



OCEAN HIGHWAY & PORT AUTHORITY

NASSAU COUNTY

County Commission Chambers
James S. Page Government Complex
96136 Nassau Place, Yulee FL 32097

AGENDA

Wednesday, September 9, 2020

6:00 PM

6:00 PM – Meeting Called to Order – Chairman

Invocation

Pledge of Allegiance

Roll Call: Robert Sturgess, District 1; Danny Fullwood, District 2, Scott Hanna, District 3; Carrol Franklin, District 4; Mike Cole, District 5

- Comments - Audience (Comments submitted prior to the meeting)

1. Approval of Minutes

- August 12, 2020 Monthly Meeting Minutes
- July 25, 2020 Mediation Session with City of Fernandina Beach

2. Consent Items

None

3. Report by Pierre LaPorte, Port Accountant

- Financial Report for August 2020

4. Report by Jeb Branham, Port Attorney

5. Port Director Report

6. Port of Fernandina Report

- Tonnage Report – August 2020
- Fire Inspection Report

7. Unfinished Business

- Adoption of the FY 20/21 Operating Budget
- Review Port of Fernandina sign design from Design It Wraps and Graphics
- Nassau Trade Plex Sign – Quit Claim Deed

8. New Business

- Close out First Federal Account #7287 with a balance of \$912.04

Committee Reports

- Port Security – Commissioner Fullwood
- Customs House – Commissioner Franklin
- Army Corp of Engineers – Commissioner Sturgess
- Economic Development – Commissioner Cole
- Emergency Management – Commissioner Franklin
- Technical Coordinating Committee – Commissioner Hanna
- TPO – Commissioner Cole
- Nassau Chamber East Side – Commissioner Sturgess
- Nassau Chamber West Side – Commissioner Cole
-

9. Administrative Office Manager Report

10. Other items to be brought by Commissioners

11. Adjourn

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. Fla. Stat. § 286.0105.

Pursuant to Executive Order No. 20-69, issued by the Office of Governor Ron DeSantis on March 20, 2020, municipalities may conduct meetings of their governing boards without having a quorum of its members present physically or at any specific location, and utilizing communications media technology such as telephonic or video conferencing, as provided by Section 120.54(5)(b)2, Florida Statutes.



Minutes



OCEAN HIGHWAY & PORT AUTHORITY

Robert Sturgess – Commissioner, District 1
Danny Fullwood – Chairman, District 2
Scott Hanna – Secretary/Treasurer, District 3
Carrol Franklin – Commissioner, District 4
Mike Cole – Vice Chairman, District 5

Monthly Meeting Minutes

August 12, 2020

The Ocean Highway and Port Authority of Nassau County held its Monthly Meeting on **Wednesday, August 12, 2020** at the **Fernandina Beach Golf Club, Bill Melton Road, Fernandina Beach, Florida 32034.**

The meeting was called to order **at 6:06 PM by Chairman Fullwood.**

The invocation was given and the Pledge of Allegiance was led by Commissioner Hanna. Roll call was conducted by Mrs. Barbara Amergian. Commissioners Fullwood, Hanna, Franklin, and Sturgess (via video conference) were in attendance. Commissioner Cole was absent. Also in attendance were Jeb Branham, Port Attorney; Pierre LaPorte, Port Accountant; and Chris Ragucci, Port Director/Operator.

Chairman Fullwood recognized City Commissioner Chip Ross, 210 North 3rd Street, Fernandina Beach, FL to speak to the Board during Public Comments. Mr. Ross presented an opinion article printed in the Fernandina Beach News Leader. Chris Ragucci, Port Operator, offered his objection to the article being read. Chairman Fullwood allowed Mr. Ross to proceed.

Commissioner Franklin made the motion to accept the minutes of the July 8, 2020 monthly meeting. Commissioner Hanna seconded the motion. Motion was approved unanimously.

Consent Items:

Two quotes were presented for replacing the Port of Fernandina sign.

Commissioner Hanna made the motion to accept the quote from Design It Wraps at \$470.80. The Board would like more specifics. Mrs. Amergian will request a mockup of the sign. The motion was approved 3-1 with Commissioner Franklin voting no.

Commissioner Franklin made the motion to authorized payment of \$1,878.87 to Carlos Alvarez, Mediator. Mr. Alvarez's fee was split evenly between OHPA and the City of Fernandina Beach. Commissioner Hanna seconded. Motion approved unanimously.

Port Accountant Pierre LaPorte presented the July financials and V1. of the FY 20/21 Operating Budget. There was discussion regarding the amount of the donation to the Nassau County Economic Development Board. Mr. LaPorte reminded the Board that there was no longer

offsetting rent coming in for the Customs House which will create a \$10,922 deficit and allow for no money for maintenance.

Mr. LaPorte asked the Board if it was their desire to allow the line of credit in the amount of \$150,000 to remain at BB&T. The Board would like to leave the line of credit open for any emergencies that may arise.

Chairman Fullwood and Mr. Ragucci asked Mr. LaPorte to explain the “\$6.7 million deficit in 2019” that is being reported in the local papers. Mr. LaPorte explained that assets exceed liabilities by \$10,000,000 and the Port is owned free and clear by the citizen of Nassau County. Mr. Ragucci also offered that it is a financial reversing entry. This figure was taken from the Jacksonville Business Journal and it out of context.

Port Attorney Jeb Branham presented his report to the Board. Mr. Branham informed the Board that the City of Fernandina Beach has obtained outside council to bring suit against OHPA in regards to the PILOT payment.

Mr. Branham reported that he is still negotiating the terminology in regards to the Interlocal Agreement.

Mr. Branham informed the Board that TranSystems is proceeding with filing a law suit against OHPA for non-payment of invoices for work done at Worldwide Terminals. OHPA will need to respond by August 24, 2020. Mediation is not an option.

Commissioner Mike Cole joined the meeting at 6:57 via video conference.

Port Operator/Director Chris Ragucci presented the July tonnage report. He also reported on a list of accomplishments the Port has achieved over the past year.

New Business

Mr. Ragucci updated the Board on the status of grants open with FDOT.

Commissioner Hanna made the motion to authorize Chairman Fullwood to execute the MARAD FY 2019 America’s Highway Grant in the amount of \$1,291,800. The motion was approved unanimously.

Due to continued COVID 19 protocols, there was nothing new to report on Committee Reports.

With nothing more to come before the Board, the meeting was adjourned at 7:50 PM.

Chairman Danny Fullwood



OCEAN HIGHWAY & PORT AUTHORITY

Robert Sturgess – Commissioner, District 1
Danny Fullwood – Chairman, District 2
Scott Hanna – Secretary/Treasurer, District 3
Carrol Franklin – Commissioner, District 4
Mike Cole – Vice Chairman, District 5

Mediation with the City of Fernandina Beach

July 15, 2020

The Ocean Highway and Port Authority of Nassau County held a mediation session with the City of Fernandina Beach on Wednesday, July 12, 2020 at the Fernandina Beach Golf Course, 2800 Bill Melton Avenue, Fernandina Beach, FL

The meeting was called to order at 9:00 PM by Mayor John Miller, City of Fernandina Beach.

Roll call was conducted Caroline Best, City Clerk for the City of Fernandina Beach. All Port Commissioners were present with Commissioner Sturgess and Commissioner Hanna attending via video conference. Also in attendance for the OHPA were Jeb Branham, and Chris Ragucci, Port Director/Operator. All City Commissioners were present – Mayor John Miller, Vice Mayor Len Kreger, Commissioners Chip Ross, Philip Chapman and Mike Lednovich, City Manager Dale Martin as well as City Attorney Tammi Bach. Mediator Carlos Alvarez was in attendance.

Opening statements on the issues of conflict were given by City Attorney Tammi Bach and OHPA Attorney Jeb Branham.

Following the opening statements, the City and OHA separated to caucus and discuss resolution of the dispute with Mediator Carlos Alvarez.

The Ocean Highway & Port Authority presented the following proposal to the City:

1. Study to determine (a) cost of city services by occurrence and (b) benefits of City's revenue stream from the Port.
2. Study to be paid by the Port and the City.
3. Consultant (Independent) selected by Port and City.
4. \$100,000? (Given the financial situation, this payment is not possible.)
5. Ceiling? (on the amount that will be paid to the City)

6. Defer (action) until 2023 as study is performed.

The proposal from OHPA was presented to the City by Mr. Alvarez. The City countered with the following proposal:

1. OHPA to pay \$100,000 with 30 days.
2. Defer future payments (2021, 2022) until July 2023 (adds another \$50,000)
3. Interest and amortization?
4. Future - \$50,000 annually in perpetuity.
5. Pass the fee on to customers – based on 230 ships per year.

OHPA counter offered the following proposal:

1. OHPA to pay ~~\$100,000 with 30 days.~~ \$33,000 on December 31, 2020. \$33,000 in 2021, 2022 on December 31st (\$100,000 over the next three years with no further payments)
2. ~~Defer future payments (2021, 2022) until July 2023 (adds another \$50,000)~~
3. ~~Interest and amortization?~~
4. Future - ~~\$50,000 annually in perpetuity.~~ \$25,000 beginning December 2023 for ten (10) years with agreement to negotiation after ten (10) years.
5. ~~Pass the fee on to customers – based on 230 ships per year.~~

A motion to offer, as a settlement to the City of Fernandina Beach, the following: (1) A payment schedule of \$33,300 for the next three (3) years beginning on 12/31/2020 with two additional payments 12/31/2021 and 12/31/2022. (2) Beginning on 12/31/2023, an annual payment of \$25,000 for ten (10) years and then agreement to renegotiation, specifically disclaiming any payment beyond the one set forth, was made by Commissioner Franklin and seconded by Commissioner Hanna. The Commissioners were polled for their votes:

**Cole – No
Franklin - Yes
Fullwood – Yes
Hanna – Yes
Sturgess – No**

The motion passed by majority vote.

The motion was presented to the City of Fernandina Beach officials by Carlos Alvarez and was rejected. Mr. Alvarez declared an impasse and the mediation concluded at 3:20 PM.

Danny Fullwood
Chairman



Port Accountant Report



September 3, 2020

The Board of Commissioners
Ocean Highway and Port Authority of Nassau County
86130 License Road, Suite 9
Fernandina Beach, Florida 32034

Attention: Barb Amerigan, Office Manager

We are pleased to confirm our understanding of the services we are to provide the Ocean Highway and Port Authority of Nassau County (the "Authority"), for the year ended September 30, 2020. We will audit the financial statements including the related notes to the financial statements which collectively comprise the basic financial statements of the Authority as of and for the year then ended.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies the Authority's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal and/or state awards, (if necessary).

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and/or the Florida Single Audit Act and Chapter 10.550 *Rules of the Auditor General*, as applicable.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states: (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance and/or the Florida Single Audit Act, as applicable, will report on internal control over compliance and will include a paragraph that states the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and/or the Florida Single Audit Act. Both reports will state the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the Uniform Guidance; the Florida Single Audit Act; and the provisions of Chapter 10.550, *Rules of the Auditor General*, as applicable, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and/or the Florida Single Audit Act, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audits, if applicable. Our reports will be addressed to management and Members of the Board of Commissioners of the Ocean Highway and Port Authority of Nassau County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to

complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Management Responsibilities

Management is responsible for the financial statements, schedule of expenditures of federal awards and or state projects, and all accompanying information as well as all representations contained therein.

Management is responsible for: (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards and state projects, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving: (1) management, (2) employees who have significant roles in internal control, and (3)

others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance and the Florida Single Audit Act, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review subsequent to the start of fieldwork.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal and state awards (including notes and noncash assistance received) in conformity with the Uniform Guidance and the Florida Single Audit Act. You agree to include our report on the schedule of expenditures of federal and state awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal and state awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal and state awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal and state awards no later than the date the schedule of expenditures of federal and state awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the schedule of expenditures of federal and state awards in accordance with the Uniform Guidance and the Florida Single Audit Act; (2) you believe the schedule of expenditures of federal and state awards, including its form and content, is fairly presented in accordance with the Uniform Guidance and the Florida Single Audit Act; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal and state awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any

significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to an exempt offering document with which Mauldin & Jenkins is not involved, you agree to clearly indicate in the exempt offering document that Mauldin & Jenkins is not involved with the contents of such offering document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards and state projects, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards and state projects, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. You agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from: (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform

specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and the Florida Single Audit Act, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal and/or state award program, as applicable. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and the Florida Single Audit Act, if applicable.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance, and the Florida Single Audit Act, as applicable.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Authority's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and the Florida Single Audit Act requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and *State Projects Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Authority's major programs, as applicable. The purpose of these procedures will be to express an opinion on the Authority's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance and the Florida Single Audit Act, as applicable.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards and state projects and related notes of the Authority in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Audit Administration, Fees and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the Federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting

package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to the Authority; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Mauldin & Jenkins, LLC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Mauldin & Jenkins personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a regulatory body. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on a mutually agreed upon date, and to issue our reports no later than May 31, 2021. Wade P. Sansbury, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be \$25,800 for the financial and compliance audit (includes financial statement preparation) and \$3,500 for each major federal and/or state program if a federal and/or Florida Single Audit are required for the year ended September 30, 2020. Our hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered as work progresses and are payable upon presentation. In accordance with our Firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fees are based on anticipated cooperation from your personnel (including complete and timely receipt by us of the information on the respective client participation listings to be prepared annually) and the assumption that unexpected circumstances (including scope changes) will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

As a result of our prior or future services to you, we might be requested or required to provide information or documents to you or a third party in a legal, administrative, arbitration, or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be deemed billable to you as a separate engagement. We shall be entitled to compensation for our time and reasonable reimbursement for our expenses (including legal fees) in complying with the request. For all requests, we will observe the confidentiality requirements of our profession and will notify you promptly of the request.

We appreciate the opportunity to be of service to the Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign these letters and return one to us.

Sincerely,

MAULDIN & JENKINS, LLC


Wade P. Sansbury, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Ocean Highway and Port Authority of Nassau County.

Management signature: _____

Title: _____

Governance signature: _____

Title: _____



September 3, 2020

The Board of Commissioners
Ocean Highway and Port Authority of Nassau County
86130 License Road, Suite 9
Fernandina Beach, Florida 32034

Attention: Barb Amerigan, Office Manager

We are pleased to confirm our understanding of the services we are to provide for the Ocean Highway and Port Authority of Nassau County (the “Authority”).

We will examine the Authority’s compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds as of and for the year ending September 30, 2020. The objectives of our examination are to: (1) obtain reasonable assurance about whether the Authority complied with the specified requirements above; and (2) to express an opinion as to whether the Authority complied with the specified requirements is fairly stated, in all material respects.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the Board of Commissioners of the Authority. 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. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards.

You understand that the report is intended solely for the information and use of the Authority and the Auditor General of the State of Florida, and is not intended to be and should not be used by anyone other than those specified parties.

We will plan and perform the examination to obtain reasonable assurance about whether the Authority complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds is free from material misstatement. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies that may exist. However, we will inform you of any known and suspected fraud and noncompliance

with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for, and agree to provide us with, a written assertion about whether the Authority is in compliance with the above noted criteria. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but we remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information, and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

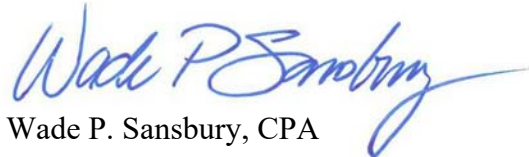
Wade P. Sansbury, CPA, is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We expect to begin our examination on a mutually agreed upon date, and to issue our reports no later than May 31, 2021. Our fees for these services are included in the Authority's annual audit engagement letter. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

MAULDIN & JENKINS, LLC



Wade P. Sansbury, CPA

RESPONSE:

This letter correctly sets forth the understanding of the Authority.

Management signature: _____

Title: _____

Governance signature: _____

Title: _____



Attorney Report

JEB T. BRANHAM, P.A.
Jeb T. Branham
419 3rd Street North
Jacksonville Beach, Florida 32250
Tel: (904) 339-0500; Fax: (904) 339-0501
jeb@jebbranham.com
www.jebbranham.com

September 9, 2020

Below are updates on the near-term legal issues:

1. Fernandina Beach has not yet filed suit over the PILOT payments dispute. I do not know when they expect to.
2. Ms. Bach with Fernandina Beach has confirmed that the city still wants to move forward with an interlocal agreement for the city to assume financial liability associated with the westward channel realignment.
3. TranSystems, OHPA, and WTF have tentatively agreed to mediate the case on October 9. The parties have informally decided not to do any more litigation until the mediation takes place. OHPA's has filed a formal motion to compel mediation and stay the proceedings until mediation is completed.

Jeb T. Branham, Esq.
419 3rd Street North
Jacksonville Beach, FL 32250

Invoice submitted to:
Ocean Highway and Port Authority

September 2, 2020

Invoice # 13123

Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
8/11/2020 Telephone conference with D. Fullwood regarding charter; email to C. Ragucci regarding opinion letter for FDOT;	0.40 200.00/hr	80.00
8/12/2020 Telephone conference with C. Iseley regarding TranSystems litigation; attend regular meeting (1.7);	1.90 200.00/hr	380.00
8/18/2020 Telephone conference with J. Sessions regarding TradePlex signage ; email to B. Amergian regarding TradePlex sign deed; email to R. Sturgess regarding salaries;	0.50 200.00/hr	100.00
8/20/2020 Email to T. Arnold regarding mediation;	0.10 200.00/hr	20.00
8/21/2020 Telephone conferences with C. Ragucci regarding procurement letter; review procurement procedures; prepare procurement letter for FDOT grant;	1.40 200.00/hr	280.00
8/24/2020 Email to T. Arnold regarding mediation and extensions of pending deadlines (.2); prepare motion to compel mediation and to stay (.8); email to D. Fullwood regarding mediation (.1);	1.10 200.00/hr	220.00
8/26/2020 Email to R. Sturgess regarding public records;	0.20 200.00/hr	40.00
8/27/2020 Emails to D. Fullwood regarding mediation;	0.10 200.00/hr	20.00
8/28/2020 Telephone conference with B. Amergian regarding public records;	0.20 200.00/hr	40.00

	<u>Hrs/Rate</u>	<u>Amount</u>
9/1/2020 Emails with J. Sessions regarding TradePlex signage; telephone conference with B. Amergian regarding public records;	0.30 200.00/hr	60.00
9/2/2020 Telephone conference with D. Fullwood regarding land purchase; email to C. Byrd regarding meeting; prepare attorney report; prepare resolution 2020-05; prepare resolution 2020-06;	0.30 200.00/hr	60.00
For professional services rendered	6.50	\$1,300.00
Additional Charges :		
9/2/2020 Miscellaneous - Adjustment		600.00
Total additional charges		\$600.00
Total amount of this bill		\$1,900.00
Previous balance		\$2,980.00
Accounts receivable transactions		
8/5/2020 Payment - thank you. Check No. 2339		(\$2,980.00)
Total payments and adjustments		(\$2,980.00)
Balance due		\$1,900.00



Unfinished Business

NASSAU COUNTY OCEAN HIGHWAY & PORT AUTHORITY

BUDGET 2020-2021 -- PROPOSED v1

	Jun-20 YTD ACTUAL	BUDGET 2019-2020	BUDGET 2020-2021	CPI - June 2020
Revenues				
Quarterly Fee	258,891.67	251,675.00	253,300.15	1.0064573
PILOT Payment	0.00	50,000.00	0.00	
Audit Fee Reimbursement	0.00	7,000.00	0.00	
Misc Income	547.70	2,000.00	2,000.00	
Interest	14.26	60.00	60.00	
TOTAL REVENUES	259,453.63	310,735.00	255,360.15	
EXPENSES				
COMMISSION DIRECT				
Salaries - Commissioners	87,500.00	120,000.00	120,000.00	
Payroll Taxes	7,061.82	11,361.00	11,361.00	
Unemployment	66.07	75.00	75.00	
Conferences & Travel	0.00	1,000.00	1,000.00	
Insurance	0.00	102.00	102.00	
Salaries - Board Attorney	23,630.00	30,000.00	30,000.00	
TOTAL COMMISSION DIRECT	118,257.89	162,538.00	162,538.00	
COMMISSION OPERATION				
Salaries- Accountant	12,000.00	18,000.00	18,000.00	
Salaries - Office Administrator	16,762.99	23,535.68	23,535.68	
Expenses - Office Administrator	2,471.10	7,000.00	4,000.00	
Travel - Office Administrator	0.00	100.00	100.00	
TOTAL COMMISSION OPERATION	31,234.09	48,635.68	45,635.68	
COMMISSION DISCRETIONARY				
Dept. of Revenue (Special Dist. Fee)	225.00	175.00	225.00	
TPO. - Membership	1,293.00	1,257.00	1,257.00	
Greater Nassau Chamber of Commerce	280.00	280.00	280.00	
Advertisement	611.79	500.00	600.00	
Special Meeting - Court Reporter	0.00	0.00	0.00	
Web Site	0.00	300.00	0.00	
Awards & Presentations	647.00	120.00	120.00	
Discretionary	913.00	100.00	720.00	
TOTAL COMMISSION DISCRETIONARY	3,969.79	2,732.00	3,202.00	
PORT OPERATIONS				
FB Annual Fee - PILOT	0.00	50,000.00	0.00	
CSX Right of Way Fee	2,241.50	750.00	750.00	
Insurance	12,275.00	11,500.00	12,275.00	
Audit	29,300.00	32,800.00	25,800.00	
FL Ports Council Dues	15,500.00	20,500.00	20,500.00	
Nassau Cty Economic Dev Board	10,000.00	10,000.00	0.00	
Sponsorships	0.00	0.00	0.00	
TOTAL PORT OPERATIONS	69,316.50	125,550.00	59,325.00	
TOTAL EXPENSES	222,778.27	339,455.68	270,700.68	
Excess Revenues over Expenditures	36,675.36	-28,720.68	-15,340.53	

NASSAU COUNTY OCEAN HIGHWAY & PORT AUTHORITY

Customs House

BUDGET 2020-2021 -- PROPOSED v1

	YTD Jun-20 <u>ACTUAL</u>	BUDGET <u>2019-2020</u>	BUDGET <u>2020-2021</u>
INCOME			
GSA - Customs House - RENTAL INCOME	17,590.71	16,131.22	0.00
Interest			
TOTAL INCOME	17,590.71	16,131.22	0.00
CUSTOMS HOUSE			
Bug Out Pest Control	300.00	50.00	312.00
River Pest Control Termite Bond	490.00	275.00	500.00
Bug Out Termite Bond	225.00	250.00	250.00
Lawn Service	0.00	0.00	0.00
Cleaning Service	2,520.00	3,360.00	3,360.00
City of Fernandina Beach (Water)	920.81	1,500.00	1,500.00
Florida Public Utilities (Electric)	3,002.44	5,000.00	5,000.00
Maintenance	0.00	5,696.22	0.00
TOTAL CUSTOMS HOUSE	7,458.25	16,131.22	10,922.00
<u>Net Increase(decrease) in Funds</u>	10,132.46	0.00	-10,922.00

OCEAN HIGHWAY AND PORT AUTHORITY, NASSAU COUNTY, FLORIDA
RESOLUTION NO. 2020-R04

A RESOLUTION OF THE OCEAN HIGHWAY AND PORT AUTHORITY OF NASSAU COUNTY, FLORIDA,
ADOPTING ITS BUDGET FOR FISCAL YEAR 2020-21; PROVIDING FOR AN EFFECTIVE DATE

WHEREAS the Ocean, Highway, and Port Authority is an independent, special district created and chartered under the laws of the State of Florida at Chapter 2005-293, as authorized by F.S. Ch. 189.

WHEREAS OHPA has the obligation to adopt its budget for fiscal year 2020-21.

WHEREAS OHPA has on-going administration, operations and projects, has conducted public workshops, researched and resolved issues, and anticipates the receipt of revenues and grant funds, for all of which appropriate budget provisions should be made and such provisions should be made consistent with OHPA's public purpose.

NOW THEREFORE BE IT RESOLVED BY THE COMMISSIONERS OF THE OCEAN HIGHWAY AND PORT AUTHORITY, NASSAU COUNTY, FLORIDA THAT:

Section 1. OHPA adopts the attached document as its budget for fiscal year 2020-21.

Section 2. This Resolution shall be effective upon its adoption.

RESOLVED FURTHER THAT the Ocean Highway and Port Authority, Nassau County, Florida hereby adopts the foregoing Resolution, dated this _____ day of _____, 2020.

OCEAN HIGHWAY AND PORT AUTHORITY,
NASSAU COUNTY, FLORIDA

Danny Fullwood, as its Chairman

ATTEST:

Scott Hanna, as its Secretary



2436 Lynndale Road, Fernandina Beach FL, 32034

SIGN PROOF

ARTWORK PROOF



APPROVED BY: _____

DATE: _____

*This digital proof is not an exact representation of color, or quality.

*For signage, we will send up to three revisions. Additional revisions can be subject to a 15 dollar fee per revision.

*By signing this document, you are in agreeance to pay full amount due upon completion of job/installation

THIS INSTRUMENT WAS
PREPARED BY AND RETURN TO:

Jeb T. Branham, Esq.
419 3rd Street North
Jacksonville Beach, Florida 32250

Inst: 202045018727 Date: 06/22/2020 Time: 2:56PM
Page 1 of 3 B: 2369 P: 1614, Doc Type: D
John A. Crawford, Clerk of Court, Nassau County.
By: DW, Deputy Clerk
Doc Stamp-Deed: 0.70

QUIT CLAIM DEED

Made this 17th day of June, 2020, by the Nassau County Board of County Commissioners, a body politic and corporate, whose address is 96135 Nassau Place, Suite 1, Yulee, Florida 32097, party of the first part, and the Ocean Highway and Port Authority, a Florida independent special district, whose address is 86130 License Road, Suite 9, Fernandina Beach, Florida 32034, party of the second part.

WITNESSETH: That the said party of the first part, for and in consideration of the sum of ten and no/100 Dollars (\$10.00), in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, has remised, released and quit-claimed, and by these presents does remise, release and quit-claim unto the said party of the second part, and his heirs, successors and assigns forever, the following described land, situate, lying and being in the County of Nassau, State of Florida, to wit:

A PARCEL OF LAND BEING A PORTION OF SECTION 37, TOWNSHIP 2 NORTH, RANGE 27 EAST, NASSAU COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FOR A POINT OF REFERENCE, COMMENCE AT THE INTERSECTION OF THE CENTERLINE OF GENE LASSERRE BOULEVARD (A 125 FOOT RIGHT OF WAY) WITH THE NORTH RIGHT OF WAY LINE OF STATE ROAD NO. 200 (A VARIABLE WIDTH RIGHT OF WAY AS ESTABLISHED BY DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP SECTION 74060-2503), THENCE NORTH 84°44'03" WEST, ALONG SAID NORTHERLY RIGHT OF WAY LINE, A DISTANCE OF 11.44 FEET TO A POINT OF INTERSECTION BETWEEN ASPHALT AND A CONCRETE CURB, SAID POINT BEING A POINT OF CUSP WITH A NON-TANGENT CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 9.73 FEET; SAID POINT ALSO BEING THE POINT OF BEGINNING. THENCE DEPARTING SAID NORTHERLY RIGHT OF WAY AND ALONG THE OUTSIDE EDGE OF A CONCRETE CURB THE FOLLOWING SEVEN (7) COURSES: COURSE 1 - NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 77°32'05", AN ARC DISTANCE OF 10.51 FEET, SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH 33°30'49" WEST, 9.73 FEET; COURSE 2 - NORTH 05°15'14" EAST, ON A NON-TANGENT LINE, A DISTANCE OF 202.69 FEET;

COURSE 3 - NORTH 03'20'53" EAST, A DISTANCE OF 25.45 FEET TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE TO THE SOUTH AND HAVING A RADIUS OF 7.86 FEET; COURSE 4 - ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 180'00'00" AN ARC DISTANCE OF 24.70 FEET, SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 86'24'08" EAST, 15.72 FEET TO THE END OF SAID CURVE; COURSE 5 - SOUTH 03'50'50" WEST, ON A NON-TANGENT LINE, A DISTANCE OF 33.98 FEET; COURSE 6 - SOUTH 05'18'09" WEST, A DISTANCE OF 194.61 FEET TO THE BEGINNING OF A NON-TANGENT CURVE, SAID CURVE BEING CONCAVE TO THE NORTHWEST AND HAVING A RADIUS OF 7.77 FEET; COURSE 7 - THENCE ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 77'30'37" AN ARC DISTANCE OF 10.51 FEET, SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 44'03'27" WEST, A DISTANCE OF 9.73 TO A POINT ON THE NORTHERLY RIGHT-OF WAY LINE OF STATE ROAD NO. 200; THENCE NORTH 84'44'03" WEST, ALONG SAID NORTHERLY RIGHT-OF-WAY LINE, A DISTANCE OF 3.35 FEET TO THE POINT OF BEGINNING, CONTAINING 3,758 SQUARE FEET, MORE OR LESS.

TO HAVE AND TO HOLD the same, together with all and singular the appurtenances thereunto belonging or in anywise appertaining, and all the estate, right, title, interest, lien, equity and claim whatsoever of the said party of the first party, either in law or equity, to the only proper use, benefit and behoof of the said party of the second part, his heirs, successors and assigns forever.

IN WITNESS WHEREOF, the said party of the first part has hereunto set her hand and seal the day and year first above written.

Signed in the presence of:

Brenda K. Linville
First Witness

Brenda K. Linville
Printed Name

Melissa Lucey
Second Witness

Melissa Lucey
Printed Name

Nassau County Board of County Commissioners

By: Daniel B. Leeper
Its: Chairman

STATE OF FLORIDA
COUNTY OF NASSAU

The foregoing instrument was acknowledged before me this 17th day of June, 2020, by Daniel B. Leeper as Chairman of the Nassau County Board of County Commissioners, via ☐ online notarization ☐ personally appeared who is personally known ☒ or Produced _____ as identification.

NOTARY PUBLIC

2



Peggy B. Snyder
PEGGY B. SNYDER
Notary Public, State of Florida
My Comm. Expires November 12, 2023
Commission No. GG 909093

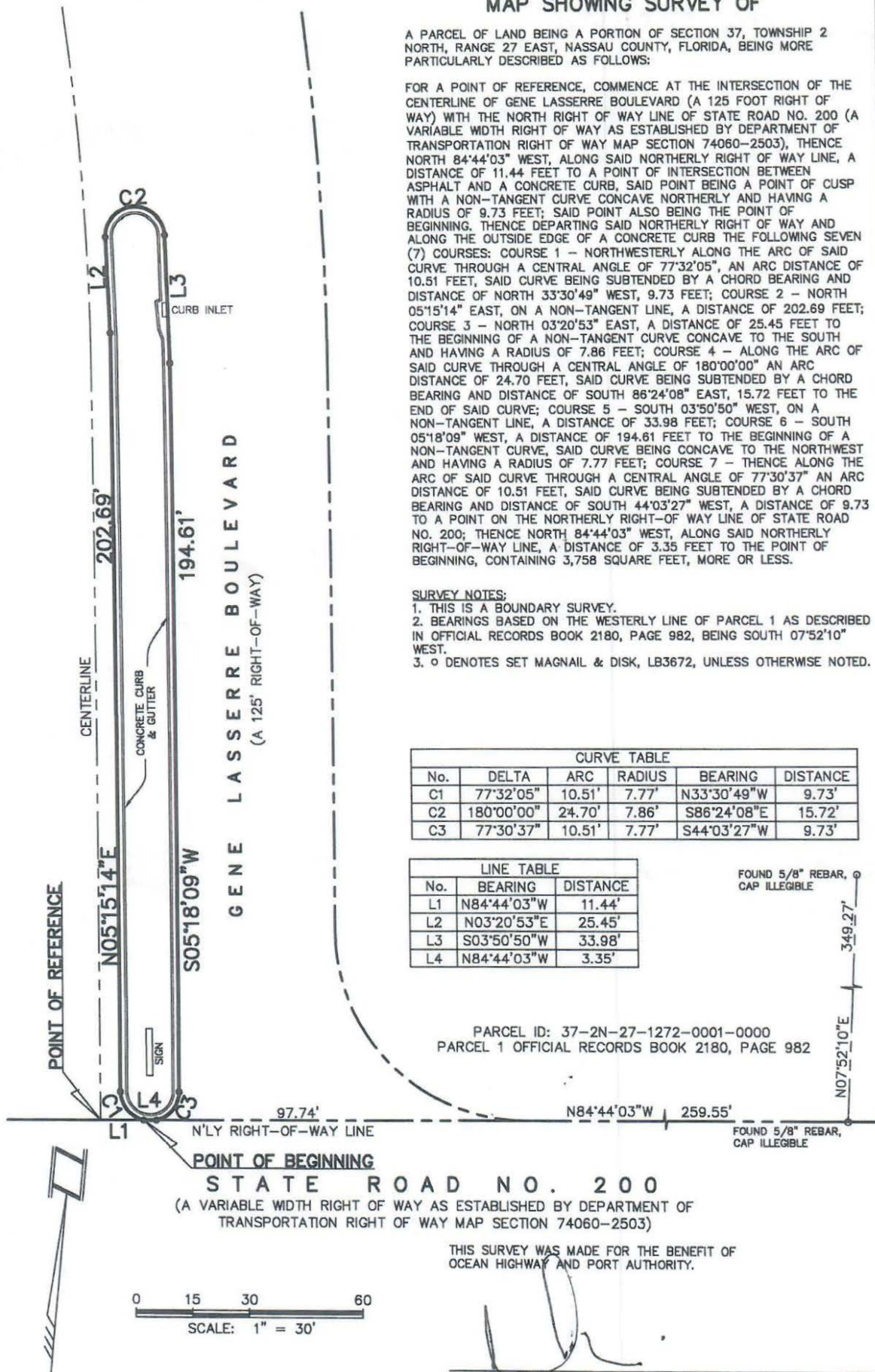
MAP SHOWING SURVEY OF

A PARCEL OF LAND BEING A PORTION OF SECTION 37, TOWNSHIP 2 NORTH, RANGE 27 EAST, NASSAU COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

FOR A POINT OF REFERENCE, COMMENCE AT THE INTERSECTION OF THE CENTERLINE OF GENE LASSERRE BOULEVARD (A 125 FOOT RIGHT OF WAY) WITH THE NORTH RIGHT OF WAY LINE OF STATE ROAD NO. 200 (A VARIABLE WIDTH RIGHT OF WAY AS ESTABLISHED BY DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP SECTION 74060-2503), THENCE NORTH 84°44'03" WEST, ALONG SAID NORTHERLY RIGHT OF WAY LINE, A DISTANCE OF 11.44 FEET TO A POINT OF INTERSECTION BETWEEN ASPHALT AND A CONCRETE CURB, SAID POINT BEING A POINT OF CURVE WITH A NON-TANGENT CURVE CONCAVE NORTHERLY AND HAVING A RADIUS OF 9.73 FEET; SAID POINT ALSO BEING THE POINT OF BEGINNING. THENCE DEPARTING SAID NORTHERLY RIGHT OF WAY AND ALONG THE OUTSIDE EDGE OF A CONCRETE CURB THE FOLLOWING SEVEN (7) COURSES: COURSE 1 - NORTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 77°32'05", AN ARC DISTANCE OF 10.51 FEET, SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH 33°30'49" WEST, 9.73 FEET; COURSE 2 - NORTH 05°15'14" EAST, ON A NON-TANGENT LINE, A DISTANCE OF 202.69 FEET; COURSE 3 - NORTH 03°20'53" EAST, A DISTANCE OF 25.45 FEET TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE TO THE SOUTH AND HAVING A RADIUS OF 7.86 FEET; COURSE 4 - ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 180°00'00" AN ARC DISTANCE OF 24.70 FEET, SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 86°24'08" EAST, 15.72 FEET TO THE END OF SAID CURVE; COURSE 5 - SOUTH 03°50'50" WEST, ON A NON-TANGENT LINE, A DISTANCE OF 33.98 FEET; COURSE 6 - SOUTH 05°18'09" WEST, A DISTANCE OF 194.61 FEET TO THE BEGINNING OF A NON-TANGENT CURVE, SAID CURVE BEING CONCAVE TO THE NORTHWEST AND HAVING A RADIUS OF 7.77 FEET; COURSE 7 - THENCE ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 77°30'37" AN ARC DISTANCE OF 10.51 FEET, SAID CURVE BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH 44°03'27" WEST, A DISTANCE OF 9.73 TO A POINT ON THE NORTHERLY RIGHT-OF-WAY LINE OF STATE ROAD NO. 200; THENCE NORTH 84°44'03" WEST, ALONG SAID NORTHERLY RIGHT-OF-WAY LINE, A DISTANCE OF 3.35 FEET TO THE POINT OF BEGINNING, CONTAINING 3,758 SQUARE FEET, MORE OR LESS.

SURVEY NOTES:

1. THIS IS A BOUNDARY SURVEY.
2. BEARINGS BASED ON THE WESTERLY LINE OF PARCEL 1 AS DESCRIBED IN OFFICIAL RECORDS BOOK 2180, PAGE 982, BEING SOUTH 07°52'10" WEST.
3. O DENOTES SET MAGNAIL & DISK, LB3672, UNLESS OTHERWISE NOTED.



CURVE TABLE					
No.	DELTA	ARC	RADIUS	BEARING	DISTANCE
C1	77°32'05"	10.51'	7.77'	N33°30'49"W	9.73'
C2	180°00'00"	24.70'	7.86'	S86°24'08"E	15.72'
C3	77°30'37"	10.51'	7.77'	S44°03'27"W	9.73'

LINE TABLE		
No.	BEARING	DISTANCE
L1	N84°44'03"W	11.44'
L2	N03°20'53"E	25.45'
L3	S03°50'50"W	33.98'
L4	N84°44'03"W	3.35'

FOUND 5/8" REBAR, O
CAP ILLEGIBLE

PARCEL ID: 37-2N-27-1272-0001-0000
PARCEL 1 OFFICIAL RECORDS BOOK 2180, PAGE 982

FOUND 5/8" REBAR, O
CAP ILLEGIBLE

STATE ROAD NO. 200
(A VARIABLE WIDTH RIGHT OF WAY AS ESTABLISHED BY DEPARTMENT OF TRANSPORTATION RIGHT OF WAY MAP SECTION 74060-2503)

THIS SURVEY WAS MADE FOR THE BENEFIT OF
OCEAN HIGHWAY AND PORT AUTHORITY.

0 15 30 60
SCALE: 1" = 30'

"NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL
SEAL OF A FLORIDA LICENSED SURVEYOR AND MAPPER."

CHECKED BY: _____
DRAWN BY: JDB
FILE #: 2020-134

BOATWRIGHT LAND SURVEYORS, INC.
1500 ROBERTS DRIVE JACKSONVILLE BEACH, FLORIDA
(904) 241-8550

DATE: FEBRUARY 6, 2020
SHEET 1 OF 1

DONN W. BOATWRIGHT, P.S.M.
FLA. LIC. SURVEYOR AND MAPPER No. LS 3295
FLA. LIC. SURVEYING & MAPPING BUSINESS No. LB 3672



New Business



FIRST FEDERAL BANK

P. O Box 2029
Lake City, FL 32056

RETURN SERVICE REQUESTED

OCEAN HIGHWAY & PORT AUTHORITY
86130 LICENSE RD STE 9
FERNANDINA BEACH FL 32034-3786

Statement Ending 08/31/2020

OCEAN HIGHWAY & PORT

Page 1 of 2

Customer Number: XXXXXX7287

Managing Your Accounts



Branch



Customer Care 1-877-499-0572



Mailing Address P.O. Box 2029
Lake City, FL 32056



Website www.ffbf.com

Effective 07/01/2020, the amount available for withdrawal by checks not subject to next day availability is increasing to \$225. In addition, the amount available for withdrawal on exception holds is increasing to \$5,525. Please contact Customer Care or your local branch with any questions.

Summary of Accounts

Account Type	Account Number	Ending Balance
COMMUNITY PARTNERS BUSINESS CHECKING	XXXXXX7287	\$912.04

COMMUNITY PARTNERS BUSINESS CHECKING-XXXXXX7287

Account Summary

Date	Description	Amount
08/01/2020	Beginning Balance	\$912.04
	0 Credit(s) This Period	\$0.00
	0 Debit(s) This Period	\$0.00
08/31/2020	Ending Balance	\$912.04

Overdraft and Returned Item Fees

	Total for this period	Total year-to-date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00



ADMINISTRATIVE OFFICE MANAGER'S REPORT

September 2020

Hours Worked August - 73

- Attended and completed meeting minutes for the August 12, 2020 Monthly Meeting
- Completed minutes from the July Mediation with City of Fernandina Beach.
- Sign at Port – prepared permit questionnaire for the City of Fernandina Beach.
- Worked with Joanne at Coursun & Stam on budget and reconciliations; set up users for all.
- Invoices paid and entered into QuickBooks
- Payroll entered into QuickBooks
- Agenda for September meeting
- Responded to all emails and corresponding documents/letters
- Website Updates
- Electronic file organizing

Public Records Request Received in August 1

- Richard Bruce – email from Clyde Davis to Commissioner Sturgess.