.00
Jax Trout River Mooring Fld	0.00	317,544.00
Cocoa bch Site Devlpmnt Ph2	0.00	168,500.00
Miami River Greenway	0.00	219,600.83
Dania Bch Municipal Marina	0.00	1,000,000.00

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, 2015

	Current Month	Year to Date
Sebastian Wrking Waterfrnt	0.00	15,600.00
Salt Run Navigation Dredging	0.00	170,066.00
FB Marina ramp dredge	0.00	142,500.00
Marina Towers	0.00	357,461.81
Indian Creek Prk Seawall	43,233.00	43,233.00
Canal Park Boat Ramp	302,426.00	302,426.00
TOTAL WATERWAYS ASSISTANCE	431,866.64	7,215,066.80
COOPERATIVE ASSISTANCE PROGRAMS		
TOTAL COOPERATIVE ASSISTANCE	0.00	0.00
PUBLIC INFORMATION		
Communications	844.42	14,593.72
Public Information	2,905.53	11,954.35
Legal Advertising	247.35	4,099.30
Records Management	0.00	5,309.25
Outreach Events	1,187.20	8,282.87
TOTAL PUBLIC INFORMATION	5,184.50	44,239.49
DISASTER RELIEF ACCOUNT		
TOTAL DISASTER RELEIF	0.00	0.00
TAX COLLEC. & PROPERTY APPR. COMMISSIONS		
Prop. Appraiser's Commissions	1,650.75	148,865.03
Tax Collector's Commissions	104.08	353,916.63
TOTAL TAX COLLEC. & PROPERTY	1,754.83	502,781.66
TOTAL EXPENDITURES	1,104,461.56	14,960,239.93
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,054,898.04)	\$ 11,046,851.27
CHANGES in FUND BALANCE		
Reserv for Sub Yr Expenditure	\$	(64,427,181.42)
		(11,046,851.27)
FUND BALANCE- ENDING		(75,474,032.69)

Unaudited - For Management Purposes Only

FL INLAND NAVIGATION DISTRICT
Budget vs. Actual Revenues with Variance Amounts
For the Month Ending
August 31, 2015

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount (Under)/Over
3101	Ad Valorem Taxes - Brevard	937,236	922,859	(14,377)
3102	Ad Valorem Taxes - Broward	4,690,969	4,634,275	(56,694)
3103	Ad Valorem Taxes - Miami-Dade	7,041,827	6,875,560	(166,267)
3104	Ad Valorem Taxes - Duval	1,651,380	1,658,392	7,012
3105	Ad Valorem Taxes - Flagler	221,472	222,885	1,413
3106	Ad Valorem Taxes - Indian Riv.	446,977	449,301	2,324
3107	Ad Valorem Taxes - Martin	588,071	591,322	3,251
3108	Ad Valorem Taxes - Palm Beach	4,638,623	4,630,124	(8,499)
3109	Ad Valorem Taxes - St. Johns	619,514	625,059	5,545
3110	Ad Valorem Taxes - St. Lucie	523,097	524,504	1,407
3111	Ad Valorem Taxes - Volusia	864,093	855,607	(8,486)
3112	Ad Valorem Taxes-Nassau	215,860	217,059	1,199
3611	Interest Income	250,000	258,034	8,034
3612	Interest SBA		53	
3613	Interest from Tax Collectors	0	614	614
3699	Other Misc. Revenue	0	3,541,443	3,541,443
3415	Due from other govts	2,500,000	0	(2,500,000)
TOTALS		25,189,119	26,007,091	0

Status of FUNDS 8/31/15	76,275,063	
Expected Remaining Rev	2,754,323	Expected Remaining Revenue
Cash/Funding 14/15	79,029,386	

Less Payables -801,030

Status of Funds	78,228,356	78,228,356
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Current Budget 89,331,910

Current Expenses YTD -14,960,243

Remaining Cash Expenses 14/15	74,371,667	74,371,667
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Expected Funding Over Expenses Current Budget	3,856,689
Total Expected Over/(Under)	3,856,689

10/6/15 at 13:32:39.60

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FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

For the Period From Aug 1, 2015 to Aug 31, 2015

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
8/3/15	3103	EE080315	Current Taxes		146.13	
	5321		Less comm.	1.46		
	1623		Metro Dade County	144.67		
8/4/15	3101	E08/05/15	Current taxes		410.47	
	5321		Less Comm.	8.23		
	1623		Brevard County Tax Collector	402.24		
8/13/15	3110	E08/13/15	Current taxes		7.01	
	5321		less comm	0.14		
	1623		St. Lucie County Tax Collector	6.87		
8/14/15	3102	E081415	Current Taxes		1,348.55	
	5321		Less Comm.	27.00		
	1623		Broward County Tax Collector	1,321.55		
8/17/15	3111	E81115	Current taxes		538.28	
	5321		Less Comm	7.25		
	1623		Volusia County Tax Collector	531.03		
8/17/15	3103	E8/14/15	Current taxes		2,163.03	
	5321		Less Comm	21.63		
	1623		Metro Dade County	2,141.40		
8/18/15	3110	E08/04/15	Current taxes		247.66	
	5321		Less Comm	4.96		
	1623		St. Lucie County Tax Collector	242.70		
8/18/15	3109	E080315b	Current taxes		3.03	
	5321		Less Comm	0.06		
	1623		St. Johns County Tax Collector	2.97		
8/18/15	3112	E08/11/15	Current taxes		53.82	
	5321		Less Comm	1.08		
	1623		Nassau County Tax Collector	52.74		
8/18/15	3104	E08/10/15	Current taxes		1,537.46	
	5321		Less Comm	30.75		
	1623		City of Jacksonville	1,506.71		
8/18/15	3112	E8/18/15	Current taxes		99.17	
	1623		Nassau County Tax Collector	99.17		
8/28/15	3108	E082815	Delinquent taxes		8,041.10	
	1623		Palm Beach County Tax Collect	8,041.10		

FL INLAND NAVIGATION DISTRICT

Cash Receipts Journal

For the Period From Aug 1, 2015 to Aug 31, 2015

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
8/28/15	3106	E081815	Current taxes		74.97	
	5321		Less Comm	1.52		
	1623		Indian River	73.45		
			Cty. Tax Collect			
				<u>14,670.68</u>	<u>14,670.68</u>	

10/6/15 at 13:32:31.69

FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Aug 1, 2015 to Aug 31, 2015

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
8/4/15	5312 Govt Relations 2020 Accounts Payable	25159	Federal Representation August Alcalde & Fay	8,524.66	8,524.66
8/4/15	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	3125	Landscaping-July World Class Landscaping	120.00	120.00
8/4/15	5540 Dues & Subscriptions 2020 Accounts Payable	7/13/15	Conference Sponsorship AWRA Florida Section	1,000.00	1,000.00
8/4/15	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	7/28/15	Cleaning services-FIND Headquarters July Jupiter Carpet Care	150.00	150.00
8/4/15	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	8/3/15	Pest Control FIND Headquarters Truly Nolen, Inc.	132.00	132.00
8/4/15	5400 Travel & Per Diem 2020 Accounts Payable	8/4/15	July Board Meeting Don Donaldson	506.64	506.64
8/4/15	5310 Legal Expense 2020 Accounts Payable	8140	Legal Services-July Breton, Lynch, Eubanks & Suarez PA	5,511.58	5,511.58
8/4/15	7103 Pompano Bch Alsdorf Prk Imp 2020 Accounts Payable	BR-PB-12-	1st and final BR-PB-12-100 Alsdorf park City of Pompano Beach	86,207.64	86,207.64
8/4/15	7159 Indian Creek Prk Seawall 2020 Accounts Payable	DA-MB-13	1st and final DA-MB-13-157 Indian Creek City of Miami Beach	43,233.00	43,233.00
8/5/15	5552.9699 MSA726 2022 Retainage Payable - Contracts 2020 Accounts Payable	16541	MSA 726 Clearing and Grubbing Less ret. Taylor Engineering	2,107.00	105.35 2,001.65
8/5/15	5410 Communications 2020 Accounts Payable	7/17/15	Local, Long distance, internet Comcast	323.39	323.39

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FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Aug 1, 2015 to Aug 31, 2015

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
8/6/15	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	392	Sprinkler system repair FIND headquarters World Class Landscaping	650.00	650.00
8/6/15	5220 Retirement Contribution 2020 Accounts Payable	8/6/15	Retirement Contributions ER Florida Retirement System	4,855.35	4,855.35
8/11/15	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	08102015	St. Johns, Duval Landscape maint. Geomill LLC	14,465.00	14,465.00
8/11/15	5400 Travel & Per Diem 5641 Operations Equipment 5480 Public Information 5402 Outreach Events 5540 Dues & Subscriptions 2020 Accounts Payable	081115JZ	Board meeting, ACOE meeting, Conf. Fuel, Car rental Shirts/Frame Nassau Outreach Membership FLAAP BB&T Financial FSB	335.28 132.49 1,822.51 937.20 60.00	3,287.48
8/11/15	5552.9512 IWW Deepening Broward 2020 Accounts Payable	1159	Water utility line, Broward deepening Anderson Diving, Inc.	12,120.00	12,120.00
8/11/15	5312 Govt Relations 2020 Accounts Payable	1309	State representation-June & July Moyle Law Firm, P.A.	5,000.00	5,000.00
8/11/15	5490 Legal Advertising 2020 Accounts Payable	7731176	Public Notice Bid Florida Today/Cape Publication	73.80	73.80
8/11/15	5641 Operations Equipment 5510 Office Supplies 5510 Office Supplies 2020 Accounts Payable	8/10/15BS	Fuel Office Supplies Autocad BB&T Financial FSB	20.00 247.07 2,092.02	2,359.09
8/11/15	5400 Travel & Per Diem 2020 Accounts Payable	8/10/15MT	Fuel Supplies M.T. BB&T Financial FSB	675.10	675.10

FL INLAND NAVIGATION DISTRICT

Purchase Journal

For the Period From Aug 1, 2015 to Aug 31, 2015

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
8/11/15	5400 Travel & Per Diem	81015MC	FIND Board meeting	772.59	
	5510 Office Supplies		Office Supplies	135.93	
	5641 Operations Equipment		Fuel, Supplies	249.72	
	5552.08 DMMA Mgmt & Maint.		Office fencing/yard	197.98	
	5552.95 ICW Dredging General		PBC deepening	1,175.04	
	5460 Repairs & Maintenance Svc.		GIS/license/support	4,300.00	
	5480 Public Information		Membership dues	35.00	
	2020 Accounts Payable		BB&T Financial FSB		6,866.26
8/11/15	5480 Public Information	H21719	Lapel Pins	434.25	
	2020 Accounts Payable		Professional Images		434.25
8/11/15	5552.9695 DMMA FL-3 Construction	pmt10	FL-3 pmt 10	406,487.38	
	2020 Accounts Payable		Harry Pepper & Assoc.		406,487.38
8/12/15	5400 Travel & Per Diem	8/11/15	July Travel	440.50	
	2020 Accounts Payable		Mark Tamblyn		440.50
8/12/15	5402 Outreach Events	8/11/15	FIND Outreach September	250.00	
	2020 Accounts Payable		Christifaro's		250.00
8/13/15	5552.08 DMMA Mgmt & Maint.	14-173-07	Brevard well monitoring	2,750.00	
	2020 Accounts Payable		Bonn Environmental Services & Tech		2,750.00
8/13/15	5552.08 DMMA Mgmt & Maint.	14-174-07	Well monitoring Volusia County	1,775.00	
	2020 Accounts Payable		Bonn Environmental Services & Tech		1,775.00
8/13/15	5552.08 DMMA Mgmt & Maint.	14-175-07	Palm Beach County Well monitoring	1,300.00	
	2020 Accounts Payable		Bonn Environmental Services & Tech		1,300.00
8/13/15	5552.08 DMMA Mgmt & Maint.	15-197-03	St. Lucie well monitoring	1,100.00	
	2020 Accounts Payable		Bonn Environmental Services & Tech		1,100.00

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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
8/13/15	5540 Dues & Subscriptions 2020 Accounts Payable	7/2/15	Annual Membership Dues American Assoc. of Port Authorities	1,655.00	1,655.00
8/13/15	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	8/11/2015	Landscape maint. Flagler, Volusia Ashlie Environmental	8,967.00	8,967.00
8/13/15	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	8/12/15	O-35 gate repair David Barton	650.00	650.00
8/17/15	5490 Legal Advertising 2020 Accounts Payable	002152681	RFQ Broward deepening Sun-Sentinel Newspaper	173.55	173.55
8/17/15	5552.94 Waterway Cleanup 2020 Accounts Payable	8/14/15	1st and final Brevard and St. Johns River Cleanup Keep Brevard Beautiful, Inc.	9,102.08	9,102.08
8/17/15	5410 Communications 2020 Accounts Payable	869126410	Cellular phone service 7/07-8/06/15 Sprint	384.86	384.86
8/18/15	5510 Office Supplies 2020 Accounts Payable	44178	Office Supplies StaplesBusiness Advantage	32.32	32.32
8/18/15	5510 Office Supplies 2020 Accounts Payable	6515499	Office Supplies Quill, Corp.	193.24	193.24
8/18/15	5510 Office Supplies 2020 Accounts Payable	6571723	Office supplies Quill, Corp.	33.99	33.99
8/18/15	7181 Canal Park Boat Ramp 2020 Accounts Payable	SL-PSL-13	1st and final C-24 Boat Ramp SL-PSL-13-56 City of Port St. Lucie	302,426.00	302,426.00
8/24/15	5450 Insurance and Bonds 2020 Accounts Payable	08/15/15	General, Auto, Property, Workers Comp Florida Municipal Insurance	5,174.00	5,174.00
8/24/15	5552.08	11390	Landscape maint. August	150.00	

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
	DMMA Mgmt & Maint. 2020 Accounts Payable		MSA 641 Doug's Lawn & Landscape Maint.		150.00
8/24/15	5460 Repairs & Maintenance Svc. 2020 Accounts Payable	12107942	Copier maint. Estudio Toshiba	30.26	30.26
8/24/15	5480 Public Information 2020 Accounts Payable	5154	File storage rental Sept. Safeway Storage & Warehouses,	440.00	440.00
8/24/15	5450 Insurance and Bonds 2020 Accounts Payable	8/24/15	Dental Insurance, Sept, Oct. Nov. Florida Municipal Insurance Tr	538.47	538.47
8/24/15	5400 Travel & Per Diem 2020 Accounts Payable	8/24/15	August Board Meeting Jon Netts	172.50	172.50
8/28/15	5230 Health Insurance 2020 Accounts Payable	08/12/15L	Life insurance-October State of Florida Employees Ins	183.48	183.48
8/28/15	5230 Health Insurance 2020 Accounts Payable	082815	Disability Insurance-October State of Florida Employees Ins	146.59	146.59
8/28/15	5230 Health Insurance 2020 Accounts Payable	082815H	Health Insurance-Oct. State of Florida Employees Ins	6,314.22	6,314.22
8/28/15	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	16602	General Services Taylor Engineering	2,473.00	2,473.00
8/28/15	5552.9512 IWW Deepening Broward 2022 Retainage Payable - Contracts 2020 Accounts Payable	16604	Broward deepening Bid Less ret. Taylor Engineering	12,298.59	614.93 11,683.66
8/28/15	5552.976 IWW Deepening PBCO 2022 Retainage Payable - Contracts 2020 Accounts Payable	16605	PBC Deepening Less ret. Taylor Engineering	5,759.80	287.99 5,471.81

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Date	Account ID Account Description	Invoice/C	Line Description	Debit Amount	Credit Amount
8/28/15	5552.9695 DMMA FL-3 Construction 2022 Retainage Payable - Contracts 2020 Accounts Payable	16606	FL-3 Construction Admin Less ret. Taylor Engineering	29,746.61	 1,487.33 28,259.28
8/28/15	5552.95 ICW Dredging General 2022 Retainage Payable - Contracts 2020 Accounts Payable	16608	Phase 2 crossroads Less ret. Taylor Engineering	1,993.00	 99.65 1,893.35
8/28/15	5552.968 DMMA O-7 Construction 2022 Retainage Payable - Contracts 2020 Accounts Payable	16611	O-7 Construction Less Ret. Taylor Engineering	2,100.00	 105.00 1,995.00
8/28/15	5552.9698 SJ20A 2022 Retainage Payable - Contracts 2020 Accounts Payable	16615	SJ-20A Permitting and final design Less ret. Taylor Engineering	1,110.00	 55.50 1,054.50
8/28/15	5552.9696 BV-4B Construction 2022 Retainage Payable - Contracts 2020 Accounts Payable	16616	DMMA BV-4B Permiitting & Final design Less ret. Taylor Engineering	5,237.00	 261.85 4,975.15
8/28/15	5552.952 IWW Dredging St. Lucie Reac 2022 Retainage Payable - Contracts 2020 Accounts Payable	16617	St. Lucie reach One Less ret. Taylor Engineering	13,373.00	 668.65 12,704.35
8/28/15	5552.9699 MSA726 2022 Retainage Payable - Contracts 2020 Accounts Payable	16618	MSA 726 Less ret. Taylor Engineering	2,769.20	 138.46 2,630.74
8/28/15	5552.96971 DU-9 2022 Retainage Payable - Contracts 2020 Accounts Payable	1662	DU-9 Permitting Less ret. Taylor Engineering	14,062.81	 703.14 13,359.67

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8/28/15	5552.957 SJ-14 Restoration 2022 Retainage Payable - Contracts 2020 Accounts Payable	16620	DMMA SJ-14 Less ret. Taylor Engineering	1,222.50	 61.13 1,161.37
8/28/15	5552.957 SJ-14 Restoration 2022 Retainage Payable - Contracts 2020 Accounts Payable	16622	SJ-14 Offloading Less ret. Taylor Engineering	878.44	 43.92 834.52
8/28/15	5552.981 BV-24A 2022 Retainage Payable - Contracts 2020 Accounts Payable	16623	BV-24A permitting Less ret. Taylor Engineering	8,177.50	 408.88 7,768.62
8/28/15	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	2014-3141	landscape maint. Aug. Artistic Palms Landscaping	200.00	 200.00
8/28/15	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	3240	1/2 sprinkler system World Class Landscaping	650.00	 650.00
8/28/15	5410 Communications 2020 Accounts Payable	5-137-5472	Courier services August Federal Express	53.64	 53.64
8/28/15	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	8/25/15	Trapping MSA 726 SOFLO Wildlife Trapping & Removal, LLC	150.00	 150.00
8/28/15	5311 Prop. Appraiser's Commissions 2020 Accounts Payable	8/28/15	Commissions Due PA Martin County Prop. Appraiser	1,650.75	 1,650.75
8/28/15	5400 Travel & Per Diem 2020 Accounts Payable	8/31/15	August Board meeting, August Travel John C. Blow	465.70	 465.70
8/28/15	5552.08 DMMA Mgmt & Maint. 2020 Accounts Payable	840	Replaced irrigation pump BV-52 Dave Nielsen, LLC	850.00	 850.00
8/28/15	5480	90535	FIND envelopes	173.77	

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	Public Information 2020 Accounts Payable		Sir Speedy Printing		173.77
8/28/15	5410 Communications 2020 Accounts Payable	E333E583	Courier Services August United Parcel Service	82.53	82.53
8/28/15	2022 Retainage Payable - Contracts 2020 Accounts Payable	SORC2013	Payment of retainage Taylor Engineering	1,763.51	1,763.51
				1,056,714.03	1,056,714.03

FL INLAND NAVIGATION DISTRICT
 CONDENSED BUDGET SUMMARY
 For the Current Fiscal Year - Eleven Months Ending August 31, 2015

	Budget Annual	Actual To-Date	Difference
EXPENSES			
Administration	1,172,766	1,076,953	95,813
Operations	29,698,966	1,165,223	28,533,743
Capital Program	21,221,430	4,642,795	16,578,635
Waterway Studies	1,702,025	313,182	1,388,843
Interlocals	727,119	0	727,119
Waterways Assistance Program	31,698,008	7,215,069	24,482,939
Cooperative Assistance Program	1,275,000	0	1,275,000
Public Information	136,596	44,239	92,357
Disaster Relief Account	1,000,000	0	1,000,000
Tax Collec.& Property Appr.Com	700,000	502,782	197,218
Total	\$ <u>89,331,910</u>	\$ <u>14,960,243</u>	<u>74,371,667</u>

FL INLAND NAVIGATION DISTRICT
Project Status Expenditure Report - Budget vs. Actual
For the 11 Months Ending August 31, 2015

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
Administration					
5120	Salaries & Wages	\$ 539,266	\$ 504,855	34,411	
5121	Compensated Absences	5,000	0	5,000	
5122	Temporary Help	5,000	0	5,000	
5210	P/R Tax Expense FICA & MED	40,000	38,435	1,565	
5220	Retirement Contribution	50,000	53,080	(3,080)	
5230	Health Insurance	85,000	77,020	7,980	
5310	Legal Expense	100,000	96,077	3,923	
5312	Govt Relations	135,000	121,898	13,102	
5320	Annual Audit	28,000	27,850	150	Audit Completed
5322	Bank Charges	3,500	3,014	486	
5400	Travel & Per Diem	80,000	69,316	10,684	
5430	Utility Service	10,000	5,225	4,775	
5450	Insurance and Bonds	24,000	25,505	(1,505)	
5460	Repairs & Maintenance Svc.	15,000	9,253	5,747	
5510	Office Supplies	20,000	18,453	1,547	
5512	Staff Training	3,000	3,408	(408)	
5540	Dues & Subscriptions	30,000	23,564	6,436	
	Total Administration	1,172,766	1,076,953	95,813	
Operations Equipment					
5551	Waterway Inspections	20,000	3,729	16,271	
5552.08	DMMA Mgmt. & Maint.	615,770	405,522	210,248	
5552.93	Spoil Isl. Enh. & Rest.	50,000	11,316	38,684	IRL AP spoil islands
5552.94	Waterway Cleanup	100,000	53,317	46,683	Martin, SL and IR
5552.941	Boating Event Sponsorship	5,000	3,250	1,750	Boat parades, conference
5552.95	ICW Dredging General	4,315,032	92,382	4,222,650	
5552.9512	IWW Deepening Broward	19,926,700	341,587	19,585,113	Bids received
5552.952	IWW Dredging St. Lucie Reach 1	478,493	89,702	388,791	Plans & Specs completing
5552.953	IRCO Reach One	150,000	0	150,000	Construction completed
5552.971	OWWD	146,338	0	146,338	
5552.973	IWW PB Reach 2 & 4 Dredge	422,440	8,438	414,002	Permitting ongoing
5552.976	IWW Deepening PBCO	3,227,217	113,993	3,113,224	Proj bid, Construction pending
5553.25	Broward Co. ICW Dania	121,976			Project monitoring
5641	Operations Equipment	20,000	8,087	11,913	
5644	Sm Scale Derelict Vessel Rmvl	100,000	33,900	66,100	Miami-Dade
	Total Operations	29,698,966	1,165,223	28,533,743	

FL INLAND NAVIGATION DISTRICT
Project Status Expenditure Report - Budget vs. Actual
For the 11 Months Ending August 31, 2015

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
Capital					
5552.951	DMMA Development	3,595,495	0	3,595,495	
5552.957	DMMA SJ-14 Restoration	246,517	25,212	221,305	Project monitoring ongoing
5552.965	MSA 614B Mit/Boaters Park	60,000	0	60,000	
5552.967	DMMA NA-1 Construction *	76,669	15,473	61,196	Project monitoring
5552.968	DMMA O-7 Construction *	3,075,133	3,076	3,072,057	USACE initiating P & S
5552.9695	DMMA FL-3 Construction	4,499,993	3,798,280	701,713	Construction completing
5552.9696	DMMA BV-4B Construction	3,473,350	266,335	3,207,015	Engineering ongoing
5552.9697	DMMA DU-8 Pipe Sleeve	148,021	146,389	1,632	Project completed
5552.96971	DMMA DU-9	175,000	38,955	136,045	Project in permitting
5552.9698	DMMA SJ-20A	3,448,605	155,194	3,293,411	Engineering completing
5552.981	DMMA BV-24A	0	141,351	(141,351)	Exchange initiated, proj in permitting
5552.9699	DMMA MSA-726	936,232	43,515	892,717	Construction initiated
5610	Land - General	1,355,902	234	1,355,668	
5614	Lt 13	80,513	266	80,247	Acquisition on hold
5640	Furn., Fix. & Equip. -Capital	50,000	8,515	41,485	
	Total Capital	21,221,430	4,642,795	16,578,635	
Waterway Studies					
5319.46	GIS Project	47,298	0	47,298	RFP Pending
5319.64	Waterway Plans	428,625	48,250	380,375	MC/SLC MMP complete
5319.65	Channel Surveys	365,166	189,440	175,726	Centerline surveys completed
5319.66	Seagrass Survey	359,972	0	359,972	Season closed
5319.67	Mitigation Plans	250,964	20,585	230,379	BV, IRC underway, PBC initiated
5319.68	DMMP Updates	250,000	54,907	195,093	Nassau/Duval, SJC/Flagler cont.
	Total Waterways	1,702,025	313,182	1,388,843	
Interlocal					
7132	Bahia Mar Marina Drdg Ph 1A	206,543	0	206,543	Project withdrawn
7133	Las Olas Marina & Aquatic Ph1	258,898	0	258,898	Project withdrawn
7120	PBCO S. Lake Worth ICW Chnl	261,678	0	261,678	Project underway at 99%
	Total Interlocal	727,119	0	727,119	
WAP					
7021	Miami Woman's Club Baywalk Ph	20,286	0	20,286	2010 grant exp, lack of const. contract
7029	Jax Trout River Mooring Field	323,000	317,544	5,456	Project Complete
7045	P.B.C. Bert Winters Ramp Ph I	90,000	0	90,000	Expired
7066	Atlantic Beach Marsh Preserve	17,000	0	17,000	100% Complete
7067	Jax Mayport Boat Ramp	401,675	399,394	2,281	Project Complete
7068	Jax Pottsburg Creek Dredge Ph1	125,000	0	125,000	100% complete
7082	Melbrne Horse Crk Boat Launch	30,000	29,972	28	Project Complete
7083	Melbrne Harbor Chnl Drge Ph 1	40,000	39,260	740	Project Complete
7084	Palm Bay Waterfront	58,875	0	58,875	RFP recd 2 proposals for property
7085	IRCO Lagoon Greenway Ph B-2	156,000	0	156,000	99% complete
7086	Ft. Pierce Moores Creek Dredge	47,726	45,000	2,726	Project complete
7090	Jupiter River Walk	0	0	0	Project withdrawn

FL INLAND NAVIGATION DISTRICT
Project Status Expenditure Report - Budget vs. Actual
For the 11 Months Ending August 31, 2015

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7091	PBCO Burt Reynolds Park ph1	50,000	0	50,000	100% complete Phase I
7092	PBCO Fullerton Island Rest proj	794,030	0	794,030	Project complete
7093	Town of Palm bch Waterway ph1	40,000	0	40,000	Ph I 100% complete
7094	Riviera Bch Bicentennial Prk Ph 1	50,000	0	50,000	Design 100%
7095	Riviera Bch Marina Const.	1,000,000	0	1,000,000	100% complete
7096	WPB Currie Prk Boat Ac Ph 1	25,000	0	25,000	20% complete
7098	Dania Bch Marina Renovation	1,382,505	1,382,505	0	Project Complete
7099	Sullivan Park Exp Ph1	307,500	0	307,500	60% Complete
7100	Ft. Lauderdale SE 15th St Ramp	876,906	685,278	191,628	Project Complete
7101	Hallandale Bch City Marina	75,000	0	75,000	Project Complete 12-2013
7103	Pompano Bch Alsdorf Prk Imp	91,757	86,208	5,549	Project Complete
7104	Bal Harbor Village Sand Bypass	50,000	0	50,000	DERM and DEP permit delays
7105	Miami Little River Park Acq B	183,750	0	183,750	Awaiting State Cabinet Review
7106	Miami Manatee Bend	38,500	0	38,500	97% Complete permits
7107	Miami Marine Stadium Marina 2	785,000	0	785,000	98% complete
7108	Miami Pallo Prk Shoreline Ph 1	30,000	0	30,000	96% Complete
7109	Miami Wagner Creek Dredge Ph I	700,000	0	700,000	5% complete
7110	Miami Spoil Island Dock Ph 2	57,500	0	57,500	100% complete, closing out paperwk
7111	Miami Bch South Pt. Pier Ph 2	98,600	0	98,600	100% Complete
7113	Mimi-Dade Co. Pelican Harbor	1,200,000	728,069	471,931	Project Complete
7114	Mimi Dade Vizcaya Shoreline	134,000	77,432	56,568	Project complete
7115	N. Bay Village Baywalk Plaza 1	50,250	0	50,250	95% complete
7121	Griffis Blue Crab Cove Ph B	394,000	0	394,000	50% complete
7122	Jorgensen's Boat Ramp Replc	9,400	9,315	85	Project Complete
7123	POW/MIA Park Chnl Dredge Ph1	35,000	0	35,000	Wking on permits
7124	Lee Wenner Renovation Ph1	75,000	0	75,000	50% Complete
7125	Cocoa Beach Spoil Site Ph2	175,433	168,500	6,933	Project Complete
7126	Anne Kolb Nature Center	250,000	0	250,000	25% complete
7127	Deerfield Island Brdwalk Replc	50,000	0	50,000	15% complete
7128	Deerfield Island Shelter Replc	75,000	0	75,000	40% complete
7129	South Fork New River Ph2	60,000	0	60,000	98% complete
7130	Dania Bch Municipal Marina	1,000,000	1,000,000	0	Project Complete
7131	FLPD Marine Motors Replc	30,000	30,000	0	Project complete
7134	Arlington Lions Brdwlk Ph1	40,420	0	40,420	100% complete Phase I
7135	Charles Reese Fishing Pier Ph1	44,250	0	44,250	70% complete
7136	County Dock Boat Ramp Ph1	46,260	0	46,260	100% complete
7137	Exchange Island Ph1	57,880	0	57,880	100% complete Phase I
7138	Fishing Creek Dredge Ph2	225,000	0	225,000	20% complete
7139	Half Moon Boat Ramp Ph 1	25,100	0	25,100	70% complete
7140	Half Moon Kayak Launch Ph1	45,100	0	45,100	70% complete
7141	City Jax lighting 2 Boat Ramps	143,930	0	143,930	50% complete
7142	Northbank River Walk Ph1	40,000	0	40,000	100% Complete
7143	Northshore Kayak launch Ph1	29,350	0	29,350	75% complete
7145	Sisters Creek Dock Rdesign Ph1	35,380	0	35,380	95% complete
7146	Longs Landing Estuary Ph2	167,843	167,843	0	Project complete
7147	Sebastian Working Waterfront	157,350	15,600	141,750	35% complete
7148	Jones Pier Wtrfrnt Improvement	15,000	0	15,000	85% Complete
7149	City of Stuart Riverwalk Expans	40,000	0	40,000	Project is complete

FL INLAND NAVIGATION DISTRICT
Project Status Expenditure Report - Budget vs. Actual
For the 11 Months Ending August 31, 2015

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7152	Miami Marine Stadium Structural	157,900	0	157,900	5% Complete - seawall issues
7153	Miami Womans Club Baywalk	150,000	0	150,000	Pending building permit
7154	Seybold Canal Wagner Crk Drdg	1,000,000	0	1,000,000	5% complete
7155	Virginia Key Seawall Launch	37,500	0	37,500	10% complete
7156	Curtis Park Boat Ramp	190,050	0	190,050	10% complete
7157	Lummus Landing Riverwalk	570,000	0	570,000	Pending DERM permit
7158	Manatee Bend Seawall & dock	325,000	0	325,000	5% complete
7159	Indian Creek Prk Seawall Ph I	160,000	43,233	116,767	100% complete Phase I
7160	Parks Blueway Master Plan	40,000	39,400	600	Project Complete
7161	North Bayshore Lehman Park	300,000	0	300,000	75% Complete
7162	Crandon Marina Boat Ramp	70,000	0	70,000	90% complete
7163	Matheson Hammock Boat Ramp	74,000	0	74,000	90% complete
7164	Miami River Greenway	500,000	219,601	280,399	30% complete
7165	Surfside Seawall Replacement	494,445	0	494,445	70% complete
7166	Breakwater Dock Improvement	81,000	68,864	12,136	Project Complete
7167	Hillsboro Canal Maint. Dredge	75,000	0	75,000	75% Complete
7168	Municipal Marina Constr Ph B	750,000	0	750,000	100% complete
7170	Highland Bch Mangrv Shorline	258,037	0	258,037	97% complete
7171	Juno Dunes Shoreline Resto	280,725	0	280,725	97% complete
7172	Ocean inlet Design Permit	75,000	0	75,000	50% Complete
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	10% complete
7176	Salt Run Dredge Ph 4	62,575	62,575	0	99% complete
7177	Dredging San Sebastian Ph4	19,777	9,527	10,250	Project complete
7178	Barge Navigation Chanl Maint	100,000	0	100,000	Agreement Executed
7179	Barge Navigation Ramp Repair	25,000	0	25,000	100% complete
7180	Fishing Pier Cleaning Station	100,000	0	100,000	50% Complete
7181	Canal Park Boat Ramp	302,426	302,426	0	Project Complete
7182	North Causeway Boat Launch	407,400	0	407,400	100% complete
7184	Riverwalk Launch Boardwalk Ph1	40,000	0	40,000	100% Complete Phase I
7185	Highbridge Park Expansion Ph1	15,000	0	15,000	95% complete Ph I
7188	FB Marina Ramp Dredge	141,948	142,500	(552)	Project complete
7189	FB Marina Welcome Deck	20,275	0	20,275	25% complete
7190	FB Mooring Field Ph1	10,275	0	10,275	75% complete
7191	AB Marsh Preserves Launch	150,000	0	150,000	Agreement Executed
7192	Arlington Lions Club	105,750	0	105,750	Out for Bid
7193	Exchange Club Island	113,250	0	113,250	Out to Bid
7194	North bank Jax Riverwalk	71,400	0	71,400	Agreement Executed
7195	Salt Run Navigation Dredging	170,000	170,066	(66)	Project complete
7196	Lighthouse Park Ramp	25,000	0	25,000	10% complete
7197	Vilano Beach Pier	300,000	0	300,000	15% complete
7198	Long Creek Nature Preserve	10,000	0	10,000	80% complete
7199	FCSO Vessel	30,000	0	30,000	90% complete
7200	Marineland Phase B	136,983	0	136,983	Agreement Executed
7201	George Kennedy Park Seawall	20,000	0	20,000	28% complete
7202	Root Canal Bridge	225,000	0	225,000	RFP complete
7203	Halifax River Trail	52,864	0	52,864	Working with DOT 0% complete

FL INLAND NAVIGATION DISTRICT
Project Status Expenditure Report - Budget vs. Actual
For the 11 Months Ending August 31, 2015

ACCT #	ACCOUNT DESCRIPTION	BUDGET ANNUAL	ACTUAL Y-T-D	Amount Under/<Over>	Project Status
7204	Sunrise Park South Dredge	32,650	0	32,650	Agreement Executed
7205	New Smyrna Beach Wtrfrnt	60,000	0	60,000	Project Withdrawn
7206	Riverwalk P2 Launch North A	200,000	0	200,000	15% complete
7207	Riverwalk P3 North B	100,000	0	100,000	85% complete
7208	Banana River Park	62,167	0	62,167	20% complete
7209	Cocoa Riverfront Mooring	25,000	0	25,000	50% complete
7210	Marina Towers	358,930	357,462	1,468	Project Complete
7211	Melb. Marina Harbor Dredge	143,582	0	143,582	Notice to proceed issued
7212	Restrooms MacWilliam Pk Ph I	7,500	0	7,500	90% complete
7213	Head Island	35,750	0	35,750	60% complete
7214	Melody Lane Ph 2 A	212,500	0	212,500	50% complete
7215	Stuart Riverwalk	232,334	0	232,334	27% complete
7216	St. Lucie Inlet	237,605	0	237,605	Agreement Executed
7217	N Marina Basin Dock	434,000	0	434,000	54% complete
7218	Pavilion Lake Ramp	32,500	0	32,500	45% Complete
7219	Burt Reynolds Park West	750,000	0	750,000	Agreement Executed
7220	Waterway Park Ph2b	1,254,604	0	1,254,604	Waiting on permit mod
7221	Old Bridge Park	251,875	0	251,875	5% complete
7222	Torry Island Reef	118,150	0	118,150	9% Complete
7223	Peanut Island Erosion Control	166,800	0	166,800	7% complete
7224	Riviera Beach Marina B	75,000	0	75,000	20% complete
7225	Dania Bch Municipal Marina 2C	617,495	617,495	0	Project Complete
7226	FLPF Marine Motors 2	30,000	0	30,000	Project Complete
7227	Intracoastal Water Taxi	17,500	0	17,500	75% complete
7228	Alsdorf Park Improvements	646,915	0	646,915	Plans complete, bids next
7229	Seybold Canal & Wagner Ph D	1,000,000	0	1,000,000	5% complete
7230	Dinner Key Marina	75,000	0	75,000	35% Complete
7231	Baywalk Boat Hoists	20,000	0	20,000	15% complete
7232	Virginia Key Park Tiki	16,930	0	16,930	10% Complete
7233	Virginia Key Bch Education	9,400	0	9,400	15 % Complete
7234	Normandy Shores Park	225,478	0	225,478	Agreement Executed
7235	Indian Creek Park Seawall	692,502	0	692,502	Agreement Executed
7236	Black Point Marina	349,170	0	349,170	1% complete
7237	Pelican Marina Wet Slip	256,470	0	256,470	1% complete
7238	Pelican Island Day Dock	37,296	0	37,296	1% complete
7239	Pelican Marina Boat Ramp	60,000	0	60,000	1% complete
7240	Matheson Marina Floating Dock	239,258	0	239,258	1% complete
		31,698,008	7,215,069	24,482,939	

FL INLAND NAVIGATION DISTRICT
 Project Status Expenditure Report - Budget vs. Actual
 For the 11 Months Ending August 31, 2015

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	55% complete St Aug Shipyard new
7118	FDEP Florida Clean Vessel Act	150,000	0	150,000	53% complete
7119	SJRWMD - Eau Gallie Ph 1	150,000	0	150,000	60% complete
7186	Hugh Taylor Birch State Park	75,000	0	75,000	10% complete
7187	SJRWMD - E. Gallie Drdge Ph1B	750,000	0	750,000	60% complete
		1,275,000	0	1,275,000	
Public Information					
5402	Outreach Events	25,000	8,283	16,717	
5410	Communications	15,000	14,594	406	
5480	Public Information	30,000	11,954	18,046	
5490	Legal Advertising	27,000	4,099	22,901	
5554.13	Manatee Zone Brochures	12,155	0	12,155	
5560.01	Boaters Guides	7,441	0	7,441	
5642	Records Management	20,000	5,309	14,691	
		136,596	44,239	92,357	
5643	Disaster Relief Account	1,000,000	0	1,000,000	
	Total Disaster	1,000,000	0	1,000,000	
5311	Prop. Appraiser's Commissions	200,000	148,865	51,135	
5321	Tax Collector's Commissions	500,000	353,917	146,083	
		700,000	502,782	197,218	
TOTALS		89,331,910	14,960,243	74,371,667	



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

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Florida Inland
Navigation District

September 28, 2015

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, 2015

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,

David McGuire, CPA

DSM: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

September 28, 2015

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, 2015 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, 2015.

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.

Fort Pierce / Stuart

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Florida Inland Navigation District
September 28, 2015
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
September 28, 2015
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
September 28, 2015
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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, 2015 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
September 28, 2015
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,

BERGER, TOOMBS, ELAM, GAINES & FRANK
David S. McGuire, 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)

**EXECUTIVE DIRECTOR'S
DELEGATION OF AUTHORITY**

Actions from September 4, 2015 through October 5, 2015

1. Approved payment of \$3276.00 to Taylor Engineering for general engineering services.
2. Approved a payment of \$150.00 to Soflo Wildlife Trapping & Removal, LLC for animal trapping at Material Service Area (MSA) 726, Pompano Beach (Broward County), FL.
3. Approved a payment of \$850.00 to Dave Neilson, LLC to replace an existing irrigation pump at Dredged Material Management Area (DMMA) BV-52, Brevard County, FL.
4. Approved a Work Order in the amount of \$9,990.00 with Scheda Ecological Associates, Inc. to provide a seagrass assessment for the proposed dredge pipeline route to DMMA SL-2, in support of the forthcoming dredging of St. Lucie Reach 1, St. Lucie County, FL.
5. Approval of a contract with Air Quest Environmental, Inc. in the amount of \$1,310.00 to conduct an environmental analysis of the District office, Palm Beach County, FL.
6. Approved a payment in the amount of \$5,460.00 to Morgan & Eklund, Inc., for additional professional hydrographic survey of the proposed sediment basin area in Cut-1 of the Okeechobee Waterway, Martin County, FL.
7. Approved a Work Order in the amount of \$6,500.00 with John Brown & Sons, Inc. to provide vegetation clearing of the proposed new dredge pipeline route to DMMA SL-2, in support of the forthcoming dredging of St. Lucie Reach 1, St. Lucie County, FL.
8. Approved a Work Order in the amount of \$1,725.00 with DGC Environmental Services, Inc. for exotic vegetation treatment for the recently cleared area of MSA 610 Jupiter (Palm Beach County), FL.