AGENDA
FERNANDINA BEACH CITY COMMISSION
REGULAR MEETING
JUNE 16, 2026
6:00 PM
CITY HALL COMMISSION CHAMBERS
204 ASH STREET
FERNANDINA BEACH, FL 32034

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE / INVOCATION
Invocation by Associate Pastor Rachel Williams, of Memorial Methodist Church.

4. PRESENTATIONS

4.1 **WATERFRONT ADVISORY BOARD — ANNUAL WORK PLAN —** *Waterfront Advisory Board Chair Jenny Schaffer will present the Waterfront Advisory Board annual work plan in accordance with Resolution 2025-65.*

4.2 **PROJECT/OPERATION UPDATES** — *Deputy City Manager Jeremiah Glisson will provide an update on pending projects and operations.*

4.3 **LEGISLATIVE UPDATE —** *City Attorney Teresa Prince will discuss select issues which impact municipal operations that passed during Florida's 2026/2027 Legislative Session.*

5. PUBLIC COMMENT REGARDING ITEMS NOT ON THE AGENDA OR THE CONSENT AGENDA

6. CONSENT AGENDA

6.1 **APPROVAL OF MINUTES -** *Community Redevelopment Agency - May 19, 2026 and the City Commission Regular Meeting - May 19, 2026.*

6.2 **GRANT AGREEMENT - FLORIDA DEPARTMENT OF TRANSPORTATION** - RESOLUTION 2026-75 AUTHORIZING THE FLORIDA DEPARTMENT OF TRANSPORTATION PUBLIC TRANSPORTATION GRANT AGREEMENT #443809-3-94-01 FOR THE CONSTRUCTION OF AN EXTENSION OF TAXIWAY D AT THE FERNANDINA BEACH MUNICIPAL AIRPORT; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AUTHORIZING EXECUTION; AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Authorizes FDOT Public Transportation Grant Agreement #443809-3-94-01 in the total authorized project grant amount of $437,500, with a local match of $87,500, for Taxiway D construction/extension.*

6.3 **BUDGET TRANSFERS - CITYVIEW —** RESOLUTION 2026-76 APPROVING A BUDGET TRANSFER TO ACCOUNT FOR THE DISTRIBUTION OF COST AMONG CITY DEPARTMENTAL BUDGETS FOR THE COMPLETION OF THE IMPLEMENTATION OF THE NEW PERMITTING LICENSING SOFTWARE SOLUTION AND CITYVIEW; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN

EFFECTIVE DATE. *Synopsis: Approves various budget transfers for the completion of the CityView implementation, in an amount not to exceed $150,160.00.*

6.4 **PROPOSAL APPROVAL - HASSELL CO INT LLC** - RESOLUTION 2026-77 APPROVING HASSELL CO INT LLC AS A SINGLE/SOLE SOURCE VENDOR FOR THE RESURFACING OF PORTIONS OF ASH STREET; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AUTHORIZING EXECUTION; AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Approves the sole/single source proposal from Hassell Co Int LLC for the resurfacing of portions of Ash Street in coordination with the Area 6 drainage project, in an amount not to exceed $90,753.*

7. RESOLUTIONS

7.1 **AWARD OF RFP 26-05 - INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION** - RESOLUTION 2026-78 AWARDING RFP 26-05 FOR INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION TO PURVIS, GRAY AND COMPANY, LLP; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AUTHORIZING EXECUTION; AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Awards RFP 26-05 to Purvis, Gray and Company, LLP for Fiscal Years ending September 30, 2026, 2027 and 2028 with two additional annual renewals.*

8. ORDINANCE - FIRST READING

8.1 **(Legislative) HISTORIC DOWNTOWN DESIGN GUIDELINES - 2026 AMENDMENTS —** ORDINANCE 2026-09 AMENDING THE HISTORIC DOWNTOWN DESIGN GUIDELINES; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. Synopsis: The adoption of updated Historic Downtown Design Guidelines, which will be referred to as the 2026 Historic Downtown Design Guidelines.

9. ORDINANCE - SECOND READING

9.1 **(*Legislative*) CODE AMENDMENT — PERSONAL MOBILITY DEVICES —** ORDINANCE 2026-08 AMENDING THE CODE OF ORDINANCES OF THE CITY OF FERNANDINA BEACH, FLORIDA BY AMENDING CHAPTER 78, TRAFFIC AND VEHICLES TO CREATE DEFINITIONS FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES; TO CREATE TRAFFIC LAWS AND ENFORCEMENT MEASURES FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES TO INCLUDE A SPEED LIMIT FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE. *Synopsis: Imposes a 10 mph speed limit for bicycles and electric bicycles on sidewalks, trails, and paths and 20 mph speed limit for roadways.*

10. BOARD APPOINTMENTS

10.1 **YOUTH ADVISORY COMMITTEE —** *One vacancy: three applicants (Mona Keister, Avery Robert Lentz, and Paola Garcia Ramos).*

11. CITY MANAGER REPORTS

12. CITY CLERK REPORTS

13. CITY ATTORNEY REPORTS

14. MAYOR/COMMISSIONER COMMENTS

15. ADJOURNMENT

- A THREE (3) MINUTE TIME LIMIT MAY BE IMPOSED FOR ALL SPEAKERS (EXCEPT IN A QUASI-JUDICIAL HEARING). A "REQUEST TO SPEAK" FORM IS AVAILABLE ON THE COUNTER AT THE ENTRANCE TO THE COMMISSION CHAMBERS. THE FORM SHOULD BE GIVEN TO THE CITY CLERK UPON COMPLETION.
- THE MAYOR WILL DETERMINE THE ORDER OF THE SPEAKERS AND MAY IMPOSE MORE RESTRICTIVE TIME LIMITS.
- ONE PERSON WILL SPEAK AT A TIME AND ADDRESS COMMENTS TO THE MAYOR, NOT INDIVIDUAL CITY COMMISSION MEMBERS.
- THE CITY COMMISSION MAY ASK QUESTIONS OF SPEAKERS WHO WILL HAVE ONE MINUTE TO RESPOND. ADDITIONAL TIME MAY BE GRANTED AT THE DISCRETION OF THE MAYOR OR BY A MOTION BY THE CITY COMMISSION.
- SPEAKERS MAY FILE COPIES OF THEIR REMARKS WITH THE CITY CLERK WHO WILL MAKE THEM AVAILABLE TO THE COMMISSION.
- MULTI-MEDIA PRESENTATIONS MUST BE SUBMITTED TO THE CITY CLERK NO LATER THAN THE FRIDAY BEFORE THE MEETING.
- FERNANDINA BEACH CITIZENS WILL SPEAK BEFORE NONRESIDENTS AND SPEAKERS WILL LIMIT REMARKS TO THE SPECIFIC SUBJECT MATTER.
- DISCUSSION – DIRECTION - ACTIONS ITEMS MAY BE ACTED UPON BY THE CITY COMMISSION BY EITHER A MOTION AND VOTE IN ACCORDANCE WITH ROBERTS RULES OF ORDER, OR BY A CONSENSUS OF THE CITY COMMISSION.
- PURSUANT TO RESOLUTION 95-32, IF AN ITEM IS NOT ON THE AGENDA IT REQUIRES A FOUR-FIFTHS VOTE OF THE CITY COMMISSION DECLARING THE ITEM AN EMERGENCY BEFORE ACTION CAN BE TAKEN.
- *QUASI-JUDICIAL* - DENOTES THAT THE ITEM MUST BE CONDUCTED AS A QUASI-JUDICIAL HEARING IN ACCORDANCE WITH CITY COMMISSION ESTABLISHED PROCEDURE AND FLORIDA STATUTES. ANY PERSON WISHING TO APPEAL ANY QUASI-JUDICIAL DECISION MADE BY THE COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING WILL NEED A RECORD OF THE PROCEEDINGS, AND, FOR SUCH PURPOSES, 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 MADE.
- AT THE DISCRETION OF THE MAYOR, A RECESS MAY BE SCHEDULED EVERY NINETY MINUTES.

Persons with disabilities requiring accommodations in order to participate should contact the City Clerk at (904) 310-3115 or TTY/TDD 711 (for the hearing or speech impaired).

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT: Presentation
Waterfront Advisory Board - Annual Work Plan

ITEM TYPE: Presentation

REQUESTED ACTION: Presentation

SYNOPSIS: In accordance with Resolution 2025-65, the Waterfront Advisory Board ("WAB") is charged with the task of advising the City Commission on issues including implementation of the CRA Plan by providing recommendations and assistance in identifying and prioritizing projects to be undertaken as consistent with the CRA Plan.

The focus of the WAB is economic development of properties in the City's established CRA and the adjoining Central Business District, with specific consideration on infrastructure improvements and attracting and retaining businesses. The WAB shall, on a fiscal year basis, establish a work plan for the upcoming year with measurable results.

In June of each year, at the second City Commission regular meeting of the month, WAB shall make a report setting forth the achievements of the WAB by comparing the work plan goals and objectives with the year's achievements. The first report shall be due on June 16, 2026.

FISCAL IMPACT: Fiscal impact will be based upon City Commission direction.

CITY ATTORNEY COMMENTS: N/A

CITY MANAGER RECOMMENDATION(S): At the pleasure of the City Commission.

Katie Newton, Downtown Coordinator	06/01/2026
Jeremiah Glisson, Deputy City Manager	06/05/2026
Sarah Campbell, City Manager	06/07/2026

Katie A Newton

Date: February 23, 2026

Submitted By: Katie Newton, Downtown Coordinator

COMMISSION ACTION:

WATERFRONT ADVISORY BOARD
ANNUAL WORK PLAN 2026-2027

The Waterfront Advisory Board (WAB) advises the City Commission on redevelopment, waterfront access, infrastructure, historic preservation, and economic vitality within the CRA, downtown waterfront, and adjoining Central Business District.

FOCUS AREA	GOALS	KEY ACTIVITIES	OUTCOMES
Waterfront Development & Access	Enhance public access, connectivity, and activation along the Amelia River Waterfront with an emphasis on boater accessibility and boat ramp functionality.	• Promote Waterfront Park events • Review Phase II park plans • Monitor Marina Redevelopment progress; review boat ramp safety and access	Increased waterfront activity and public use with improved safety and accessibility and boat ramp use.
Downtown Mobility & Safety	Improve pedestrian safety, accessibility. traffic circulation, parking efficiency, and waterfront access.	• Improve Front Street traffic flow • Review downtown revitalization impacts	Improved traffic flow, pedestrian safety, and reduced congestion.
CRA Redevelopment & Economic Vitality	Support redevelopment while preserving the historic working waterfront.	• Review CRA amendments • Advise on public/private projects • Encourage public-private partnerships	Thoughtful redevelopment that strengthens the economy and preserves character.

RESOLUTION 2025-65

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, ESTABLISHING THE WATERFRONT ADVISORY BOARD; PROVIDING FOR GOALS, MISSION, ORGANIZATION, CONDUCT OF BUSINESS AND STAFF SUPPORT; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission, at their March 18, 2025, regular meeting, in an effort to reduce redundancy, decrease expenses, and increase efficiency, determined it is in the best interests of the City of Fernandina Beach to sunset the Amelia River Community Redevelopment Agency Advisory Board (CRAAB) and the Marina Advisory Board (MAB), to establish the Waterfront Advisory Board (WAB); and;

WHEREAS, the City of Fernandina Beach has many pending and forthcoming capital projects coalescing in its historic downtown waterfront, the Marina, and the Amelia River Community Redevelopment Area ("CRA"); and

WHEREAS, the City Commission is interested in receiving recommendations from community members, and therefore wishes to establish the Waterfront Advisory Board and set forth its roles and responsibilities as an ad hoc advisory board to the City Commission.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, THAT:

SECTION 1. CREATION. The Waterfront Advisory Board (WAB) is hereby created.

SECTION 2. PURPOSE. The WAB is charged with the task of advising the City Commission on issues including implementation of the CRA Plan by providing recommendations and assistance in identifying and prioritizing projects to be undertaken as consistent with the CRA Plan. The focus of the WAB is economic development of properties in the City's established CRA and the adjoining Central Business District with specific consideration on infrastructure improvements and attracting and retaining businesses.

a) Work Plan.

The WAB shall, on a fiscal year basis, establish a work plan for the upcoming year with measurable results. In June of each year, at the second City Commission regular meeting of the month, WAB shall make a report setting forth achievements of the WAB by comparing the work plan goals and objectives with the year's achievements. The first report shall be due on June 16, 2026.

SECTION 3. MEMBERSHIP. The WAB shall consist of seven members. Members shall reside within the City of Fernandina Beach. The composition and representative membership of the WAB shall be as follows:

a) The WAB will consist of seven members and one non-voting member appointed by the City Commission: two - voting members must be permanent slip holders/renters in the Fernandina Harbor Marina; two - legal professional or financial professional or marketing/advertising/branding professional or economic development professional or

general contractor or developer or project manager or real estate professional or architect or engineer or landscape professional or former City Commissioner; two - City residents or property owners or business owners; one - business owner or property owner (or their agent) within the CRA; one - resident of the CRA or within one-mile radius; *retired professionals/individuals are acceptable;

b) All voting members must reside within the City limits, but the non-voting member does not have to reside within City limits; and a voting member who moves outside of the City must be removed immediately.
c) Each WAB member serves at the pleasure of the City Commission.

SECTION 4. TERM OF MEMBERSHIP. The term of office for inaugural WAB members will be staggered: two voting members will be appointed for one-year terms (expiring December 30, 2025); two voting and the one non-voting member will be appointed to two-year terms (expiring December 30, 2026) and three voting members will be appointed to three-year terms (expiring December 30, 2027):

a) Thereafter, all terms will be for three years, with expiring terms concluding on December 30 and new terms beginning on January 1.
b) Members will attend all regular and additional meetings. Regular meetings will be conducted monthly. Additional meetings may be called with the consent of four voting members. All meetings will convene at City Hall.
c) Any member who has been absent from three regular meetings in one calendar year (January-December) is subject to removal by the City Commission.
d) The WAB will have the following officers: a Chairperson and a Vice-Chairperson to conduct each meeting and a Recording Secretary to record the proceedings of each meeting in accordance with applicable Florida Statutes and City policies. The non-voting member may not serve as a WAB officer.
e) The Chairperson and Vice-Chairperson will serve one-year terms (commencing each December) and are appointed annually by the voting members of the WAB.
f) For the purpose of transacting business at any meeting, a majority of voting WAB members will constitute a quorum.
g) The WAB meetings are open to the public and WAB members (including the non-voting member) are subject to the Florida Sunshine Law and Public Records Act.
h) All meetings will be conducted in accordance with parliamentary procedures as set forth and explained in the latest revised edition of Robert's Rules of Order, which will serve as a guide for the rules of procedure of the meetings.
i) Minutes of its proceedings, indicating the attendance of each member and decision of each member, shall be kept, signed by the Chairperson and timely filed with the City Clerk.
j) Members shall serve without compensation.
k) A majority of WAB members may request information from City staff at a public meeting, which is necessary in order to carry out specific roles and responsibilities.
l) The WAB shall provide advice and make recommendations to the City Commission as follows:
    1. Make recommendations regarding the CRA plan for the physical development and betterment of the historic downtown waterfront, the Marina, and the Amelia River CRA.
    2. Make recommendations on the operation of the Marina and for the improvement of the operations.
    3. Perform additional functions as requested by the City Commission to advise and assist in the continued development of the historic downtown waterfront, the Marina, and the Amelia River CRA.

m) The City Commission and City Manager shall provide requested information to the WAB within a reasonable amount of time.

SECTION 2. This Resolution shall become effective immediately upon its final passage.

ADOPTED this 15th day of April, 2025.

ATTEST:

Caroline Best
_____
CAROLINE BEST
City Clerk

CITY OF FERNANDINA BEACH

_____
JAMES ANTUN
Mayor – Commissioner

APPROVED AS TO FORM & LEGALITY:

_____
HARRISON W. POOLE, ESQ.
City Attorney Pro Tem

AS APPROVED
RESOLUTION 2025-86

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, AMENDING RESOLUTION 2025-65 TO RECLASSIFY THE WATERFRONT ADVISORY BOARD NON-VOTING MEMBER TO AN ALTERNATE (VOTING) MEMBER; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission, at their May 6, 2025, regular meeting, appointed the Waterfront Advisory Board ("WAB") members and directed staff to amend the WAB membership by changing the non-voting member to an alternate (voting) member; and

WHEREAS, staff subsequently submits this Resolution for City Commission consideration and approval.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, THAT:

SECTION 1. CREATION. The Waterfront Advisory Board (WAB) is hereby created.

SECTION 2. PURPOSE. The WAB is charged with the task of advising the City Commission on issues including implementation of the CRA Plan by providing recommendations and assistance in identifying and prioritizing projects to be undertaken as consistent with the CRA Plan. The focus of the WAB is economic development of properties in the City's established CRA and the adjoining Central Business District with specific consideration on infrastructure improvements and attracting and retaining businesses.

a) Work Plan.

The WAB shall, on a fiscal year basis, establish a work plan for the upcoming year with measurable results. In June of each year, at the second City Commission regular meeting of the month, WAB shall make a report setting forth achievements of the WAB by comparing the work plan goals and objectives with the year's achievements. The first report shall be due on June 16, 2026.

SECTION 3. MEMBERSHIP. The WAB shall consist of seven members and one alternate member. Members shall reside within the City of Fernandina Beach. The composition and representative membership of the WAB shall be as follows:

a) The WAB will consist of seven members and one ~~non-voting~~ alternate (voting) member appointed by the City Commission: two - voting members must be permanent slip holders/renters in the Fernandina Harbor Marina; two - legal professional or financial professional or marketing/advertising/branding professional or economic development professional or general contractor or developer or project manager or real estate professional or architect or engineer or landscape professional or former City Commissioner; two - City residents or property owners or business owners; one - business owner or property owner (or their agent) within the CRA; one - resident of the CRA or within one-mile radius; *retired professionals/individuals are acceptable;

b) All ~~voting~~ members must reside within the City limits, ~~but the non-voting alternate (voting) member does not have to reside within City limits~~; and a voting member who moves outside of the City must be removed immediately.
c) Each WAB member serves at the pleasure of the City Commission.

SECTION 4. TERM OF MEMBERSHIP. The term of office for inaugural WAB members will be staggered: two voting members will be appointed for one-year terms (expiring December 30, 2025); two voting and the one ~~non-voting~~ alternate (voting) member will be appointed to two-year terms (expiring December 30, 2026) and three voting members will be appointed to three-year terms (expiring December 30, 2027):

a) Thereafter, all terms will be for three years, with expiring terms concluding on December 30 and new terms beginning on January 1.
b) Members will attend all regular and additional meetings. Regular meetings will be conducted monthly. Additional meetings may be called with the consent of four voting members. All meetings will convene at City Hall.
c) Any member who has been absent from three regular meetings in one calendar year (January-December) is subject to removal by the City Commission.
d) The WAB will have the following officers: a Chairperson and a Vice-Chairperson to conduct each meeting and a Recording Secretary to record the proceedings of each meeting in accordance with applicable Florida Statutes and City policies. The ~~non-voting~~ alternate (voting) member may not serve as a WAB officer.
e) The Chairperson and Vice-Chairperson will serve one-year terms (commencing each December) and are appointed annually by the voting members of the WAB.
f) For the purpose of transacting business at any meeting, a majority of voting WAB members will constitute a quorum.
g) The WAB meetings are open to the public and WAB members (including the ~~non-voting~~ alternate (voting) member) are subject to the Florida Sunshine Law and Public Records Act.
h) All meetings will be conducted in accordance with parliamentary procedures as set forth and explained in the latest revised edition of Robert's Rules of Order, which will serve as a guide for the rules of procedure of the meetings.
i) Minutes of its proceedings, indicating the attendance of each member and decision of each member, shall be kept, signed by the Chairperson and timely filed with the City Clerk.
j) Members shall serve without compensation.
k) A majority of WAB members may request information from City staff at a public meeting, which is necessary in order to carry out specific roles and responsibilities.
l) The WAB shall provide advice and make recommendations to the City Commission as follows:
    1. Make recommendations regarding the CRA plan for the physical development and betterment of the historic downtown waterfront, the Marina, and the Amelia River CRA.
    2. Make recommendations on the operation of the Marina and for the improvement of the operations.
    3. Perform additional functions as requested by the City Commission to advise and assist in the continued development of the historic downtown waterfront, the Marina, and the Amelia River CRA.
m) The City Commission and City Manager shall provide requested information to the WAB within a reasonable amount of time.

SECTION 2. This Resolution shall become effective immediately upon its final passage.

ADOPTED this 3rd day of June, 2025.

ATTEST:

Caroline Best
_____
CAROLINE BEST
City Clerk

CITY OF FERNANDINA BEACH

_____
JAMES ANTUN
Mayor – Commissioner

APPROVED AS TO FORM & LEGALITY:

_____
HARRISON W. POOLE, ESQ.
City Attorney Pro Tem

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT:	Presentation Project/Operation Updates
ITEM TYPE:	Presentation
REQUESTED ACTION:	
SYNOPSIS: Deputy City Manager Jeremiah Glisson will provide an update on current and/or pending projects.	
FISCAL IMPACT: N/A	
CITY ATTORNEY COMMENTS: N/A	
CITY MANAGER RECOMMENDATION(S): N/A	
Jeremiah Glisson, Deputy City Manager	06/05/2026
Sarah Campbell, City Manager	06/07/2026

Kimberly Elliott Briley

Date: July 25, 2025

Submitted By: Kimberly Elliott-Briley, Deputy City Clerk

COMMISSION ACTION:

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT: Presentation
Legislative Update

ITEM TYPE: Presentation

REQUESTED ACTION: Presentation

SYNOPSIS: The City Attorney will provide an overview of several bills enacted during Florida's 2026/2027 Legislative Session which have significant impacts on municipal operations and require timely implementation by local governments. Collectively, these legislative changes expand state oversight of municipal activities while limiting certain authority of local government, particularly within building, planning, and utility operations. The presentation will highlight the key provisions of the bills being presented.

FISCAL IMPACT: N/A

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): At the pleasure of the City Commission.

Teresa Prince, City Attorney	05/29/2026
Kimberly Elliott-Briley, Deputy City Clerk	06/01/2026
Sarah Campbell, City Manager	06/01/2026

Lorelei Jacobs

Date: May 27, 2026

Submitted By: Lorelei Jacobs, Grants Administrator

COMMISSION ACTION:

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT: Approval of Minutes

ITEM TYPE: Approval of Minutes

REQUESTED ACTION: Approve Minutes.

SYNOPSIS: The following Minutes are submitted for City Commission review and consideration for approval:

- Community Redevelopment Agency - May 19, 2026
- City Commission Regular Meeting - May 19, 2026

FISCAL IMPACT: N/A

CITY ATTORNEY COMMENTS: N/A

CITY MANAGER RECOMMENDATION(S): N/A

Kimberly Elliott-Briley, Deputy City Clerk 05/28/2026
Sarah Campbell, City Manager 05/31/2026

Caroline Best

Date: May 26, 2026

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION: Approve

The City Commission convened as the Community Redevelopment Agency on Tuesday, May 19, 2026, at 5:00PM in City Hall Chambers. Present were Mayor James Antun presiding, Vice Mayor Darron Ayscue, and Commissioners Genece Minshew, Tim Poynter and Joyce Tuten. Also present were City Clerk Caroline Best, City Attorney Teresa L. Prince, Esq., and City Manager Sarah Campbell.

The meeting was broadcast live for members of the public to view on the City of Fernandina Beach website (www.fbfl.us) and Channel 264 (Comcast only).

Mayor Antun called the meeting to order, and City Attorney Prince led the Pledge of Allegiance to the Flag.

4.1 PRESENTATION – WATERFRONT AREA COMMUNITY REDEVELOPMENT PLAN SUPPLEMENT: According to the agenda support documents, staff presented a Waterfront Area Community Redevelopment Plan Supplement to provide that capital projects may be funded through the Community Redevelopment Area budget. Downtown District Coordinator Katie Newton presented the proposed supplement which will be presented for City Commission approval at their June 2, 2026, regular meeting.

Deputy City Manager Glenn Akramoff noted the Fernandina Harbor master plan will complete in ten – twelve weeks. It will contain land use enhancements, a plan for Front Street and Phase 2 will likely include the incorporation of more CRA land. Staff will present the master plan to the Waterfront Advisory Board prior to its submission to the City Commission. **A motion was made by Commissioner Minshew, seconded by Commissioner Poynter, to approve the Waterfront Area Community Redevelopment Plan Supplement as presented.**

ADJOURNMENT: There being no further business to come before the City Commission, the meeting was adjourned at 5:17PM.

ATTEST:

_____
Caroline Best
City Clerk

_____
James Antun
Mayor Commissioner

The City Commission of the City of Fernandina Beach, Florida, met in a Regular Meeting on Tuesday, May 19, 2026, at 6:00PM in City Hall Chambers. Present were Mayor James Antun presiding, Vice-Mayor Darron Ayscue, Commissioners Genece Minshew, Tim Poynter, and Joyce Tuten. Also in attendance were City Clerk Caroline Best, City Attorney Teresa L. Prince, Esq., and City Manager Sarah Campbell.

The meeting was broadcast live for members of the public to view on the City of Fernandina Beach website (www.fbfl.us) and Channel 264 (Comcast only).

Mayor Antun called the meeting to order, and Commissioner Tuten led the Pledge of Allegiance to the Flag.

The invocation was given by Reverend Tom Hawkes of Christ Presbyterian Church.

4.1 AIRPORT ANNUAL REPORT: Airport Manager Nate Coyle presented an annual operations report.

4.2 BUDGET SUMMARY: Comptroller Susan Carless reviewed the April 2026 budget summary and was available to answer any questions.

4.3 PROJECT/OPERATION UPDATES: Deputy City Manager Jeremiah Glisson provided an update on pending projects and operations:

- #9 - Brett's Demolition; bid scheduled to go out May 20, 2026, expect to see the award of bid in July, construction in August
- #12 - Dock G Rehabilitation; project complete, dock will be the new home for some annual slip holders located within Brett's demolition footprint
- #25 – Waterfront Park; substantially complete, great grand opening and well attended, there is an item on tonight's agenda to close out this project and tie up some change order expenses. As a reminder this was fully funded from Parks and Recreation impact fees
- #26 – Waterfront Park Expansion; currently in design, area formerly occupied by Atlantic Seafood, townhall is scheduled for June 3rd at 6:00PM to discuss elements, specifically related to the relocation of the war memorial (currently at the west end of Centre Street) and how the park interfaces with the boat ramp area
- #29 & #30 – Golf Course Clubhouse Improvements and Golf Course Irrigation Upgrades; replaced twenty-year-old control system, recent rain much needed, all capital for the Golf Course has been completed for this FY
- #44 - Lift Station Generator Replacement; project complete, City has fifty plus lift stations, over thirty have standby generators, this project is for the planned replacement of these generators on a rotational basis
- #55 - Water Main Relocation; now that Buccaneer Trail has been reopened, the worst part of the Nassau County managed project is behind us, expected to be complete July/August
- Capital Improvement Plan for Fiscal Years 2027-2031 is in full swing, working in our new budgeting software, draft 5-year plan anticipated the end of May.

5. PUBLIC COMMENT REGARDING ITEMS NOT ON THE AGENDA OR THE CONSENT AGENDA: The following individuals spoke:

PAID PARKING: Jack Imber, 1003 Broome Street, addressed the boycotting of local businesses belonging to one owner who is in support of paid parking, and it is his belief that constituents don't feel heard and will have their say in the upcoming election.

PAID PARKING: James Miller, 96509 Blackhawk Road, distributed a handout related to paid parking revenue shortfalls.

STATUS: Frankline Heilman, 1559 Plantation Oaks Terrace, voiced personal concerns regarding the status of the litigation of the City of Fernandina Beach v. Rayonier Advanced Materials and asked why the recent Executive Session was cancelled.

The following two (2) items were on the Consent Agenda and approved with one motion.

6.1 APPROVAL OF MINUTES: According to the agenda support documents, the Minutes of the City Commission Special Meeting & Executive Session of May 5, 2026, and the City Commission Regular Meeting of May 5, 2026, were presented for approval. **A motion was made by Commissioner Poynter, seconded by Commissioner Minshew, to approve. Vote upon passage of the motion was taken by ayes and nays and being all ayes, carried.**

6.2 RESOLUTION 2026-68 AUTHORIZING THE FLORIDA DEPARTMENT OF TRANSPORTATION PUBLIC TRANSPORTATION GRANT AGREEMENT #443809-2-94-01 FOR THE DESIGN AND CONSTRUCTION OF RUNWAY 13/31 PAVEMENT, LIGHTING, AND STORMWATER REHABILITATION AT THE FERNANDINA BEACH MUNICIPAL AIRPORT: According to the agenda support documents, Resolution 2026-68 authorizes FDOT Public Transportation Grant Agreement #443809-2-94-01 for Runway 13/31 design and construction, in the total authorized project grant amount of $1,859,375. **A motion was made by Commissioner Poynter, seconded by Commissioner Minshew, to approve Resolution 2026-68. Vote upon passage of the motion was taken by ayes and nays and being all ayes, carried.**

7.1 RESOLUTION 2026-69 APPROVING AMELIA RIVER WATERFRONT PARK FINAL PROJECT COST RECONCILIATION, RATIFYING CHANGE ORDERS; AUTHORIZING THE ASSOCIATED BUDGET TRANSFER; AUTHORIZING ADMINISTRATIVE CORRECTION OF APPROVING AMELIA RIVER WATERFRONT PARK, PROJECT #24050, FINAL RECONCILIATION COSTS, CHANGE ORDERS, AND ASSOCIATED BUDGET TRANSFER, IN THE AMOUNT OF $575,380: According to the agenda support documents, Resolution 2026-69 approves Amelia River Waterfront Park, Project #24050, final reconciliation costs, Change Orders, and associated budget transfer, in the amount of $575,380. **A motion was made by Commissioner Poynter, seconded by Commissioner Minshew, to approve Resolution 2026-69. Vote upon passage of the motion was taken by ayes and nays and being all ayes, carried.**

8.1 (*Legislative*) FIRST READING OF ORDINANCE 2026-08: City Attorney Prince read the Ordinance 2026-08 by title only, which was as follows: "AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, AMENDING CODE OF ORDINANCES CHAPTER 78, TRAFFIC AND VEHICLES TO CREATE DEFINITIONS FOR ELECTRIC BICYCLES AND OTHER PERSONAL

MOBILITY DEVICES; TO CREATE TRAFFIC LAWS AND ENFORCEMENT MEASURES FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES TO INCLUDE A SPEED LIMIT FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE." According to the agenda support documents, Ordinance 2026-08 imposes a 10-mph speed limit for bicycles and electric bicycles on sidewalks, trails, and paths and 20 mph speed limit for roadways. City Attorney Prince explained potential penalties and recommended the following amendments:

- *Recreational park* means the parks identified in Section 65-2 of the City's Code of Ordinances, as may be amended from time to time, excluding City owned beaches defined in that section and beaches within the City's jurisdiction, or as otherwise designated by the City.

- (c) Any person who rides or operates bicycles, electric bicycles, personal mobility devices and mopeds on a trail network, City owned beach and beaches within the City's jurisdiction shall not exceed ten (10) miles per hour.

Police Chief Tambasco noted proposed changes will be communicated through social media, television, print media, educational outreach, increased greenway patrol and continued three-phase enforcement approach. Commissioner Poynter expressed safety concerns for the escalated presence of non-compliant e-bikes and suggested working together with Nassau County to align rules and enforcement. Further discussion ensued amongst the Commission about plausible enforcement. Vice Mayor Ayscue is not in favor of additional laws, however the additional tools are needed to support law enforcement safety efforts. Commissioner Tuten noted that New Jersey state law bans children under the age of sixteen from riding e-bikes.

SAFETY: Sheila Cocchi, 1556 Indigo Street, shared a recent incident in her neighborhood of a minor exhibiting reckless e-bike conduct and suggested increased education for safety awareness and partnering with Nassau County for ordinance consistency

ENFORCEMENT: Tom Camera, 1518 Northpark Drive, witnessed e-bike riders using cell phones and suggested collaborating with local bicycle shops to share rules of the road information.

A motion was made by Commissioner Minshew, seconded by Commissioner Poynter, to approve Ordinance 2026-08, as amended, to incorporate the proposed changes. Vote upon passage of the motion was taken by ayes and nays and being all ayes, carried.

9.1 YOUTH ADVISORY COMMITTEE: According to the agenda support documents, there were six Youth Advisory Committee vacancies and two applicants. **A motion was made by Commissioner Minshew, seconded by Commissioner Poynter, to approve the appointments of Lucy Hicks and DeMee Mason. Vote upon passage of the motion was taken by ayes and nays and being all ayes, carried.**

CITY MANAGER REPORTS:

AIRCRAFT NOISE: City Manager Campbell and Airport Manager Nathan Coyle recently met with the Crane Island Homeowners Association to address aircraft noise concerns.

PUBLIC TRUST TRAINING: City Manager Campbell, currently serving as the President

of the Florida City Managers Association and recently attended training on democracy and public trust hosted by the International City Managers Association in Philadelphia, PA.

CITY CLERK REPORTS: City Clerk Best had no reports at this time.

CITY ATTORNEY REPORTS:

INTERN: City Attorney Prince reported Jacksonville University Law student Mason Blalock began interning May 18 and will conclude July 31.

MAYOR/COMMISSIONER COMMENTS:

MEETING: Commissioner Poynter announced his Town Hall meeting on Tuesday May 31 is cancelled to accommodate the Waterfront Advisory Board meeting, his Town Hall meetings will resume in June.

WATER RESTRICTIONS: Commissioner Minshew reported the St. John's River Water Management District has escalated water restrictions to level 3 and suggested staff collaborate to disseminate information and enforcement awareness. Commissioner Tuten noted the City has not been in a water shortage this severe since 1897 and numerous area jurisdictions have implemented ordinances and suggested staff prepare an ordinance prior to a potential level 4 implementation.

COMMUNICATION: Commissioner Minshew addressed community concerns noting that not every voice is loud and reiterated her commitment to listen and represent all constituents for the betterment of our City.

EVENTS: Commissioner Tuten commended the recent Wild Amelia Festival and Opening of the Beaches and reminded all to be mindful of turtle and shore bird nesting seasons. Commissioner Tuten assisted with the planting of 400 sea oats at Little Nana Dune. Commissioner Tuten and Mayor Antun recently met with the Florida Lighthouse Association to tour the newly refurbished Amelia Island Lighthouse.

AWARDS: Commissioner Tuten reported the City recently won a Main Street Preservation Award in the adaptive reuse category for the Waterfront Park installation.

THANK YOU: Vice Mayor Ayscue thanked the Elm Street Sportsman Association for the annual Mother's Day breakfast and awards ceremony to present scholarships to local high school seniors. Vice Mayor Ayscue thanked citizens for his reappointment to serve the community.

EVENT: Mayor Antun recognized the first week of June as Code Enforcement Appreciation Week and recognized Code Enforcement Manager Marco Aguilera, Code Enforcement Manager Crystal Rimes, and Administrative Coordinator Cheryl Carfagno for their dedication, integrity and unwavering service.

GRADUATION: Mayor Antun announced the 2025 Leadership Nassau class graduation and congratulated Police Department Commander Jon Hepler and Master Mechanic Chad Manning.

MEMORIAL DAY SERVICE: Mayor Antun reminded all of the annual Memorial Day Service hosted by the American Legion on Monday May 25 11am at the Fernandina Beach Harbor Marina. All are welcome to attend.

THANK YOU: Mayor Antun thanked the Florida Lighthouse Association for the opportunity to give introductory remarks at the recent reopening of the Amelia Island Lighthouse.

ADJOURNMENT: There being no further business to come before the City Commission, the meeting was adjourned at 7:27 PM.

ATTEST:

_____
Caroline Best
City Clerk

_____
James Antun
Mayor-Commissioner

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT: Resolution 2026-75
Grant Agreement — Florida Department of Transportation

ITEM TYPE: Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2026-75.

SYNOPSIS: This proposed Grant Agreement, PTGA 443809-3-94-01, will accept the Florida Department of Transportation funding for the construction of an extension of Taxiway D at the Fernandina Beach Municipal Airport. This grant agreement is for a total project cost of up to $437,500, resulting in up to $350,000 in grant funding from FDOT under this agreement with a local match requirement from the airport in the amount of $87,500.

Project #24053 is consistent with the Airport's 5-year Capital Improvement Plan, and the construction phase of this project will be included in the proposed FY26-27 Airport budget, contingent upon City Commission approval of the budget.

FISCAL IMPACT: The construction phase of Project #24053 will be included in the proposed FY26-27 Airport budget within the Airports Improvement account, 420 56300, contingent upon City Commission approval of the budget.

CITY ATTORNEY COMMENTS: N/A

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2026-75.

Kimberly Elliott-Briley, Deputy City Clerk	05/28/2026
Alisha Brown, Budget Analyst	06/01/2026
Susan Carless, Comptroller	06/01/2026
Teresa Prince, City Attorney	06/03/2026
Jeremiah Glisson, Deputy City Manager	06/05/2026
Sarah Campbell, City Manager	06/08/2026
Annette Lumetta, Legal Assistant	06/09/2026

Date: March 06, 2026

Submitted By: Caleb Sensanbaugher, Airport Assistant Manager

COMMISSION ACTION: Adopt

RESOLUTION 2026-75

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, AUTHORIZING THE FLORIDA DEPARTMENT OF TRANSPORTATION PUBLIC TRANSPORTATION GRANT AGREEMENT #443809-3-94-01 FOR CONSTRUCTION OF TAXIWAY D EXTENSION AT THE FERNANDINA BEACH MUNICIPAL AIRPORT; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AUTHORIZING EXECUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Florida Department of Transportation ("FDOT") offered Public Transportation Grant Agreement ("PTGA") #443809-3-94-01 for the construction of an extension of Taxiway D at the Fernandina Beach Municipal Airport for total project grant amount of $437,500, with a local match requirement from the Airport in the amount of $87,500; and

WHEREAS, funding for the construction phase of Project 24053 will be included in the Fiscal Year 2026-2027 Airport budget, contingent on City Commission approval of the budget, and Project 24053 is consistent with the Airport 5-Year Capital Improvement Plan.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, THAT:

SECTION 1. The City Commission hereby authorizes FDOT Public Transportation Grant Agreement #443809-3-94-01, in the total authorized amount of $437,500, with a local Airport match requirement in the amount of $87,500, contingent upon City Commission approval of the budget, for Project 24053: construction of an extension of Taxiway D at the Fernandina Beach Municipal Airport, attached hereto as Exhibit A.

SECTION 2. The City Clerk and City Manager are hereby authorized to execute the FDOT grant agreement, upon review and approval of the City Attorney.

SECTION 3. The City Manager, or his or her designee, may administratively correct typographical and/or scrivener's errors of this Resolution which do not make substantive changes or otherwise affect the intent of the Resolution, upon receiving approval of the City Attorney, by filing a corrected or recodified copy of same with the City Clerk.

SECTION 4. This Resolution shall become effective immediately upon passage.

ADOPTED this 16th day of June, 2026.

CITY OF FERNANDINA BEACH

_____
JAMES ANTUN
Commissioner - Mayor

ATTEST:

_____
CAROLINE BEST
City Clerk

APPROVED AS TO FORM & LEGALITY:

Teresa L. Prince

_____
TERESA L. PRINCE, ESQ
City Attorney

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION

PUBLIC TRANSPORTATION GRANT AGREEMENT

Form 725-000-01
STRATEGIC DEVELOPMENT
OGC 10/25

Financial Project Number(s): (item-segment-phase-sequence)		Fund(s):	DPTO	FLAIR Category:	088719
443809-3-94-01		Work Activity Code/Function:	215	Object Code:	751000
		Federal Award Identification Number (FAIN) – Transit only:	N/A	Org. Code:	55022020228
				Vendor Number:	VF596000317019
Contract Number:		Federal Award Date:	N/A		
CFDA Number:	N/A	Agency UEI Number:			
CFDA Title:	N/A				
CSFA Number:	55.004				
CSFA Title:	Aviation Grant Program				

THIS PUBLIC TRANSPORTATION GRANT AGREEMENT ("Agreement") is entered into _____, by and between the State of Florida, Department of Transportation, ("Department"), and City of Fernandina Beach, ("Agency"). The Department and the Agency are sometimes referred to in this Agreement as a "Party" and collectively as the "Parties."

NOW, THEREFORE, in consideration of the mutual benefits to be derived from joint participation on the Project, the Parties agree to the following:

1. **Authority.** The Agency, by Resolution or other form of official authorization, a copy of which is attached as **Exhibit "D", Agency Resolution** and made a part of this Agreement, has authorized its officers to execute this Agreement on its behalf. The Department has the authority pursuant to Section(s) 332.007, Florida Statutes, to enter into this Agreement.

2. **Purpose of Agreement.** The purpose of this Agreement is to provide for the Department's participation in Fernandina Bch Apt Construct Taxiway D Extension PFL0015616, as further described in **Exhibit "A", Project Description and Responsibilities**, attached and incorporated into this Agreement ("Project"), to provide Department financial assistance to the Agency, state the terms and conditions upon which Department funds will be provided, and to set forth the manner in which the Project will be undertaken and completed.

3. **Program Area.** For identification purposes only, this Agreement is implemented as part of the Department program area selected below (select all programs that apply):

   X **Aviation**
   _ **Seaports**
   _ **Transit**
   _ **Intermodal**
   _ **Rail Crossing Closure**
   _ **Match to Direct Federal Funding** (Aviation or Transit)
   (Note: Section 15 and Exhibit G do not apply to federally matched funding)
   _ **Other**

4. **Exhibits.** The following Exhibits are attached and incorporated into this Agreement:

   X Exhibit A: Project Description and Responsibilities
   X Exhibit B: Schedule of Financial Assistance
   _ *Exhibit B1: Deferred Reimbursement Financial Provisions
   _ *Exhibit B2: Advance Payment Financial Provisions
   _ *Exhibit B3: Alternative Advanced Pay (Transit Bus Program)
   X *Exhibit C: Terms and Conditions of Construction
   X Exhibit D: Agency Resolution
   X Exhibit E: Program Specific Terms and Conditions
   X Exhibit E1: Prohibition Based on Health Care Choices
   _ Exhibit E2: Exterior Vehicle Wrap, Tinting, Paint, Marketing and Advertising (Transit)

X Exhibit E3: Geoengineering and Weather Modification Reporting (Aviation)
X Exhibit E4: Energy Policy Goals Reporting
X Exhibit F: Contract Payment Requirements
X *Exhibit G: Audit Requirements for Awards of State Financial Assistance
__ *Exhibit H: Audit Requirements for Awards of Federal Financial Assistance
__ *Exhibit I: Certification of Disbursement of Payment to Vehicle and/or Equipment Vendor
__ *Additional Exhibit(s):

*Indicates that the Exhibit is only attached and incorporated if applicable box is selected.

5. Time. Unless specified otherwise, all references to "days" within this Agreement refer to calendar days.

6. Term of Agreement. This Agreement shall commence upon full execution by both Parties ("Effective Date") and continue through March 31, 2029. If the Agency does not complete the Project within this time period, this Agreement will expire unless an extension of the time period is requested by the Agency and granted in writing by the Department prior to the expiration of this Agreement. Expiration of this Agreement will be considered termination of the Project. The cost of any work performed prior to the Effective Date or after the expiration date of this Agreement will not be reimbursed by the Department.

a. __ If this box is checked the following provision applies:

Unless terminated earlier, work on the Project shall commence no later than the __ day of __, or within __ days of the issuance of the Notice to Proceed for the construction phase of the Project (if the Project involves construction), whichever date is earlier. The Department shall have the option to immediately terminate this Agreement should the Agency fail to meet the above-required dates.

7. Amendments, Extensions, and Assignment. This Agreement may be amended or extended upon mutual written agreement of the Parties. This Agreement shall not be renewed. This Agreement shall not be assigned, transferred, or otherwise encumbered by the Agency under any circumstances without the prior written consent of the Department.

8. Termination or Suspension of Project. The Department may, by written notice to the Agency, suspend any or all of the Department's obligations under this Agreement for the Agency's failure to comply with applicable law or the terms of this Agreement until such time as the event or condition resulting in such suspension has ceased or been corrected.

a. Notwithstanding any other provision of this Agreement, if the Department intends to terminate the Agreement, the Department shall notify the Agency of such termination in writing at least thirty (30) days prior to the termination of the Agreement, with instructions to the effective date of termination or specify the stage of work at which the Agreement is to be terminated.

b. The Parties to this Agreement may terminate this Agreement when its continuation would not produce beneficial results commensurate with the further expenditure of funds. In this event, the Parties shall agree upon the termination conditions.

c. If the Agreement is terminated before performance is completed, the Agency shall be paid only for that work satisfactorily performed for which costs can be substantiated. Such payment, however, may not exceed the equivalent percentage of the Department's maximum financial assistance. If any portion of the Project is located on the Department's right-of-way, then all work in progress on the Department right-of-way will become the property of the Department and will be turned over promptly by the Agency.

d. In the event the Agency fails to perform or honor the requirements and provisions of this Agreement, the Agency shall promptly refund in full to the Department within thirty (30) days

of the termination of the Agreement any funds that were determined by the Department to have been expended in violation of the Agreement.

e. The Department reserves the right to unilaterally cancel this Agreement for failure by the Agency to comply with the Public Records provisions of Chapter 119, Florida Statutes.

9. Project Cost:

a. The estimated total cost of the Project is $437,500. This amount is based upon **Exhibit "B", Schedule of Financial Assistance**. The timeline for deliverables and distribution of estimated amounts between deliverables within a grant phase, as outlined in **Exhibit "B", Schedule of Financial Assistance**, may be modified by mutual written agreement of the Parties and does not require execution of an **Amendment to the Public Transportation Grant Agreement**. The timeline for deliverables and distribution of estimated amounts between grant phases requires an amendment executed by both Parties in the same form as this Agreement.

b. The Department agrees to participate in the Project cost up to the maximum amount of $350,000 and, the Department's participation in the Project shall not exceed 80.00% of the total eligible cost of the Project, and as more fully described in **Exhibit "B'', Schedule of Financial Assistance**. The Agency agrees to bear all expenses in excess of the amount of the Department's participation and any cost overruns or deficits involved.

10. Compensation and Payment:

a. Eligible Cost. The Department shall reimburse the Agency for allowable costs incurred as described in **Exhibit "A"**, **Project Description and Responsibilities**, and as set forth in **Exhibit "B", Schedule of Financial Assistance**.

b. Deliverables. The Agency shall provide quantifiable, measurable, and verifiable units of deliverables. Each deliverable must specify the required minimum level of service to be performed and the criteria for evaluating successful completion. The Project and the quantifiable, measurable, and verifiable units of deliverables are described more fully in **Exhibit "A", Project Description and Responsibilities**. Modifications to the deliverables in **Exhibit "A", Project Description and Responsibilities** requires a formal written amendment.

c. Invoicing. Invoices shall be submitted no more often than monthly by the Agency in detail sufficient for a proper pre-audit and post-audit, based on the quantifiable, measurable, and verifiable deliverables as established in **Exhibit "A", Project Description and Responsibilities**. Deliverables and costs incurred must be received and approved by the Department prior to reimbursement. Requests for reimbursement by the Agency shall include an invoice, progress report, and supporting documentation for the deliverables being billed that are acceptable to the Department. The Agency shall use the format for the invoice and progress report that is approved by the Department.

d. Supporting Documentation. Supporting documentation must establish that the deliverables were received and accepted in writing by the Agency and must also establish that the required minimum standards or level of service to be performed based on the criteria for evaluating successful completion as specified in **Exhibit "A", Project Description and Responsibilities** has been met. All costs invoiced shall be supported by properly executed payrolls, time records, invoices, contracts, or vouchers evidencing in proper detail the nature and propriety of charges as described in **Exhibit "F", Contract Payment Requirements**.

e. Travel Expenses. The selected provision below is controlling regarding travel expenses:

X Travel expenses are NOT eligible for reimbursement under this Agreement.

__ Travel expenses ARE eligible for reimbursement under this Agreement. Bills for travel expenses specifically authorized in this Agreement shall be submitted on the Department's Contractor Travel Form No. 300-000-06 and will be paid in accordance with Section 112.061, Florida Statutes, and the most current version of the Department's Disbursement Handbook for Employees and Managers.

f. Financial Consequences. Payment shall be made only after receipt and approval of deliverables and costs incurred unless advance payments are authorized by the Chief Financial Officer of the State of Florida under Chapters 215 and 216, Florida Statutes, or the Department's Comptroller under Section 334.044(29), Florida Statutes. If the Department determines that the performance of the Agency is unsatisfactory, the Department shall notify the Agency of the deficiency to be corrected, which correction shall be made within a time-frame to be specified by the Department. The Agency shall, within thirty (30) days after notice from the Department, provide the Department with a corrective action plan describing how the Agency will address all issues of contract non-performance, unacceptable performance, failure to meet the minimum performance levels, deliverable deficiencies, or contract non-compliance. If the corrective action plan is unacceptable to the Department, the Agency will not be reimbursed. If the deficiency is subsequently resolved, the Agency may bill the Department for the amount that was previously not reimbursed during the next billing period. If the Agency is unable to resolve the deficiency, the funds shall be forfeited at the end of the Agreement's term.

g. Invoice Processing. An Agency receiving financial assistance from the Department should be aware of the following time frames. Inspection or verification and approval of deliverables shall take no longer than 20 days from the Department's receipt of the invoice. The Department has 20 days to deliver a request for payment (voucher) to the Department of Financial Services. The 20 days are measured from the latter of the date the invoice is received or the deliverables are received, inspected or verified, and approved.

If a payment is not available within 40 days, a separate interest penalty at a rate as established pursuant to Section 55.03(1), Florida Statutes, will be due and payable, in addition to the invoice amount, to the Agency. Interest penalties of less than one (1) dollar will not be enforced unless the Agency requests payment. Invoices that have to be returned to an Agency because of Agency preparation errors will result in a delay in the payment. The invoice payment requirements do not start until a properly completed invoice is provided to the Department.

A Vendor Ombudsman has been established within the Department of Financial Services. The duties of this individual include acting as an advocate for Agency who may be experiencing problems in obtaining timely payment(s) from a state agency. The Vendor Ombudsman may be contacted at (850) 413-5516.

h. Records Retention. The Agency shall maintain an accounting system or separate accounts to ensure funds and projects are tracked separately. Records of costs incurred under the terms of this Agreement shall be maintained and made available upon request to the Department at all times during the period of this Agreement and for five years after final payment is made. Copies of these records shall be furnished to the Department upon request. Records of costs incurred include the Agency's general accounting records and the Project records, together with supporting documents and records, of the Contractor and all subcontractors performing work on the Project, and all other records of the Contractor and subcontractors considered necessary by the Department for a proper audit of costs.

i. Progress Reports. Upon request, the Agency agrees to provide progress reports to the Department in the standard format used by the Department and at intervals established by the

Department. The Department will be entitled at all times to be advised, at its request, as to the status of the Project and of details thereof.

j. Submission of Other Documents. The Agency shall submit to the Department such data, reports, records, contracts, and other documents relating to the Project as the Department may require as listed in **Exhibit "E", Program Specific Terms and Conditions** attached to and incorporated into this Agreement.

k. Offsets for Claims. If, after Project completion, any claim is made by the Department resulting from an audit or for work or services performed pursuant to this Agreement, the Department may offset such amount from payments due for work or services done under any agreement that it has with the Agency owing such amount if, upon written demand, payment of the amount is not made within 60 days to the Department. Offsetting any amount pursuant to this paragraph shall not be considered a breach of contract by the Department.

l. Final Invoice. The Agency must submit the final invoice on the Project to the Department within 120 days after the completion of the Project. Invoices submitted after the 120-day time period may not be paid.

m. Department's Performance and Payment Contingent Upon Annual Appropriation by the Legislature. The Department's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature. If the Department's funding for this Project is in multiple fiscal years, a notice of availability of funds from the Department's project manager must be received prior to costs being incurred by the Agency. See **Exhibit "B", Schedule of Financial Assistance** for funding levels by fiscal year. Project costs utilizing any fiscal year funds are not eligible for reimbursement if incurred prior to funds approval being received. The Department will notify the Agency, in writing, when funds are available.

n. Limits on Contracts Exceeding $25,000 and Term more than 1 Year. In the event this Agreement is in excess of $25,000 and has a term for a period of more than one year, the provisions of Section 339.135(6)(a), Florida Statutes, are hereby incorporated:

> "The Department, during any fiscal year, shall not expend money, incur any liability, or enter into any contract which, by its terms, involves the expenditure of money in excess of the amounts budgeted as available for expenditure during such fiscal year. Any contract, verbal or written, made in violation of this subsection is null and void, and no money may be paid on such contract. The Department shall require a statement from the comptroller of the Department that funds are available prior to entering into any such contract or other binding commitment of funds. Nothing herein contained shall prevent the making of contracts for periods exceeding 1 year, but any contract so made shall be executory only for the value of the services to be rendered or agreed to be paid for in succeeding fiscal years; and this paragraph shall be incorporated verbatim in all contracts of the Department which are for an amount in excess of $25,000 and which have a term for a period of more than 1 year."

o. Agency Obligation to Refund Department. Any Project funds made available by the Department pursuant to this Agreement that are determined by the Department to have been expended by the Agency in violation of this Agreement or any other applicable law or regulation shall be promptly refunded in full to the Department. Acceptance by the Department of any documentation or certifications, mandatory or otherwise permitted, that the Agency files shall not constitute a waiver of the Department's rights as the funding agency to verify all information at a later date by audit or investigation.

p. Non-Eligible Costs. In determining the amount of the payment, the Department will exclude all Project costs incurred by the Agency prior to the execution of this Agreement, costs incurred after the expiration of the Agreement, costs that are not provided for in **Exhibit "A"**, **Project Description and Responsibilities**, and as set forth in **Exhibit "B", Schedule of Financial Assistance**, costs agreed to be borne by the Agency or its contractors and subcontractors for not meeting the Project commencement and final invoice time lines, and costs attributable to goods or services received under a contract or other arrangement that has not been approved in writing by the Department. Specific unallowable costs may be listed in **Exhibit "A"**, **Project Description and Responsibilities.**

11. General Requirements. The Agency shall complete the Project with all practical dispatch in a sound, economical, and efficient manner, and in accordance with the provisions in this Agreement and all applicable laws.

a. Necessary Permits Certification. The Agency shall certify to the Department that the Agency's design consultant and/or construction contractor has secured the necessary permits.

b. Right-of-Way Certification. If the Project involves construction, then the Agency shall provide to the Department certification and a copy of appropriate documentation substantiating that all required right-of-way necessary for the Project has been obtained. Certification is required prior to authorization for advertisement for or solicitation of bids for construction of the Project, even if no right-of-way is required.

c. Notification Requirements When Performing Construction on Department's Right-of-Way. In the event the cost of the Project is greater than $250,000.00, and the Project involves construction on the Department's right-of-way, the Agency shall provide the Department with written notification of either its intent to:

i. Require the construction work of the Project that is on the Department's right-of-way to be performed by a Department prequalified contractor, or

ii. Construct the Project utilizing existing Agency employees, if the Agency can complete said Project within the time frame set forth in this Agreement.

d. __ If this box is checked, then the Agency is permitted to utilize its own forces and the following provision applies: **Use of Agency Workforce.** In the event the Agency proceeds with any phase of the Project utilizing its own forces, the Agency will only be reimbursed for direct costs (this excludes general overhead).

e. __ If this box is checked, then the Agency is permitted to utilize **Indirect Costs: Reimbursement for Indirect Program Expenses** (select one):

i. __ Agency has selected to seek reimbursement from the Department for actual indirect expenses (no rate).

ii. __ Agency has selected to apply a de minimus rate of 15% to modified total direct costs. Note: The de minimus rate is available only to entities that have never had a negotiated indirect cost rate. When selected, the de minimus rate must be used consistently for all federal awards until such time the agency chooses to negotiate a rate. A cost policy statement and de minimis certification form must be submitted to the Department for review and approval.

iii. __ Agency has selected to apply a state or federally approved indirect cost rate. A federally approved rate agreement or indirect cost allocation plan (ICAP) must be submitted annually.

f. **Agency Compliance with Laws, Rules, and Regulations, Guidelines, and Standards.** The Agency shall comply and require its contractors and subcontractors to comply with all terms and conditions of this Agreement and all federal, state, and local laws and regulations applicable to this Project.

g. **Claims and Requests for Additional Work.** The Agency shall have the sole responsibility for resolving claims and requests for additional work for the Project. The Agency will make best efforts to obtain the Department's input in its decisions. The Department is not obligated to reimburse for claims or requests for additional work.

12. Contracts of the Agency:

a. **Approval of Third Party Contracts.** The Department specifically reserves the right to review and approve any and all third party contracts with respect to the Project before the Agency executes or obligates itself in any manner requiring the disbursement of Department funds, including consultant and purchase of commodities contracts, or amendments thereto. If the Department chooses to review and approve third party contracts for this Project and the Agency fails to obtain such approval, that shall be sufficient cause for nonpayment by the Department. The Department specifically reserves unto itself the right to review the qualifications of any consultant or contractor and to approve or disapprove the employment of the same. If Federal Transit Administration (FTA) funds are used in the Project, the Department must exercise the right to third party contract review.

b. **Procurement of Commodities or Contractual Services.** It is understood and agreed by the Parties hereto that participation by the Department in a project with the Agency, where said project involves the purchase of commodities or contractual services where purchases or costs exceed the Threshold Amount for CATEGORY TWO per Section 287.017, Florida Statutes, is contingent on the Agency complying in full with the provisions of Section 287.057, Florida Statutes. The Agency's Authorized Official shall certify to the Department that the Agency's purchase of commodities or contractual services has been accomplished in compliance with Section 287.057, Florida Statutes. It shall be the sole responsibility of the Agency to ensure that any obligations made in accordance with this Section comply with the current threshold limits. Contracts, purchase orders, task orders, construction change orders, or any other agreement that would result in exceeding the current budget contained in **Exhibit "B", Schedule of Financial Assistance**, or that is not consistent with the Project description and scope of services contained in **Exhibit "A", Project Description and Responsibilities** must be approved by the Department prior to Agency execution. Failure to obtain such approval, and subsequent execution of an amendment to the Agreement if required, shall be sufficient cause for nonpayment by the Department, in accordance with this Agreement.

c. **Consultants' Competitive Negotiation Act.** It is understood and agreed by the Parties to this Agreement that participation by the Department in a project with the Agency, where said project involves a consultant contract for professional services, is contingent on the Agency's full compliance with provisions of Section 287.055, Florida Statutes, Consultants' Competitive Negotiation Act. In all cases, the Agency's Authorized Official shall certify to the Department that selection has been accomplished in compliance with the Consultants' Competitive Negotiation Act.

d. **Disadvantaged Business Enterprise (DBE) Policy and Obligation.** It is the policy of the Department that DBEs, as defined in 49 C.F.R. Part 26, as amended, shall have the opportunity to participate in the performance of contracts financed in whole or in part with Department funds under this Agreement. The DBE requirements of applicable federal and state laws and regulations apply to this Agreement. The Agency and its contractors agree to ensure that DBEs have the opportunity to participate in the performance of this Agreement. In this regard, all recipients and contractors shall take all necessary and reasonable steps in accordance with applicable federal and state laws and regulations to ensure that the DBEs

have the opportunity to compete for and perform contracts. The Agency and its contractors and subcontractors shall not discriminate on the basis of race, color, national origin or sex in the award and performance of contracts, entered pursuant to this Agreement.

13. **Maintenance Obligations**. In the event the Project includes construction or the acquisition of commodities then the following provisions are incorporated into this Agreement:

    a. The Agency agrees to accept all future maintenance and other attendant costs occurring after completion of the Project for all improvements constructed or commodities acquired as part of the Project. The terms of this provision shall survive the termination of this Agreement.

14. **Sale, Transfer, or Disposal of Department-funded Property:**

    a. The Agency will not sell or otherwise transfer or dispose of any part of its title or other interests in real property, facilities, or equipment funded in any part by the Department under this Agreement without prior written approval by the Department.

    b. If a sale, transfer, or disposal by the Agency of all or a portion of Department-funded real property, facilities, or equipment is approved by the Department, the following provisions will apply:

        i. The Agency shall reimburse the Department a proportional amount of the proceeds of the sale of any Department-funded property.

        ii. The proportional amount shall be determined on the basis of the ratio of the Department funding of the development or acquisition of the property multiplied against the sale amount, and shall be remitted to the Department within ninety (90) days of closing of sale.

        iii. Sale of property developed or acquired with Department funds shall be at market value as determined by appraisal or public bidding process, and the contract and process for sale must be approved in advance by the Department.

        iv. If any portion of the proceeds from the sale to the Agency are non-cash considerations, reimbursement to the Department shall include a proportional amount based on the value of the non-cash considerations.

    c. The terms of provisions “a” and “b” above shall survive the termination of this Agreement.

        i. The terms shall remain in full force and effect throughout the useful life of facilities developed, equipment acquired, or Project items installed within a facility, but shall not exceed twenty (20) years from the effective date of this Agreement.

        ii. There shall be no limit on the duration of the terms with respect to real property acquired with Department funds.

15. **Single Audit.** The administration of Federal or State resources awarded through the Department to the Agency by this Agreement may be subject to audits and/or monitoring by the Department. The following requirements do not limit the authority of the Department to conduct or arrange for the conduct of additional audits or evaluations of Federal awards or State financial assistance or limit the authority of any state agency inspector general, the State of Florida Auditor General, or any other state official. The Agency shall comply with all audit and audit reporting requirements as specified below.

    Federal Funded:

a. In addition to reviews of audits conducted in accordance with 2 CFR Part 200, Subpart F – Audit Requirements, monitoring procedures may include but not be limited to on-site visits by Department staff and/or other procedures, including reviewing any required performance and financial reports, following up, ensuring corrective action, and issuing management decisions on weaknesses found through audits when those findings pertain to Federal awards provided through the Department by this Agreement. By entering into this Agreement, the Agency agrees to comply and cooperate fully with any monitoring procedures/processes deemed appropriate by the Department. The Agency further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Department, State of Florida Chief Financial Officer (CFO), or State of Florida Auditor General.

b. The Agency, a non-Federal entity as defined by 2 CFR Part 200, Subpart F – Audit Requirements, as a subrecipient of a Federal award awarded by the Department through this Agreement, is subject to the following requirements:

i. In the event the Agency expends a total amount of Federal awards equal to or in excess of the threshold established by 2 CFR Part 200, Subpart F – Audit Requirements, the Agency must have a Federal single or program-specific audit conducted for such fiscal year in accordance with the provisions of 2 CFR Part 200, Subpart F – Audit Requirements. **Exhibit "H", Audit Requirements for Awards of Federal Financial Assistance**, to this Agreement provides the required Federal award identification information needed by the Agency to further comply with the requirements of 2 CFR Part 200, Subpart F – Audit Requirements. In determining Federal awards expended in a fiscal year, the Agency must consider all sources of Federal awards based on when the activity related to the Federal award occurs, including the Federal award provided through the Department by this Agreement. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by 2 CFR Part 200, Subpart F – Audit Requirements. An audit conducted by the State of Florida Auditor General in accordance with the provisions of 2 CFR Part 200, Subpart F – Audit Requirements, will meet the requirements of this part.

ii. In connection with the audit requirements, the Agency shall fulfill the requirements relative to the auditee responsibilities as provided in 2 CFR Part 200, Subpart F – Audit Requirements.

iii. In the event the Agency expends less than the threshold established by 2 CFR Part 200, Subpart F – Audit Requirements, in Federal awards, the Agency is exempt from Federal audit requirements for that fiscal year. However, the Agency must provide a single audit exemption statement to the Department at FDOTSingleAudit@dot.state.fl.us no later than nine months after the end of the Agency's audit period for each applicable audit year. In the event the Agency expends less than the threshold established by 2 CFR Part 200, Subpart F – Audit Requirements, in Federal awards in a fiscal year and elects to have an audit conducted in accordance with the provisions of 2 CFR Part 200, Subpart F – Audit Requirements, the cost of the audit must be paid from non-Federal resources (*i.e.*, the cost of such an audit must be paid from the Agency's resources obtained from other than Federal entities).

iv. The Agency must electronically submit to the Federal Audit Clearinghouse (FAC) at https://harvester.census.gov/facweb/ the audit reporting package as required by 2 CFR Part 200, Subpart F – Audit Requirements, within the earlier of 30 calendar days after receipt of the auditor's report(s) or nine months after the end of the audit period. The FAC is the repository of record for audits required by 2 CFR Part 200, Subpart F – Audit Requirements. However, the Department requires a copy of the audit reporting package also be submitted to FDOTSingleAudit@dot.state.fl.us within the earlier of

30 calendar days after receipt of the auditor's report(s) or nine months after the end of the audit period as required by 2 CFR Part 200, Subpart F – Audit Requirements.

v. Within six months of acceptance of the audit report by the FAC, the Department will review the Agency's audit reporting package, including corrective action plans and management letters, to the extent necessary to determine whether timely and appropriate action on all deficiencies has been taken pertaining to the Federal award provided through the Department by this Agreement. If the Agency fails to have an audit conducted in accordance with 2 CFR Part 200, Subpart F – Audit Requirements, the Department may impose additional conditions to remedy noncompliance. If the Department determines that noncompliance cannot be remedied by imposing additional conditions, the Department may take appropriate actions to enforce compliance, which actions may include but not be limited to the following:

1. Temporarily withhold cash payments pending correction of the deficiency by the Agency or more severe enforcement action by the Department;
2. Disallow (deny both use of funds and any applicable matching credit for) all or part of the cost of the activity or action not in compliance;
3. Wholly or partly suspend or terminate the Federal award;
4. Initiate suspension or debarment proceedings as authorized under 2 C.F.R. Part 180 and Federal awarding agency regulations (or in the case of the Department, recommend such a proceeding be initiated by the Federal awarding agency);
5. Withhold further Federal awards for the Project or program;
6. Take other remedies that may be legally available.

vi. As a condition of receiving this Federal award, the Agency shall permit the Department or its designee, the CFO, or State of Florida Auditor General access to the Agency's records, including financial statements, the independent auditor's working papers, and project records as necessary. Records related to unresolved audit findings, appeals, or litigation shall be retained until the action is complete or the dispute is resolved.

vii. The Department's contact information for requirements under this part is as follows:

Office of Comptroller, MS 24
605 Suwannee Street
Tallahassee, Florida 32399-0450
FDOTSingleAudit@dot.state.fl.us

State Funded:

a. In addition to reviews of audits conducted in accordance with Section 215.97, Florida Statutes, monitoring procedures to monitor the Agency's use of state financial assistance may include but not be limited to on-site visits by Department staff and/or other procedures, including reviewing any required performance and financial reports, following up, ensuring corrective action, and issuing management decisions on weaknesses found through audits when those findings pertain to state financial assistance awarded through the Department by this Agreement. By entering into this Agreement, the Agency agrees to comply and cooperate fully with any monitoring procedures/processes deemed appropriate by the Department. The Agency further agrees to comply and cooperate with any inspections, reviews, investigations, or audits deemed necessary by the Department, the Department of Financial Services (DFS), or State of Florida Auditor General.

b. The Agency, a "nonstate entity" as defined by Section 215.97, Florida Statutes, as a recipient of state financial assistance awarded by the Department through this Agreement, is subject to the following requirements:

i. In the event the Agency meets the audit threshold requirements established by Section 215.97, Florida Statutes, the Agency must have a State single or project-specific audit conducted for such fiscal year in accordance with Section 215.97, Florida Statutes; applicable rules of the Department of Financial Services; and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General. **Exhibit "G", Audit Requirements for Awards of State Financial Assistance,** to this Agreement indicates state financial assistance awarded through the Department by this Agreement needed by the Agency to further comply with the requirements of Section 215.97, Florida Statutes. In determining the state financial assistance expended in a fiscal year, the Agency shall consider all sources of state financial assistance, including state financial assistance received from the Department by this Agreement, other state agencies, and other nonstate entities. State financial assistance does not include Federal direct or pass-through awards and resources received by a nonstate entity for Federal program matching requirements.

ii. In connection with the audit requirements, the Agency shall ensure that the audit complies with the requirements of Section 215.97(8), Florida Statutes. This includes submission of a financial reporting package as defined by Section 215.97(2)(e), Florida Statutes, and Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General.

iii. In the event the Agency does not meet the audit threshold requirements established by Section 215.97, Florida Statutes, the Agency is exempt for such fiscal year from the state single audit requirements of Section 215.97, Florida Statutes. However, the Agency must provide a single audit exemption statement to the Department at FDOTSingleAudit@dot.state.fl.us no later than nine months after the end of the Agency's audit period for each applicable audit year. In the event the Agency does not meet the audit threshold requirements established by Section 215.97, Florida Statutes, in a fiscal year and elects to have an audit conducted in accordance with the provisions of Section 215.97, Florida Statutes, the cost of the audit must be paid from the Agency's resources (*i.e.*, the cost of such an audit must be paid from the Agency's resources obtained from other than State entities).

iv. In accordance with Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, copies of financial reporting packages required by this Agreement shall be submitted to:

Florida Department of Transportation
Office of Comptroller, MS 24
605 Suwannee Street
Tallahassee, Florida 32399-0405
FDOTSingleAudit@dot.state.fl.us

And

State of Florida Auditor General
Local Government Audits/342
111 West Madison Street, Room 401
Tallahassee, FL 32399-1450
Email: flaudgen_localgovt@aud.state.fl.us

v. Any copies of financial reporting packages, reports, or other information required to be submitted to the Department shall be submitted timely in accordance with Section 215.97, Florida Statutes, and Chapters 10.550 (local governmental entities) or

10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, as applicable.

vi. The Agency, when submitting financial reporting packages to the Department for audits done in accordance with Chapters 10.550 (local governmental entities) or 10.650 (nonprofit and for-profit organizations), Rules of the Auditor General, should indicate the date the reporting package was delivered to the Agency in correspondence accompanying the reporting package.

vii. Upon receipt, and within six months, the Department will review the Agency's financial reporting package, including corrective action plans and management letters, to the extent necessary to determine whether timely and appropriate corrective action on all deficiencies has been taken pertaining to the state financial assistance provided through the Department by this Agreement. If the Agency fails to have an audit conducted consistent with Section 215.97, Florida Statutes, the Department may take appropriate corrective action to enforce compliance.

viii. As a condition of receiving state financial assistance, the Agency shall permit the Department or its designee, DFS, or the Auditor General access to the Agency's records, including financial statements, the independent auditor's working papers, and project records as necessary. Records related to unresolved audit findings, appeals, or litigation shall be retained until the action is complete or the dispute is resolved.

c. The Agency shall retain sufficient records demonstrating its compliance with the terms of this Agreement for a period of five years from the date the audit report is issued and shall allow the Department or its designee, DFS, or State of Florida Auditor General access to such records upon request. The Agency shall ensure that the audit working papers are made available to the Department or its designee, DFS, or State of Florida Auditor General upon request for a period of five years from the date the audit report is issued, unless extended in writing by the Department.

16. Notices and Approvals. Notices and approvals referenced in this Agreement must be obtained in writing from the Parties' respective Administrators or their designees.

17. Restrictions, Prohibitions, Controls and Labor Provisions:

a. Convicted Vendor List. A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit a bid on a contract to provide any goods or services to a public entity; may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided in Section 287.017, Florida Statutes, for CATEGORY TWO for a period of 36 months from the date of being placed on the convicted vendor list.

b. Discriminatory Vendor List. In accordance with Section 287.134, Florida Statutes, an entity or affiliate who has been placed on the Discriminatory Vendor List, kept by the Florida Department of Management Services, may not submit a bid on a contract to provide goods or services to a public entity; may not submit a bid on a contract with a public entity for the construction or repair of a public building or public work; may not submit bids on leases of real property to a public entity; may not be awarded or perform work as a contractor, supplier,

subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity.

c. Non-Responsible Contractors. An entity or affiliate who has had its Certificate of Qualification suspended, revoked, denied, or have further been determined by the Department to be a non-responsible contractor, may not submit a bid or perform work for the construction or repair of a public building or public work on a contract with the Agency.

d. Prohibition on Using Funds for Lobbying. No funds received pursuant to this Agreement may be expended for lobbying the Florida Legislature, judicial branch, or any state agency, in accordance with Section 216.347, Florida Statutes.

e. Unauthorized Aliens. The Department shall consider the employment by any contractor of unauthorized aliens a violation of Section 274A(e) of the Immigration and Nationality Act. If the contractor knowingly employs unauthorized aliens, such violation will be cause for unilateral cancellation of this Agreement.

f. Procurement of Construction Services. If the Project is procured pursuant to Chapter 255, Florida Statutes, for construction services and at the time of the competitive solicitation for the Project, 50 percent or more of the cost of the Project is to be paid from state-appropriated funds, then the Agency must comply with the requirements of Section 255.0991, Florida Statutes.

g. E-Verify. The Agency shall:

i. Utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the Agency during the term of the contract; and

ii. Expressly require any subcontractors performing work or providing services pursuant to the state contract to likewise utilize the U.S. Department of Homeland Security's E-Verify system to verify the employment eligibility of all new employees hired by the subcontractor during the contract term.

h. Projects with Non-profit Organizations. Pursuant to Section 216.1366. Florida Statutes, if the Agency is a nonprofit organization as defined in Section 215.97(2)(m), Florida Statutes, the Agency shall provide documentation to indicate the amount of state funds:

i. Allocated to be used during the full term of this Agreement for remuneration to any member of the board of directors or an officer of the Agency

ii. Allocated under each payment by the Department to be used for remuneration of any member of the board of directors or an officer of the Agency. The documentation must indicate the amounts and recipients of the remuneration.

Such information will be posted by the Department to the Florida Accountability Contract Tracking System maintained pursuant to Section 215.985, F.S., and must additionally be posted to the Agency's website, if the Agency is a non-profit organization and maintains a website. The Agency shall utilize the Department's Form 350-090-19, Compensation to Non-Profits Using State Funds, for purposes of documenting the compensation. The subject Form is required for every contract for services executed, amended, or extended on or after July 1, 2023, with non-profit organizations.

Pursuant to Section 216.1366, F.S., the term:

i. "Officer" means a chief executive officer, chief financial officer, chief operating officer, or any other position performing and equivalent function.
ii. "Remuneration" means all compensation earned by or awarded to personnel, whether paid or accrued, regardless of contingency, including bonuses, accrued paid time off, severance payments, incentive payments, contributions to a retirement plan or in-kind payments, reimbursements, or allowances for moving expenses, vehicles and other transportation, telephone services, medical services, housing and meals.
iii. "State Funds" means funds paid from the General Revenue Fund or any state trust fund, funds allocated by the Federal Government and distributed by the state, or funds appropriated by the Federal Government and distributed by the state, or funds appropriated by the state for distribution through any grant program. The term does not include funds used for the Medicaid program.

i. Design Services and Construction Engineering and Inspection Services. If the Project is wholly or partially funded by the Department and administered by a local governmental entity, except for a seaport listed in Section 311.09, Florida Statutes, or an airport as defined in Section 332.004, Florida Statutes, the entity performing design and construction engineering and inspection services may not be the same entity.

18. Indemnification and Insurance:

a. It is specifically agreed between the Parties executing this Agreement that it is not intended by any of the provisions of any part of this Agreement to create in the public or any member thereof, a third party beneficiary under this Agreement, or to authorize anyone not a party to this Agreement to maintain a suit for personal injuries or property damage pursuant to the terms or provisions of this Agreement. The Agency guarantees the payment of all just claims for materials, supplies, tools, or labor and other just claims against the Agency or any subcontractor, in connection with this Agreement. Additionally, to the extent permitted by law and as limited by and pursuant to the provisions of Section 768.28, Florida Statutes, the Agency shall indemnify, defend, and hold harmless the State of Florida, Department of Transportation, including the Department's officers and employees, from liabilities, damages, losses, and costs, including, but not limited to, reasonable attorney's fees, to the extent caused by the negligence, recklessness, or intentional wrongful misconduct of the Agency and persons employed or utilized by the Agency in the performance of this Agreement. Nothing contained in this paragraph is intended to nor shall it constitute a waiver of the Department's or the Agency's sovereign immunity. This indemnification shall survive the termination of this Agreement. Additionally, the Agency agrees to include the following indemnification in all contracts with contractors/subcontractors and consultants/subconsultants who perform work in connection with this Agreement:

"To the fullest extent permitted by law, the Agency's contractor/consultant shall indemnify, defend, and hold harmless the Agency and the State of Florida, Department of Transportation, including the Department's officers and employees, from liabilities, damages, losses and costs, including, but not limited to, reasonable attorney's fees, to the extent caused by the negligence, recklessness or intentional wrongful misconduct of the contractor/consultant and persons employed or utilized by the contractor/consultant in the performance of this Agreement.

This indemnification shall survive the termination of this Agreement."

b. The Agency shall provide Workers' Compensation Insurance in accordance with Florida's Workers' Compensation law for all employees. If subletting any of the work, ensure that the subcontractor(s) and subconsultant(s) have Workers' Compensation Insurance for their employees in accordance with Florida's Workers' Compensation law. If using "leased employees" or employees obtained through professional employer organizations ("PEO's"),

ensure that such employees are covered by Workers' Compensation Insurance through the PEO's or other leasing entities. Ensure that any equipment rental agreements that include operators or other personnel who are employees of independent contractors, sole proprietorships, or partners are covered by insurance required under Florida's Workers' Compensation law.

c. If the Agency elects to self-perform the Project, then the Agency may self-insure. If the Agency elects to hire a contractor or consultant to perform the Project, then the Agency shall carry, or cause its contractor or consultant to carry, Commercial General Liability insurance providing continuous coverage for all work or operations performed under this Agreement. Such insurance shall be no more restrictive than that provided by the latest occurrence form edition of the standard Commercial General Liability Coverage Form (ISO Form CG 00 01) as filed for use in the State of Florida. The Agency shall cause, or cause its contractor or consultant to cause, the Department to be made an Additional Insured as to such insurance. Such coverage shall be on an "occurrence" basis and shall include Products/Completed Operations coverage. The coverage afforded to the Department as an Additional Insured shall be primary as to any other available insurance and shall not be more restrictive than the coverage afforded to the Named Insured. The limits of coverage shall not be less than $1,000,000 for each occurrence and not less than a $5,000,000 annual general aggregate, inclusive of amounts provided by an umbrella or excess policy. The limits of coverage described herein shall apply fully to the work or operations performed under the Agreement, and may not be shared with or diminished by claims unrelated to the Agreement. The policy/ies and coverage described herein may be subject to a deductible and such deductibles shall be paid by the Named Insured. No policy/ies or coverage described herein may contain or be subject to a Retention or a Self-Insured Retention unless the Agency is a state agency or subdivision of the State of Florida that elects to self-perform the Project. Prior to the execution of the Agreement, and at all renewal periods which occur prior to final acceptance of the work, the Department shall be provided with an ACORD Certificate of Liability Insurance reflecting the coverage described herein. The Department shall be notified in writing within ten days of any cancellation, notice of cancellation, lapse, renewal, or proposed change to any policy or coverage described herein. The Department's approval or failure to disapprove any policy/ies, coverage, or ACORD Certificates shall not relieve or excuse any obligation to procure and maintain the insurance required herein, nor serve as a waiver of any rights or defenses the Department may have.

d. When the Agreement includes the construction of a railroad grade crossing, railroad overpass or underpass structure, or any other work or operations within the limits of the railroad right-of-way, including any encroachments thereon from work or operations in the vicinity of the railroad right-of-way, the Agency shall, or cause its contractor to, in addition to the insurance coverage required above, procure and maintain Railroad Protective Liability Coverage (ISO Form CG 00 35) where the railroad is the Named Insured and where the limits are not less than $2,000,000 combined single limit for bodily injury and/or property damage per occurrence, and with an annual aggregate limit of not less than $6,000,000. The railroad shall also be added along with the Department as an Additional Insured on the policy/ies procured pursuant to the paragraph above. Prior to the execution of the Agreement, and at all renewal periods which occur prior to final acceptance of the work, both the Department and the railroad shall be provided with an ACORD Certificate of Liability Insurance reflecting the coverage described herein. The insurance described herein shall be maintained through final acceptance of the work. Both the Department and the railroad shall be notified in writing within ten days of any cancellation, notice of cancellation, renewal, or proposed change to any policy or coverage described herein. The Department's approval or failure to disapprove any policy/ies, coverage, or ACORD Certificates shall not relieve or excuse any obligation to procure and maintain the insurance required herein, nor serve as a waiver of any rights the Department may have.

e. When the Agreement involves work on or in the vicinity of utility-owned property or facilities, the utility shall be added along with the Department as an Additional Insured on the Commercial General Liability policy/ies procured above.

19. Miscellaneous:

a. Environmental Regulations. The Agency will be solely responsible for compliance with all applicable environmental regulations and for any liability arising from non-compliance with these regulations, and will reimburse the Department for any loss incurred in connection therewith.

b. Non-Admission of Liability. In no event shall the making by the Department of any payment to the Agency constitute or be construed as a waiver by the Department of any breach of covenant or any default which may then exist on the part of the Agency and the making of such payment by the Department, while any such breach or default shall exist, shall in no way impair or prejudice any right or remedy available to the Department with respect to such breach or default.

c. Severability. If any provision of this Agreement is held invalid, the remainder of this Agreement shall not be affected. In such an instance, the remainder would then continue to conform to the terms and requirements of applicable law.

d. Agency not an agent of Department. The Agency and the Department agree that the Agency, its employees, contractors, subcontractors, consultants, and subconsultants are not agents of the Department as a result of this Agreement.

e. Bonus or Commission. By execution of the Agreement, the Agency represents that it has not paid and, also agrees not to pay, any bonus or commission for the purpose of obtaining an approval of its application for the financing hereunder.

f. Non-Contravention of State Law. Nothing in the Agreement shall require the Agency to observe or enforce compliance with any provision or perform any act or do any other thing in contravention of any applicable state law. If any of the provisions of the Agreement violate any applicable state law, the Agency will at once notify the Department in writing so that appropriate changes and modifications may be made by the Department and the Agency to the end that the Agency may proceed as soon as possible with the Project.

g. Execution of Agreement. This Agreement may be executed in one or more counterparts, each of which shall be deemed an original, but all of which shall constitute the same Agreement. A facsimile or electronic transmission of this Agreement with a signature on behalf of a party will be legal and binding on such party.

h. Federal Award Identification Number (FAIN). If the FAIN is not available prior to execution of the Agreement, the Department may unilaterally add the FAIN to the Agreement without approval of the Agency and without an amendment to the Agreement. If this occurs, an updated Agreement that includes the FAIN will be provided to the Agency and uploaded to the Department of Financial Services' Florida Accountability Contract Tracking System (FACTS).

i. Inspector General Cooperation. The Agency agrees to comply with Section 20.055(5), Florida Statutes, and to incorporate in all subcontracts the obligation to comply with Section 20.055(5), Florida Statutes.

j. Law, Forum, and Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. In the event of a conflict between any portion of the contract and Florida law, the laws of Florida shall prevail. The Agency agrees to waive forum and venue and that the Department shall determine the forum and venue in which any dispute under this Agreement is decided.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the day and year written above.

AGENCY City of Fernandina Beach

By: _____

Name: **Sarah J. Campbell**

Title: **City Manager**

STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION

By: _____

Name: James M. Knight, P.E.

Title: Urban Planning and Modal Administrator

STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION
Legal Review:

_____

APPROVED AS TO FORM AND LEGALITY:

Teresa L. Prince

CITY ATTORNEY

EXHIBIT A

Project Description and Responsibilities

A. Project Description (description of Agency's project to provide context, description of project components funded via this Agreement (if not the entire project)): Fernandina Bch Apt Construct Taxiway D Extension PFL0015616

B. Project Location (limits, city, county): Fernandina Beach Municipal Airport/Fernandina Beach, FL/Nassau
☐ Illustration/graphic/map of project area is applicable and attached to this Exhibit A.

C. Project Scope (allowable costs: describe project components, improvement type/service type, approximate timeline, project schedule, project size): As required by 215.971, F.S., this scope of work includes but is not limited to consultant fees, survey and geotechnical costs, permitting, construction inspection and material testing costs, mobilization and demobilization, maintenance of traffic, erosion control, demolition, excavation, embankment, subgrade preparation, base course, surface course, joint construction, pavement markings, airfield lighting system, signage improvements (includes conduits, lights, conductors, cans, lightning protection, and vault upgrades), drainage, stormwater structures, utilities, fencing and gates, and sodding, including all materials, equipment, labor, and incidentals required to complete the Taxiway D Extension. The Sponsor will comply with Aviation Program Assurances.

D. Deliverable(s): Fernandina Bch Apt Construct Taxiway D Extension PFL0015616

The project scope identifies the ultimate project deliverables. Deliverables for requisition, payment and invoice purposes will be the incremental progress made toward completion of project scope elements. Supporting documentation will be quantifiable, measurable, and verifiable, to allow for a determination of the amount of incremental progress that has been made, and provide evidence that the payment requested is commensurate with the accomplished incremental progress and costs incurred by the Agency.

E. Unallowable Costs (including but not limited to): Travel

F. Transit Operating Grant Requirements (Transit Only):

Transit Operating Grants billed as an operational subsidy will require an expenditure detail report from the Agency that matches the invoice period. The expenditure detail, along with the progress report, will be the required deliverables for Transit Operating Grants. Operating grants may be issued for a term not to exceed three years from execution. The original grant agreement will include funding for year one. Funding for years two and three will be added by amendment as long as the grantee has submitted all invoices on schedule and the project deliverables for the year have been met.

EXHIBIT B

Schedule of Financial Assistance

FUNDS AWARDED TO THE AGENCY AND REQUIRED MATCHING FUNDS PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

A. Fund Type and Fiscal Year:

Financial Management Number	Fund Type	FLAIR Category	State Fiscal Year	Object Code	CSFA/ CFDA Number	CSFA/CFDA Title or Funding Source Description	Funding Amount
443809-3-94-01	DPTO	088719	2026	751000	55.004	Aviation Grant Program	$350,000.00
443809-3-94-01	LF	088719	2026	751000	55.004	Aviation Grant Program	$87,500.00
	Total Financial Assistance						$437,500.00

B. Estimate of Project Costs by Grant Phase:

Phases*	State	Local	Federal	Totals	State %	Local %	Federal %
Land Acquisition	$0.00	$0.00	$0.00	$0.00	0.00	0.00	0.00
Planning	$0.00	$0.00	$0.00	$0.00	0.00	0.00	0.00
Environmental/ Design/ Construction	$350,000.00	$87,500.00	$0.00	$437,500.00	80.00	20.00	0.00
Capital Equipment/ Preventative Maintenance	$0.00	$0.00	$0.00	$0.00	0.00	0.00	0.00
Match to Direct Federal Funding	$0.00	$0.00	$0.00	$0.00	0.00	0.00	0.00
Mobility Management (Transit Only)	$0.00	$0.00	$0.00	$0.00	0.00	0.00	0.00
Totals	$350,000.00	$87,500.00	$0.00	$437,500.00			

*Shifting items between these grant phases requires execution of an Amendment to the Public Transportation Grant Agreement.

Scope Code and/or Activity Line Item (ALI) (Transit Only)	
Common Name/UZA Name (Transit Only)	

BUDGET/COST ANALYSIS CERTIFICATION AS REQUIRED BY SECTION 216.3475, FLORIDA STATUTES:

I certify that the cost for each line item budget category (grant phase) has been evaluated and determined to be allowable, reasonable, and necessary as required by Section 216.3475, Florida Statutes. Documentation is on file evidencing the methodology used and the conclusions reached.

Victoria Kutney

Department Grant Manager Name

Signature Date

EXHIBIT C

TERMS AND CONDITIONS OF CONSTRUCTION

1. Design and Construction Standards and Required Approvals.

a. The Agency understands that it is responsible for the preparation and certification of all design plans for the Project. The Agency shall hire a qualified consultant for the design phase of the Project or, if applicable, the Agency shall require their design-build contractor or construction management contractor to hire a qualified consultant for the design phase of the Project.

b. Execution of this Agreement by both Parties shall be deemed a Notice to Proceed to the Agency for the design phase or other non-construction phases of the Project. If the Project involves a construction phase, the Agency shall not begin the construction phase of the Project until the Department issues a Notice to Proceed for the construction phase. Prior to commencing the construction work described in this Agreement, the Agency shall request a Notice to Proceed from the Department's Project Manager, Victoria Kutney (email: victoria.kutney@dot.state.fl.us) or from an appointed designee. Any construction phase work performed prior to the execution of this required Notice to Proceed is not subject to reimbursement.

c. The Agency will provide one (1) copy of the final design plans and specifications and final bid documents to the Department's Project Manager prior to bidding or commencing construction of the Project.

d. The Agency shall require the Agency's contractor to post a payment and performance bond in accordance with applicable law(s).

e. The Agency shall be responsible to ensure that the construction work under this Agreement is performed in accordance with the approved construction documents, and that the construction work will meet all applicable Agency and Department standards.

f. Upon completion of the work authorized by this Agreement, the Agency shall notify the Department in writing of the completion of construction of the Project; and for all design work that originally required certification by a Professional Engineer, this notification shall contain an Engineer's Certification of Compliance, signed and sealed by a Professional Engineer, the form of which is attached to this Exhibit. The certification shall state that work has been completed in compliance with the Project construction plans and specifications. If any deviations are found from the approved plans or specifications, the certification shall include a list of all deviations along with an explanation that justifies the reason to accept each deviation.

2. Construction on the Department's Right of Way. If the Project involves construction on the Department's right-of-way, then the following provisions apply to any and all portions of the Project that are constructed on the Department's right-of-way:

a. The Agency shall hire a qualified contractor using the Agency's normal bid procedures to perform the construction work for the Project. The Agency must certify that the installation of the Project is completed by a Contractor prequalified by the Department as required by Section 2 of the Standard Specifications for Road and Bridge Construction (2016), as amended, unless otherwise approved by the Department in writing or the Contractor exhibits past project experience in the last five years that are comparable in scale, composition, and overall quality to the site characterized within the scope of services of this Project.

b. Construction Engineering Inspection (CEI) services will be provided by the Agency by hiring a Department prequalified consultant firm including one individual that has completed the Advanced Maintenance of Traffic Level Training, unless otherwise approved by the Department in writing. The CEI staff shall be present on the Project at all times that the contractor is working. Administration of the CEI staff shall be under the responsible charge of a State of Florida Licensed Professional Engineer who shall provide the certification that all design and construction for the Project meets the minimum construction standards established by Department. The Department shall approve all CEI personnel. The CEI firm shall not be the same firm as that of the Engineer of Record for the Project. The Department shall have the right, but not the obligation, to perform independent assurance testing during the course of construction of the Project. Notwithstanding the foregoing, the Department may issue a written waiver of the CEI requirement for portions of Projects involving the construction of bus shelters, stops, or pads.

c. The Project shall be designed and constructed in accordance with the latest edition of the Department's Standard Specifications for Road and Bridge Construction, the Department Design Standards, and the Manual of Uniform Traffic Control Devices (MUTCD). The following guidelines shall apply as deemed appropriate by the Department: the Department Structures Design Manual, AASHTO Guide Specifications for the Design of Pedestrian Bridges, AASHTO LRFD Bridge Design Specifications, Florida Design Manual, Manual for Uniform Minimum Standards for Design, Construction and Maintenance for Streets and Highways (the "Florida Green Book"), and the Department Traffic Engineering Manual. The Agency will be required to submit any construction plans required by the Department for review and approval prior to any work being commenced. Should any changes to the plans be required during construction of the Project, the Agency shall be required to notify the Department of the changes and receive approval from the Department prior to the changes being constructed. The Agency shall maintain the area of the Project at all times and coordinate any work needs of the Department during construction of the Project.

d. The Agency shall notify the Department a minimum of 48 hours before beginning construction within Department right-of-way. The Agency shall notify the Department should construction be suspended for more than 5 working days. The Department contact person for construction is __.

e. The Agency shall be responsible for monitoring construction operations and the maintenance of traffic (MOT) throughout the course of the Project in accordance with the latest edition of the Department Standard Specifications, section 102. The Agency is responsible for the development of a MOT plan and making any changes to that plan as necessary. The MOT plan shall be in accordance with the latest version of the Department Design Standards, Index 600 series. Any MOT plan developed by the Agency that deviates from the Department Design Standards must be signed and sealed by a professional engineer. MOT plans will require approval by the Department prior to implementation.

f. The Agency shall be responsible for locating all existing utilities, both aerial and underground, and for ensuring that all utility locations be accurately documented on the construction plans. All utility conflicts shall be fully resolved directly with the applicable utility.

g. The Agency will be responsible for obtaining all permits that may be required by other agencies or local governmental entities.

h. It is hereby agreed by the Parties that this Agreement creates a permissive use only and all improvements located on the Department's right-of-way resulting from this Agreement shall become the property of the Department. Neither the granting of the permission to use the Department right of way nor the placing of facilities upon the Department property shall operate to create or vest any property right to or in the Agency, except as may otherwise be provided in separate agreements. The Agency shall not acquire any right, title, interest or

estate in Department right of way, of any nature or kind whatsoever, by virtue of the execution, operation, effect, or performance of this Agreement including, but not limited to, the Agency's use, occupancy or possession of Department right of way. The Parties agree that this Agreement does not, and shall not be construed to, grant credit for any future transportation concurrency requirements pursuant to Chapter 163, F.S.

i. The Agency shall not cause any liens or encumbrances to attach to any portion of the Department's property, including but not limited to, the Department's right-of-way.

j. The Agency shall perform all required testing associated with the design and construction of the Project. Testing results shall be made available to the Department upon request. The Department shall have the right to perform its own independent testing during the course of the Project.

k. The Agency shall exercise the rights granted herein and shall otherwise perform this Agreement in a good and workmanlike manner, with reasonable care, in accordance with the terms and provisions of this Agreement and all applicable federal, state, local, administrative, regulatory, safety and environmental laws, codes, rules, regulations, policies, procedures, guidelines, standards and permits, as the same may be constituted and amended from time to time, including, but not limited to, those of the Department, applicable Water Management District, Florida Department of Environmental Protection, the United States Environmental Protection Agency, the United States Army Corps of Engineers, the United States Coast Guard and local governmental entities.

l. If the Department determines a condition exists which threatens the public's safety, the Department may, at its discretion, cause construction operations to cease and immediately have any potential hazards removed from its right-of-way at the sole cost, expense, and effort of the Agency. The Agency shall bear all construction delay costs incurred by the Department.

m. The Agency shall be responsible to maintain and restore all features that might require relocation within the Department right-of-way.

n. The Agency will be solely responsible for clean up or restoration required to correct any environmental or health hazards that may result from construction operations.

o. The acceptance procedure will include a final "walk-through" by Agency and Department personnel. Upon completion of construction, the Agency will be required to submit to the Department final as-built plans and an engineering certification that construction was completed in accordance to the plans. Submittal of the final as-built plans shall include one complete set of the signed and sealed plans on 11" X 17" plan sheets and an electronic copy prepared in Portable Document Format (PDF). Prior to the termination of this Agreement, the Agency shall remove its presence, including, but not limited to, all of the Agency's property, machinery, and equipment from Department right-of-way and shall restore those portions of Department right of way disturbed or otherwise altered by the Project to substantially the same condition that existed immediately prior to the commencement of the Project.

p. If the Department determines that the Project is not completed in accordance with the provisions of this Agreement, the Department shall deliver written notification of such to the Agency. The Agency shall have thirty (30) days from the date of receipt of the Department's written notice, or such other time as the Agency and the Department mutually agree to in writing, to complete the Project and provide the Department with written notice of the same (the "Notice of Completion"). If the Agency fails to timely deliver the Notice of Completion, or if it is determined that the Project is not properly completed after receipt of the Notice of Completion, the Department, within its discretion may: 1) provide the Agency with written authorization granting such additional time as the Department deems appropriate to correct the deficiency(ies); or 2) correct the deficiency(ies) at the Agency's sole cost and expense,

without Department liability to the Agency for any resulting loss or damage to property, including, but not limited to, machinery and equipment. If the Department elects to correct the deficiency(ies), the Department shall provide the Agency with an invoice for the costs incurred by the Department and the Agency shall pay the invoice within thirty (30) days of the date of the invoice.

q. The Agency shall implement best management practices for erosion and pollution control to prevent violation of state water quality standards. The Agency shall be responsible for the correction of any erosion, shoaling, or water quality problems that result from the construction of the Project.

r. Portable Traffic Monitoring Site (PTMS) or a Telemetry Traffic Monitoring Site (TTMS) may exist within the vicinity of your proposed work. It is the responsibility of the Agency to locate and avoid damage to these sites. If a PTMS or TTMS is encountered during construction, the Department must be contacted immediately.

s. During construction, highest priority must be given to pedestrian safety. If permission is granted to temporarily close a sidewalk, it should be done with the express condition that an alternate route will be provided, and shall continuously maintain pedestrian features to meet Americans Disability Act (ADA) standards.

t. Restricted hours of operation will be as follows, unless otherwise approved by the Department's District Construction Engineer or designee (insert hours and days of the week for restricted operation):

u. Lane closures on the state road system must be coordinated with the Public Information Office at least two weeks prior to the closure. The contact information for the Department's Public Information Office is:

Insert District PIO contact info:

Note: (Highlighted sections indicate need to confirm information with District Office or appropriate DOT person managing the Agreement)

3. **Engineer's Certification of Compliance.** The Agency shall complete and submit and if applicable Engineer's Certification of Compliance to the Department upon completion of the construction phase of the Project.

ENGINEER'S CERTIFICATION OF COMPLIANCE

PUBLIC TRANSPORTATION GRANT AGREEMENT
BETWEEN
THE STATE OF FLORIDA, DEPARTMENT OF TRANSPORTATION
and _____

PROJECT DESCRIPTION: _____

DEPARTMENT CONTRACT NO.: _____

FINANCIAL MANAGEMENT NO.: _____

In accordance with the Terms and Conditions of the Public Transportation Grant Agreement, the undersigned certifies that all work which originally required certification by a Professional Engineer has been completed in compliance with the Project construction plans and specifications. If any deviations have been made from the approved plans, a list of all deviations, along with an explanation that justifies the reason to accept each deviation, will be attached to this Certification. Also, with submittal of this certification, the Agency shall furnish the Department a set of "as-built" plans for construction on the Department's Right of Way certified by the Engineer of Record/CEI.

By: _____, P.E.

SEAL:

Name: _____

Date: _____

EXHIBIT D

AGENCY RESOLUTION

PLEASE SEE ATTACHED

EXHIBIT E

PROGRAM SPECIFIC TERMS AND CONDITIONS - AVIATION
AVIATION PROGRAM ASSURANCES

A. General.

1. The assurances herein shall form an integral part of the Agreement between the Department and the Agency.

2. These assurances delineate the obligations of the Parties to this Agreement to ensure their commitment and compliance with specific provisions of **Exhibit "A", Project Description and Responsibilities**, and **Exhibit "B", Schedule of Financial Assistance**, as well as serving to protect public investment in public-use airports and the continued viability of the Florida Aviation System.

3. The Agency shall comply with the assurances as specified in this Agreement.

4. The terms and assurances of this Agreement shall remain in full force and effect throughout the useful life of a facility developed; equipment acquired; or Project items installed within a facility for an airport development or noise compatibility program project, but shall not exceed 20 years from the effective date of this Agreement.

5. There shall be no limit on the duration of the terms and assurances of this Agreement regarding Exclusive Rights and Airport Revenue so long as the property is used as a public airport.

6. There shall be no limit on the duration of the terms and assurances of this Agreement with respect to real property acquired with funds provided by this Agreement.

7. Subject to appropriations, the Department shall continue to comply with its financial commitment to this Project under the terms of this Agreement, until such time as the Department may determine that the Agency has failed to comply with the terms and assurances of this Agreement.

8. An Agency that has been determined by the Department to have failed to comply with either the terms of these Assurances, or the terms of the Agreement, or both, shall be notified, in writing, by the Department, identifying the specifics of the non-compliance and any corrective action by the Agency to remedy the failure.

9. Failure by the Agency to satisfactorily remedy the non-compliance shall absolve the Department's continued financial commitment to this Project and immediately require the Agency to repay the Department the full amount of funds expended by the Department on this Project.

10. Any history of failure to comply with the terms and assurances of an Agreement will jeopardize the Agency's eligibility for further state funding of airport projects by the Department.

B. Agency Compliance Certification.

1. General Certification. The Agency hereby certifies, with respect to this Project, it will comply, within its authority, with all applicable, current laws and rules of the State of Florida and applicable local governments, as well as Department policies, guidelines, and requirements, including but not limited to, the following (latest version of each document):

a. Florida Statutes (F.S.)

- Chapter 163, F.S., Intergovernmental Programs
- Chapter 329, F.S., Aircraft: Title; Liens; Registration; Liens
- Chapter 330, F.S., Regulation of Aircraft, Pilots, and Airports
- Chapter 331, F.S., Aviation and Aerospace Facilities and Commerce
- Chapter 332, F.S., Airports and Other Air Navigation Facilities
- Chapter 333, F.S., Airport Zoning

b. Florida Administrative Code (FAC)

- Chapter 73C-41, FAC, Community Planning; Governing the Procedure for the Submittal and Review of Local Government Comprehensive Plans and Amendments
- Chapter 14-60, FAC, Airport Licensing, Registration, and Airspace Protection
- Section 62-256.300, FAC, Open Burning, Prohibitions
- Section 62-701.320(13), FAC, Solid Waste Management Facility Permit Requirements, General, Airport Safety

c. Local Government Requirements

- Airport Zoning Ordinance
- Local Comprehensive Plan

d. Department Requirements

- Eight Steps of Building a New Airport
- Florida Airport Revenue Use Guide
- Florida Aviation Project Handbook
- Guidebook for Airport Master Planning
- Airport Compatible Land Use Guidebook

2. **Construction Certification.** The Agency hereby certifies, with respect to a construction-related project, that all design plans and specifications will comply with applicable federal, state, local, and professional standards, as well as Federal Aviation Administration (FAA) Advisory Circulars (AC's) and FAA issued waivers thereto, including but not limited to, the following:

a. Federal Requirements

- FAA AC 70/7460-1, Obstruction Marking and Lighting
- FAA AC 150/5300-13, Airport Design
- FAA AC 150/5370-2, Operational Safety on Airports During Construction
- FAA AC 150/5370-10, Standards for Specifying Construction of Airports

b. Local Government Requirements

- Local Building Codes
- Local Zoning Codes

c. Department Requirements

- Manual of Uniform Minimum Standards for Design, Construction and Maintenance for Streets and Highways (Commonly Referred to as the "Florida Green Book")
- Manual on Uniform Traffic Control Devices
- Section 14-60.007, FAC, Airfield Standards for Licensed Airports
- Standard Specifications for Construction of General Aviation Airports
- Design Guidelines & Minimum Standard Requirements for T-Hangar Projects

3. **Land Acquisition Certification.** The Agency hereby certifies, regarding land acquisition, that it will comply with applicable federal and/or state policies, regulations, and laws, including but not limited to the following:

a. Federal Requirements

- Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970
- National Environmental Policy of 1969
- FAA Order 5050.4, National Environmental Policy Act Implementing Instructions for Airport Projects
- FAA Order 5100.37B, Land Acquisition and Relocation Assistance for Airport Projects

b. Florida Requirements

- Chapter 73, F.S., Eminent Domain (re: Property Acquired Through Condemnation)
- Chapter 74, F.S., Proceedings Supplemental to Eminent Domain (re: Condemnation)
- Section 286.23, F.S., Public Business: Miscellaneous Provisions

C. Agency Authority.

1. **Legal Authority.** The Agency hereby certifies, with respect to this Agreement, that it has the legal authority to enter into this Agreement and commit to this Project; that a resolution, motion, or similar action has been duly adopted or passed as an official act of the airport sponsor's governing body authorizing this Agreement, including assurances contained therein, and directing and authorizing the person identified as the official representative of the governing body to act on its behalf with respect to this Agreement and to provide any additional information as may be required.

2. **Financial Authority.** The Agency hereby certifies, with respect to this Agreement, that it has sufficient funds available for that portion of the Project costs which are not paid by the U.S. Government or the State of Florida; that it has sufficient funds available to assure future operation and maintenance of items funded by this Project, which it will control; and that authority has been granted by the airport sponsor governing body to commit those funds to this Project.

D. Agency Responsibilities. The Agency hereby certifies it currently complies with or will comply with the following responsibilities:

1. **Accounting System.**

   a. The Agency shall create and maintain a separate account to document all of the financial transactions related to the airport as a distinct entity.

   b. The accounting records shall be kept by the Agency or its authorized representative in accordance with Generally Accepted Accounting Principles and in an accounting system that will facilitate an effective audit in accordance with the 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Section 215.97, F.S., Florida Single Audit Act.

   c. The Department has the right to audit and inspect all financial records of the Agency upon reasonable notice.

2. **Good Title.**

   a. The Agency holds good title, satisfactory to the Department, to the airport or site thereof, or gives assurance, satisfactory to the Department, that good title will be obtained.

   b. For noise compatibility program projects undertaken on the airport sponsor's property, the Agency holds good title, satisfactory to the Department, to that portion of the property upon which state funds will be expended, or gives assurance, satisfactory to the Department, that good title will be obtained.

3. **Preserving Rights and Powers.**

   a. The Agency shall not take or permit any action which would operate to deprive it of any of the rights and powers necessary to perform any or all of the terms and assurances of this Agreement without the written approval of the Department. Further, the Agency shall act promptly to acquire, extinguish, or modify, in a manner acceptable to the Department, any outstanding rights or claims of right of others which would interfere with such performance by the Agency.

   b. If an arrangement is made for management and operation of the airport by any entity or person other than the Agency or an employee of the Agency, the Agency shall reserve sufficient rights and authority to ensure that the airport will be operated and maintained in accordance with the terms and assurances of this Agreement.

4. **Hazard Removal and Mitigation.**

a. For airport hazards located on airport controlled property, the Agency shall clear and protect terminal airspace required for instrument and visual operations at the airport (including established minimum flight altitudes) by removing, lowering, relocating, marking, or lighting or otherwise mitigating existing airport hazards and by preventing the establishment or creation of future airport hazards.

b. For airport hazards not located on airport controlled property, the Agency shall work in conjunction with the governing public authority or private land owner of the property to clear and protect terminal airspace required for instrument and visual operations at the airport (including established minimum flight altitudes) by removing, lowering, relocating, marking, or lighting or otherwise mitigating existing airport hazards and by preventing the establishment or creation of future airport hazards. The Agency may enter into an agreement with surrounding property owners or pursue available legal remedies to remove potential hazards to air navigation.

5. Airport Compatible Land Use.

a. The Agency assures that appropriate airport zoning ordinances are in place consistent with Section 333.03, F.S., or if not in place, that it will take appropriate action necessary to ensure local government adoption of an airport zoning ordinance or execution of an interlocal agreement with another local government body having an airport zoning ordinance, consistent with the provisions of Section 333.03, F.S.

b. The Agency assures that it will disapprove or oppose any attempted alteration or creation of objects, natural or man-made, dangerous to navigable airspace or that would adversely affect the current or future levels of airport operations.

c. The Agency assures that it will disapprove or oppose any attempted change in local land use development regulations that would adversely affect the current or future levels of airport operations by creation or expansion of airport incompatible land use areas.

6. Consistency with Local Government Plans.

a. The Agency assures the Project is consistent with the currently existing and planned future land use development plans approved by the local government having jurisdictional responsibility for the area surrounding the airport.

b. The Agency assures that it has given fair consideration to the interest of local communities and has had reasonable consultation with those parties affected by the Project.

c. The Agency shall consider and take appropriate actions, if deemed warranted by the Agency, to adopt the current, approved Airport Master Plan into the local government comprehensive plan.

7. Consistency with Airport Master Plan and Airport Layout Plan.

a. The Agency assures that the project, covered by the terms and assurances of this Agreement, is consistent with the most current Airport Master Plan.

b. The Agency assures that the Project, covered by the terms and assurances of this Agreement, is consistent with the most current, approved Airport Layout Plan (ALP), which shows:

1) The boundaries of the airport and all proposed additions thereto, together with the boundaries of all offsite areas owned or controlled by the Agency for airport purposes and proposed additions thereto;
2) The location and nature of all existing and proposed airport facilities and structures (such as runways, taxiways, aprons, terminal buildings, hangars, and roads), including all proposed extensions and reductions of existing airport facilities; and
3) The location of all existing and proposed non-aviation areas on airport property and of all existing improvements thereon.

c. The Agency assures that it will not make or permit any changes or alterations on the airport or any of its facilities that are not consistent with the Airport Master Plan and the Airport Layout Plan, as approved by the Department.

d. Original Airport Master Plans and Airport Layout Plans and each amendment, revision, or modification thereof, will be subject to the approval of the Department.

8. Airport Financial Plan.

a. The Agency assures that it will develop and maintain a cost-feasible Airport financial plan to accomplish the projects necessary to achieve the proposed airport improvements identified in the Airport Master Plan and depicted in the Airport Layout Plan, and any updates thereto. The Agency's Airport financial plan must comply with the following conditions:

1) The Airport financial plan will be a part of the Airport Master Plan.
2) The Airport financial plan will realistically assess project phasing considering availability of state and local funding and likelihood of federal funding under the FAA's priority system.
3) The Airport financial plan will not include Department funding for projects that are inconsistent with the local government comprehensive plan.

b. All Project cost estimates contained in the Airport financial plan shall be entered into and kept current in the Florida Aviation Database (FAD) Joint Automated Capital Improvement Program (JACIP) website.

9. Airport Revenue. The Agency assures that all revenue generated by the airport will be expended for capital improvement or operating costs of the airport; the local airport system; or other local facilities which are owned or operated by the owner or operator of the airport and which are directly and substantially related to the air transportation of passengers or property, or for environmental or noise mitigation purposes on or off the airport.

10. Fee and Rental Structure.

a. The Agency assures that it will maintain a fee and rental structure for facilities and services at the airport that it will make the airport as self-sustaining as possible under the circumstances existing at the particular airport.

b. If this Agreement results in a facility that will be leased or otherwise produce revenue, the Agency assures that the price charged for that facility will be based on the market value.

11. Public-Private Partnership for Aeronautical Uses.

a. If the airport owner or operator and a person or entity that owns an aircraft or an airport tenant or potential tenant agree that an aircraft hangar or tenant-specific facility, respectively, is to be constructed on airport property for aircraft storage or tenant use at the expense of the aircraft owner or tenant, the airport owner or operator may grant to the aircraft owner or tenant of the facility a lease that is subject to such terms and conditions on the facility as the airport owner or operator may impose, subject to approval by the Department.

b. The price charged for said lease will be based on market value, unless otherwise approved by the Department.

12. Economic Nondiscrimination.

a. The Agency assures that it will make the airport available as an airport for public use on reasonable terms without unjust discrimination to all types, kinds and classes of aeronautical activities, including commercial aeronautical activities offering services to the public.

1) The Agency may establish such reasonable, and not unjustly discriminatory, conditions to be met by all users of the airport as may be necessary for the safe and efficient operation of the airport.

2) The Agency may prohibit or limit any given type, kind or class of aeronautical use of the airport if such action is necessary for the safe operation of the airport or necessary to serve the civil aviation needs of the public.

b. The Agency assures that each airport Fixed-Based Operator (FBO) shall be subject to the same rates, fees, rentals, and other charges as are uniformly applicable to all other FBOs making the same or similar uses of such airport and utilizing the same or similar facilities.

13. Air and Water Quality Standards. The Agency assures that all projects involving airport location, major runway extension, or runway location will be located, designed, constructed, and operated so as to comply with applicable air and water quality standards.

14. Operations and Maintenance.

a. The Agency assures that the airport and all facilities, which are necessary to serve the aeronautical users of the airport, shall be operated at all times in a safe and serviceable condition and in accordance with the minimum standards as may be required or prescribed by applicable federal and state agencies for maintenance and operation, as well as minimum standards established by the Department for State of Florida licensing as a public-use airport.

1) The Agency assures that it will not cause or permit any activity or action thereon which would interfere with its use for airport purposes.
2) Except in emergency situations, any proposal to temporarily close the airport for non-aeronautical purposes must first be approved by the Department.
3) The Agency assures that it will have arrangements for promptly notifying airmen of any condition affecting aeronautical use of the airport.

b. Nothing contained herein shall be construed to require that the airport be operated for aeronautical use during temporary periods when adverse weather conditions interfere with safe airport operations.

15. Federal Funding Eligibility.

a. The Agency assures it will take appropriate actions to maintain federal funding eligibility for the airport and it will avoid any action that renders the airport ineligible for federal funding.

b. If the Agency becomes ineligible for federal funding of airport projects, such determination will render the Agency ineligible for state funding of airport projects.

16. Project Implementation.

a. The Agency assures that it will begin making expenditures or incurring obligations pertaining to this Project within one year after the effective date of this Agreement.

b. The Agency may request a one-year extension of this one-year time period, subject to approval by the Department District Secretary or designee.

c. Failure of the Agency to make expenditures, incur obligations or receive an approved extension may allow the Department to terminate this Agreement.

17. Exclusive Rights. The Agency assures that it will not permit any exclusive right for use of the airport by any person providing, or intending to provide, aeronautical services to the public.

18. Airfield Access.

a. The Agency assures that it will not grant or allow general easement or public access that opens onto or crosses the airport runways, taxiways, flight line, passenger facilities, or any area used for emergency

equipment, fuel, supplies, passengers, mail and freight, radar, communications, utilities, and landing systems, including but not limited to flight operations, ground services, emergency services, terminal facilities, maintenance, repair, or storage, except for those normal airport providers responsible for standard airport daily services or during special events at the airport open to the public with limited and controlled access.

b. The Agency assures that it will not grant or allow general easement or public access to any portion of the airfield from adjacent real property which is not owned, operated, or otherwise controlled by the Agency without prior Department approval.

19. Retention of Rights and Interests. The Agency will not sell, lease, encumber, or otherwise transfer or dispose of any part of its title or other interests in the real property shown as airport owned or controlled on the current airport layout plan without prior written approval by the Department. It will not sell, lease, encumber, terminate, waive, or otherwise transfer or dispose of any part of its title, rights, or other interest in existing noise easements or avigation easements on any property, airport or non-airport, without prior written approval by the Department. These assurances shall not limit the Agency's right to lease airport property for airport-compatible purposes.

20. Consultant, Contractor, Scope, and Costs.

a. The Department has the right to disapprove the Agency's employment of consultants, contractors, and subcontractors for all or any part of this Project if the specific consultants, contractors, or subcontractors have a record of poor project performance with the Department.

b. Further, the Department maintains the right to disapprove the proposed Project scope and cost of professional services.

21. Planning Projects. For all planning projects or other aviation studies, the Agency assures that it will:

a. Execute the project per the approved project narrative or with approved modifications.

b. Furnish the Department with such periodic project and work activity reports as indicated in the approved scope of services.

c. Make such project materials available for public review, unless exempt from public disclosure.

1) Information related to airport security is considered restricted information and is exempt from public dissemination per Sections 119.071(3) and 331.22 F.S.
2) No materials prepared under this Agreement shall be subject to copyright in the United States or any other country.

d. Grant the Department unrestricted authority to publish, disclose, distribute, and otherwise use any of the material prepared in connection with this Agreement.

e. If the Project involves developing an Airport Master Plan or an Airport Layout Plan, and any updates thereto, it will be consistent with provisions of the Florida Aviation System Plan, will identify reasonable future growth of the airport and the Agency will comply with the Department airport master planning guidebook, including:

1) Provide copies, in electronic and editable format, of final Project materials to the Department, including computer-aided drafting (CAD) files of the Airport Layout Plan.
2) Develop a cost-feasible financial plan, approved by the Department, to accomplish the projects described in the Airport Master Plan or depicted in the Airport Layout Plan, and any updates thereto. The cost-feasible financial plan shall realistically assess Project phasing considering availability of state and local funding and federal funding under the FAA's priority system.
3) Enter all projects contained in the cost-feasible plan in the Joint Automated Capital Improvement Program (JACIP).

f. The Agency understands and agrees that Department approval of this Agreement or any planning material developed as part of this Agreement does not constitute or imply any assurance or commitment on the part of the Department to approve any pending or future application for state aviation funding.

g. The Agency will submit master planning draft and final deliverables for Department and, if required, FAA approval prior to submitting any invoices to the Department for payment.

22. Land Acquisition Projects. For the purchase of real property, the Agency assures that it will:

a. Laws. Acquire the land in accordance with federal and/or state laws governing such action.

b. Administration. Maintain direct control of Project administration, including:

1) Maintain responsibility for all related contract letting and administrative procedures related to the purchase of real property.
2) Secure written Department approval to execute each agreement for the purchase of real property with any third party.
3) Ensure a qualified, State-certified general appraiser provides all necessary services and documentation.
4) Furnish the Department with a projected schedule of events and a cash flow projection within 20 calendar days after completion of the review appraisal.
5) Establish a Project account for the purchase of the land.
6) Collect and disburse federal, state, and local project funds.

c. Reimbursable Funds. If funding conveyed by this Agreement is reimbursable for land purchase in accordance with Chapter 332, F.S., the Agency shall comply with the following requirements:

1) The Agency shall apply for a FAA Airport Improvement Program grant for the land purchase within 60 days of executing this Agreement.
2) If federal funds are received for the land purchase, the Agency shall notify the Department, in writing, within 14 calendar days of receiving the federal funds and is responsible for reimbursing the Department within 30 calendar days to achieve normal project federal, state, and local funding shares per Chapter 332, F.S.
3) If federal funds are not received for the land purchase, the Agency shall reimburse the Department within 30 calendar days after the reimbursable funds are due in order to achieve normal project state and local funding shares as described in Chapter 332, F.S.
4) If federal funds are not received for the land purchase and the state share of the purchase is less than or equal to normal state and local funding shares per Chapter 332, F.S., when reimbursable funds are due, no reimbursement to the Department shall be required.

d. New Airport. If this Project involves the purchase of real property for the development of a new airport, the Agency assures that it will:

1) Apply for federal and state funding to construct a paved runway, associated aircraft parking apron, and connecting taxiway within one year of the date of land purchase.
2) Complete an Airport Master Plan within two years of land purchase.
3) Complete airport construction for basic operation within 10 years of land purchase.

e. Use of Land. The Agency assures that it shall use the land for aviation purposes in accordance with the terms and assurances of this Agreement within 10 years of acquisition.

f. Disposal of Land. For the disposal of real property the Agency assures that it will comply with the following:
1) For land purchased for airport development or noise compatibility purposes, the Agency shall, when the land is no longer needed for such purposes, dispose of such land at fair market value and/or make available to the Department an amount equal to the state's proportionate share of its market value.

2) Land will be considered to be needed for airport purposes under this assurance if:

a) It serves aeronautical purposes such as a runway protection zone or as a noise buffer.
b) Revenue from uses of such land contributes to airport financial self-sufficiency.

3) Disposition of land under Sections D.22.f.1. or D.22.f.2. of this Exhibit, above, shall be subject to retention or reservation of any interest or right therein needed to ensure such land will only be used for purposes compatible with noise levels related to airport operations.
4) Revenues from the sale of such land must be accounted for as outlined in Section D.1. of this Exhibit, and expended as outlined in Section D.9. of this Exhibit.

23. Construction Projects. The Agency assures that it will:

a. Project Certifications. Certify Project compliances, including:

1) Consultant and contractor selection comply with all applicable federal, state and local laws, rules, regulations, and policies.
2) All design plans and specifications comply with federal, state, and professional standards and applicable FAA advisory circulars, as well as the minimum standards established by the Department for State of Florida licensing as a public-use airport.
3) Completed construction complies with all applicable local building codes.
4) Completed construction complies with the Project plans and specifications with certification of that fact by the Project Engineer.

b. Design Development. For the plans, specifications, construction contract documents, and any and all other engineering, construction, and contractual documents produced by the Engineer, which are hereinafter collectively referred to as "plans", the Engineer will certify that:

1) The plans shall be developed in accordance with sound engineering and design principles, and with generally accepted professional standards.
2) The plans shall be consistent with the intent of the Project as defined in Exhibit A and Exhibit B of this Agreement.
3) The Project Engineer shall perform a review of the certification requirements listed in Section B.2. of this Exhibit, Construction Certification, and make a determination as to their applicability to this Project.
4) Development of the plans shall comply with all applicable laws, ordinances, zoning and permitting requirements, public notice requirements, and other similar regulations.

c. Inspection and Approval. The Agency assures that:

1) The Agency will provide and maintain competent technical supervision at the construction site throughout the Project to assure that the work conforms to the plans, specifications, and schedules approved by the Department, as applicable, for the Project.
2) The Agency assures that it will allow the Department to inspect the work and that it will provide any cost and progress reporting, as may be required by the Department.
3) The Agency assures that it will take the appropriate corrective action necessary, as required by the Department, for work which does not conform to the Department standards.

d. Pavement Preventive Maintenance. The Agency assures that for a project involving replacement or reconstruction of runway or taxiway pavement it has implemented an airport pavement maintenance management program and that it will use such program for the useful life of any pavement constructed, reconstructed, or repaired with state financial assistance at the airport.

24. Noise Mitigation Projects. The Agency assures that it will:

a. Government Agreements. For all noise compatibility projects that are carried out by another unit of local government or are on property owned by a unit of local government other than the Agency, the Agency shall enter into an agreement with that government body.

1) The local agreement, satisfactory to the Department, shall obligate the unit of local government to the same terms and assurances that apply to the Agency.
2) The Agency assures that it will take steps to enforce the local agreement if there is substantial non-compliance with the terms of the local agreement.

b. Private Agreements. For noise compatibility projects on privately owned property:

1) The Agency shall enter into an agreement with the owner of that property to exclude future actions against the airport.
2) The Agency assures that it will take steps to enforce such agreement if there is substantial non-compliance with the terms of the agreement.

- End of Exhibit E -

Exhibit E1

PROGRAM SPECIFIC TERMS AND CONDITIONS

(Prohibition on Discrimination Based on Health Care Choices)

This exhibit forms an integral part of the Agreement between the Department and the Agency.

1. **Statutory Reference.** Section 339.08, F.S. and Section 381.00316, F.S.

2. **Statutory Compliance.** Pursuant to Section 339.08, F.S., the Department may not expend state funds to support a project or program of certain entities if the entity is found to be in violation of Section 381.00316, F.S. The Department shall withhold state funds until the entity is found to be in compliance with Section 381.00316, F.S. This shall apply to any of the following entities:

    a. A public transit provider as defined in s. 341.031(1), F.S.;
    b. An authority created pursuant to chapter 343, F.S., chapter 348, F.S., or chapter 349, F.S.; c. A public-use airport as defined in s. 332.004, F.S.; or
    d. A port listed in s. 311.09(1), F.S.

- End of Exhibit E1 -

EXHIBIT E3

PROGRAM SPECIFIC TERMS AND CONDITIONS - AVIATION

(Geoengineering and Weather Modification Reporting)

This exhibit forms an integral part of the Agreement between the Department and the Agency.

1. Statutory Reference. Section 403.4115, F.S. and Section 332.004, F.S.

2. Statutory Compliance. Pursuant to Section 403.4115, F.S., as a condition of receiving funds from the Department, the Agency, a public-use airport as this term is defined in Section 332.004, F.S., shall submit a monthly report beginning November 1, 2025, identifying:

a. The physical presence of any aircraft on public property, including any public infrastructure, equipped with any part, component, device, or the like which may be used to support the intentional emission, injection, release, or dispersion of air contaminants into the atmosphere within the borders of this state when such emissions occur for the express purpose of affecting temperature, weather, climate, or the intensity of sunlight; and

b. The landing, takeoff, stopover, or refueling of an aircraft equipped with the components outlined above on the physical location of the public infrastructure.

– End of Exhibit E3 –

EXHIBIT E4
PROGRAM SPECIFIC TERMS AND CONDITIONS
(Energy Policy Goals Reporting)

This exhibit forms an integral part of the Agreement between the Department and the Agency.

1. **Statutory Reference.** Section 339.135(2)(c)4, F.S. and Section 377.601(3), F.S.

2. **Statutory Compliance.** Pursuant to Section 339.135(2)(c)4, F.S., the Department shall submit a report identifying any agencies listed below that have adopted or promoted energy policy goals inconsistent with the State of Florida energy policy set forth in Section 377.601(3), F.S. to the legislative appropriation committees:

    a. A public transit provider as defined in s. 341.031(1), F.S.;
    b. An authority created pursuant to chapter 343, F.S., chapter 348, F.S., or chapter 349, F.S.;
    c. A public-use airport as defined in s. 332.004, F.S.; or
    d. A port listed in s. 311.09(1), F.S.

3. **Agency Reporting Requirements.** As a condition of receiving state funds from the Department, the Agency shall certify in the section below whether the Agency has adopted or promoted energy policy goals inconsistent with the State of Florida energy policy set forth in Section 377.601(3), F.S.:

    The Agency HAS ☐ / HAS NOT ☐ adopted or promoted energy policy goals inconsistent with the energy policy of the State of Florida set forth in Section 377.601(3), F.S.

– End of Exhibit E4 –

EXHIBIT F

Contract Payment Requirements
Florida Department of Financial Services, Reference Guide for State Expenditures
Cost Reimbursement Contracts

Invoices for cost reimbursement contracts must be supported by an itemized listing of expenditures by category (salary, travel, expenses, etc.). Supporting documentation shall be submitted for each amount for which reimbursement is being claimed indicating that the item has been paid. Documentation for each amount for which reimbursement is being claimed must indicate that the item has been paid. Check numbers may be provided in lieu of copies of actual checks. Each piece of documentation should clearly reflect the dates of service. Only expenditures for categories in the approved agreement budget may be reimbursed. These expenditures must be allowable (pursuant to law) and directly related to the services being provided.

Listed below are types and examples of supporting documentation for cost reimbursement agreements:

(1) Salaries: A payroll register or similar documentation should be submitted. The payroll register should show gross salary charges, fringe benefits, other deductions and net pay. If an individual for whom reimbursement is being claimed is paid by the hour, a document reflecting the hours worked times the rate of pay will be acceptable.

(2) Fringe Benefits: Fringe Benefits should be supported by invoices showing the amount paid on behalf of the employee (e.g., insurance premiums paid). If the contract specifically states that fringe benefits will be based on a specified percentage rather than the actual cost of fringe benefits, then the calculation for the fringe benefits amount must be shown.

Exception: Governmental entities are not required to provide check numbers or copies of checks for fringe benefits.

(3) Travel: Reimbursement for travel must be in accordance with Section 112.061, Florida Statutes, which includes submission of the claim on the approved State travel voucher or electronic means.

(4) Other direct costs: Reimbursement will be made based on paid invoices/receipts. If nonexpendable property is purchased using State funds, the contract should include a provision for the transfer of the property to the State when services are terminated. Documentation must be provided to show compliance with Department of Management Services Rule 60A-1.017, Florida Administrative Code, regarding the requirements for contracts which include services and that provide for the contractor to purchase tangible personal property as defined in Section 273.02, Florida Statutes, for subsequent transfer to the State.

(5) In-house charges: Charges which may be of an internal nature (e.g., postage, copies, etc.) may be reimbursed on a usage log which shows the units times the rate being charged. The rates must be reasonable.

(6) Indirect costs: If the contract specifies that indirect costs will be paid based on a specified rate, then the calculation should be shown.

Contracts between state agencies, and/or contracts between universities may submit alternative documentation to substantiate the reimbursement request that may be in the form of FLAIR reports or other detailed reports.

The Florida Department of Financial Services, online Reference Guide for State Expenditures can be found at this web address: https://myfloridacfo.com/docs-sf/accounting-and-auditing-libraries/manuals/agencies/reference-guide-for-state-expenditures.pdf?sfvrsn=b4cc3337_6

EXHIBIT G

AUDIT REQUIREMENTS FOR AWARDS OF STATE FINANCIAL ASSISTANCE

THE STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING:

SUBJECT TO SECTION 215.97, FLORIDA STATUTES:~

Awarding Agency: Florida Department of Transportation
State Project Title: Aviation Grant Program
CSFA Number: 55.004
***Award Amount:** $350,000

*The award amount may change with amendments

Specific project information for CSFA Number 55.004 is provided at: https://apps.fldfs.com/fsaa/searchCatalog.aspx

COMPLIANCE REQUIREMENTS APPLICABLE TO STATE RESOURCES AWARDED PURSUANT TO THIS AGREEMENT:

State Project Compliance Requirements for CSFA Number 55.004 are provided at: https://apps.fldfs.com/fsaa/searchCompliance.aspx

The State Projects Compliance Supplement is provided at: https://apps.fldfs.com/fsaa/compliance.aspx

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT: Resolution 2026-76
Budget Transfers - CityView

ITEM TYPE: Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2026-76.

SYNOPSIS: The City of Fernandina Beach ("City") 2023/2024 Fiscal Year budget identified funding to implement a new permitting licensing software solution to streamline City permit submittals and reviews, to increase efficiency in workflow, management and retrieval of documents, and provide a more user-friendly system for citizens and staff.

The City Commission, at their June 6, 2023, regular meeting, adopted Resolution 2023-93, approving a proposal from CityView to provide the software licensing and implementation, in which the funding was budgeted in the Building Fees Fund Software account, 140 56410. It has been determined that the cost for this software should be equitable. An analysis identified that the cost of CityView should be shared among the departments utilizing the software: Planning, Fire, Building/Permitting, Code Enforcement, Streets, Building Fees Fund, Wastewater, Water, and Stormwater.

Staff subsequently recommends approval of the budget transfers, attached hereto as Exhibit A, in an amount not to exceed $150,160.

FISCAL IMPACT: Funds are available for transfer in the various departmental accounts identified in Exhibit A.

CITY ATTORNEY COMMENTS: N/A

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2026-76.

Susan Carless, Comptroller	05/29/2026
Kimberly Elliott-Briley, Deputy City Clerk	05/29/2026
Teresa Prince, City Attorney	06/03/2026
Glenn Akramoff, Deputy City Manager	06/03/2026
Sarah Campbell, City Manager	06/04/2026

Submitted By: Alisha Brown, Budget Analyst Date: May 21, 2026

COMMISSION ACTION: Adopt

RESOLUTION 2026-76

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, APPROVING A BUDGET TRANSFER TO ACCOUNT FOR THE DISTRIBUTION OF COST AMONG CITY DEPARTMENTAL BUDGETS FOR THE COMPLETION OF THE IMPLEMENTATION OF THE NEW PERMITTING LICENSING SOFTWARE SOLUTION AND CITYVIEW; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission passed Resolution 2024-175 and 2024-176, which assigned the cost of the Permitting Licensing Software Solutions and Cityview to the Building Department; and

WHEREAS, following a staff analysis to determine a more equitable cost allocation which includes all departments that will be utilizing the software in accordance to the cost incurred via Resolution 2023-93, 2024-175, and 2024-176, as well as any future change order that would warrant cost allocation by the department; and

WHEREAS, it has been determined that this project will be fully implemented in July 2026, a budget amendment is necessary according to the attached hereto as Exhibit A; and

WHEREAS, funds are available to be transferred into the project account, 23041, from various department accounts.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, THAT:

SECTION 1. The City Commission hereby approves a budget transfer in the amount of $150,160 from various departmental accounts to complete the implementation of the permitting licensing software, hereto as Exhibit A.

SECTION 2. The City Manager, or his or her designee, is authorized to administratively correct typographical or scrivener's errors in this Resolution that do not result in substantive changes or alter the intent of this Resolution, upon approval of the City Attorney, by filing a corrected or recodified copy with the City Clerk.

SECTION 4. This Resolution is effective immediately upon passage.

ADOPTED this 16th day of June, 2026.

CITY OF FERNANDINA BEACH

_____
JAMES ANTUN
Commissioner – Mayor

ATTEST:

_____
CAROLINE BEST
City Clerk

APPROVED AS TO FORM AND LEGALITY:

Teresa L. Prince

_____
TERESA L. PRINCE, ESQ.
City Attorney

Resolution 2026-76
Exhibit "A"

Planning	**Increase**	**Decrease**
0011500 56410 23041	43,263.00	
0011500 51200		15,000.00
0011500 53100		15,000.00
0011500 54000		10,000.00
0011500 54610		3,263.00
Fire		
0012200 56410 23041	6,969.00	
0012200 554300		6,969.00
Building		
0012400 56410 23041	33,683.00	
0017225 56300		33,683.00
Code Enforcement		
0012420 56410 23041	1,670.00	
0012420 51200		1,670.00
Streets		
0014100 56410 23041	6,134.00	
0014100 51200		6,134.00
Wastewater		
450 56410 23041	18,184.00	
450 56400 26426		18,184.00
Water		
460 56410 23041	13,429.00	
460 53100		13,429.00
Stormwater		
470 56410 23041	31,828.00	
470 55200		5,000.00
470 54400		10,000.00
470 53400		10,000.00
470 59990		6,828.00

RESOLUTION 2023-93

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, AWARDING RFP 23-01 FOR NEW PERMITTING LICENSING SOFTWARE SOLUTIONS TO CITYVIEW AND APPROVING A BUDGET TRANSFER WITHIN BUILDING DEPARTMENT ACCOUNTS; AUTHORIZING EXECUTION AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with the City's Purchasing Policy, the City of Fernandina Beach issued RFP #23-01, Professional Services for Permitting Licensing Software Solutions to streamline City permit submittals and reviews, increase efficiency in workflow, management and retrieval of documents and provide a more user-friendly system for citizens and staff; and

WHEREAS, in February 2023, the City received five proposals from CityView, ICC Community Development, Online Solutions d/b/a Citizenserve, Perconti Data Systems, and SagesNetworks; and

WHEREAS, an evaluation committee consisting of representatives from all City departments that will use the new software ranked the top three proposals and invited those firms to provide a demonstration of their system. Representatives from the builder community, along with City staff, attended the presentations; and

WHEREAS, after the demonstration, the evaluation committee, in conjunction with comments from the builder community, selected CityView as the best system for the City, in part because CityView is the only vendor which allows the City to purchase the system rather than lease, allowing data to be secured by the City's IT department; and

WHEREAS, Cityview's proposal includes an initial license and implementation cost of $459,673, and an annual maintenance fee of $53,538; and

WHEREAS, funding for the software licensing, implementation, and annual maintenance. Funding was included in the Building Department's Contractual account, 140 53400 and the Equipment account, 140 56400 for $470,000, with planned annual reimbursement from each City department that uses the software for annual maintenance; and

WHEREAS, staff further recommends transferring $470,000 from the Building Department Equipment account, 140 56400 to the Building Department Software account, 140 56410, under Project #23041.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, THAT:

SECTION 1. The City Commission hereby approves the award of RFP 23-01 for professional services for permitting licensing software solutions to CityView.

SECTION 2. The Interim City Manager and City Clerk are hereby authorized to execute all documentation pertaining to award of the contract to Citi View

SECTION 3. The City Commission further authorizes a budget transfer of $470,000, from the Building Department's Equipment account, 140 56400, to the Software account, 140 56410, under Project #23041.

SECTION 4. This Resolution is effective immediately upon passage.

ADOPTED this 6th day of June, 2023.

CITY OF FERNANDINA BEACH

Bradley M. Bean

BRADLEY M. BEAN
Commissioner - Mayor

ATTEST:

Caroline Best

CAROLINE BEST
City Clerk

APPROVED AS TO FORM AND LEGALITY:

TAMMI E. BACH
City Attorney

RESOLUTION 2024-176

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, APPROVING CITYVIEW AGREEMENT AMENDMENT #2 FOR ADDITIONAL SOFTWARE AND SUPPORT; AUTHORIZING EXECUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission, at their June 6, 2023, Regular Meeting, awarded RFP 23-01 for Professional Services for Permitting Licensing Software Solutions to CityView via Resolution 2023-93; and

WHEREAS, additional needs were identified during the scoping process which require an increase in the total contract value; and

WHEREAS, funds are available in the Building Department Software account, 140 56410 Project #23041 and the Building Department Contractual account, 140 53400; and

WHEREAS, staff recommends an amendment to the CityView Software License and Support Agreement by increasing the total for licensing and implementation from $459,673 to $489,718 and for annual maintenance from $53,538 to $61,316; and

WHEREAS, staff also recommends a Fiscal Year 2024/2025 budget transfer from the Building Department Contractual account, 140 53400 into the Building Department Software account, 140 56410 for Project #23041, in the amount of $73,825.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, THAT:

SECTION 1. The City Commission hereby approves CityView Agreement Amendment #2: increasing the total for licensing and implementation from $459,673 to $489,718 and increasing annual maintenance from $53,538 to $61,316, attached hereto as Exhibit A.

SECTION 2. The City Commission hereby approves a Fiscal Year 2024/2025 budget transfer from the Building Department Contractual account, 140 53400 into the Building Department Software account, 140 56410 for Project #23041, in the amount of $73,825.

SECTION 3. The City Clerk and the Interim City Manager are hereby authorized to execute all documentation pertaining to this Agreement Amendment, upon review and approval of the City Attorney.

SECTION 3. This Resolution shall be effective immediately upon passage.

ADOPTED this 17th day of September, 2024.

ATTEST:

Caroline Best

CAROLINE BEST
City Clerk

CITY OF FERNANDINA BEACH

Bradley M. Bean

BRADLEY M. BEAN
Commissioner-Mayor

APPROVED AS TO FORM AND LEGALITY:

TAMMI E. BACH
City Attorney

RESOLUTION 2025-199

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, AMENDING RESOLUTIONS 2023-93, 2024-175, AND 2024-176 TO ACCOUNT FOR DISTRIBUTION OF COSTS AMONG CITY DEPARTMENTAL BUDGETS; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in accordance with the City's Purchasing Policies and Procedures, the City of Fernandina Beach issued a Request For Proposal (RFP #23-01) for Professional Services for Permitting Licensing Software Solutions and CityView was selected as the best system for the City via Resolution 2023-93; and

WHEREAS the City Commission subsequently passed Resolutions 2024-175 and 2024-176 to change the project's scope of work to better suit the City's needs; and

WHEREAS, each of these Resolutions (2023-93, 2024-175, and 2024-176) assigned all costs for the software to the Building department; and

WHEREAS, staff has completed an analysis to determine a more equitable cost allocation which includes all departments that will be utilizing the software with the agreement that this allocation will be subject to review and modification six months after the software is fully operational; and

WHEREAS, the cost allocation percentages will apply to the costs incurred via Resolutions 2023-93, 2024-175, and 2024-176 (which includes future annual maintenance costs) as well as any future change orders that would warrant cost allocation by department.

WHEREAS, staff has provided the corrected cost allocation attached hereto as Exhibit A; and

WHEREAS, funds are budgeted in Fiscal Year 2025/2026 in the various accounts listed in Exhibit A.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, THAT:

SECTION 1. The City Commission hereby approves the amended cost allocations for the CityView software implementation and use, attached hereto as Exhibit A.

SECTION 2. The City Manager, or his or her designee, may administratively correct typographical and/or scrivener's errors of this Resolution which do not make substantive changes or otherwise affect the intent of the Resolution, upon receiving approval of the City Attorney, by filing a corrected or recodified copy of the same with the City Clerk.

SECTION 3. This Resolution shall be effective immediately upon passage.

ADOPTED this 4th day of November, 2025.

CITY OF FERNANDINA BEACH

JAMES ANTUN
Commissioner – Mayor

ATTEST:

CAROLINE BEST
City Clerk

APPROVED AS TO FORM & LEGALITY:

TERESA L. PRINCE, ESQ.
City Attorney

Resolution 2025-199
Exhibit "A"

Department	Project String	Percentage of total number of transactions	PO #23000256 Breakdown of cost	Annual Maintenance FY 25/26
140 Building	23041-00-00	71.68%	$ 392,773.30	$ 42,161.71
GF Building	23041-01-00	8.47%	$ 46,383.69	$ 4,978.99
Fire	23041-02-00	1.27%	$ 6,968.44	$ 748.02
Planning	23041-03-00	7.90%	$ 43,262.41	$ 4,643.94
Code	23041-04-00	0.30%	$ 1,669.52	$ 179.21
Water	23041-05-00	2.45%	$ 13,428.77	$ 1,441.49
Wastewater	23041-06-00	3.32%	$ 18,183.28	$ 1,951.86
Streets	23041-07-00	1.12%	$ 6,133.68	$ 658.41
Stormwater	23041-08-00	3.49%	$ 19,126.92	$ 2,053.15
			$ 547,930.00	$ 58,816.80

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT: Resolution 2026-77
Proposal Approval — Hassell Co Int LLC

ITEM TYPE: Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2026-77

SYNOPSIS: This work involves the asphalt milling and paving of the rest of Ash Street (4th – 8th) that is outside of the Area 6 drainage project scope. Work will be performed by Hassell Co Int LLC who is completing the Area 6 drainage project. Ash Street has been on the 5-year resurfacing list and has been deferred due to the needed drainage improvements. It is in the interest of continuity of services for Hassell Co to mill and pave the remainder of Ash Street (4th Street to 8th Street) in addition to their original scope of work (Front Street - 4th Street).

FISCAL IMPACT: Funds are available and budgeted in the Capital Streets Paving & Resurfacing account, 3004100 56320, Project #26000.

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2026-77.

Catherine Sabattini, Public Works/Operations Director	05/22/2026
Kimberly Elliott-Briley, Deputy City Clerk	05/28/2026
Alisha Brown, Budget Analyst	05/28/2026
Teresa Prince, City Attorney	06/01/2026
Jeremiah Glisson, Deputy City Manager	06/05/2026
Sarah Campbell, City Manager	06/08/2026

Date: May 21, 2026

Submitted By: Jeremiah Glisson, Deputy City Manager

COMMISSION ACTION: Adopt

RESOLUTION 2026-77

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, APPROVING HASSELL CO INT LLC AS A SINGLE/SOLE SOURCE VENDOR FOR THE RESURFACING OF PORTIONS OF ASH STREET; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AUTHORIZING EXECUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Hassell Co Int LLC is completing the Area 6 drainage project and Ash Street has been on the five-year resurfacing list; and

WHEREAS, Hassell Co Int LLC provided a proposal to mill, resurface, and restripe Ash Street from 4th Street to 8th Street in the amount of $90,753, attached hereto as Exhibit A; and

WHEREAS, funds are available and budgeted in the Capital Streets Paving & Resurfacing account, 3004100 56320, Project #26000.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, THAT:

SECTION 1. The City Commission hereby approves Hassell Co Int LLC as a single/sole source vendor for resurfacing portions of Ash Street in an amount not to exceed $90,753, attached hereto as Exhibit A.

SECTION 2. The City Clerk and City Manager are hereby authorized to execute all actions, documentation, and expenses related to this work, upon review and approval of the City Attorney.

SECTION 3. The City Manager, or his or her designee, may administratively correct typographical and/or scrivener's errors of this Resolution which do not make substantive changes or otherwise affect the intent of the Resolution, upon receiving approval of the City Attorney, and by filing a corrected or recodified copy of same with the City Clerk.

SECTION 4. This Resolution shall become effective immediately upon passage.

ADOPTED this 16th day of June, 2026.

CITY OF FERNANDINA BEACH

_____
JAMES ANTUN
Mayor – Commissioner

ATTEST:

_____
CAROLINE BEST
City Clerk

APPROVED AS TO FORM & LEGALITY:

Teresa L. Prince

_____
TERESA L. PRINCE, ESQ.
City Attorney

Construction Proposal

Date: 5/14/26

Project: Mill, Repave and Restripe Roadway Along Ash St. from Fourth St to Eighth St. in Fernandina Beach, FL

Contractor: Hassell Co Int LLC

Owner: City of Fernandina Beach

Proposed Scope of Work:

All labor, equipment and material to mill and repave the existing asphalt pavement 1.5" in depth including restriping the pavement along Ash St. from Fourth St. up to Eighth St.

Cost to Complete the Proposed Scope of Work: $ 90,753.00

INCLUSIONS: Testing and MOT.

EXCULSIONS: Payment of municipal fees (engineering, permitting, impact/meter fees, etc).

Note:

1) All contractual items will be negotiated prior to commencement of the work and agreed to by both parties in writing per an executed Purchase Order
4) This Proposal will remain valid for 30 days.

If there are any questions, please do not hesitate to call or email.

Thank you,

Mike Harvey
Estimator/Project Manager
Located at 1857 Wells Rd. in Orange Park, FL 32073
PHONE: 904-622-7956
EMAIL: epm.hci@outlook.com

SOLE/SINGLE SOURCE JUSTIFICATION FORM

(April 2024)

Date: 5/15/2026 Department: PW - Operations Director: Jeremiah Glisson

Sole/Single Source Vendor: Hassell Co. Int. LLC dba HCI Est. Cost: $90,753

Account Number: 3004100-56320 Project: 26000 Account Name: Street Paving

NOTE: It is a felony to knowingly circumvent a competitive process for commodities or services by fraudulently specifying "sole source" FS 838.22(2).

Service/Commodity Description:

Asphalt Milling & Paving

Justification:

This project is for the asphalt milling and paving for Ash Street from (4th St - 8th St). Work will be performed by Hassell Co who is completing the Area 6 drainage project. Ash St has been on the 5-year resurfacing list and has been deferred due to the needed drainage improvements. It in the interest of continuity of services, it is best for Hassell Co to mill & pave the remainder of Ash St (4th St - 8th) in addition to their original scope of work (Front - 4th St)

Please check the category appropriate for this purchase (attach supporting documentation)

- ☑ **Continuity of product/services-** vendor providing a product/service after a previous purchase.
- ☐ **Manufacturer/distributor-** only known item/source to meet specialized needs of department or perform intended function.
- ☐ **No substitute/compatibility-** component or replacement part has no substitute and can be obtained from only one vendor.
- ☑ **Timeliness-** acquisition of an alternative source would require considerable time and expense to evaluate.
- ☐ **Emergency-** urgent need for the item/service does not allow for soliciting competitive bids (restricted to public health, safety, welfare).
- ☐ **Monopoly-** a monopoly exists as in the case of the U.S. Post Office, Florida Public Utilities, etc.
- ☐ **One-of-a-kind-** only area distributor of the original manufacturer.

Based on the foregoing, I recommend that competitive procurement be waived and that the service or material on the attached be purchased as a sole/single source commodity. I certify that the information contained in this justification is accurate and complete.

Cathy Sabattini Digitally signed by Cathy Sabattini Date: 2026.05.21 12:06:17 -04'00'

Department Director Signature

Sarah Campbell Digitally signed by Sarah Campbell Date: 2026.05.21 14:42:32 -04'00'

City Manager Signature

☑ Approved ☐ Disapproved Date: _____

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT: Resolution 2026-78
Award of RFP 26-05 - Independent Auditing Services and Financial Statement Preparation

ITEM TYPE: Resolution (w/ fiscal impact)

REQUESTED ACTION: Consider Resolution 2026-78.

SYNOPSIS: Request for Proposals ("RFP") 26-05 was issued in solicitation of proposals for Independent Financial Audit Services and Financial Statement Preparation. The current agreement with Mauldin & Jenkins, LLC. expires with the Fiscal Year ended September 30, 2025 audit.

The Auditor Selection Committee, whose members are Commissioner Genece Minshew (Chair), Patricia Clifford, and James Rauschenberger, Esq., discussed the Auditor Selection Procedure and RFP prior to issuance. The Committee met again to discuss their evaluations and make a recommendation to the City Commission.

The Auditor Selection Committee meeting minutes, including the recommendation of Purvis, Gray and Company, are attached.

FISCAL IMPACT: Funding for the 2026 annual audit is included in the City's 2025/2026 budget (various departments and funds). The cost of the Fiscal Year end September 30, 2026, audit, excluding Federal or State Single Audits, is $72,616.67. If necessary, the City will be charged an additional $3,616.67 for each single audit.

CITY ATTORNEY COMMENTS: N/A

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Resolution 2026-78.

Alisha Brown, Budget Analyst	06/05/2026
Kimberly Elliott-Briley, Deputy City Clerk	06/05/2026
Teresa Prince, City Attorney	06/08/2026
Jeremiah Glisson, Deputy City Manager	06/08/2026
Sarah Campbell, City Manager	06/08/2026

Susan Carless

Date: March 22, 2026

Submitted By: Susan Carless, Comptroller

COMMISSION ACTION: Adopt

RESOLUTION 2026-78

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, AWARDING RFP 26-05 FOR INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION TO PURVIS, GRAY AND COMPANY, LLP; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; AUTHORIZING EXECUTION; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Commission, at their April 7, 2026, Regular Meeting, adopted Resolution 2026-56, establishing an Auditor Selection Committee as required by Florida Statute Section 218.391; and

WHEREAS, the members of the Auditor Selection Committee are Commissioner Genece Minshew (Chair), Patricia Clifford, and James Rauschenberger, Esq.; and

WHEREAS, the Auditor Selection Committee solicited Requests for Proposals ("RFP") 26-05 for Independent Auditing Services and Financial Statement Preparation which received three qualified submittals and were opened on May 13, 2026; and

WHEREAS, the Auditor Selection Committee evaluated the submittals and unanimously recommended to award RFP 26-05 to Purvis, Gray and Company, LLP; and

WHEREAS, funding is available as budgeted in various departments of the City of Fernandina Beach for charges related to audit services.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, THAT:

SECTION 1. The City Commission hereby approves the Award of RFP 26-05 for Independent Auditing Services and Financial Statement Preparation to Purvis, Gray and Company, LLP for a period of three years, with the option of two one-year renewals, as recommended by the Auditor Selection Committee.

SECTION 2. The City Clerk and City Manager are hereby authorized to execute all documentation necessary to contract with Purvis, Gray and Company, upon review and approval of the City Attorney.

SECTION 3. The City Manager, or his or her designee, may administratively correct typographical and/or scrivener's errors of this Resolution which do not make substantive changes or otherwise affect the intent of the Resolution, upon receiving approval of the City Attorney, by filing a corrected or recodified copy of same with the City Clerk.

SECTION 4. This Resolution shall take effect immediately upon adoption.

ADOPTED this 16th day of June, 2026.

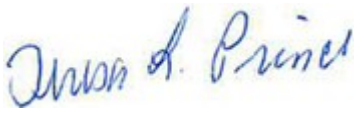
ATTEST:

CAROLINE BEST
City Clerk

CITY OF FERNANDINA BEACH

JAMES ANTUN
Mayor – Commissioner

APPROVED AS TO FORM & LEGALIITY:



_____

TERESA L. PRINCE, ESQ.
City Attorney

CITY OF FERNANDINA BEACH, FLORIDA
ADDENDUM NO. 1
RFP 26-05
INDEPENDENT AUDITING SERVICES

City of Fernandina Beach
204 Ash Street
Fernandina Beach, FL 32034

ADDENDUM No. 1

The following changes are applicable to the original documents and specifications of **RFP 26-05**. This Addendum No.1 now becomes part of the original Request for Proposal and shall be acknowledged by attaching a copy of this Addendum, signed by an authorized representative of the person or firm submitting the response. Failure to do so may disqualify the response submittal.

Submitters shall thoroughly familiarize themselves with the contents of this Addendum before submitting the response.

NAME: _____TITLE: _____

ADDRESS: _____

CITY: _____STATE: _____

AUTHORIZED SIGNATURE: _____DATE: _____

CITY OF FERNANDINA BEACH, FLORIDA
ADDENDUM NO. 1
RFP 26-05
INDEPENDENT AUDITING SERVICES

1. How many adjustments has the audit firm proposed in each of the previous two years? Could you please provide a listing of audit AJEs for the most recent audit? See attachments

2. Have there been any significant changes in accounting policies, systems, or personnel since the prior audit? Marina management company contract was terminated, and operations are now managed in-house. Added 7.5 FTE's. GASB103 will be implemented for the FY26 statements.

3. How much has the City paid for audit services related to the ACFR and CRA, Single Audit, and preparation of the financial statements in each of the previous three years?
   a. 2023 – ACFR $61,100, Single Audit $8,000, CRA $6,100
   b. 2024 – ACFR $62,000, Single Audit $5,000, CRA $6,400
   c. 2025 – ACFR $62,900, Single Audit $16,500, CRA $6,600

4. Have any fees been paid to the auditor for out-of-scope services? If so, what services were provided and what was the related cost to the City? None

CITY OF FERNANDINA BEACH, FLORIDA
ADDENDUM NO. 1
RFP 26-05
INDEPENDENT AUDITING SERVICES

City of Fernandina Beach
204 Ash Street
Fernandina Beach, FL 32034

ADDENDUM No. 1

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Submitters shall thoroughly familiarize themselves with the contents of this Addendum before submitting the response.

NAME: _____TITLE: _____

ADDRESS: _____

CITY: _____STATE: _____

AUTHORIZED SIGNATURE: _____DATE: _____

CITY OF FERNANDINA BEACH, FLORIDA
ADDENDUM NO. 1
RFP 26-05
INDEPENDENT AUDITING SERVICES

1. How many adjustments has the audit firm proposed in each of the previous two years? Could you please provide a listing of audit AJEs for the most recent audit? See attachments

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4. Have any fees been paid to the auditor for out-of-scope services? If so, what services were provided and what was the related cost to the City? None

FY25 Auditor Adjusting Journal Entries

Adjusting Journal Entries JE # 1To adjust pension for GE

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-3
410-0000-000-572-57-0000-21630	GENERAL EMP PENSION LIAB	197,264.76				
420-0000-000-542-54-0000-21630	GENERAL EMP PENSION LIAB	59,063.61				
440-0000-000-534-53-0000-21630	GENERAL EMP PENSION LIAB	57,905.50				
450-0000-000-535-53-0000-21630	GENERAL EMP PENSION LIAB	536,591.01				
460-0000-000-536-53-0000-21630	GENERAL EMP PENSION LIAB	511,498.63				
470-0000-000-538-53-0000-21630	GENERAL EMP PENSION LIAB	113,880.83				
410-0000-000-572-57-0000-11170	GE DEF OUTFLOW RES (PENSION)		77,579.48			
410-0000-000-572-57-0000-21640	GE DEF INFLOW OF RES (PENSION)		93,730.37			
410-9999-000-572-57-0000-52375	GEN EMP PENSION EXP GASB 68		25,954.91			
420-0000-000-542-54-0000-11170	GE DEF OUTFLOW RES (PENSION)		23,227.94			
420-0000-000-542-54-0000-21640	GE DEF INFLOW OF RES (PENSION)		28,064.08			
420-9999-000-542-54-0000-52375	GEN EMP PENSION EXP GASB 68		7,771.59			
440-0000-000-534-53-0000-11170	GE DEF OUTFLOW RES (PENSION)		22,772.94			
440-0000-000-534-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		27,513.81			
440-9999-000-534-53-0000-52375	GEN EMP PENSION EXP GASB 68		7,618.75			
450-0000-000-535-53-0000-11170	GE DEF OUTFLOW RES (PENSION)		211,028.24			
450-0000-000-535-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		254,961.28			
450-9999-000-535-53-0000-52375	GEN EMP PENSION EXP GASB 68		70,601.49			
460-0000-000-536-53-0000-11170	GE DEF OUTFLOW RES (PENSION)		201,159.85			
460-0000-000-536-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		243,038.63			
460-9999-000-536-53-0000-52375	GEN EMP PENSION EXP GASB 68		67,300.15			
470-0000-000-538-53-0000-11170	GE DEF OUTFLOW RES (PENSION)		44,786.56			
470-0000-000-538-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		54,110.48			
470-9999-000-538-53-0000-52375	GEN EMP PENSION EXP GASB 68		14,983.79			
Total		**1,476,204.34**	**1,476,204.34**	**No**		

Adjusting Journal Entries JE # 2To record recognition of Dune grant after work complete

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-4
300-0000-000-517-12-0000-22300	DEFERRED REVENUE	50,000.00				
300-0000-000-517-12-0000-33710	COUNTY GRANT		46,950.00			
300-0000-000-517-12-0000-33710	COUNTY GRANT		3,050.00			
Total		**50,000.00**	**50,000.00**	**YES**		

Adjusting Journal Entries JE # 3To corect beginning fund balance

Account	Description	Debit	Credit	DISREGARD
460-0000-000-536-53-0000-72000	FUND BAL UNRES/UNDES	5,029.46		This was posted in Munis prior to y/e close process in FY24
460-0000-000-536-53-0000-36990	OTHER REVENUE		5,029.46	JE 2024-12-2115
Total		**5,029.46**	**5,029.46**	

Adjusting Journal Entries JE # 4To reclassify principle to match amort schedules and to record new firetruck agreeemnt

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-5
300-0000-000-517-12-0000-11555	PREPAID OTHER	885,435.00				
300-1000-000-519-51-0000-57100	PRINCIPAL	2,137.66				
300-0000-000-517-12-0000-38410	LOAN PROCEEDS		885,435.00			
300-1000-000-519-51-0000-57200	INTEREST		2137.66			
Total		**887,572.66**	**887,572.66**	**YES**		

Adjusting Journal Entries JE # 5To adjust accrued interest

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-6
230-0000-000-517-58-0000-21500	INTEREST PAYABLE	6,895.82				

230-0000-000-517-58-0000-57200	INTEREST		6,895.82		
Total		**6,895.82**	**6,895.82**	No	

Adjusting Journal Entries JE # 6To adjust Amublance AR to actual

Account	Description	Debit	Credit	Auto-Reverse JE #	2025-13-7
001-0000-000-000-00-0000-11166	ALLOW FOR DOUBTFUL ACCTS AMBUL	489,238.11			
001-0000-000-000-00-0000-11156	AMBULANCE ACCOUNTS RECEIVABLE		458,249.83		
001-0000-000-000-00-0000-34260	AMBULANCE SERVICES		30,988.28		
Total		**489,238.11**	**489,238.11**	No	

Adjusting Journal Entries JE # 7To adjust opening equity to actual

Account	Description	Debit	Credit		
610-0000-000-518-51-0000-72000	FUND BAL UNRES/UNDES	8,148,249.52			
620-0000-000-518-51-0000-72000	FUND BAL UNRES/UNDES	10,116,188.77		DISREGARD	
610-0000-000-518-51-0000-36110	INTEREST		5,059.69	This was posted in Munis prior to y/e close process in FY24	
610-0000-000-518-51-0000-36120	UNREALIZED GAIN		8,143,189.83	JE #2024-12-2082	
620-0000-000-518-51-0000-36110	INTEREST		6,918.23		
620-0000-000-518-51-0000-36120	UNREALIZED GAIN		10,109,270.54		
Total		**18,264,438.29**	**18,264,438.29**		

Adjusting Journal Entries JE # 8To adjust for current year OPEB changes

Account	Description	Debit	Credit	Auto-Reverse JE #	2025-13-8
410-0000-000-572-57-0000-11175	OPEB DEFERRED OUTFLOW	16,623.00			
410-0000-000-572-57-0000-21645	OPEB DEFERRED INFLOW	14,718.00			
410-9999-000-572-57-0000-52355	OPEB Expense GASB 75	2,269.00			
420-0000-000-542-54-0000-11175	OPEB DEFERRED OUTFLOW	3,641.00			
420-0000-000-542-54-0000-21645	OPEB DEFERRED INFLOW	3,314.00			
440-0000-000-534-53-0000-11175	OPEB DEFERRED OUTFLOW	3,642.00			
440-0000-000-534-53-0000-21645	OPEB DEFERRED INFLOW	3,315.00			
440-9999-000-534-53-0000-52355	OPEB Expense GASB 75	532.00			
450-0000-000-535-53-0000-11175	OPEB DEFERRED OUTFLOW	32,264.00			
450-0000-000-535-53-0000-21645	OPEB DEFERRED INFLOW	28,666.00			
460-0000-000-536-53-0000-11175	OPEB DEFERRED OUTFLOW	35,906.00			
460-0000-000-536-53-0000-21645	OPEB DEFERRED INFLOW	31,981.00			
470-0000-000-538-53-0000-11175	OPEB DEFERRED OUTFLOW	11,113.00			
470-0000-000-538-53-0000-21645	OPEB DEFERRED INFLOW	9,786.00			
950-0000-000-000-00-0000-11175	OPEB DEFERRED OUTFLOW	291,077.00			
950-0000-000-000-00-0000-21645	OPEB DEFERRED INFLOW	259,000.00			
950-0000-000-000-00-0000-52355	OPEB Expense GASB 75	51,693.00			
410-0000-000-572-57-0000-23700	OPEB REQUIRED CONTRIBUTION		33,610.00		
420-0000-000-542-54-0000-23700	OPEB REQUIRED CONTRIBUTION		5,733.00		
420-9999-000-542-54-0000-52355	OPEB Expense GASB 75		1,222.00		
440-0000-000-534-53-0000-23700	OPEB REQUIRED CONTRIBUTION		7,489.00		
450-0000-000-535-53-0000-23700	OPEB REQUIRED CONTRIBUTION		51,365.00		
450-9999-000-535-53-0000-52355	OPEB Expense GASB 75		9,565.00		
460-0000-000-536-53-0000-23700	OPEB REQUIRED CONTRIBUTION		59,732.00		
460-9999-000-536-53-0000-52355	OPEB Expense GASB 75		8,155.00		
470-0000-000-538-53-0000-23700	OPEB REQUIRED CONTRIBUTION		20,837.00		
470-9999-000-538-53-0000-52355	OPEB Expense GASB 75		62.00		
950-0000-000-000-00-0000-23700	OPEB REQUIRED CONTRIBUTION		601,770.00		
Total		**799,540.00**	**799,540.00**	No	

Adjusting Journal Entries JE # 9 To adjust for negative cash positions

Account	Description	Debit	Credit	Auto-Reverse JE #	2025-13-9
001-0000-000-000-00-0000-11135	DUE FROM OTHER FUND	42,994.96			

450-0000-000-535-53-0000-11130	DUE FROM OTHER FUNDS	374,761.33			
470-0000-000-538-53-0000-10000	CASH	374,761.33			
510-0000-000-519-51-0000-10000	CASH	42,994.96			
001-0000-000-000-00-0000-10000	CASH		42,994.96		
450-0000-000-535-53-0000-10000	CASH		374,761.33		
470-0000-000-538-53-0000-20709	DUE TO OTHER FUND		374,761.33		
510-0000-000-572-57-0000-20709	DUE TO OTHER FUND		42,994.96		
Total		**835,512.58**	**835,512.58**	**YES**	

Adjusting Journal Entries JE # 10To adjust balances to match actuarial report

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-10
610-0000-000-518-51-0000-36700	GAIN/LOSS ON INVESTMENT	766,177.00				
610-0000-000-518-51-0000-36850	CONTRIBUTIONS FROM EMPLOYEES	1,067.00				
610-0000-000-518-51-0000-53404	INVESTMENT EXPENSE	158,280.00				
610-0000-000-518-51-0000-53600	RETIREE BENEFITS	274,158.00				
620-0000-000-518-51-0000-11555	PREPAID OTHER	11,610.00				
620-0000-000-518-51-0000-36700	GAIN/LOSS ON INVESTMENT	1,250,486.76				
620-0000-000-518-51-0000-36850	CONTRIBUTIONS FROM EMPLOYEES	16,484.00				
620-0000-000-518-51-0000-53404	INVESTMENT EXPENSE	210,992.56				
620-0000-000-518-51-0000-53600	RETIREE BENEFITS	86,202.00				
610-0000-000-518-51-0000-20200	Accounts Payable		43,407.00			
610-0000-000-518-51-0000-36110	INTEREST		796,449.00			
610-0000-000-518-51-0000-36840	CONTRIBUTIONS FROM CITY		5,239.43			
610-0000-000-518-51-0000-53400	CONTRACTUAL		82,299.57			
610-0000-000-518-51-0000-53610	CONTRIBUTION REFUNDS		272,287.00			
620-0000-000-518-51-0000-20200	Accounts Payable		41,532.00			
620-0000-000-518-51-0000-36110	INTEREST		1,311,427.91			
620-0000-000-518-51-0000-53400	CONTRACTUAL		142,387.91			
620-0000-000-518-51-0000-53610	CONTRIBUTION REFUNDS		80,422.00			
620-2100-000-513-51-0000-36840	CONTRIBUTIONS FROM CITY		5.50			
Total		**2,775,457.32**	**2,775,457.32**	**No**		

Adjusting Journal Entries JE # 11To adjust for current year lease activity

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-11
480-0000-000-572-57-0000-11176	DEFERRED INFLOW LEASE REVENUE	51,945.15				
480-0000-000-572-57-0000-34760	BUSINESS RENTALS	163.36				
480-0000-000-572-57-0000-11157	LEASE RECEIVABLE - NONCURRENT		52,108.51			
Total		**52,108.51**	**52,108.51**	**No**		

Adjusting Journal Entries JE # 13To reclassify depreciation expense to match rollforward

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-12
410-0000-000-572-57-0000-36992	GAIN ON SALE OF ASSET	8,589.17				
460-0000-000-536-53-0000-36992	GAIN ON SALE OF ASSET	1,790.86				
410-9999-000-572-57-0000-59000	DEPRECIATION EXPENSE		8,589.17			
460-9999-000-536-53-0000-59000	DEPRECIATION EXPENSE		1,790.86			
Total		**10,380.03**	**10,380.03**	**YES**		

Adjusting Journal Entries JE # 14To adjust for current year opiod fund collections

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-13
001-0000-000-000-00-0000-11177	DEFERRED INFLOW OPIOD	35,101.75				
001-0000-000-000-00-0000-22301	OPIOD SETTLEMENT	35,101.75				
001-0000-000-000-00-0000-11152	UNBILLED REVENUE		35101.75			
001-0000-000-000-00-0000-34296	Opioid Settlement		35,101.75			
Total		**70,203.50**	**70,203.50**	**YES**		

Adjusting Journal Entries JE # 15To adjust revenue to actual

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-14
001-0000-000-000-00-0000-33400	STATE GRANT	50,000.00				
300-0000-000-517-12-0000-11333	DUE FROM STATE OF FL	6,500.00				
300-0000-000-517-12-0000-33400	STATE GRANT	11,837.56				
420-0000-000-542-54-0000-33220	FAA GRANT	16,728.00				
470-0000-000-538-53-0000-11333	DUE FROM STATE OF FL	294,707.00				
001-0000-000-000-00-0000-11333	DUE FROM STATE OF FL		50,000.00			
300-0000-000-517-12-0000-11333	DUE FROM STATE OF FL		11,837.56			
300-0000-000-517-12-0000-33400	STATE GRANT		6,500.00			
420-0000-000-542-54-0000-11332	DUE FROM FEDERAL GOVT		16,728.00			
470-0000-000-538-53-0000-33400	STATE GRANT		294,707.00			
Total		**379,772.56**	**379,772.56**	YES		

Adjusting Journal Entries JE # 16To reclass revenue to deferred

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-15
001-0000-000-000-00-0000-33400	STATE GRANT	244,763.34				
001-0000-000-000-00-0000-22300	DEFERRED REVENUE - UNAVAILABLE		244,763.34			*Changed 22302 to 22300 for deferred*
Total		**244,763.34**	**244,763.34**	YES		

Adjusting Journal Entries JE # 17To record payroll accruall previously recorded to cash

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-16
001-0000-000-000-00-0000-10000	CASH	508,293.70				
125-0000-000-519-53-0000-10000	CASH	3,421.80				
140-0000-000-524-52-0000-10000	CASH	84,046.18				
410-0000-000-572-57-0000-10000	CASH	121,990.42				
420-0000-000-542-54-0000-10000	CASH	11,971.22				
440-0000-000-534-53-0000-10000	CASH	9,544.88				
450-0000-000-535-53-0000-10000	CASH	171,531.84				
460-0000-000-536-53-0000-10000	CASH	135,153.64				
470-0000-000-538-53-0000-10000	CASH	46,743.72				
510-0000-000-519-51-0000-10000	CASH	34,154.58				
520-0000-000-513-51-0000-10000	CASH	48,267.38				
530-0000-000-519-51-0000-10000	CASH	84,929.12				
001-0000-000-000-00-0000-21620	ACCRUED PAYROLL		508,293.70			
125-0000-000-519-53-0000-21620	ACCRUED PAYROLL		3,421.80			
140-0000-000-524-52-0000-21620	ACCRUED PAYROLL		84,046.18			
410-0000-000-572-57-0000-21620	ACCRUED PAYROLL		121,990.12			
420-0000-000-542-54-0000-21620	ACCRUED PAYROLL		11,971.22			
440-0000-000-534-53-0000-21620	ACCRUED PAYROLL		9,544.88			
450-0000-000-535-53-0000-21620	ACCRUED PAYROLL		171,531.84			
460-0000-000-536-53-0000-21620	ACCRUED PAYROLL		135,153.64			
470-0000-000-538-53-0000-21620	ACCRUED PAYROLL		46,743.72			
510-0000-000-519-51-0000-21620	ACCRUED PAYROLL		34,154.88			
520-0000-000-513-51-0000-21620	ACCRUED PAYROLL		48,267.38			
530-0000-000-519-51-0000-21620	ACCRUED PAYROLL		84,929.12			
Total		**1,260,048.48**	**1,260,048.48**	YES		

Total Adjusting Journal Entries	**27,607,165.00**	**27,607,165.00**

Client: ***07016798 - City of Fernandina Beach, Florida***
Engagement: ***07016798 - City of Fernandina Beach***
Period Ending: ***9/30/2024***
Trial Balance: ***0200.000 - Trial Balance Database***
Workpaper: ***0204.000 - AJE Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 2				
To remove loan from prior year				
410-0000-000-572-57-0000-38410	LOAN PROCEEDS		715,000.00	
410-0000-000-572-57-0000-11069	AMOUNT TO BE PROVIDED			715,000.00
Total			**715,000.00**	**715,000.00**
Adjusting Journal Entries JE # 3				
To adjust for current year debt activity				
230-0000-000-517-58-0000-23290	NOTE PAYABLE		1,245,000.00	
300-1000-000-519-51-0000-57100	PRINCIPAL		4,784.25	
480-0000-000-572-57-0000-23450	INTERFUND LOAN		1,978.69	
230-0000-000-517-58-0000-23200	CURRENT NOTE PAYABLE			1,245,000.00
300-1000-000-519-51-0000-57200	INTEREST			4,784.25
480-9999-000-572-57-0000-57199	CONTRA PRINCIPAL			1,978.69
Total			**1,251,762.94**	**1,251,762.94**
Adjusting Journal Entries JE # 4				
To adjust equity to actual				
001-0000-000-000-00-0000-34260	AMBULANCE SERVICES		13,907.87	
001-7210-000-572-57-0000-54900	MISC EXPENSE		64,103.94	
140-0000-000-524-52-0000-32980	OTHER MISC PERMITS		6,900.00	
150-0000-000-581-58-0000-31420	TELEPHONE MUNICIPAL TAX		247.12	
410-0000-000-572-57-0000-51200	SALARIES		20,197.20	
420-0000-000-542-54-0000-51200	SALARIES		6,907.99	
440-0000-000-534-53-0000-72000	FUND BAL UNRES/UNDES		895.29	
450-0000-000-535-53-0000-51200	SALARIES		13,235.53	
450-0000-000-535-53-0000-72000	FUND BAL UNRES/UNDES		2,507.00	
460-0000-000-536-53-0000-51200	SALARIES		5,988.77	
470-0000-000-538-53-0000-51200	SALARIES		5,993.01	
510-0000-000-519-51-0000-51200	SALARIES		2,359.78	
520-0000-000-513-51-0000-51200	SALARIES		321.73	
530-0000-000-519-51-0000-51200	SALARIES		11,424.09	
610-0000-000-518-51-0000-36110	INTEREST		194.22	
610-0000-000-518-51-0000-36120	UNREALIZED GAIN		37,334.04	
610-0000-000-518-51-0000-36840	CONTRIBUTIONS FROM CITY		7,276.80	
610-0000-000-518-51-0000-72000	FUND BAL UNRES/UNDES		10,904.56	
620-0000-000-518-51-0000-11516	UNREALIZED GAIN		60,983.42	
620-0000-000-518-51-0000-72000	FUND BAL UNRES/UNDES		68,850.62	
620-2100-000-513-51-0000-36840	CONTRIBUTIONS FROM CITY		5.00	
001-0000-000-000-00-0000-36110	INTEREST			14,750.90
001-0000-000-000-00-0000-72000	FUND BAL UNRES/UNDES			63,260.91
140-0000-000-524-52-0000-72000	FUND BAL UNRES/UNDES			6,900.00
150-0000-000-581-58-0000-72000	FUND BAL UNRES/UNDES			247.12
410-0000-000-572-57-0000-72000	FUND BAL UNRES/UNDES			20,197.20
420-0000-000-542-54-0000-72000	FUND BAL UNRES/UNDES			6,907.99
440-0000-000-534-53-0000-51200	SALARIES			895.29

450-0000-000-535-53-0000-36990	OTHER REVENUE			2,507.00
450-0000-000-535-53-0000-72000	FUND BAL UNRES/UNDES			13,235.53
460-0000-000-536-53-0000-72000	FUND BAL UNRES/UNDES			5,988.77
470-0000-000-538-53-0000-36990	OTHER REVENUE			1,727.46
470-0000-000-538-53-0000-72000	FUND BAL UNRES/UNDES			4,265.55
510-0000-000-519-51-0000-72000	FUND BAL UNRES/UNDES			2,359.78
520-0000-000-513-51-0000-72000	FUND BAL UNRES/UNDES			321.73
530-0000-000-519-51-0000-72000	FUND BAL UNRES/UNDES			11,424.09
610-0000-000-518-51-0000-53404	INVESTMENT EXPENSE			55,709.62
620-0000-000-518-51-0000-53404	INVESTMENT EXPENSE			129,839.04
Total			**340,537.98**	**340,537.98**

Adjusting Journal Entries JE # 5 **3001.000**

To adjust asset values to market at year end.

610-0000-000-518-51-0000-11350	INT AND DIV RECEIVABLE		8,059.69	
610-0000-000-518-51-0000-11516	UNREALIZED GAIN		5,622,408.99	
620-0000-000-518-51-0000-11350	INT AND DIV RECEIVABLE		7,003.05	
620-0000-000-518-51-0000-11516	UNREALIZED GAIN		6,853,546.33	
610-0000-000-518-51-0000-36110	INTEREST			8,059.69
610-0000-000-518-51-0000-36120	UNREALIZED GAIN			5,622,408.99
620-0000-000-518-51-0000-36110	INTEREST			7,003.05
620-0000-000-518-51-0000-36120	UNREALIZED GAIN			6,853,546.33
Total			**12,491,018.06**	**12,491,018.06**

Adjusting Journal Entries JE # 7 **1504.000**

To adjust for current year lease activity

480-0000-000-572-57-0000-34759	DOCK STORE RENT		347.70	
480-0000-000-572-57-0000-11157	LEASE RECEIVABLE - NONCURRENT			347.70
Total			**347.70**	**347.70**

Adjusting Journal Entries JE # 9 **1707.000**

To reclass grant revenue to deferred

300-0000-000-517-12-0000-33400	STATE GRANT		1,069,056.62	
300-0000-000-517-12-0000-22300	DEFERRED REVENUE			1,069,056.62
Total			**1,069,056.62**	**1,069,056.62**

Adjusting Journal Entries JE # 10 **6220.110**

To adjust pension for GE

410-0000-000-572-57-0000-21630	GENERAL EMP PENSION LIAB		48,071.00	
410-0000-000-572-57-0000-21640	GE DEF INFLOW OF RES (PENSION)		7,762.00	
410-9999-000-572-57-0000-52375	GEN EMP PENSION EXP GASB 68		28,915.00	
420-0000-000-542-54-0000-21630	GENERAL EMP PENSION LIAB		14,623.00	
420-0000-000-542-54-0000-21640	GE DEF INFLOW OF RES (PENSION)		2,334.00	
420-9999-000-542-54-0000-52375	GEN EMP PENSION EXP GASB 68		8,555.00	
440-0000-000-534-53-0000-21630	GENERAL EMP PENSION LIAB		14,351.00	
440-0000-000-534-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		2,289.00	
440-9999-000-534-53-0000-52375	GEN EMP PENSION EXP GASB 68		8,381.00	
450-0000-000-535-53-0000-21630	GENERAL EMP PENSION LIAB		130,226.00	
450-0000-000-535-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		21,091.00	
450-9999-000-535-53-0000-52375	GEN EMP PENSION EXP GASB 68		78,887.00	
460-0000-000-536-53-0000-21630	GENERAL EMP PENSION LIAB		125,281.00	
460-0000-000-536-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		20,155.00	
460-9999-000-536-53-0000-52375	GEN EMP PENSION EXP GASB 68		74,691.00	
470-0000-000-538-53-0000-21630	GENERAL EMP PENSION LIAB		27,612.00	
470-0000-000-538-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		4,474.00	

			DEBIT	CREDIT
470-9999-000-538-53-0000-52375	GEN EMP PENSION EXP GASB 68		16,755.00	
410-0000-000-572-57-0000-11170	GE DEF OUTFLOW RES (PENSION)			84,748.00
420-0000-000-542-54-0000-11170	GE DEF OUTFLOW RES (PENSION)			25,512.00
440-0000-000-534-53-0000-11170	GE DEF OUTFLOW RES (PENSION)			25,021.00
450-0000-000-535-53-0000-11170	GE DEF OUTFLOW RES (PENSION)			230,204.00
460-0000-000-536-53-0000-11170	GE DEF OUTFLOW RES (PENSION)			220,127.00
470-0000-000-538-53-0000-11170	GE DEF OUTFLOW RES (PENSION)			48,841.00
Total			**634,453.00**	**634,453.00**

Adjusting Journal Entries JE # 12 **M&J**
to recognize Opioid Settlement and deferred inflow

001-0000-000-000-00-0000-11152	Opioid AR		312,550.00	
001-0000-000-000-00-0000-11177	DEFERRED INFLOW OPIOID			312,550.00
Total			**312,550.00**	**312,550.00**

Adjusting Journal Entries JE # 14 **6220.120**
To adjust for items noted via actuary

610-0000-000-518-51-0000-36120	UNREALIZED GAIN		68,069.38	
610-0000-000-518-51-0000-36840	CONTRIBUTIONS FROM CITY		4,284.00	
610-0000-000-518-51-0000-36850	CONTRIBUTIONS FROM EMPLOYEES		398.76	
610-0000-000-518-51-0000-53404	INVESTMENT EXPENSE		114,375.60	
610-0000-000-518-51-0000-53600	RETIREE BENEFITS		14,278.94	
610-0000-000-518-51-0000-53600	RETIREE BENEFITS		205,478.45	
610-0000-000-518-51-0000-20200	Accounts Payable			14,278.94
610-0000-000-518-51-0000-36110	INTEREST			98,165.74
610-0000-000-518-51-0000-36840	CONTRIBUTIONS FROM CITY			12,114.66
610-0000-000-518-51-0000-53400	CONTRACTUAL			56,048.22
610-0000-000-518-51-0000-53400	CONTRACTUAL			4,284.00
610-0000-000-518-51-0000-53610	CONTRIBUTION REFUNDS			221,993.57
Total			**406,885.13**	**406,885.13**

Adjusting Journal Entries JE # 15
To move cash out of 900 fund

001-0000-000-000-00-0000-10000	CASH		19,768.02	
900-0000-000-000-00-0000-36992	GAIN ON SALE OF ASSET		19,768.02	
001-0000-000-000-00-0000-36992	GAIN ON SALE OF ASSET			19,768.02
900-0000-000-000-00-0000-10000	CASH			19,768.02
Total			**39,536.04**	**39,536.04**

Adjusting Journal Entries JE # 17
To properly record write off of prior year grant receivable

470-0000-000-538-53-0000-53400	CONTRACTUAL		475,000.00	
470-0000-000-538-53-0000-72000	FUND BAL UNRES/UNDES			475,000.00
Total			**475,000.00**	**475,000.00**

Adjusting Journal Entries JE # 18
To adjust for negative cash position

001-0000-000-000-00-0000-11135	DUE FROM OTHER FUND		340,580.73	
001-0000-000-000-00-0000-11135	DUE FROM OTHER FUND		4,684.34	
410-0000-000-572-57-0000-10000	CASH		340,580.73	
450-0000-000-535-53-0000-11130	DUE FROM OTHER FUNDS		594,408.39	
470-0000-000-538-53-0000-10000	CASH		594,408.39	
510-0000-000-519-51-0000-10000	CASH		4,684.34	
001-0000-000-000-00-0000-10000	CASH			340,580.73
001-0000-000-000-00-0000-10000	CASH			4,684.34

410-0000-000-572-57-0000-20709	DUE TO OTHER FUND			340,580.73
450-0000-000-535-53-0000-10000	CASH			594,408.39
470-0000-000-538-53-0000-20709	DUE TO OTHER FUND			594,408.39
510-0000-000-572-57-0000-20709	DUE TO OTHER FUND			4,684.34
Total			**1,879,346.92**	**1,879,346.92**

Adjusting Journal Entries JE # 19
To adjust for additional items per actuary

620-0000-000-518-51-0000-36850	CONTRIBUTIONS FROM EMPLOYEES		16,484.00	
620-0000-000-518-51-0000-53404	INVESTMENT EXPENSE		167,985.00	
620-0000-000-518-51-0000-53600	RETIREE BENEFITS		1,443.00	
620-0000-000-518-51-0000-20200	Accounts Payable			21,142.00
620-0000-000-518-51-0000-36110	INTEREST			14,027.00
620-0000-000-518-51-0000-36700	GAIN/LOSS ON INVESTMENT			46,908.00
620-0000-000-518-51-0000-53400	CONTRACTUAL			97,336.00
620-0000-000-518-51-0000-53610	CONTRIBUTION REFUNDS			6,494.00
620-2100-000-513-51-0000-36840	CONTRIBUTIONS FROM CITY			5.00
Total			**185,912.00**	**185,912.00**

Adjusting Journal Entries JE # 21 **5501.000**
Per discussion with Susana and testing, these items needed to be accrued for FY24

140-0000-000-524-52-0000-20870	SCHOOL IMPACT FEE		21,722.40	
140-0000-000-524-52-0000-20875	COUNTY MOBILITY FEE		27,926.57	
450-0000-000-535-53-0000-54300	UTILITIES ELECTRIC		45,164.44	
140-0000-000-524-52-0000-20200	ACCOUNTS PAYABLE CONTROL			49,648.97
450-0000-000-535-53-0000-20200	ACCOUNTS PAYABLE			45,164.44
Total			**94,813.41**	**94,813.41**

Adjusting Journal Entries JE # 22
to adjust depreciation expense

460-9999-000-536-53-0000-59000	DEPRECIATION EXPENSE		33,531.09	
470-0000-000-538-53-0000-36992	GAIN ON SALE OF ASSET		35,957.00	
460-9999-000-536-53-0000-56999	CIP OFFSET			33,531.09
470-9999-000-538-53-0000-59000	DEPRECIATION EXPENSE			35,957.00
Total			**69,488.09**	**69,488.09**

	Total Adjusting Journal Entries		**19,965,707.89**	**19,965,707.89**
	Total All Journal Entries		**19,965,707.89**	**19,965,707.89**

Request for Proposal #26-05

INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

CITY OF FERNANDINA BEACH
204 Ash Street
Fernandina Beach, FL 32034

Due: 10:00am, May 13, 2026

Proposal Issued by: Auditor Selection Committee
Published: April 17, 2026

For Proposal Documents and Updates: Visit http://www.fbfl.us/bids and www.Demandstar.com.

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

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CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

1. INTRODUCTION

The City of Fernandina Beach, Florida (City) is accepting competitive sealed proposals from certified public accounting firms to provide **INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION** to the City for the audits of the Financial Statements of the City.

The City of Fernandina Beach will receive sealed proposals from qualifying certified public accounting firms through **Demandstar.com** (www.demandstar.com). Proposals must be uploaded to Demandstar.com E-Bidding System prior to **10:00AM, May 13, 2026**.

Hand-delivery, mailed, faxed or emailed submissions will **not** be accepted.

The City seeks to establish a relationship with a qualified certified public accounting firm for the City's auditing services and financial statement preparation. Maintaining open and frequent two-way communication between the successful firm and the City is essential. Both parties will establish services and service levels through contract or written agreement, ensure receiving timely responses, establishing fair pricing and compensation, and upholding the highest ethical standards.

Instructions, Exhibits A-H and Response Form, Attachment A to this Request for Proposal are required as part of the submittal.

CONTACT

Questions during the proposal period shall be submitted in writing to Purchasing Specialist, Wanda Weaks, wweaks@fbfl.org. **Respondents are hereby put on notice that no contact shall be made with any of the City Commission members, City Manager other City staff, or others that may be involved in the selection process to discuss this request or to influence the outcome of the selection.**

Responses to questions considered material to the solicitation shall be distributed via formal addenda and posted to the City of Fernandina Beach's website; www.fbfl.us/bids, Bid Posting web page and to DemandStar website www.demandstar.com. It is the Respondent's responsibility to check the City's website for Addenda prior to submitting their proposal.

Any interpretations, clarifications, or changes will be made in the form of written addenda issued by the Purchasing Specialist and posted on the City Website at www.fbfl.us/bids and to DemandStar website at www.demandstar.com.

Any oral communications will not be authoritative and will not be binding on the City. It is the sole responsibility of the Respondent to visit the City's website prior to submitting a proposal to ascertain if any addenda have been issued, to obtain all such addenda, and to return Acknowledged Addenda with each proposal.

If there is an Addendum it becomes part of the original RFP and shall be acknowledged by attaching a copy of the Addendum, signed by an authorized representative of the person or company submitting the proposal. Failure to do so may disqualify the submittal.

All Respondent are advised that under Chapter 119, Florida Statutes, all responses are deemed a public record and open to the public as provided for in said statute.

CONTRACT PERIOD

All services shall be provided for a **three-year period**, with **two one-year renewals** by mutual agreement with negotiated changes, **for a total potential contract length of five years**.

2. ANTICIPATED SCHEDULE

As of the date of the issuance of this RFP, the timetable presented below provides the operative guidelines for the sequence of anticipated events. Should a change be required, the City will post such notification via the City's website at www.fbfl.us/bids and www.demandstar.com. This schedule is approximate. All dates are subject to change at the discretion of the City of Fernandina Beach.

Apr 07, 2026	Commission selects Evaluation Committee.
Apr 17, 2026	Request for Proposals Published
Apr 30, 2026	**5:00pm** Deadline for email questions to be submitted.
May 07, 2026	**5:00pm** Deadline for City's answers to be published.
May 13, 2026	**10:00am** Proposal Opening-Deadline for Receipt of Submittals.
May 26, 2026	Committee evaluation scores submitted to Purchasing Specialist.
May 29, 2026	**10:00am** Evaluation Committee meeting to discuss and finalize scores.
Jun 02, 2026	Resolution and Summary added to Commission Agenda.
Jun 16, 2026	City Commission Decision/Approval to negotiate.

3. ELIGIBILITY

To be eligible to respond to this solicitation, the proposing firm or principals must demonstrate that they, or the principals assigned to the project, have successfully provided services similar in magnitude to those specified in the Scope of Services section of this solicitation to at least one city similar in size and complexity to the City of Fernandina Beach or can demonstrate they have the experience with large scale private sector clients and the managerial and financial ability to successfully perform the services. The proposing firm shall also demonstrate the following:

a. The Respondent shall have been continuously engaged in the business of providing Audit Services and Financial Statement preparation to local governments for at least five years.
b. The Respondent has no conflict of interest with regard to any other work performed by the firm for the City of Fernandina Beach.

4. AGREEMENT TERMS AND RENEWALS

The initial contract term shall be for a period of **three** years with the option to renew the contract for two additional one-year periods, for a total potential contract length of **five** years. The option for renewal shall only be exercised upon mutual written agreement by both parties and upon approval by the City Commission. All terms, conditions and unit prices shall remain the same as the original agreement, unless mutually agreed upon in writing.

5. SCOPE OF SERVICES

The Auditor is required to audit and to express an opinion on the fair presentation of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City of Fernandina Beach.

The Auditor is required to prepare the supporting schedules contained in the Annual Comprehensive Financial Report (ACFR) based on auditing procedures applied during the audit of general-purpose Financial Statements and the combining and individual fund Financial Statements and schedules in conformity with Governmental Accounting, Auditing, and Financial Reporting Standards published by the Government Finance Officers Association (GAAFR).

Finance Department staff will provide analytical schedules, roll forward schedules, process narratives and Fund Trial Balances. The preparation of confirmation letters will be the responsibility of the City of Fernandina Beach. The City will prepare the MD&A and the Statistical Section of the ACFR. The auditor shall also be responsible for performing certain limited procedures involving the required Management's Discussion and Analysis (MDA)

and the required supplementary information required by the Government Accounting Standards Board as mandated by Generally Accepted Auditing Standards (GAAS).

The Auditor shall provide assistance in the implementation of statements issued and adopted by the Government Accounting Standard Board (GASB) that apply to the City of Fernandina Beach.

The auditor may be requested to perform other auditing services at the discretion of the City. Any such additional work agreed to between the City of Fernandina Beach and the firm shall be performed only upon a written agreement.

The auditor, from time to time, will be requested to assist with accounting and related issues which will require timely responses to inquiries.

6. AUDITING STANDARDS TO BE FOLLOWED

To meet the requirements of this solicitation, the audit shall be conducted in accordance with:

a. Auditing standards generally accepted in the United States of America
b. The standards applicable to financial audits contained in Government Auditing Standards
c. The requirements of Sections 218.39 and 218.415 of the Florida Statutes and Chapter 10.550 of the Rules of the Auditor General
d. Provisions of the OMB Uniform Guidance and the Florida Single Audit Act, Section 215.97, Florida Statutes
e. Other applicable federal, state, and local laws or regulations or professional guidance not specifically listed above as well as any additional requirements, which may be adopted by these organizations in the future.

7. REPORTS TO BE ISSUED

Following the completion of the audit of the fiscal year's Financial Statements, the Auditor shall issue:

a. Report on the fair presentation of the Financial Statements in conformity with generally accepted accounting principles.
b. Report on the internal control structure based on the Auditor's understanding of the control structure and assessment of control risk.
c. Report on the compliance with applicable laws and regulations.
d. Schedule of Findings and Questioned Costs.
e. Report 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.
f. Report on Compliance for Each Major Project on Internal Control over Compliance Required by Uniform Guidance.

g. Report on Fraud and Illegal Acts. The Auditors shall issue an immediate written report to the City Manager and the City Commission of all fraud and any irregularities or illegal acts, or indications of illegal acts, of which they become aware.
h. 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) or on each major state project in accordance with the Florida State Single Audit Act and the Department of Financial Services State Projects Compliance Supplement, as applicable.
i. Non-reportable conditions discovered by the auditors shall be reported in the Management Letter required by Florida Statutes, which shall be referred to in the report on internal control structure and compliance.
j. A report on compliance with requirements applicable to federal and state grants and aids appropriations.
k. Reports as may be required to comply with Florida Statutes, Sections 215.97, and 218.39.

Use of the audited financial statements, opinions or any of the abovenamed reports will NOT result in additional compensation unless their use requires additional certification or services on the part of the firm.

The auditor shall submit a signed audit report on the fair presentation of the Financial Statements in conformity with accounting principles generally accepted in the United States of America no later than March 31, for the previous fiscal year ending September 30, along with the required reports on internal control structure and compliance with laws and regulations.

8. SPECIAL CONSIDERATIONS

The City of Fernandina Beach will annually send its ACFR to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will be required to provide special assistance to the City of Fernandina Beach to meet the requirements of that program by providing technical advice to ensure awarding of certification.

The schedules of federal and state financial assistance and related auditor's report, as well as the reports on the internal control structure and compliance, are to be issued in conjunction with the ACFR.

The auditor will assist the City in complying with changes in reporting requirements to remain in conformity with accounting principles generally accepted in the United States of America.

The successful company selected will make “good faith effort” that any employee that works on the City of Fernandina Beach audit will be returned each year to the City of Fernandina Beach audit if they are employed by the Firm in their Municipal Audit Section of the Firm.

9. WORKING PAPER RETENTION AND ACCESS TO WORKING PAPERS

All working papers and reports must be retained in accordance with requirements and procedures set forth by the General Records Schedule for Local Government Agencies as promulgated by the Division of Archives, History and Records Management (a division of the Florida Department of State) at the auditor's expense, unless the firm is notified in writing by the City of Fernandina Beach of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

a. City of Fernandina Beach,
b. U.S. General Accounting Office (GAO),
c. Cognizant Agency,
d. Auditors of entities of which the City of Fernandina Beach is a sub-recipient of grant funds,
e. Parties designated by the federal or state governments or by the City of Fernandina Beach as part of an audit quality review process.
f. In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance. As requests for copies of working papers are fulfilled, the auditors will be required to notify the City Comptroller of the request, as appropriate.

10. ASSISTANCE TO BE PROVIDED BY THE CITY TO THE AUDITOR AND REPORT PREPARATION

Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of the City of Fernandina Beach. Finance Department staff will provide all data as requested. The audit firm is responsible to format the data to accommodate their required schedules and work papers.

The City of Fernandina Beach will provide the auditor with reasonable workspace, desks, chairs, and inquiry access to the City’s financial system. The auditor will also be provided with access to telephone lines, photocopying facilities, access to City accounting software and internet for the on-site audit staff. The auditors will provide their own laptop computers and necessary peripheral devices.

Any cost or charge incurred not associated with the engagement will be paid by the Auditor.

The auditor shall create all individual, combining and entity-wide Financial Statements, and issue the Independent Auditor’s Report. The City will provide the transmittal letter, management’s discussion and analysis, statistical tables and review the update to the notes

to the financial statements. The auditor will assemble ACFR based upon information, schedules, notes and statistics the City provides. The City will provide the trial balances for each individual fund and component unit. Preparation and color printing (up to 15 copies) of the ACFR shall be the responsibility of the Auditor and included in the cost of the basic audit. The Auditor shall provide printed and bonded color copies with a laminated front and back cover.

Mandatory Requirement: The Auditor shall provide a PDF formatted electronic copy of the ACFR in a fully ADA compliant digital format using Arial 12 font.

11. BACKGROUND INFORMATION

The City of Fernandina Beach (hereinafter referred to as "the City") is one of **three** municipalities located in Nassau County on Florida's First Coast and is the County Seat. Fernandina Beach, Florida is a chartered City Commission/City Manager form of municipal government, which offers a traditional mix of services to a population of approximately 14,000. The City employs approximately 244 full-time equivalent employees with an annual budget of $244 million including a General Fund budget of approximately $31 million.

More detailed information on the government and its finances can be found in the City's Annual Budget document, ACFR, and Code of Ordinances available through the City Clerk's office and the Finance Department, located at the City of Fernandina Beach, City Hall or online at www.fbfl.us.

Fund Structure: The City of Fernandina Beach uses the following fund types and account groups in its financial reporting:

Fund Type/Account Group	Number of Funds
General Fund	1
Special Revenue Funds	13
Debt Service Fund	2
Capital Funds	3
Enterprise Funds	7
Internal Service Funds	3
Fiduciary Funds	2

The number of Funds may be increased or decreased depending on the City's requirements.

Basis of Accounting: All Governmental Funds are accounted for using the modified accrual basis of accounting. All Proprietary Funds are accounted for using the accrual basis of accounting.

CRA: The City of Fernandina Beach has one Community Redevelopment Agency (CRA) with a base year beginning in the year 2013 and unsetting in the year 2053.

Pension Plans: The City of Fernandina Beach has two pension plans, The City of Fernandina Beach General Employees' Pension Plan and The City of Fernandina Beach Firefighters' and Police Officers' Pension Plan.
The assets of the Plans are held in trust and are the sole property of the participants; therefore, no balance or financial information is reported in the City's basic financial statements.

Finance Department personnel include the Comptroller, a Senior Account, four Accountant I, one Accountant II, Budget Analyst, Procurement Specialist, Utility Billing Manager who will be available to assist with the preparation of account analyses, schedules, etc.

Operating budgets and capital budgets for all fund types are recorded in the automated accounting system. Amendments and transfers are documented within the system.

The City's Financial Statements have been audited by Maulden and Jenkins, CPAs and Advisors. The City's supporting work papers may be examined by appointment only with the Finance Department 904-310-3334.

Preferred Schedule for Conducting Audits: The Auditor shall complete each of the following no later than the dates indicated below:

1. **Detailed Audit Plan**
   The Auditor shall provide the City of Fernandina Beach, both a detailed audit plan and a list of all schedules to be prepared by the City of Fernandina Beach by August 31st.
2. **Interim Work**
   The Auditor shall complete interim work by September 30th.
3. **Fieldwork**
   The Auditor shall complete all fieldwork by December 31st.
4. **Draft Reports**
   The auditor shall have drafts of the audit report and recommendations to management available for review by February 10th.
5. **Date Audit May Commence**
   The City of Fernandina Beach will have all records ready for audit and all management personnel available to meet with the firm's personnel within five business days after November 30th of each year.
6. **Date Final Report Is Due**
   The auditor will deliver the opinion letter, management letter, and all final requested reports on or before March 31st of each year. The final report and up to 15 signed copies should be delivered to the City Comptroller, 204 Ash Street, Fernandina Beach, FL 32034.

Staffing/Personnel of Firm:
Proposer shall identify the principal supervisory and management staff, including engagement partners, managers, other supervisors, specialists, and staff who would be

assigned to the engagement and indicate whether each such person is (registered/licensed) to practice as a certified public accountant in Florida.

The firm also should provide information on the government auditing experience of each person including information on relevant continuing professional education for the past **three** years, the number of years of local government experience, experience as it relates to the latest GASB pronouncements, and membership in professional organizations relevant to the performance of this audit. The firm also should indicate how the quality of staff over the term of the agreement will be assured.

Engagement partners, managers, other supervisory staff, and specialists may be changed if those personnel leave the firm, are promoted, or are assigned to another office. Those personnel may also be changed for other reasons with the express prior written permission of the City of Fernandina Beach. However, in either case, the City of Fernandina Beach retains the right to approve or reject replacements or terminate the agreement.

Other audit personnel may be changed at the discretion of the Respondent provided that replacements have substantially the same or better qualifications or experience.

Subcontractors:
The firm should list and describe the firm's subcontractors (or proposed subcontractors') professional relationships involving the City of Fernandina Beach or any of its (agency/agencies or component units/agencies, component units or oversight unit) for the past **five** years, together with a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit. In addition, the firm shall give the City of Fernandina Beach written of any professional relationships entered into during the period of this agreement.

Contractor Qualifications:
Mandatory Criteria:
Minimum required Florida municipal experience for the firm and engagement and quality control partners is **ten** years; additionally, all key supervisory personnel must have successfully completed the number of required hours of continuing professional education (CPE) for CPA's engaged in government auditing pursuant to F.S.473.312 and government auditing standards (yellow book).

License to practice in Florida: An affirmative statement should be included indicating that the firm and all assigned key professional staff are properly registered and licensed to practice in the State of Florida.

Independence:
The firm should provide an affirmative statement that it is independent of the City of Fernandina Beach as defined by generally accepted auditing standards/the U.S. General Accounting Office's Government Auditing Standards (2024).

12. COST AND TIME PROPOSAL

This section should contain all pricing information relative to performing the audit engagement as described in the RFP as well as estimated completion times. The total all-inclusive cost is to contain all direct and indirect costs including all out-of-pocket expenses.

If it should become necessary for the City of Fernandina Beach to request the auditor to render any additional services to either supplement the services requested in this RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City and the firm. Any such additional work agreed to between the City and the firm shall be performed at the rate set forth in the schedule of fees and expenses.

13. TECHNICAL PROPOSAL

The detailed proposal should address all the points outlined below.

General Requirements

The proposed evaluation is an initial process to elicit a short list of firms; with the contract awarded not necessarily to the Respondent of least cost, but rather to the Respondent with the best combination of attributes (i.e., qualifications and experience, technical approach, and cost), based upon the evaluation factors specifically established for this solicitation.

Firms should provide all information outlined in the Evaluation Criteria to be considered responsive. Proposals will be evaluated based on the responsiveness of the Firm's information to the Evaluation Criteria which will demonstrate the Firm's understanding of the Evaluation Criteria and capacity to perform the required services of this Request for Proposal. The maximum points that shall be awarded for each of the Evaluation Criteria are detailed and described below.

As such, the substance of proposals will be evaluated based on what is deemed to be in the best interests of the City, including such factors as firm's experience and expertise in providing services for municipalities, the clear and creative approach of the proposal, recommendations of entities for which the Respondent has previously provided services, the persons assigned to the project by the Respondent, and total cost. Cost will not be the sole factor in evaluating submittals.

a. Firm Qualifications (20 points):

This section of the proposal should establish the ability of Respondent to satisfactorily perform the required work by reasons of; experience in performing work of a similar nature; demonstrated competence in the services to be provided; strength and stability of the firm; staffing capability; workload; record of meeting schedules on similar projects; and supportive client references.

Respondent should:

1. Provide a brief profile of the firm, including the types of services offered; the year founded; form of the organization (corporation, partnership, sole proprietorship); number, size, and location of offices; and number of employees, the size of the firm's governmental audit staff. If the Respondent is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal Auditor should be noted, if applicable.

2. Provide a general description of the firm's financial condition and identify any conditions (e.g., bankruptcy, pending litigation, planned office closures, impending merger) that may impede Respondent's ability to complete the project.

    a. The firm is also required to submit a copy of the report on its most recent external quality control review (Peer, PCAOB etc.), with a statement, whether that quality control review included a review of specific government engagements.

    b. The firm shall also provide information on the results of any federal or state desk reviews or field reviews of its audits during the past **three** years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past **three** years with the state or federal regulatory bodies or professional organizations.

    c. The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from the City of Fernandina Beach.

3. Describe the firm's experience in performing work of a similar nature to that solicited in this RFP and highlight the participation in such work by the key personnel proposed for assignment to this project.

    a. For the firm's office that will be assigned responsibility for the audit, list the most significant engagement (**Maximum of five**) performed in the last **five** years that are similar to the engagement described in this Request for Proposal.

    b. These engagements should be ranked on the basis of total staff hours. Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

    c. Identify all government clients and their fiscal year end date. Identify all government clients for which you will engage as auditor for the fiscal year ending September 30, 2026 and 2027. Provide the number of funds maintained by and the total revenues of the clients for the most recent fiscal year audit.

    d. Prior Engagements with the City of Fernandina Beach.

    e. The firm should list separately all engagements within the last **ten** years, ranked on the basis of total staff hours, for the City of Fernandina Beach by type of engagement (i.e., audit management advisory services, other). For each engagement, the firm should indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

f. The proposal should include sample formats for required reports.

4. Identify subcontractor(s) by company name, address, contact person, telephone number project function and planned extent of use of the subcontractor(s). Describe Respondent's experience working with each subcontractor.

5. Provide responses to the following questions:
   a. Has the firm ever missed the ACFR or SEFA deadline due to the fault of the firm or its subcontractor(s)? Please explain.
   b. Has the firm ever charged additional fees for the completion of audit work due to the failure of the firm or its subcontractors to properly plan and complete the work timely? Please explain.
   c. Has the firm or one of its subcontractors ever had an audit contract cancelled due to a poor performance issue of the firm or subcontractor? Please explain.

b. References and Client Listings (5 points):
Respondent should:

1. Provide as a minimum **three** references for the projects cited as related experience, and provide the name, title, address, and telephone number of the person(s) at the client organization who is most knowledgeable about the work performed. Respondent may also supply references from other work not cited in this section as related experience. Please do not include the City of Fernandina Beach or City of Fernandina Beach employees as references.

c. Management, Supervisory and Staff Experience (20 points):
This section of the proposal should establish the method which will be used by the Respondent to manage the Scope of Work as well as identify key personnel assigned to the Scope of Work.

Respondent should:

1. Provide education, experience, and applicable professional credentials of project staff.
2. Furnish brief resumes (not more than one page each) for the proposed Project Manager and other key personnel.
3. Identify key personnel proposed to perform the work in the specified tasks and include major areas of subcontract work.
4. Include a project organization chart which clearly delineates communication/reporting relationships among project staff.
5. Include a statement that key personnel will be available to the extent proposed for the duration of the project acknowledging that no person designated as "key" to the project shall be removed or replaced without the prior written concurrence of City of Fernandina Beach.

d) Methodology including, Technical Approach, Understanding the Scope of Services (30 points):
Respondent shall provide a narrative which addresses the Scope of Work and

shows the Respondent's understanding of City of Fernandina Beach needs and requirements.

1. Adequacy of proposed staffing plan for various segments of the engagement, including supervision and involvement of experienced personnel. **10 Points**
2. Adequacy of sampling techniques and audit work plan. **10 Points**
3. Adequacy of analytical and substantive procedures. **10 Points**

e) Pricing, Cost and Time Proposal (25 points):
Respondent should:

1. Describe the approach to completing the tasks specified in the Scope of Services. The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required. In developing the work plan, reference should be made to such sources of information as the City of Fernandina Beach budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

2. Respondents will be required to provide the following information on their audit approach:

   a. Proposed segmentation of the engagement, including clear separation between auditing and preparation of financial statements.
   b. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
   c. Sample size and the extent to which statistical sampling is to be used in the engagement.
   d. Extent of use of software in the engagement.
   e. Type and extent of analytical procedures to be used in the engagement.
   f. Approach to be taken to gain and document an understanding of the City of Fernandina Beach internal control structure.
   g. Approach to be taken in determining laws and regulations that will be subject to audit test work.
   h. Approach to be taken in drawing audit samples for purpose of tests of compliance.
   i. Include an implementation schedule with a final report delivery date and note key project milestones and timelines for deliverables. Identify any assumptions used in developing the schedule.
   j. Include a statement indicating ability to begin work with minimum notice. Respondent may also propose procedural or technical enhancements/innovations to the Scope of Services which do not materially deviate from the objectives or required content of the Scope of services.

Schedule of Compensation
The Respondent shall complete the "Cost and Time Proposal", Attachment "A" on a fully

burdened basis, incorporating direct labor costs, indirect cost, and profit. The Fee Proposal:

Part 1 should include a total all-inclusive Maximum Price for the 2026-2029 engagement, including hours and rates for scope of services.
Part 2 should include pricing for Regular State Single and Federal audits, if required, and physical printing of ACFR and any required component units and special considerations and services.

1) Rates for Additional Professional Services: If it should become necessary for the City of Fernandina Beach to request the Auditor to render any additional services to either supplement the services requested in this Request for Proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the City of Fernandina Beach and the firm. Any such additional work agreed to between the City of Fernandina Beach and the firm shall be performed at the same rates, set forth in the schedule of fees and expenses included.

14. PROPOSAL REQUIREMENTS

To facilitate the analysis of responses to this solicitation, Respondents are required to prepare their submittal in accordance with the instructions outlined in this section. Respondents should assume that the City has had no previous knowledge of their products, services, or capabilities. Emphasis should be placed on clear, complete presentation of factual information. All sections of the proposal should be prepared and submitted in a straight-forward economical manner. Expensive binding, elaborate artwork, or other embellishments that improve a proposal's appearance without affecting its content are discouraged. Respondents are not to make any reference to information they submitted in previous proposals or quotes submitted to the City. Respondents must fully complete all solicitation sections and follow the indicated format (section numbering, and similar matters) in their submittal. Failure to follow these instructions may result in rejection of the proposal.

Tab A

1. Title Page:
   Title Page showing the Request for Proposal subject, the firm's name; address and telephone number of contact person and the date of the proposal.
2. Table of Contents:
3. Transmittal Letter:
   A signed letter of transmittal briefly stating the Respondent's understanding of the work to be done, the commitment to perform and work within the time period, a statement of why the firm believes itself to be best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for ninety (90) days from the date of the Proposal opening.

Tab B – Firm Introduction

Tab C – Qualifications/Experience

Tab D – Other Services offered and their relevance to the city

Tab E – References/Governmental Client List

Tab F – Audit Plan

Tab G – Independence

Tab H – Cost and Time Proposal

Tab I – Sample Contract

Tab J – Required Exhibits "A-H"

Exhibit A	Contact Sheet
Exhibit B	Public Entity Crimes Statement
Exhibit C	Drug Free Workplace Certification
Exhibit D	E-Verify Statement
Exhibit E	Respondent Acknowledgements and Agreements
Exhibit F	Conflict of Interest
Exhibit G	Non-Collusion Affidavit
Exhibit H	Disputes Disclosure

Tab K – Certificates of Insurance: Professional Liability and General Liability and Worker's Comp

15. CITY SELECTION

The City of Fernandina Beach will select a finalist by considering the proposed compensation package as a *best and final offer*; although, it reserves the right to negotiate terms as needed to improve elements of the proposal to best meet the needs of the City, including cost.

16. ADDITIONAL INFORMATION

Each proposal shall be considered binding and in effect for a period of ninety calendar days following the proposal opening.

1. **RFP Certification**
   After opening the responses, the Committee Chair and staff will review the contents of each submittal to ensure that all mandatory elements have been properly completed and submitted. If any deficiencies are found, a determination will be made with the counsel of the City Attorney as to whether the deficiency warrants disqualification of the response.

2. **Auditor Selection Committee**
   Proposals received will be evaluated by a Selection Committee consisting of one City Commissioner, and other members selected by the City Commission which shall be City of Fernandina Beach residents. The committee will conduct an evaluation of the information included in the response form and its attachments. A recommendation to award a contract will be made based on the criteria set forth in the Selection Process. The City Commission will make the final decision for award of the contract.

   The City observes a "cone of silence" and policies for ethical and professional behavior on all advertised solicitations. After issuance of the solicitation, firms or their representatives shall refrain from contacting any member of the evaluation committee, the City Manager or the City Commission regarding this proposal until the Commission approves the successful proposer.

3. **Proposal Review**
   The Selection Committee will use a point system during the review process to score proposals. Each member of the Committee will independently score each response based on the Evaluation Criteria described below. The Selection Committee will then meet to review and discuss these evaluations and to combine the individual scores into a composite score for each firm.

4. **Evaluation Criteria**
   Recommendations for award shall be based upon the City's ability to differentiate qualifications applicable to the scope and nature of the services to be performed per this Request for Proposal. The criteria include, but are not limited to, the following:
   A. Firm's experience.
   B. Qualifications of staff.
   C. References and client Listing.
   D. Audit Plan.
   E. Cost and Time Proposal.

5. **Presentations**
   Before establishing a final score, the Selection Committee may, at its discretion, request clarification of content contained in the response. This process may be conducted over the telephone or in person depending on the material to be covered. An audio recording of all such discussions will be made. Not all firms may be asked to participate in such a discussion.

6. **Selection**
   Pursuant to Florida Statutes, Section 218.391, if compensation is one of the factors established and used in the evaluation of proposals, it shall not be the sole or predominate deciding factor. The governing body shall select the highest-ranked qualified firm or must document in its public records the reason for not selecting the highest-ranked qualified firm. If the City does not reach agreement with the firm, it shall proceed to negotiate with the next highest ranked firm, and if no accord is reached, then to the next highest ranked firm. It is expected that a firm will be selected

no later than July 7, 2026, with contract execution by July 21, 2026, after City Commission approval.

7. **Right to Reject**
Submission of a proposal indicates acceptance by the firm of the conditions contained in this Request for Proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the City and the selected firm. The City reserves the right without prejudice to reject any or all proposals.

17. EVALUATION CRITERIA

Evaluation Components	**Weight**
TECHNICAL PROPOSAL - see section 13	
Qualifications and Experience	
Firm Qualifications (past experience and performance on comparable government engagements). See section 13(a)	20
References and client listing 13(b)	5
Management, Supervisory and Staff Experience. The quality, expertise and experience of the firm's professional personnel to be assigned to the engagement and the ability to provide the required services. See section 13(c)	20
Methodology including Technical Approach and Understanding the Scope of Services. See section 13(d)	
Adequacy of proposed staffing plan for various segments of the engagement, including supervision and involvement of experienced personnel.	10
Adequacy of sampling techniques and audit work plan	10
Adequacy of analytical and substantive procedures	10
Pricing – Cost and Time Proposal. See section 13(e)	25
MAXIMUM POINTS	**100**

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

GENERAL CONDITIONS OF REQUEST FOR PROPOSAL

1. **PREPARATION OF PROPOSAL –** REQUEST FOR PROPOSAL shall be prepared in accordance with the following:
   a. The enclosed Contact Sheet/Proposal Form, attached hereto as "Exhibit A", shall be used when submitting your REQUEST FOR PROPOSAL.
   b. All information required by the Contact Sheet/Proposal Form shall be furnished. The Respondent shall print or type his/her name and manually sign the Form and any continuation sheet on which an entry is made.
   c. Unit prices shall be shown and where there is an error in extension of price, the unit price will govern.
   d. Alternate Proposals will not be considered unless authorized by the Request for Proposal.
   e. Respondents will **not** include federal taxes nor State of Florida sales, excise, and use taxes in prices, as the City is exempt from payment of such taxes. An exemption certificate will be signed where applicable upon request.
   f. Respondents shall make all investigations necessary to thoroughly inform themselves about any and all conditions related to the performance of the contract. Plea of ignorance by the Respondent of conditions that exists or may hereafter exist as a result of failure or omission on the part of the Respondent to make the necessary examinations and investigations, or failure to fulfill in every detail the requirements provided for in the Purchasing Policy, Purchasing Ordinance and/or State and Federal Statutes. The City's Purchasing Ordinance is set forth in Chapter 2-420, *et seq*.
   g. Prices quoted shall be FOB City of Fernandina Beach, Florida with all transportation charges prepaid unless otherwise specified in the Request for Proposal.
   h. Deliveries are to be FOB Destination unless otherwise specified in the Request for Proposal.
   i. Deliveries are to be made during regular business hours.
   j. Proposals and Proposal prices shall be valid for a minimum of ninety (90) days, unless otherwise stated on the REQUEST FOR PROPOSAL.

2. **SUBMISSION OF PROPOSAL**
   a. The City of Fernandina Beach has partnered with **DemandStar using their E-bidding platform**. All submittals will be received through the **DemandStar E-bidding platform**. To register and submit through DemandStar go to www.demandstar.com/registration.

3. **REJECTION OF PROPOSAL**
   a. The City reserves the right to accept or reject any or all Proposals, to waive irregularities and technicalities, and to request resubmission or to re-advertise for the services. The City will be the sole judge of the submittals. The City's decision will be final.

WITHDRAWAL OF PROPOSAL

b. Proposals may not be withdrawn after the time set for the opening for a period of time as specified.
c. Proposals may be withdrawn prior to the time set for the opening. Such request shall be in writing.

4. LATE PROPOSAL

a. REQUEST FOR PROPOSAL and modifications received after the time set for the opening will not be considered.
b. Modifications in writing received prior to the time set for the opening will be accepted.

6. LOCAL, STATE, AND FEDERAL COMPLIANCE

a. Respondents shall comply with all local, state, and federal directives, orders and laws as applicable to the REQUEST FOR PROPOSAL and subsequent contract(s) in accordance with the requirements as stated in CFR 200.321, including but not limited to Equal Employment Opportunity (EEO), Minority Business Enterprise (MBE), and Occupational Safety and Health Administration (OSHA) as applicable to this contract.
b. A "Public Entity Crimes Statement", in accordance with Florida Statutes, Section 287.133 (3) (a), on Public Entity Crimes, attached hereto as "Exhibit B", shall be received at the time of the proposal.
c. A "Drug Free Workplace Certification" attached hereto as "Exhibit C", shall be received at the time of the proposal.
d. The City of Fernandina Beach requires that the Respondent selected will not discriminate under the contract against any person, in accordance with federal, state and local government regulations.
e. An "E-Verify Statement" attached hereto as "Exhibit D" shall be received at the time of the proposal.

7. AWARD OF REQUEST FOR PROPOSAL

a. The REQUEST FOR PROPOSAL will be awarded to the most responsive and responsible Respondent offering the best value to the City of Fernandina Beach.
b. The City reserves the right to accept and award item by item, and/or by group, or in the aggregate.
c. A written award of acceptance (Purchase Order) mailed or otherwise furnished to the successful Respondent will result in a binding contract without further action by either party.
d. Unless otherwise noted in the specifications, the length of the agreement will be three years, with 2 one-year renewals possible based on the mutual consent of the parties.
e. Upon award, the Professional will be required to complete/execute the City's Contract and General Conditions for Services. An example of the contract can be found on the City's website at www.fbfl.us/bids, Bids and Purchasing web page.
f. Agreement may be cancelled with 60-day notice unless otherwise stated in signed contract documents.

8. NOT RESPONSIBLE FOR COSTS

a. The City will not be responsible for any cost incurred by a prospective Respondent in responding to this REQUEST FOR PROPOSAL.

9. PUBLIC INFORMATION

a. All information contained in this Proposal is public information, and as such will be handled in accordance with chapter 119, Florida Statutes.

10. ADDITIONAL INFORMATION

a. The City reserves the right to require Respondents to provide references and information on previous similar experience prior to award of the contract.

11. QUESTIONS

a. Any questions about the REQUEST FOR PROPOSAL should be communicated per instructions in the REQUEST FOR PROPOSAL.

12. INDEMNIFICATION AND INSURANCE

INDEMNIFICATION

The parties recognize that CONTRACTOR/FIRM is an independent Contractor. CONTRACTOR/FIRM agrees to assume liability for and indemnify, hold harmless, and defend the CITY, its commissioners, mayor, officers, employees, agents, and attorneys of, from, and against all liability and expense, including reasonable attorney's fees, in connection with any and all claims, demands, damages, actions, causes of action, and suits in equity of whatever kind or nature, including claims for personal injury, property damage, equitable relief, or loss of use, arising directly or indirectly out of or in connection with any negligent and/or deliberate act or omission of CONTRACTOR/FIRM, its officers, employees, agents, and representatives. CONTRACTOR/FIRM's liability hereunder shall include all attorney's fees and costs incurred by the CITY in the enforcement of this indemnification provision. This includes claims made by the employees of CONTRACTOR/FIRM against the CITY and CONTRACTOR/FIRM hereby waives its entitlement, if any, to immunity under Section 440.11, Florida Statutes. The obligations contained in this provision will survive termination of this Agreement and will not be limited by the amount of any insurance required to be obtained or maintained under this Agreement. Nothing contained in the foregoing indemnification will be construed to be a waiver of any immunity or limitation of liability the CITY may have under the doctrine of sovereign immunity or Section 768.28, Florida Statutes.

INSURANCE

Prior to commencement of any work under this Contract and until completion and final acceptance of the work, the CONTRACTOR/FIRM shall, at its sole expense, maintain the following insurance on its own behalf, and furnish to the CITY certificates of insurance evidencing same and reflecting the effective date of such coverage as follows:

The term "Contractor" as used in the insurance rider, shall mean and include Subcontractors of every tier.

A. Worker's Compensation and Occupational Disease Insurance in accordance with the applicable law or laws; Employer's Liability Insurance with limit of at least One Million ($1,000,000) dollars. This includes sole proprietorships and officers of corporations who will be performing work on the job.

B. Commercial General Liability with a combined Bodily Injury and Property Damage limit of not less than ONE Million ($1,000,000.00) dollars per occurrence and TWO Million ($2,000,000) Dollars in the aggregate. The aggregate shall be applicable on a per project basis. Coverage shall include the following perils:
   1. Broad Form Blanket Contractual Liability for liability assumed under this Contract and all other Contracts relative to the project.
   2. Completed Operations/Products Liability.
   3. Broad Form Property Damage
   4. Personal and Advertising Injury Liability
   5. Independent Contractors
   6. Endorsements shall be furnished reflecting the inclusion of the interests of Owner, Construction Manager, General Contractor, Contractor, (your company) , their officers, directors, partners, representatives, agents and employees, and naming each as an Additional Insured on a primary and non-contributing basis.
   7. Coverage is to be endorsed to reflect that insurance is to be primary and non-contributory with respect to any other collectable insurance, for the Owner, General Contractor, Contractor, (your company) and all other parties required to be named as additional insureds.
   8. Coverage is to be provided on an "occurrence" basis with carriers licensed and admitted to do business in the State of [your state] or otherwise acceptable to the Contractor (your company).
   9. A copy of policy and/or endorsement(s) and any other documents required to verify such insurance are to be submitted with the appropriate certificate(s), or upon the request of Contractor (your company). Failure to provide these documents is not to be construed as a waiver of the requirements to provide such insurance.

C. Commercial Automobile Liability Insurance covering the use of all Owned, Non-Owned, and Hired Vehicles with combined Bodily Injury and Property Damage Limit of at least One Million ($1,000,000.00) Dollars.

D. Umbrella I Excess Liability Insurance with a limit of no less than One Million ($1, 000,000) minimum per occurrence.

E. During the term of this agreement, (if applicable) the Contractor/Firm will carry Professional Liability Insurance which will cover liability for any damage or non-performance on account of any error, omission, or other provable negligence caused by the Contractor/Firm. The amount of insurance shall not be less than One Million ($1,000,000) per occurrence and aggregate.

F. Loss Deductible – If the insurance of any CONTRACTOR/FIRM contains deductible(s), penalty(s) or self-insured retention(s), the CONTRACTOR/FIRM

Whose insurance contains such provision(s) shall be solely responsible for payment of such deductible(s), penalty(s) or self-insured retention(s).

G. Where an Off Project Site Property exposure exists, the Contractor at its sole expense shall furnish to the Owner and Contractor (your company) Certificates of Insurance and other required documentation evidencing the following coverage which will provide for the interests of [Name of Owner] , [Name of General Contractor] and (your company) to be named as Loss Payees and will contain a provision requiring the insurance carriers to waive their rights of subrogation against all indemnities' named in the contract.
"All Risk" Property Insurance on all materials, equipment and supplies intended to become a permanent part of the construction stored on premises away from the project site and while in transit, until actually delivered to the project site. Coverage is to be provided on a replacement cost basis.

H. The above insurances shall each contain the following wording verbatim: "[Name of Owner], [Name of General Contractor] , and (your company) are interested in the maintenance of this insurance and it is agreed that this insurance will not be canceled , materially changed or not renewed without at least a thirty (30) day advance written notice to [Name and address of Owner] , [Name and address of General Contractor] and [Name and address of your company] by certified mail-return receipt requested ."

I. The amount of insurance contained in the aforementioned insurance coverages will not be construed to be a limitation of the liability on the part of the Subcontractor or any of its Subcontractors.

J. The Contractor shall file certificates of insurance prior to the commencement of work with the Owner and the General Contractor which will be subject to the Owner, General Contractor and (your company) approval of adequacy of protection and the satisfactory character of the Insurer.

K. Any type of insurance or any increase of limits of liability not described above which the Subcontractor requires for its own protection or on account of statute shall be its own responsibility and at its own expense.

L. The carrying of the insurance described shall in no way be interpreted as relieving the Contractor or Subcontractor of any responsibility of liability under this Contract.

M. Any policies effected by the Contractor on its Owned and/or Rented Equipment and Materials shall contain a provision requiring the insurance carriers to waive their rights of subrogation against the [Name of Owner], [Name of General Contractor], [Name of Contractor (your company)] and all other indemnities named in the Contract.

N. Should the Contractor engage a Subcontractor, the same conditions will apply under this contract to each Subcontractor, however, the retained Subcontractor shall be required to maintain limits of liability of not less than One Million ($1,000,000.00) Dollars per occurrence and Two Million ($2,000,000) Dollars in the aggregate, with said limits applicable on a per project basis, or such greater limits as may be required by the retaining Subcontractor.

13. PAYMENT

Payment due hereunder shall be made by the City to CONTRACTOR/FIRM in accordance with the Florida Prompt Payment Act. The City's preferred method of payment is electronically by credit card/line. Upon award, CONTRACTOR/FIRM will be contacted by the City's provider, Commerce Bank, to participate in the City's electronic payments program. **CONTRACTOR/ FIRM shall state on Exhibit "A" Contact/Proposal Form whether they accept credit card payments and provide their Accounting Department contact name, phone number and email address.**

14. PROPOSAL PROTESTS

Proposal protest conditions and procedures are in accordance with City Ordinances – Part 2, Chapter 2, Article VII, Division 2, Section 2-444.

15. FEDERAL GRANT MONEY

In the event this project is funded with federal grant monies, CONTRACTOR/FIRM may not participate in the proposal if CONTRACTOR/FIRM is listed in the Excluded Parties List System (EPLS) a federal suspension and debarment listing. The Federal Government's Excluded Parties List System (EPL) is located at, including but not limited to, https://www.sam.gov. CONTRACTOR/FIRM shall include copy of search results with bid or proposal.

17. LOBBYING

a. Lobbying is defined as any action taken by an individual, firm, association, joint venture, partnership, syndicate, corporation, and/or all other groups who seek to influence the governmental decision of a Board Member, the City Manager, and/or any City Personnel during the solicitation process. The lobbying black-out period commences upon the issuance of this solicitation and concluded upon the signing of the agreement. CONTRACTORS shall not contact any Commission Member and/or any requesting or evaluating Department/Office personnel during said black-out period. All questions and procedural matters shall be directed to the City Manager. The City Commissioners and/or the City Manager may disqualify any solicitation response where any Commissioner, the City Manager, and/or City Personnel have been lobbied in violation of the black-out period.

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

ATTACHMENT "A"

COST AND TIME PROPOSAL

	Year 1	Year 2	Year 3	Renewal Year 1	Renewal Year 2	Estimated Hours
Basic Audit	$	$	$	$	$	
Federal Single Audit, if applicable	$	$	$	$	$	
State Single Audit, if applicable	$	$	$	$	$	

	Hourly Rates
Partner	$
Manager	$
Senior	$
Staff	$
Clerical	$

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBITS

EXHIBIT "A"	**Contact Sheet**
EXHIBIT "B"	**Public Entity Crimes**
EXHIBIT "C"	**Drug-Free Workplace Certification**
EXHIBIT "D"	**E-Verify Statement**
EXHIBIT "E"	**Respondent Acknowledgments and Agreements**
EXHIBIT "F"	**Conflict of Interest**
EXHIBIT "G"	**Non-Collusion Affidavit**
EXHIBIT "H"	**Dispute Disclosure**

EXHIBIT "A"

CONTACT SHEET

Name: _____

Federal Taxpayer ID: _____

Mailing Address: _____

City, State, & Zip Code: _____

Telephone: _____ **Fax:** _____

Email: _____

Submitted By: _____

Title: _____

Accounting Contact:

Name: _____**Title:** _____

Email Address: _____ **Phone:** _____

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "B"

SWORN STATEMENT UNDER F.S. SECTION 287.133(3) (A), ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Bid, Proposal or Contract for _____.

2. This sworn statement is submitted by (entity) _____ whose business address is _____ and (if applicable) Federal Employer Identification Number (FEIN) is _____(If a Sole Proprietor and you have no FEIN, include the last four (4) digits of your Social Security Number: _____.)

3. My name is_____and my relationship to the entity named above is _____.

4. I understand that a "public entity crime" as defined in Paragraph 287.133(a) (g). Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any proposal or contract for goods or services to be provided to any public entity or any agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

5. I understand that "convicted" or "conviction" as defined in paragraph 287.133(a) (b), Florida Statutes, means finding of guilt or a conviction of a public entity crime with or without an adjudication of guilt, in any federal or state trial court of records relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

6. I understand that an "affiliate" as defined in Paragraph 287.133(1) (a), Florida Statutes, means:

    1. A predecessor or successor of a person convicted of a public entity crime; or

    2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The City of Fernandina Beach, Florida ownership by one of shares constituting a controlling income among persons when not for fair interest in another person, or a pooling of equipment or income among persons when not for fair market value under a length

agreement, shall be a prima facie case that one person controls another person. A person who was knowingly convicted of a public entity crime, in Florida during the preceding 36 months shall be considered an affiliate.

7. I understand that a "person" as defined in Paragraph 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of the state or of the United States with the legal power to enter into a binding contract for provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

8. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)

   _____ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

   _____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. (Please attach a copy of the final order.)

   _____ The person or affiliate was placed on the convicted FIRM list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in public interest to remove the person or affiliate from the convicted FIRM list. (Please attach a copy of the final order.)

   _____ The person or affiliate has not been placed on the convicted FIRM list. (Please describe any action taken by, or pending with, the Department of General Services.)

_____
Signature Date:

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____ 20_____ by _____,

Notary Public Printed Name

My Commission Expires _____

Personally Known _____ OR Produced Identification _____ ID Produced _____

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "C"

DRUG-FREE WORKPLACE CERTIFICATION

The below-signed INDIVIDUAL/FIRM certifies that it has implemented a drug-free workplace program. In order to have a drug-free workplace prepare, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violation of such prohibition.

2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.

3. Give each employee engaged in providing the commodities or services a copy of the statement specified in paragraph 1.

4. In the statement in paragraph 1., notify the employees that, as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of nolo contendere to, any violation occurring in the workplace no later than five (5) working days after such conviction.

5. Impose a sanction on or require fine satisfactory participation in drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is convicted.

6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign this statement, I Certify that this firm complies fully with the above drug-free workplace requirements.

COMPANY: _____

CITY: _____STATE: _____ ZIP CODE: _____

SIGNATURE: _____PHONE: _____

NAME (TYPED OR PRINTED): _____TITLE: _____

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "D"

CITY OF FERNANDINA BEACH, FLORIDA

E-VERIFY STATEMENT

Bid/Proposal Number: _____

Project Description: _____

_____

I/FIRM acknowledges and agrees to the following:

I/FIRM shall utilize the U.S. Department of Homeland Security's E-Verify system, in accordance with the terms governing use of the system, to confirm the employment eligibility of:

1. All persons employed by the FIRM during the term of the Contract to perform employment duties within Florida; and

2. All persons assigned by the FIRM to perform work pursuant to the contract with the Department.

Individual/Company/Firm: _____

Authorized Signature: _____

Title: _____

Date: _____

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "E"
RESPONDENT ACKNOWLEDGEMENTS AND AGREEMENTS

The undersigned, as an employee or agent of the Respondent, having the authority to sign a binding agreement on behalf of the corporation, company, or firm presenting this submittal, confirms understanding and/or agreement and/or takes exception with any statement in the following sections of this RFP document.

1. INTRODUCTION AND GENERAL INFORMATION
   Understands and agrees to all terms.

2. PROPOSAL INSTRUCTIONS, TERMS AND CONDITIONS
   Understands and agrees to all terms.

3. EVALUATION AND CONTRACT OVERVIEW
   Understands and agrees to all terms.

4. RESPONDENT'S RESPONSE: SUBMITTAL INFORMATION
   Understands and agrees to all terms.

5. RESPONDENT'S RESPONSE: PROPOSED TEAM
   Understands and agrees to all terms.

6. RESPONDENT'S RESPONSE: PROPOSED COMPENSATION
   Understands and agrees to all terms.

Name:_____ Title: _____

Signature: _____Date: _____

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "F"

CONFLICT OF INTEREST STATEMENT

This sworn statement is submitted with Bid, Proposal or Contract for _____.

This sworn statement is submitted by (entity) _____ whose business address is _____ and (if applicable) Federal Employer Identification Number (FEIN) is _____(If a Sole Proprietor and you have no FEIN, include the last four (4) digits of your Social Security Number: _____.)

My name is_____and my relationship to the entity named above is_____.

1. The above-named entity is submitting a Proposal for the City of Fernandina Beach.
2. The Affiant has made diligent inquiry and provides the information contained in the Affidavit based upon his/her own knowledge.
3. The Affiant states that only one submittal for the above proposal is being submitted and that the above-named entity has no financial interest in other entities submitting proposals for the same project.
4. Neither the Affiant nor the above- named entity has directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraints of free competitive pricing in connection with the entity's submittal for the above proposal. This statement restricts the discussion of pricing data until the completion of negotiations if necessary and execution of the Contract for this project.
5. Neither the entity not its affiliates, nor anyone associated with them, is presently suspended or otherwise ineligible from participation in contract letting by any local, State, or Federal Agency.
6. Neither the entity nor its affiliates, nor anyone associated with them have any potential conflict of interest due to any other clients, contracts, or property interests for this project.
7. I certify that no member of the entity's ownership or management is presently applying for an employee position or actively seeking an elected position with the City of Fernandina Beach.
8. I certify that no member of the entity's ownership or management, or staff has a vested interest in any aspect of the City of Fernandina Beach.
9. In the event that a conflict of interest is identified in the provision of services, I, on behalf of the above-named entity, will immediately notify the City of Fernandina Beach.

Signature: _____Date:_____
STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____ 20_____

by _____,

_____

Notary Public Printed Name

My Commission Expires _____

Personally Known _____ OR Produced Identification _____ ID Produced _____

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "G"
NON-COLLUSION AFFIDAVIT

This sworn statement is submitted with Bid, Proposal or Contract for _____.

This sworn statement is submitted by (entity) _____ whose business address is _____ and (if applicable) Federal Employer Identification Number (FEIN) is _____(If a Sole Proprietor and you have no FEIN, include the last four (4) digits of your Social Security Number: _____.)

My name is_____and my relationship to the entity named above is_____.

1. The above named is fully informed respecting the preparation and contents of the attached proposal and of all pertinent circumstances respecting such proposal;
2. Such Proposal is genuine and is not a collusive or sham proposal;
3. Neither the said Respondent nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, connived, or agreed, directly or indirectly, with any other Respondent, firm or person to submit a collusive or sham Proposal in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Respondent, firm, or person to fix the price or prices in the attached proposal or any other Respondent, or to fix any overhead, profit or cost element of the proposal price or the proposal price of any other Respondent, or to secure through any collusion, connivance, or unlawful agreement any advantage against the City of Fernandina Beach, Florida or any person interested in the proposed Contract; and
4. The price or prices quoted in the attached proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Respondent or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

_____

Signature Date:

STATE OF FLORIDA
COUNTY OF _____

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this _____ day of _____ 20_____ by _____,

_____

Notary Public Printed Name

My Commission Expires _____

Personally Known _____ OR Produced Identification _____ ID Produced _____

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "H"
DISPUTES DISCLOSURE FORM

Answer the following questions by placing as "X" after "YES" or "NO". If you answer "YES", please explain in the space provided, or via attachment.

Has your firm or any of its officers, received a reprimand of any nature or been suspended by the Department of Professional Regulations or any other regulatory agency or professional association within the last five years?
YES___ NO____

Has your firm, or any member of your firm, been declared in default, terminated, or removed from a contract or job related to the services your firm provides in the regular course of business within the last five (5) years?
YES_____NO_____

Has your firm had against it or filed any request for equitable adjustment, contract claims, bid protest, or litigation in the past five years that is related to the services your firm provides in the regular course of business?
YES_____NO_____

If yes, state the nature of the request for equitable adjustment, contract claim, litigation, or protest, and state a brief description of the case, the outcome or status of the suit and the monetary amounts or extended contract time involved.

I hereby certify that all statements made are true and agree and understand that any misstatement or misrepresentation or falsification of facts shall be cause for forfeiture of rights for further consideration of this proposal for the City of Fernandina Beach.

Firm Date

Authorized Signature Printed or Typed Name and Title

THIS FORM MUST BE INCLUDED WITH PROPOSAL

Professional Services Proposal for

City of Fernandina Beach Florida

Request for Proposal #26-05

May 13, 2026

Proposer
Carr, Riggs & Ingram CPAs and Advisors
7411 Fullerton St. Ste. 300
Jacksonville, FL 32256
Phone: 904.356.6023
Fax: 904.353.5836

Submitted by
Frank Mason, CPA
Engagement Partner
fmason@cricpa.com

CRI CARR RIGGS & INGRAM
CPAs and Advisors
CRIcpa.com

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TAB A

May 13, 2026

Dear Auditor Selection Committee :

We have received and thoroughly reviewed the RFP #26-05 for Independent Auditing Services and Financial Statement Preparation. We understand City of Fernandina Beach, Florida ("the "City") requires an independent audit of the basic financial statements to be performed in accordance with auditing standards generally accepted in the United States, the standards set forth for financial audits in the U.S. General Accounting Office's (GAO) Government Auditing Standards, the provisions of the Federal Single Audit Act and Amendments, the Florida Single Audit Act, F.S. 215.97, the U.S. Office of Management and Budget (OMB) Circular A- 133 Audits of States, Local Governments, and Non-Profit Organizations and Uniform Guidance. We further understand the audits shall be financial audits as defined by Section 11.45 Florida Statutes, Rules of the Auditor General Chapter 10.550, regulations of the Florida Department of Banking and Finance and other applicable laws or standards. From our many years of experience with governmental audits, we ensure our forecasted audit calendar has the appropriate staff availability. We are confident we can provide the services requested and in the time frame required.

We believe that we are well positioned to provide these services for the City:

- CRI is a major certified public accounting firm, ranked in the top 25 in size nationally, employing over 2,000 accounting, auditing, tax, and consulting professionals.
- We are a local accounting firm, active in the Northeast Florida region and communities.
- CRI's roots are in Florida and the Southeast, yet our clients are located throughout the U.S., with clients in all 50 states.
- CRI's partners and staff possess broad knowledge and deep experience in the area of governmental accounting, auditing, and consulting.
- We have a sound understanding of the City's reporting needs and requirements as detailed in the RFP.
- We currently provide these services to more than 500 governments, including more than 200 in the state of Florida.

All terms and conditions of the RFP are understood and acknowledged. We are committed to completing the work and providing the required reports on time.

City of Fernandina Beach, Florida will be an important client of CRI. We assure you that you will receive the highest level of service.

Sincerely,

Frank Mason

Frank Mason, CPA
Engagement Partner
Carr, Riggs & Ingram, LLC

TAB B - FIRM INTRODUCTION

FIRM INTRODUCTION



CRI - SOUTHERN ROOTS, NATIONAL STRENGTH

CRI is a limited liability corporation, practicing as a partnership; organized in 1997, with roots going back for over 40 years. Originally formed through the merger of three accounting firms, CRI has continued to merge with firms throughout our history, allowing us to become one of the Top 20 certified public accounting and consulting firms in the United States, and the largest in the South. This has enabled us to better serve our clients through increased capacity for specialization and a variety of service offerings. CRI now has 76 offices in 12 states, including 21 offices in Florida.

BEST FIT TO MEET YOUR NEEDS

Here at CRI, we pride ourselves on getting to know our clients and illuminating solutions by providing innovative ideas to move them from compliance to providing a competitive advantage. Our government team has experience providing both audit and consulting services to more than 500 separate entities annually, which included over **100 municipalities** last year alone. We are a proud recipient of the Single Audit Resource Center (SARC) award for excellence in knowledge, value, and overall client satisfaction and spent considerable time understanding and educating government accounting practitioners on the new Uniform Guidance. In addition, several members of our team participate on committees of various standard setting bodies, giving us **advanced notification of upcoming standards** and allowing us to help shape the standards and implementation guidance. We share this information and opportunity with all our clients.

CRI believes in developing long-term, mutually beneficial relationships by tailoring your service team to align their industry, service, and specialty skills with your needs. Further, we thoughtfully choose a partner that aligns with your business' needs and industry as part of our decision to bid on each opportunity. This customization is reinforced by our **commitment to consistent staffing** which allows our dedicated teams to deliver the highest level of business acumen and knowledge to your organization. At CRI , we believe success is measured by translating complex concepts into client solutions. We look forward to providing solution to the City.

During our past engagements, we have worked exceptionally hard to deliver **high quality audits** that meet our clients' expectations. We believe we have been successful in our endeavors and have excelled in the following areas:

- **Thorough audit procedures -** we take our professional responsibility very seriously and we have always emphasized giving our clients the best quality audits and never cut corners.
- **Communication -** we work hard to keep all the relevant parties informed of audit progress and any key matters.
- **Team continuity -** team members in key positions have been consistent each year and there has been minimal changes in non-key positions; we feel that our team's continuity and established knowledge will be invaluable to the City.
- **Providing valuable experience to Council Auditors -** when working with the staff from the Council Auditor's office, we will provide effective coaching and feedback to assist in their developments.
- **High levels of Partner involvement -** we will ensure that the Partner(s) assigned to the City's engagement are heavily involved in the audit to ensure the City and the audit team receive top-level technical support.
- **Technical expertise -** we will proactively provide technical updates to management on the latest applicable requirements and will also offer on-line and in-person CPE sessions, which the City personnel are invited to attend.
- **Overcoming obstacles -** when faced with additional challenges, such as limited availability of accounting personnel, we will be flexible and add resources as necessary to keep the audit on track.
- **Constantly seeking ways to better serve you -** we will regularly debrief with you to assess how the audit process can be improved and will take action to assist in implementing those improvements.

CRI FIRM PROFILE

FOUNDED IN 1997 • 35+ MARKETS across the United States & Mexico

Carr, Riggs & Ingram (CRI) is a top 25* nationally-ranked accounting and advisory firm driven by relationships to cultivate growth. From traditional accounting services to leading-edge business support, technology resources, and assurance* offerings, CRI's breadth and depth of expertise takes you from compliance to competitive advantage.

2,000+ PROFESSIONALS

TOP 25* FIRM
(as ranked by Accounting Today)

CRI FIRM VALUES:
- CLIENT SERVICE.
- RESPECT.
- INTEGRITY.

100,000+ CLIENTS



25+ YEARS OF CONSISTENT GROWTH SINCE FORMATION



SERVICES

- Advisory
- Audit & Attest*
- Tax

INDUSTRY EXPERTISE

- Captive Insurance
- Commercial Real Estate
- Construction
- Financial Institutions
- Government & Public Sector
- Hospitals & Health Systems
- Insurance
- Manufacturing & Distribution
- Nonprofits
- Physician Groups
- Post-Acute Care
- Private Foundations
- Religious Organizations

CRI FAMILY OF COMPANIES

At CRI, we know that the best results come from a fully integrated approach to your business, organization, or family's financial well-being. The CRI Family of Companies works collectively to parallel our clients' evolving needs beyond traditional accounting, cutting-edge business support, technology solutions, outsourcing, and assurance*. By working side-by-side, our expansive suite of companies and their focused solutions provide more personalized, holistic advice that checks every box.

TAB C

QUALIFICATIONS/EXPERIENCE

MINIMUM REQUIREMENTS

We would like to assure you we meet all the minimum qualifications listed, as summarized below.

REQUIREMENT	CRI RESPONSE
Contractor's full name, address, and phone number	Carr, Riggs & Ingram, LLC 7411 Fullerton St. Ste. 300 Jacksonville, FL 32256 Phone: 904.356.6023
Persons authorized to make representations for CRI	Frank Mason, Partner 7411 Fullerton St. Ste. 300 Jacksonville, FL 32256 fmason@criadv.com Direct phone: 352.548.3613 Fax Number: 904.353.5836
Federal Employee ID Number	72-1396621; CRI has 76 offices in 12 states
Firm shall provide current proof of all business licenses required by local, state, and federal law	CRI is licensed in 12 states, including Florida where we operate 21 offices. Our local office business license is provided in the **PROOF OF MINIMUM REQUIREMENTS** section below.
Independent of the City	CRI meets the independence requirements of GAGAS and Florida statutes. Neither CRI nor any of the firm's employees performing services in furtherance of this Contract will be considered employees of the City.
Must be a certified public accounting firm, duly licensed under Florida Statutes Chapter 473.312 and qualified to conduct audits in accordance with governmental auditing standards as adopted by the Florida Board of Accountancy	We affirm that CRI and all assigned key professional staff are properly registered and licensed to practice in the State of Florida. Our Florida CPA license, provided under Florida Statutes Chapter 473.312, is provided in the **PROOF OF MINIMUM REQUIREMENTS** section below. CRI is qualified to perform governmental audit engagements according the the GAO's Generally Accepted Government Auditing Standards (GAGAS), as adopted by the Florida Board of Accountancy, and is a member of the AICPA Governmental Audit Quality Center (GAQC), Employee Benefit Plan Audit Quality Center, and the Private Companies Practice Section.

MINIMUM REQUIREMENTS (CONT.)

REQUIREMENT	CRI RESPONSE
Must provide external quality control review report	CRI is enrolled in the AICPA Peer Review Program since our inception in the mid 90's. Every Peer Review performed has included a review of our governmental audit work as mandated by AICPA standards GAQC requirements. A copy of our most recent review is provided in the **PROOF OF MINIMUM REQUIREMENTS** section below.
Include copies of any and all addendums with the entire proposal package	The signed copy of Addendum No. 1 are included in the the Required Forms section.

CERTIFICATES/LICENSES REQUIRED TO PERFORM SCOPE OF SERVICES

We affirm, Carr, Riggs & Ingram LLC ("CRI") is licensed in the State of Florida under license #AD0016615 in accordance with F.S. 473, Public Accountancy. A copy of our licenses are provided on the subsequent pages.

CRI is an active member of the American Institute of Certified Public Accountants (AICPA) and the Florida Institute of Certified Public Accountants (FICPA).

CRI has performed continuous governmental audit services for a minimum of (5) years. Additionally, all partners and key personnel assigned to the City are licensed in the State of Florida as Certified Public Accountants or are CPA-seeking candidates, i.e. in the process of taking the Certified Public Accountants exam.

SUNBIZ REPORT



Sunbiz.org DIVISION of CORPORATIONS
an official State of Florida website

Department of State / Division of Corporations / Search Records / Search by Entity Name /

Previous On List Next On List Return to List cARR, rIGGS Search

No Events **No Name History**

Detail by Entity Name

Florida Limited Liability Company
CARR, RIGGS & INGRAM, LLC

Filing Information

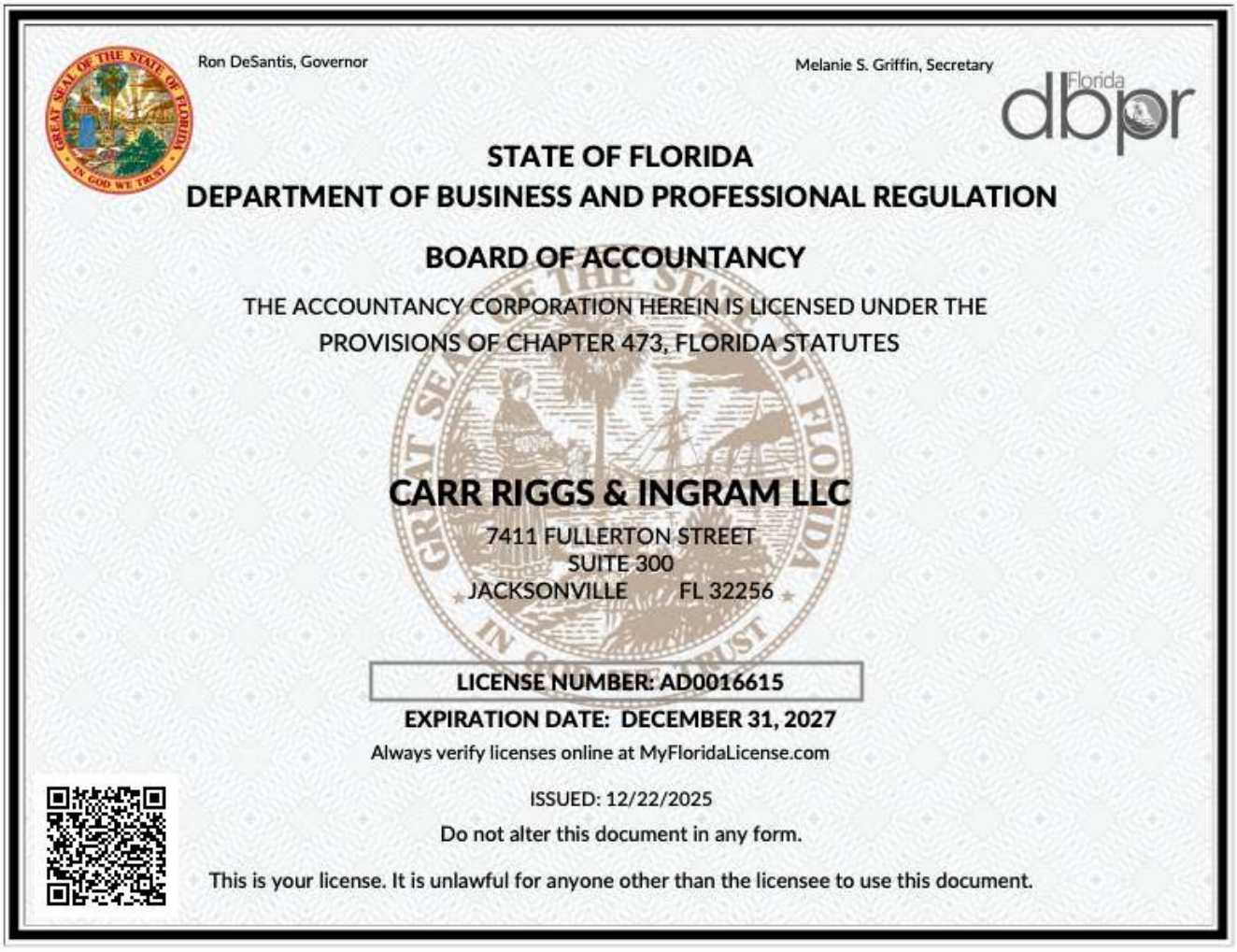
Document Number	L05000053010
FEI/EIN Number	72-1396621
Date Filed	05/23/2005
State	FL
Status	ACTIVE

Principal Address

901 Boll Weevil Circle
Suite 200
ENTERPRISE, AL 36330

QUALIFICATIONS/EXPERIENCE

FIRM CPA LICENSE



Ron DeSantis, Governor

Melanie S. Griffin, Secretary

Florida dbpr

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

BOARD OF ACCOUNTANCY

THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

CARR RIGGS & INGRAM LLC

7411 FULLERTON STREET
SUITE 300
JACKSONVILLE FL 32256

LICENSE NUMBER: AD0016615

EXPIRATION DATE: DECEMBER 31, 2027

Always verify licenses online at MyFloridaLicense.com

ISSUED: 12/22/2025

Do not alter this document in any form.

This is your license. It is unlawful for anyone other than the licensee to use this document.

QUALIFICATIONS/EXPERIENCE



FINANCIAL POSITION

CRI has been in business for 29 years. Our financial and investment position is strong and no conditions exist that may impede our ability to complete the City's engagement (ie. bankruptcy, pending litigation, planned office closures, or impending merger).

LITIGATION

CRI is not the subject of any significant current litigation, pending litigation, or disputes, as it relates to the accounting and auditing services CRI provides in the regular course of business, in the past three years.

DISCIPLINARY ACTION

CRI meets all specific requirements, rules and regulations imposed by state and federal law. CRI has not been the subject of any disciplinary actions, nor are we aware of any actions pending, involving any regulatory bodies or professional organizations in the past three years. The Firm's governmental audit work is subject to normal, recurring peer and state regulatory reviews. No adverse findings have resulted from those reviews.

CAPACITY

While CRI performs a plethora of governmental audits nationwide, our large audit staff and efficient organization allows us to complete all audit work in a timely manner. We have thoroughly reviewed the RFP and scope of work, and from our many years of experience with governmental audits, we ensure our forecasted audit calendar has the appropriate staff availability. We are confident we can provide the services requested in the time-frame required.

EXTERNAL QUALITY CONTROL REVIEW

CRI is enrolled in the AICPA Peer Review Program, through which our accounting and auditing practice is triennially reviewed by another independent public accounting firm. These reviews always include specific government engagements. A copy of the most recent peer review report is provided on the subsequent page. We received a rating of “Pass” which is the highest rating possible.

2025 PEER REVIEW REPORT

BROWNEDWARDS
certified public accountants

Report on the Firm's System of Quality Control

To the Partners of
Carr, Riggs & Ingram, L.L.C.
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, L.L.C. (the "firm"), applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2025. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards,* including compliance audits under the Single Audit Act; audits of employee benefit plans; an audit performed under FDICIA; and an examination of a service organization (SOC 2 engagement).

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Carr, Riggs & Ingram, L.L.C., applicable to engagements not subject to PCAOB permanent inspection, in effect for the year ended June 30, 2025, 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*. Carr, Riggs & Ingram, L.L.C. has received a peer review rating of *pass.*

Brown, Edwards & Company, L.L.P.

CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia
September 30, 2025

www.becpas.com

CRI'S GOVERNMENTAL EXPERTISE

Audit and Consulting Services for

500+ governmental entities with annual revenues totaling **$26 Billion**



230+ single audits performed annually

Consulting and other agreed upon procedures engagements for **150+** goverment entities

Single Audit Resource Center's Award for Excellence in Knowledge, Value, and Overall Client Satisfaction

Member of AICPA's Government Audit Quality Center

Governmental Partner Designations

Including: CPA, CGFM, CITP, CFE, CMA, CISA, CGEIT, CTGA, CFF, CGMA, and CGAP

CLIENTS WITH ANNUAL REVENUES UP TO:

80+ School Districts
$1.1 Billion

110+ Municipalities
$1.8 Billion

75+ Agencies/Authorities
$3 Billion

QUALIFICATIONS/EXPERIENCE

RELEVANT EXPERIENCE

Below we share specific, relevant client references within our NE FL practice unit listed in order of engagement significance within the past 5 years.

RELATIONSHIP	TIMELINE	SCOPE OF SERVICES	ENGAGEMENT PARTNER	TOTAL HOURS
City of Jacksonville, FL Heather Reber Council Auditor's Office 117 W Duval St. Ste. 200 Jacksonville, FL 32202 Phone: 904.255.5488	2015 - Present	Financial Statement Audit; IT Audit; Special Projects	Amy Miller	3,819
Flagler County, FL E. John Brower MBA, CGFO, CPM 1769 E Moody Blvd. Building 2 Bunnell, FL 32110 Phone: 386.313.4036	2011 - 2024	Financial Statement Audit; Single Audit; Court Cost Report, DCF, AFR, State Required Examinations	Frank Mason	2,300
Putnam County, FL Ryann Mirabito, CPA Finance Director PO Box 758 Palatka, FL 32178-0758 Phone: 386.726.7660	1990 - 2023	Financial Statement Audit; Single Audit; CAFR review	Frank Mason	1,975
Sumter County, FL Bill Kleinsorge 7375 Powell Rd. Wildwood, FL 34785 Phone: 352.569.6610	2011 - Present	Financial Statement Audit; Single Audit; ACFR review; Special Projects	Summer Weinhardt	1,385

SAMPLE REPORTS

INDEPENDENT AUDITORS' REPORT

The Honorable Mayor and City Commissioners
City of X, State Y

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and remaining fund information of City of X, State Y (the “City”), as of and for the year ended September 30, 20XX, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors’ Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *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 from 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 auditors’ judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’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. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and remaining fund information of the City as of September 30, 20XX, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.



Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, information listed in the table of contents as "supplementary information", including the Schedule of Expenditures of Federal Awards and State Financial Assistance, which is required by the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, Rules of the Auditor General, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated XXXX, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

City X, State Y
XXXX

Additional Elements Required
By the Rules of the Auditor General



MANAGEMENT LETTER

The Honorable Mayor and City Commissioners
City of X, State Y

Report on the Financial Statements

We have audited the financial statements of the City of X, State Y (the "City"), as of and for the year ended September 30, 20XX, and have issued our report thereon dated XXXX.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General; and Report on the Schedule of Federal Awards and State Financial Assistance; Schedule of Findings and Questioned Costs; and Independent Auditor's Reports on examinations conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated XXXX, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no such recommendations made in the preceding financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title of legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The City was established by XXXX. The City included the following component units: XXXX.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the City Commissioners of City of X, State Y, and applicable management, and it is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of the audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.

City X, State Y
XXXX

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

The Honorable Mayor and City Commissioners
City of X, State Y

We have examined the City of X, State Y's (the "City") compliance with the requirements of Section 218.415, Florida Statutes, *Local Government Investment Policies*, during the year ended September 30,20XX. Management is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30,20XX.

This report is intended solely for the information and use of management and the State of Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.

City X, State Y
XXXX

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable Mayor and City Commissioners
City of X, State Y

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and remaining fund information of City of X, State Y (the "City"), as of and for the year ended September 30, 20XX, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated XXXX.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

City X, State Y
XXXX

City X, State Y

Schedule of Findings and Questioned Costs
Year ended September 30, 20XX

SECTION I – SUMMARY OF AUDITORS' RESULTS

Financial Statements:

1. Type of auditors' report issued — XX

2. Internal control over financial reporting:
   a. Material weaknesses identified? — XX
   b. Significant deficiencies identified not considered to be material weaknesses? — XX
   c. Noncompliance material to the financial statements noted? — XX

Federal and State Awards:

1. Type of auditors' report issued on compliance for major programs/projects — XX

2. Internal control over major programs/projects:
   a. Material weaknesses identified? — XX
   b. Significant deficiencies identified not considered to be material weaknesses? — XX

3. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a) and Chapter 10.557, Rules of the Auditor General? — XX

4. Identification of major programs/projects:

Federal Program	Federal CFDA Number
XXXX	XXXX

State Projects	State CFSA Number
XXXX	XXXX

5. Dollar threshold used to distinguish between type A and type B federal programs and state projects: — $750,000

6. Auditee qualified as low-risk auditee under 2 CFR 200.520? — XX

City X, State Y

Schedule of Findings and Questioned Costs
Year ended September 30, 20XX

SECTION II – FINANCIAL STATEMENT FINDINGS

SECTION III – FINDINGS AND QUESTIONED COSTS - FEDERAL PROGRAMS

SECTION IV – FINDINGS AND QUESTIONED COSTS - STATE PROJECTS

City X, State Y

Summary Schedule of Prior Audit Findings
(Relative to Federal Programs and State Projects)

There were no prior audit findings relative to federal programs and state projects.



REQUIRED RESPONSES TO RFP QUESTIONS

(I) Has the firm ever missed the CAFR or SEFA deadline due to the fault of the firm or its subcontractor(s)? Please explain.

At CRI, our reputation stands on the quality of our work. We have built a best-in-practice quality control process that allows us to ensure our clients' continued success in the GFOA's Certificate of Excellence in Financial Reporting Program and deliver Single Audits that not only meet, but exceed standards. We are also proud of our reputation for integrity and honesty. Several years ago, we completed an extensive update to our quality control process that provides a firm-wide system that maintains strong controls while allowing for growth and adaptability to new standards. During the implementation of this new system, at our request, some of our clients did request extensions from the GFOA. All of these reports were delivered within the extended deadline. There were some clients that filed their reports with the Federal Audit Clearinghouse beyond the due date; none of these clients, however, saw negative implication in their funding as a result.

(ii) Has the firm ever charged additional fees for the completion of audit work due to the failure of the firm or its subcontractors to properly plan and complete the work timely? Please explain.

No, CRI does not charge additional fees for the completion of audit work due to failure of the firm or its subcontractors to properly plan and complete the work timely.

(iii) Has the firm or one of its subcontractors ever had an audit contract cancelled due to a poor performance issue of the firm or subcontractor? Please explain.

No, CRI or its subcontractors have not had an audit contract cancelled due to a poor performance issue of the firm or subcontractor.

QUALIFICATIONS/EXPERIENCE

We have assembled a team of professionals who will ensure the highest level of personal dedication and professional excellence to you. Our team delivers exceptional services through a balanced blend of skills (service-driven, industry-specific, technical, and business) and experience that we know are important to you. Every member of this team has experience auditing government entities and has received government specific continuing professional education.

We affirm that key personnel will be available to the extent proposed for the duration of the project; No designated key personnel will be removed or replaced without the prior written concurrence of City of Fernandina Beach.



Frank Mason, CPA

Engagement Partner

fmason@CRIcpa.com
352.548.3613 | Direct



Representative Clients

- Flagler County, FL
- Putnam County, FL
- Alachua County, FL
- Levy County, FL
- Sumter County, FL
- Gilchrist County, FL
- Columbia County, FL
- City of Cross City
- City of Treasure Island
- City of Chiefland
- City of New Port Richey
- Town of Yankeetown
- Town of Inglis
- Putnam, Alachua, Levy Library Cooperative
- Military Point Advanced Wastewater Treatment Facility
- Citrus County School District
- Baker County School District
- Putnam County School District
- Columbia County School District
- Bradford County School District
- Florida High School Athletic Association, Inc.
- Hippodrome State Theatre, Inc.

Experience

Frank Mason has worked in the accounting profession for more than 32 years specializing in audit, tax and accounting services for governmental entities, common interest realty associations, construction, not-for-profits, manufacturing, wholesale and retail sales, and professional service entities.

In 1998, Frank was appointed to the FICPA's Committee on Accounting Principles and Auditing Standards and in 2002 served as the Committee's Chairman. Prior to moving to Gainesville in 2007, Frank was a member of the Atlantic Chapter of the FICPA where he served as treasurer, secretary, president-elect and president. He is currently a member of the North Central Florida Chapter of the FICPA, where he also has served as treasurer, secretary, president-elect and president. Frank currently serves on the FICPA Chapter Operations Committee.

Frank has been very active in the communities he has lived. He has served on the board of directors of Delray Beach Kiwanis as treasurer, president-elect and president. He has also served on the board of directors of the Delray Beach Boys and Girls Club as treasurer, assisting in fundraising over $5 million for the construction of a new facility. Frank was the charter treasurer of the Triad Gator Booster Club, located in Greensboro, High Point, and Winston-Salem, North Carolina area. He has also served as president of and is currently on the board of directors of the Gainesville High School Band Boosters and treasurer of the Gainesville Youth Chorus.

Education, Licenses & Certifications

- BS, Accounting, University of Florida
- Certified Public Accountant
- Association of International Certified Professional Accountants Not-for-Profit Certificate II

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

QUALIFICATIONS/EXPERIENCE



Florida dbpr Department of Business & Professional Regulation

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LICENSEE DETAILS

11:49:39 AM 5/12/2026

Licensee Information

Name:	MASON, JOHN FRANKLIN (Primary Name)
Main Address:	13949 NW 30TH AVENUE GAINESVILLE Florida 32606
County:	ALACHUA

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC0028282
Status:	Current,Active
Licensure Date:	09/11/1995
Expires:	12/31/2026

Special Qualifications	Qualification Effective

Alternate Names

Amy Miller, CPA

Consulting Partner

aemiller@CRIcpa.com
904.431.5333 | Direct



Representative Clients

- Flagler County, FL
- Sumter County, FL
- Putnam County, FL
- Clay County, FL
- City of Jacksonville, FL
- City of Melbourne, FL
- City of Palatka, FL
- St. Johns County, FL
- Baker County, FL
- Town of Callahan, FL
- Town of Hastings, FL
- Putnam County District School Board
- Florida Department of Health of Duval County
- I.M. Sulzbacher Center for the Homeless, Inc.
- Northeast Florida Area Agency on Aging, Inc.
- United Way of St. Johns County
- Florida School for the Deaf and the Blind
- Bunnell Flagler County Utility
- St. Johns River Water Management District
- Amelia Island Mosquito Control District, FL
- St. Augustine Port, Waterway and Beach District, FL
- Ponte Vedra Beach Municipal Service District

Experience

Amy began her public accounting career in 2000. She is licensed as a certified public accountant in Florida, North Carolina, and Tennessee.

As a partner in the audit department, Amy supervises and performs a variety of audit services for an array of client groups, including not-for-profit organizations and governmental entities, as well as performing procedures under the Federal and Florida Single Audit Acts.

Prior to joining CRI, Amy worked for large local accounting firms in Clearwater, Florida, Knoxville, Tennessee, and Asheville, North Carolina. She has a diverse industry experience in providing attest services to various entities, including public, nonpublic, nonprofit, governmental, foundations, retail and wholesale, manufacturing, healthcare, and various employee benefit plans. In her auditing career, Amy has been tasked with being responsible for selecting and focusing the necessary resources for the success of audit engagements, understanding client's industry and identifying key issues and risks, formulating the audit plan, managing audit teams, ensuring compliance with generally accepted auditing standards, accumulating audit documentation to support he auditors' opinion, and presentation of the audit to those charged with governance.

Education, Licenses & Certifications

- BS, Accounting, Carson-Newman University
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Leadership St. Johns class of 2018

QUALIFICATIONS/EXPERIENCE



Florida dbpr Department of Business & Professional Regulation

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LICENSEE DETAILS

11:50:36 AM 5/12/2026

Licensee Information

Name:	MILLER, AMY ELIZABETH (Primary Name)
Main Address:	177 EAGLE ROCK DR. PONTE VEDRA Florida 32081
County:	ST. JOHNS

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC50513
Status:	Current,Active
Licensure Date:	10/18/2016
Expires:	12/31/2027

Special Qualifications	Qualification Effective

Alternate Names

Summer Weinhardt

Consulting Partner

sweinhardt@CRIadv.com
352.548.3623 | Direct



Representative Clients

- City of Jacksonville, FL
- Alachua County, FL
- Putnam County, FL
- Levy County, FL
- Sumter County, FL
- City of Wildwood, FL
- City of Gainesville, FL
- Gilchrist County, FL
- Dixie County, FL
- Baker County School District
- Columbia County School District
- Putnam County School District
- Florida High School Athletic Association, Inc.
- Haile Village Center Owner Association
- Meadowbrook of Gainesville Property Owners
- Campus Edge Condominium Association
- IBEW 1205
- IBEW 222
- Military Point Advanced Wastewater Treatment Facility (Joint Venture)

Experience

Summer has participated in the audits of various governmental entities, including counties and their constitutional officers, municipalities, and special districts. She has also participated in the audits of unions, not-for-profit entities, and CIRAs. With these, she has been involved in performing tests of internal controls, tests of compliance, analysis and other audit procedures, as well as preparing financial statements, Annual Financial Reports, and Data Collection Forms for these various entities. She began her career with CRI on August 11, 2014.

Prior to joining the CRI team, Summer worked as a financial analyst. With this position, she was involved in forecasting and budgeting.

Summer has financial accounting systems experience with Munis and ADG.

Education, Licenses & Certifications

- BS, Accounting, Saint Leo University
- MS, Accounting, Liberty University
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)
- Florida Government Finance Officers Association (FGFOA)
- Association of International Certified Professional Accountants Not-for-Profit Certificate II

QUALIFICATIONS/EXPERIENCE



Florida dbpr Department of Business & Professional Regulation

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LICENSEE DETAILS

11:51:16 AM 5/12/2026

Licensee Information

Name:	WEINHARDT, SUMMER KAYE (Primary Name)
Main Address:	15218 NW 29 TERR GAINESVILLE Florida 32609
County:	ALACHUA

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC48955
Status:	Current,Active
Licensure Date:	08/19/2015
Expires:	12/31/2026

Special Qualifications	Qualification Effective

Alternate Names

Bret Stone, CPA

Senior Manager

bstone@CRIcpa.com
904.431.5342 | Direct



Representative Clients

- City of Palatka, FL
- Baker County, FL
- Clay County, FL
- Flagler County, FL
- St. Johns County, FL
- Town of Callahan, FL
- River Park Utilities
- Palatka Gas Authority
- St. Augustine - St. Johns County Airport Authority
- Ponte Vedra Municipal Service District
- Jewish Family & Community Services
- First Coast Workforce Development Board
- Northeast Florida Regional Council
- Rodeheaver Foundation, Inc.
- PACE Center for Girls, Inc.

Experience

Bret has been with Carr, Riggs & Ingram, LLC since January 2012 when he moved from New Jersey to St. Augustine, Florida. He has more than 20 years of experience in public accounting.

As a member of the audit department, Bret performs a variety of audit services for an array of client groups, including governmental entities, not-for-profit organizations, and employee benefit plans. Bret is experienced in performing procedures on the Federal & Florida Single Audit Acts.

Bret began his public accounting career in November 2001 as a junior accountant at a regional firm in New Jersey. He worked his way up the ranks to supervisor before leaving the firm at the end of 2011 to return to Florida, where he attended college. His responsibilities were diverse and included business and tax engagements, employee benefit plan audits, and serving as co-chair of the firm's marketing committee.

Bret is currently in the Young Executives board of the University Club of Jacksonville. He is also active in the St. Johns County Chamber of Commerce.

Education, Licenses & Certifications

- BS, Accounting, Florida State University
- Certified Public Accountant

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

QUALIFICATIONS/EXPERIENCE



Florida dbpr Department of Business & Professional Regulation

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LICENSEE DETAILS

11:51:50 AM 5/12/2026

Licensee Information

Name:	STONE, BRET THOMAS (Primary Name)
Main Address:	192 TERRACINA DRIVE SAINT AUGUSTINE Florida 32092
County:	ST. JOHNS

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC56107
Status:	Current,Active
Licensure Date:	11/18/2020
Expires:	12/31/2027

Special Qualifications	Qualification Effective

Alternate Names

Shanoa Murch

Supervising Senior Associate

smurch@CRIadv.com
904.431.5307 | Direct



Representative Clients

- Flagler County, FL
- Clay County, FL
- Putnam County, FL
- City of Jacksonville, FL
- Women's Center of Jacksonville, Inc.
- I.M. Sulzbacher Center for the Homeless, Inc.
- Florida School for the Deaf and the Blind
- Evergreen Cemetary Association
- Clara White Mission, Inc.
- Putnam County Chamber of Commerce
- St. Johns Country Day School
- Ronald McDonald House
- Daniel Memorial, Inc.
- John Woody, Inc.
- Northeast Florida Area Agency on Aging, Inc.
- River Park Utilities Management Association, Inc.
- The Community Foundation of Northeast Florida

Experience

As Supervising Senior, Shanoa performs a variety of audit services for an array of client groups, including not-for-profit organizations, healthcare and governmental entities, as well as performing procedures under the Federal and Florida Single Audit Acts.

Education, Licenses & Certifications

- BA, Accounting, University of North Florida
- MA, Accounting, University of North Florida

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

QUALIFICATIONS/EXPERIENCE



Florida dbpr Department of Business & Professional Regulation

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LICENSEE DETAILS

5:18:28 PM 4/7/2026

Licensee Information

Name:	MURCH, SHANOA LI (Primary Name)
Main Address:	7411 FULLERTON STREET JACKSONVILLE Florida 32256
County:	DUVAL

License Information

License Type:	Certified Public Accountant
Rank:	CPA
License Number:	AC62894
Status:	Current,Active
Licensure Date:	08/18/2025
Expires:	12/31/2026

Special Qualifications	Qualification Effective

Alternate Names

Ryan O'Connor

Senior Associate

roconnor@CRIadv.com

Representative Clients

- Flagler County, FL
- Putnam County, FL
- Sumter County, FL
- Alachua County, FL
- I.M. Sulzbacher Center for the Homeless, Inc.
- Community Foundation, Inc.
- Northeast Florida Area Agency on Aging, Inc.
- Rodeheaver Foundation, Inc.
- Rodeheaver Boys Ranch, Inc.
- Daniel Memorial, Inc.
- Hubbard House, Inc.
- Florida School for the Deaf and the Blind
- Ronald McDonald House
- United Way of St. Johns County, Inc.
- Women's Center of Jacksonville, Inc.
- Pennsylvania Housing Finance Authority, Inc.
- Jacksonville Electric Authority
- Barnabas Center, Inc.
- Cathedral Arts Project, Inc.
- OneJax, Inc.

Experience

As Staff Auditor, Ryan performs a variety of audit services for an array of client groups, including not-for-profit organizations, healthcare and governmental entities, as well as performing procedures under the Federal and Florida Single Audit Acts.

Education, Licenses & Certifications

- BS, Accounting, Santa Fe College

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

Perrin Smith

Associate

psmith@CRIadv.com



Representative Clients

- City of Jacksonville, FL
- Sumter County, FL
- Levy County, FL
- Nassau County School Board
- Angler Action Foundation, Inc.
- Florida High School Athletic Foundation, Inc.
- YMCA of Florida's First Coast
- Ronald McDonald House, Inc.
- True House, Inc.
- Miss Becky Seafood, Inc.
- Pablo Creek Club, Inc.
- St. Patrick's Episcopal Church
- Save Crystal River, Inc.
- Alachua Habitat for Humanity, Inc.

Experience

As Audit Associate, Perrin performs a variety of audit services for an array of client groups, including not-for-profit organizations, healthcare and governmental entities, as well as performing procedures under the Federal and Florida Single Audit Acts.

Education, Licenses & Certifications

- BS, Accounting, Santa Fe College

Professional Affiliations

- American Institute of Certified Public Accountants (AICPA)
- Florida Institute of Certified Public Accountants (FICPA)

TAB D

OTHER INFORMATION

FAMILY OF CRI COMPANIES

Auditwerx specializes in providing information security compliance and attestation services to include SOC 1, SOC 2, SOC 3, and SOC for cybersecurity to clients throughout the United States and Canada. As a QSA firm specializing in performing PCI Data Security Standard assessments (PCI DSS), Auditwerx delivers quality, in-depth reports while providing personalized results to help organizations grow their business.

CRI Advanced Analytics is an innovation accelerator that identifies and leverages analytic opportunities within organizations across multiple industries to create actionable insights. Our software products deliver data-driven predictive analytics to help forecast and manage critical aspects of your business by packaging deep data science algorithms into user-friendly interactive visualizations and dashboards.

CRI Solutions Group approach to management consulting helps our clients understand their financials, customer base, market, competition, operations, and revenue drivers. We then work with our clients to create efficiencies, develop process improvements, implement innovations, improve customer experience, streamline operations, and create differentiators to plan for a successful future.

CRI Capital Advisors is a mergers and acquisitions investment banking firm providing solutions for lower-middle-market companies that typically generate between $10 million and $250 million in annual sales. Their combined strength with CRI creates the teamwork needed to navigate large and complex transactions while serving the specific needs of each client.

CRI TPA Services provides third-party administrative services for employer sponsored retirement plans, with a primary focus on 401(k) Plans, 403(b) Plans, and Defined Benefit Plans. Additionally, we provide these services for non-qualified 457(b) Plans, SIMPLE 401(k)s, SIMPLE IRAs, and SEP IRAs, as well as consulting services to clients on retirement plan best practices, plan design and implementation, and plan corrections. Our ultimate focus on compliance and reducing the worry and stress of operating a retirement plan results in a customized, properly administered plan that best fits your organization's goals.

Level Four Advisory Services delivers the proactive approach to financial advice that today's market complexity and volatility demand. Because we believe that a team approach helps ensure you receive truly comprehensive advice and solutions, we work alongside your CRI CPA to supplement your wealth management needs. We are changing the way financial advice is delivered to our clients on life's most important financial decisions.

Paywerx provides comprehensive payroll and workforce management solutions for organizations of any size via an easy-to-use and intuitive interface that streamlines communication at every level. We work with you and trusted advisors, like your accountants, to understand your organization so we can best deliver timely and accurate employee payments while providing you with the information you need to manage your human resources.

Preferred Legacy Trust Company's network of professionals provide a tailored approach to trust and estate administration, investment management oversight, family planning and advisory services, family stewardship and philanthropy, and household finance management. Further executing your strategy by way of our relationships with you and your trusted team of advisors, we can address everything from business planning to real estate advisory services. Whether it be charitable gift giving, or private investment strategy, Preferred Legacy Trust Company is committed to knowing and understanding your family and business dynamics in order to scale our breadth of services to meet the goals of each individual and family.

OTHER INFORMATION

SHARING CRI'S VALUES WITH YOU

We are proud of our hands-on, service-centric, and results-oriented approach. Combining that approach with quality controls and superior talent allows us to help you achieve your goals and strengthen your management systems and processes. This approach is further emphasized through our three core values which guide our team's behavior and function as the foundation for interactions with our clients and each other.



CLIENT SERVICE

Defining our brand by meeting or exceeding the highest expectations of our clients

RESPECT

Building productive, long-term relationships with each other that are based on mutual respect, trust, and sharing

INTEGRITY

Living with sincerity, transparency, and honesty

TAB E

REFERENCES/GOVERNMENTAL CLIENT LIST

SUBCONTRACTORS

CRI will not be utilizing any subcontracted employees nor will any part of the auditing services be completed through a joint venture for this engagement.

CLIENT REFERENCES

CRI delivers a depth of resources that ensures our understanding of your challenges and innovative solutions for overcoming them. Our team's combined experience is derived from providing audit, tax, consulting, and accounting outsourcing services. We parlay this vast experience and derived best practices into proven solutions that benefit you. Below we share specific, relevant client references; we encourage you to consult with them.

CONTACT	SERVICE PERIOD	SERVICES	RELEVANT EXPERIENCE
Sumter County, FL Bill Kleinsorge Finance Director 215 E McCollum Ave. Room 246 Bushnell, FL 33513 352.569.6610	2011 - Present	Financial Statement Audit; Single Audit; Court Cost Report, DCF, AFR, State Required Examinations	• Excellent client service • Responsiveness to client needs • Long-term relationship
City of Jacksonville, FL Heather Reber Finance Director 117 W Duval St. Ste 200 Jacksonville, FL 32202 Phone: 904.255.5488	2015 - Present	Financial Statement Audit; Single Audit; Court Cost Report, DCF, AFR, State Required Examinations	• Excellent client service • Responsiveness to client needs • Long-term relationship
Putnam County, FL Ryann Mirabito, CPA Finance Director PO Box 758 Palatka, FL 32178-0758 Phone: 386.726.7660	1990 - 2023	Financial Statement Audit; Single Audit; Court Cost Report, DCF, AFR, State Required Examinations	• Excellent client service • Responsiveness to client needs • Long-term relationship
Flagler County, FL E. John Brower MBA, CGFO, CPM Financial Services Director 1769 E Moody Blvd. Bldg 2 Bunnell, FL 32110 386.313.4036	2011 - 2024	Financial Statement Audit; Single Audit; Court Cost Report, DCF, AFR, State Required Examinations	• Excellent client service • Responsiveness to client needs • Long-term relationship

REFERENCES/GOVERNMENTAL CLIENT LIST

Below is a listing of all CRI government client engagements with September 30th year ends. Government clients CRI will engage as auditor for the fiscal year ending September 30, 2026 and 2027 are notated with (*). CRI has no prior engagements with the City of Fernandina Beach.

CRI's Governmental Clients in the State of Florida						
Client Name	**Total Number of Funds**	**Total Revenue**	**Annual Audit**	**Single Audit**	**CAFR Award**	**Various Consulting Services**
County Government Clients						
Duval County/City of Jacksonville, Florida *	51	$1.8B	X	X	X	
Flagler County, Florida	61	$186M	X	X	X	
Gilchrist County, Florida	31	$16M	X	X		
Holmes County, Florida	18	$16M	X	X		X
Jackson County, Florida	60	$40M	X	X		
Jefferson County, Florida	12	$25M	X	X		
Levy County, Florida	39	$41M	X	X		
Manatee County, Florida	45	$682M	X	X	X	
Pasco County, Florida	87	$762M	X	X	X	
Putnam County, Florida	52	$87M	X	X	X	
Sarasota County, Florida	210	$839M	X	X	X	
St. Johns County, Florida	99	$293M	X	X	X	
Sumter County, Florida *	44	$102M	X	X		
Walton County, Florida	41	$110M	X	X	X	X
Washington County, Florida	92	$27M	X	X		
Alachua County, Florida	31	$270M	X	X	X	

REFERENCES/GOVERNMENTAL CLIENT LIST

CRI's Governmental Clients in the State of Florida						
Client Name	**Total Number of Funds**	**Total Revenue**	**Annual Audit**	**Single Audit**	**CAFR Award**	**Various Consulting Services**
County Government Clients						
Bay County, Florida	31	$199M	X	X	X	
Baker County, Florida	37	$29M	X	X		
Brevard County, Florida	38	$505M				X
Calhoun County, Florida	33	$25M	X	X		
Clay County, Florida	64	$130M	X	X	X	
Dixie County, Florida	30	$18M	X	X		
Municipal Government Clients						
City of Blountstown, Florida	7	$8.5M	X	X		
City of Callaway, Florida	6	$13M	X	X	X	
City of Chiefland, Florida	4	$4M	X	X		
City of Cocoa, Florida	19	$89M	X	X		
City of Cocoa Beach, Florida	6	$34M				X
City of Cross City, Florida	2	$2M	X	X		
City of Daytona Beach, Florida	67	$93M	X	X	X	
City of Daytona Beach Shores, Florida	6	$17M	X			
City of Destin, Florida	6	$13M	X	X	X	
City of Fanning Springs, Florida	2	$4M	X	X		
City of Fellsmere, Florida	18	$5M	X	X		

REFERENCES/GOVERNMENTAL CLIENT LIST

CRI's Governmental Clients in the State of Florida						
Client Name	**Total Number of Funds**	**Total Revenue**	**Annual Audit**	**Single Audit**	**CAFR Award**	**Various Consulting Services**
Municipal Government Clients						
City of Gainesville, Florida	86	$130M	X	X	X	
City of Green Cove Springs, Florida	6	$130M	X	X	X	
City of Groveland, Florida	4	$26M	X			
City of Gulfport, Florida	14	$17M	X		X	
City of Fort Lauderdale, Florida	35	$688M				X
City of Maitland, Florida	16	$40M	X		X	
City of Marianna, Florida	6	$29M	X	X		
City of Melbourne, Florida/Melbourne Airport Authority, Florida	24	$159M	X	X	X	
City of Mount Dora, Florida	17	$17M				X
City of New Port Richey, Florida	10	$40M	X	X	X	
City of New Smyrna Beach, Florida	25	$80M	X	X	X	
City of Okeechobee, Florida	6	$6M	X			
City of Palatka, Florida	10	$18M	X	X	X	
City of Palm Bay, Florida	53	$113M	X	X	X	
City of Panama City Beach, Florida	11	$73M	X			
City of Port St. Lucie, Florida	43	$350M	X	X	X	
City of Rockledge, Florida	8	$26M	X			

REFERENCES/GOVERNMENTAL CLIENT LIST

CRI's Governmental Clients in the State of Florida						
Client Name	**Total Number of Funds**	**Total Revenue**	**Annual Audit**	**Single Audit**	**CAFR Award**	**Various Consulting Services**
Municipal Government Clients						
City of Satellite Beach, Florida	9	$11M	X	X	X	
City of St. Augustine Beach, Florida	4	$13M	X	X		
City of Tallahassee, Florida	39	$678M	X	X	X	
City of Treasure Island, Florida	9	$15M	X		X	X
City of Webster, Florida	4	$1M	X	X		
City of West Melbourne, Florida	7	$20M	X		X	
City of Wildwood, Florida	5	$10M	X	X		
City of Yankeetown, Florida	2	$750K	X	X		
Town of Alford, Florida	2	$516K	X	X		
Town of Altha, Florida	3	$977K	X	X		
Town of Callahan, Florida	2	$1M	X	X		
Town of Cross City, Florida	2	$2M	X	X		
Town of Greenwood, Florida	2	$555M	X	X		
Town of Hastings, Florida	2	$1M	X	X		
Town of Howey-in-the-Hills, Florida	9	$2M	X	X		
Town of Indialantic, Florida	6	$3M	X			
Town of Indian River Shores, Florida	9	$7M	X			

REFERENCES/GOVERNMENTAL CLIENT LIST

CRI's Governmental Clients in the State of Florida						
Client Name	**Total Number of Funds**	**Total Revenue**	**Annual Audit**	**Single Audit**	**CAFR Award**	**Various Consulting Services**
Municipal Government Clients						
Town of Inglis, Florida	3	$2M	X	X		
Town of Longboat Key, Florida	32	$24M	X	X	X	
Town of Orchid	1	$1M	X			X
Town of Welaka, Florida	2	$2M	X	X		
School District Clients						
Broward County Schools, Florida (Internal Audit)	N/A	$3.9B				X
Calhoun County School Board, Florida	6	$663K	X	X		
Florida Virtual School, Florida	13	$121M	X	X		
Manatee County School Board (I/A), Florida	N/A	$820M				X
Monroe County Public Schools, Florida (Internal Accounts)	1	$3M	X			
Orange County Public Schools, Florida (Internal Accounts)	1	$43M	X			
Okaloosa County District School Board, Florida	20	$269M	X	X		
Osceola County School District	N/A	N/A				X
St. Johns County Public Schools, Florida	20	$11M	X			

REFERENCES/GOVERNMENTAL CLIENT LIST

CRI's Governmental Clients in the State of Florida						
Client Name	**Total Number of Funds**	**Total Revenue**	**Annual Audit**	**Single Audit**	**CAFR Award**	**Various Consulting Services**
School District Clients						
Pinellas County School District School Board, Florida	20	$1,098B	X	X		
Pasco County School District School Board, Florida	20	$743M	X	X		
Polk County School District, Florida	N/A	N/A				X
Santa Rosa County School District School Board, Florida	N/A	N/A				X
Seminole County School District, Florida	N/A	N/A				X
St. Lucie County School District, Florida (Internal Accounts)	1	$7M	X			X
Walton County School Board, Florida	9	$2M				X
Volusia County School District, Florida (Internal Accounts)	1	$6M	X			
Other Government Clients						
Citizens Property Insurance Corporation	1	$2B	X			
Destin Fire Control District, Florida	2	$6M	X			
Florida Prepaid College Board, Florida	4	$40M	X			X
Florida State Fair Authority, Florida	1	$17M	X			

REFERENCES/GOVERNMENTAL CLIENT LIST

CRI's Governmental Clients in the State of Florida						
Client Name	**Total Number of Funds**	**Total Revenue**	**Annual Audit**	**Single Audit**	**CAFR Award**	**Various Consulting Services**
Other Government Clients						
Florida State University School, Inc., Florida	4	$14M	X			
Indian River Mosquito Control District	4	$4M	X			
Lakewood Ranch Stewardship District, Florida	3	$33M	X			
Melbourne-Tillman Water Control District, Florida	1	$2M	X			
Mid Bay Bridge Authority, Florida	1	$18M	X			
Miami-Dade Airport Department, Florida	N/A	N/A	X			
Sebastian Inlet District Council, Florida	1	$2M	X			
Space Florida, Florida	1	$26M	X	X		
St. Augustine - St. Johns City Airport Authority, Florida	1	$3M	X	X		
St. Johns County Housing Finance Authority, Florida	1	$2M	X			
St. Johns County Industrial Dev. Authority, Florida	1	$100K	X			
Trailer Estates Fire Control District, Florida	1	$100K	X			
VISIT Florida, Florida	1	$90M	X	X		X

TAB F

AUDIT PLAN

From the RFP we understood your team to express the following needs, requests, and/or issues. We've detailed our proposed solutions below and are happy to discuss other related projects as they arise and upon request.

NEEDS & ISSUES	SOLUTIONS & SERVICES
The City is required to have a financial and compliance audit in accordance with generally accepted auditing standards and government auditing standards pursuant to the Florida Statute 11.45(1)(c) for the fiscal years ending September 30, 2026, September 30, 2027, and September 30, 2028 with an option to extend the contract for two additional years. The audit procedures should be sufficient to enable the proposer to express an opinion on the fairness of the presentation of the financial statements of the City in accordance with generally accepted accounting principles. In addition, such procedures should be adequate to determine whether the operations of the City were properly conducted in accordance with legal and regulatory requirements including Florida Statutes, Federal laws, and City policies and procedures.	CRI will perform a Financial Statement Audit in accordance with Government Auditing Standards issued by the Comptroller of the United States and provide assurance that the financial statements are in accordance with accounting principles generally accepted in the United States. The engagement will be performed within the timeframes established by standards and specified by the City.
Review of Internal Controls - An evaluation is to be made of the system of internal controls, including control environment, accounting systems and specific control procedures, to assess the extent to which the controls can be relied upon to ensure accurate information, to ensure compliance with the laws and regulations, and to provide for efficient and effective operations. In order to assess the control risk, the proposer is to perform tests of controls and properly document its assessment. Reportable conditions shall be communicated in writing in accordance with generally accepted auditing standards.	CRI will review and issue a report on compliance and internal control over financial reporting based on the audit of the financial statements in compliance with Government Auditing Standards.
Management Letter - A management letter will be issued that will contain significant audit findings that, among other matters, may include the following items noted during the performance of the audit: a. Whether errors or irregularities reported in the preceding audit report have been corrected; b. Whether recommendations made in the preceding audit report have been implemented; c. Violation of the laws, rules, and regulations discovered within the scope of the audit; d. Illegal expenditures discovered within the scope of the audit; e. Improper or inadequate accounting procedures; f. Failure to properly record financial transactions; g. Other inaccuracies, irregularities, shortages or defalcations, if any, discovered by the firm; and h. Recommendations to improve management, accounting procedures and internal controls and to increase effiency.	CRI will issue a management letter that will contain any significant audit findings as required by Government Auditing Standards and Chapter 10.550, Rules of the Auditor General.
Financial Report - At the completion of the audit, The Auditor will prepare all financial statements, notes, and required reports. The Auditor will provide an initial draft by February 10th.	CRI will prepare the financial statements and notes to the financial statements in accordance with Generally Accepted Auditing Principles (GAAP) and provide initial drafts by February 10, 2027.

AUDIT PLAN

NEEDS & ISSUES	SOLUTIONS & SERVICES
Single Audit - The proposer will perform a Single Audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, the provisions of OMB Circular A-133, Audits of State and Local Governments; and the Rules of the Auditor General of the State of Florida in order to report on the Schedule of Federal Assistance, on the compliance of the City with laws and regulations and on internal controls, as required by the Single Audit Act.	CRI will perform a Federal Single Audit in accordance with OMB Uniform Guidance for the City and perform a State Single Audit in accordance with the requirements described in the Department of Financial Services State Projects Compliance Supplement.
The Auditor shall be responsible for performing certain limited procedures involving the required Management's Discussion and Analysis (MDA) and the required supplementary information required by the Government Accounting Standards Board as mandated by Generally Accepted Auditing Standards (GAAS)	CRI will perform certain limited procedures involving the Management Discussion and Analysis and required supplementary information required by the Government Accounting Standards Board as mandated by Generally Accepted Auditing Standards.
The Auditor shall provide assistance in the implementation of statements issued and adopted by the Government Accounting Standard Board (GASB) that apply to the City.	CRI will provide assistance in the implementation of statements issued and adopted by the Government Accounting Standard Board (GASB) that apply to the City.
The City's commission and management expect open and continuous communication with their CPA firm in order to avoid surprise findings at the end of the audit.	CRI will communicate directly with commission and management regarding the results of our procedures and anticipate and respond to concerns of the commission, management and/or the Audit Committee (if/when formed).

DELIVERABLES

Upon completion of the engagement, CRI will provide the following:

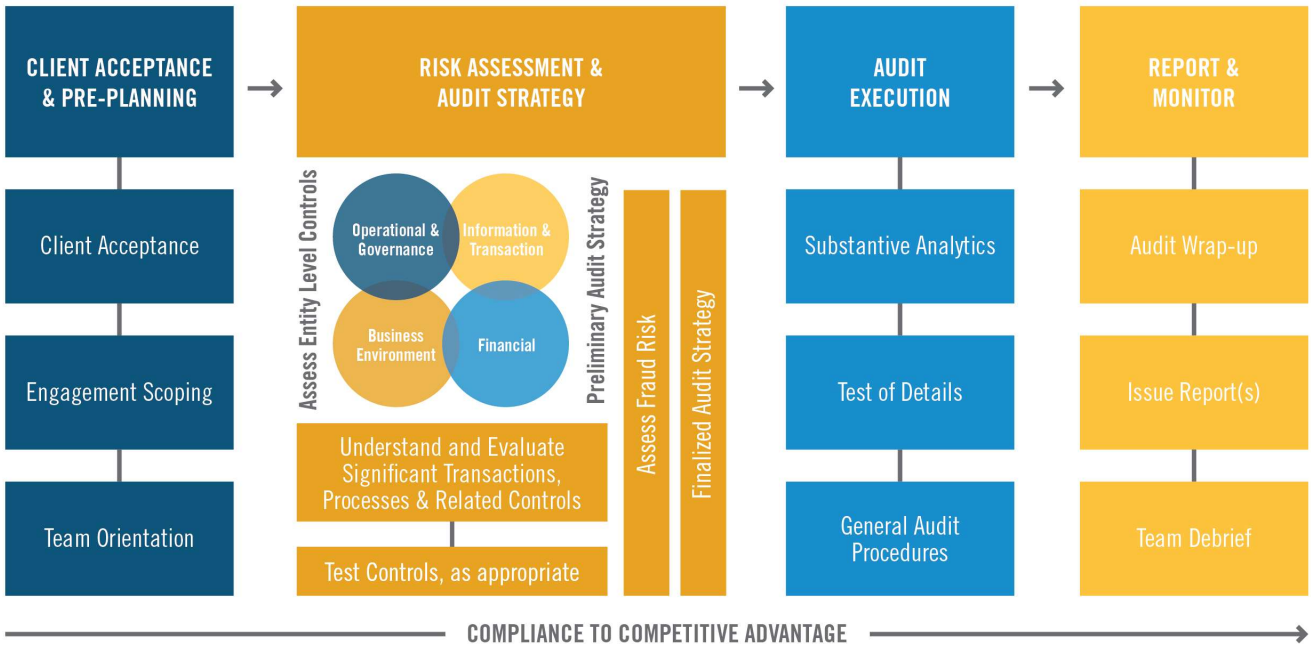
- Report on the fair presentation of the financial statements in conformity with GAAP, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards in relation to the audited financial statements.
- Report on compliance and internal control over financial reporting based on the audit of the financial statements.
- Report on compliance and internal control over compliance applicable to each major federal program.
- Schedule of Expenditures of Federal Awards and State Financial Assistance and related auditors' report.
- Color printed and bound copies of the Financial Report.



AUDIT PLAN

AUDIT APPROACH

Our audit approach is a four stage approach, as depicted in the summary below. Our client acceptance and risk assessment procedures occur during detailed conversations and observations with your team. The results of those procedures allow us to tailor an audit program to your specific risks and needs. We then execute the audit, report the results, and evaluate continuous improvement opportunities for ongoing service and benefit to you.



AUDIT PLAN

STAGE 1: CLIENT ACCEPTANCE & PRE-PLANNING

- Perform client acceptance procedures.
- Collaborate with management to agree to expectations and scope.
- Assign appropriate staff based on client needs and assessed risk.

STAGE 2: RISK ASSESSMENT & AUDIT STRATEGY

- Interview client personnel and others to understand client-specific objectives and risks.
- Assess following aspects of the organization for their impact on the audit plan:
  - environmental and other external risks,
  - management's fraud and IT risk assessment models,
  - entity level controls including:
    - control environment
    - risk assessment,
    - information and communication,
    - and monitoring controls.
  - IT General Computer (ITGC) controls, such as
    - IT Environment
    - Developing and Delivering IT, and
    - Operating and Monitoring IT.
- Determine materiality.
- Develop and document our understanding of and/or reliance on:
  - linkage of financial statements to:
    - significant transactions,
    - processes,
    - IT systems, and
    - related controls,
  - existence of/reliance on SOC entities and their reports,
  - internal audit, and
  - specialists (e.g. valuation, pension costs, etc.).
- If elected, test controls including ITGC, through a mix of:
  - inquiry,
  - observation
  - examination, and
  - re-performance.
- Perform preliminary analytical procedures.
- Finalize risk assessments and develop a final audit strategy.

STAGE 3: AUDIT EXECUTION

- Where possible to test as efficiently as possible:
  - develop detailed analytical procedures to use as substantive tests (benefit = reducing tests of details): Examples include:
    - ratio analysis,
    - regression analysis,
    - trend analysis,
    - predictive tests, or
    - reasonableness test,
  - utilize Computer-Assisted Audit Techniques (CAATs) (benefit = automation of testing for more coverage and less disruption to the client), and
  - perform targeted testing (also known as "coverage" testing) to test large portions of account balances (benefit = more coverage with smaller selections).
- Perform tests of details, including sampling.
- Perform general audit procedures such as tests related to:
  - commitments and contingencies,
  - legal letters,
  - management representations,
  - reviews of Board minutes,
  - related party transactions,
  - debt covenants, and
  - going concern.
- Perform other tests for compliance such as Yellow Book or Single Audit tests.

STAGE 4: REPORT & MONITOR

- Continually monitor throughout the audit - providing feedback as agreed during scoping.
- Conclude the audit (i.e. issue opinions and reports).
- Develop and present:
  - reports,
  - required communications,
  - management letter comments, and
  - other audit-related deliverables.
- Perform debriefings to identify opportunities for improvement with our:
  - engagement team, and/or
  - client's team.

AUDIT PLAN

EXTENT OF EVALUATION AND USE OF DATA PROCESSING SOFTWARE IN THE ENGAGEMENT

CRI's audit process is a paperless approach. We utilize CCH Engagement software as a primary tool coupled with Microsoft Office Suite of programs. As mentioned previously, we also use data extraction software to determine sample sizes, select the sample, perform highly sophisticated analytical procedures such as pivot tables and to review entire populations of data. CRI utilizes a specifically trained data analyst to maximize the effectiveness of these procedures.

APPROACH TO BE TAKEN TO GAIN AND DOCUMENT AN UNDERSTANDING OF THE CITY'S INTERNAL CONTROL STRUCTURE

As explained in the Stage 2 discussion, we will map and document the internal controls in the accounting process. We will begin with reviewing and understanding the City's existing documentation of the internal control structure. We will perform walkthroughs of transactions in all relevant processes to assure our understanding of the process. Our IT audit group will map and document the IT environment and general controls to assess risk at the appropriate level.

APPROACH TO BE TAKEN IN DETERMINING LAWS AND REGULATIONS THAT WILL BE SUBJECT TO AUDIT TEST
WORK

Because CRI audits so many local governments, we have a solid understanding of the state and federal laws related to our clients that could impact the audit. We regularly monitor for changes in laws, regulations, and related requirements through constant continuing education, subscription services and local meetings and media.

APPROACH TO BE TAKEN IN DRAWING AUDIT SAMPLES FOR PURPOSES OF TESTS OF COMPLIANCE

As discussed above, we utilize software to determine appropriate sample sizes and select the samples. This process assures that sample sizes are adequate and that the items selected are properly identified.

APPROACH TO BE TAKEN IN REVIEWING FINANCIAL STATEMENTS

We begin the process of reviewing financial statements as early as possible. We will discuss reporting issues and changes in disclosure requirements early in the drafting process and throughout the year. Our Quality Control partner spends most of his time reviewing government reports of all sizes and is aware of changes occurring in the standards and best practices within the industry. Drafts will be reviewed and suggested changes thoroughly discussed with management to assure the financial statements are technically correct and disclosures are complete and readable.

AUDIT PLAN

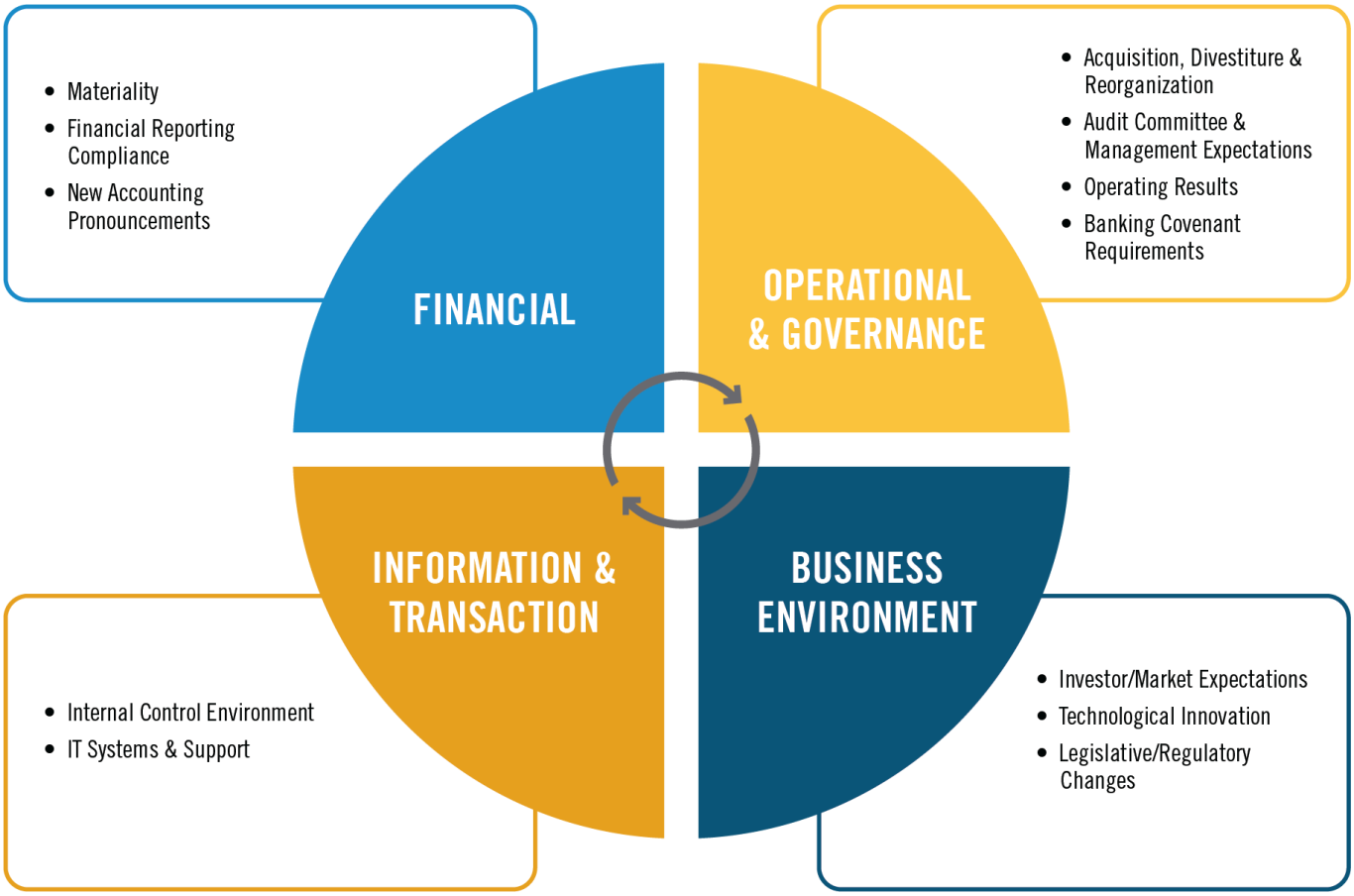
CRI AUDIT FRAMEWORK

Our proposed services require a coordinated effort between us and the City's team. Planning and continual communication are essential to developing the appropriate procedures, working collaboratively to resolve any identified issues, and meeting your timelines.

CRI's audit approach occurs within a framework of our client's business and industry; therefore, we assess risk by:

- Understanding management's perspectives and goals, and
- Considering business conditions and threats that could prevent management from achieving its business objectives.

We assess risks in the following areas:



AUDIT PLAN

Our ultimate intent is to drill down from these broad risks to specific financial reporting risks. We understand both these risks and management's processes and procedures for mitigating them (i.e. internal controls) in order to develop our procedures to carry out our audit responsibilities.

Although our audits are conducted through a structured, risk-based model, we focus on understanding the client's needs, requirements, and expectations. We work collaboratively with management and the Audit Committee (or similar function) to develop a communication and work plan to continuously improve client service, by doing so we help in moving your team from simple compliance to providing you with a competitive advantage.

In planning, we concentrate on "key risks," (items with a greater risk of a material misstatement, a material weakness in internal controls, or other matters resulting in the issuance of an inappropriate audit report). We focus on "material" items (i.e. those items that would be important to the user of your financial statements). When evaluating materiality of identified misstatements, certain quantitative and qualitative factors must be considered—which may include:

- Impact on operating trends (revenue/income, expenses, net income, etc).
- Nature of the misstatement (i.e., did the misstatement result from an unlawful transaction?).
- Impact on liquidity, capital/surplus, earnings capacity, etc.
- Impact to loan covenants and contractual and regulatory requirements.

Consistent communication is a key to completion of the audit. By ensuring constant involvement, we are in a better position to respond to your issues timely and efficiently. Therefore, we plan to meet with your management to:

- Set-up the audit by reviewing the mapping of the City's financial information (financial statements and notes) to significant processes and IT systems to ensure that all significant account balances, transactions, procedures, and systems are tested as deemed necessary.
- Discuss ongoing changes—specifically new accounting pronouncements and key business transactions in their early stages, enabling us to agree on the resolution of various complex business issues on a timely basis.

AUDIT PLAN

PROPOSED AUDIT STRATEGY

GAAP provides a conceptual framework for accounting, financial reporting, and disclosure. Your application of GAAP varies depending on your facts and circumstances—and interpretations.

Our general audit approach as described above is tailored to address the nature and inherent risk of each area. For significant areas, we will:

- Meet with management to gain an understanding of management's processes and controls.
- Assess and test such controls, as necessary.
- Perform substantive analytical audit procedures and tests of details, as appropriate.

In certain complex areas, we may use functional specialists (e.g. information technology (IT), valuation of investments, and review of actuarial assumptions and calculations) to assist in the evaluation of complicated transactions and judgmental account balances. Additionally, we will review the financial statement disclosures and evaluate the overall transparency of the City's financial reporting.

Taking into account various items related to the City, such as—but not limited to—industry expertise, knowledge of your organization, preliminary risk assessments, materiality, and the judgmental nature of the accounts, we have outlined below the key areas of audit focus and our proposed strategy.

AUDIT PLAN

	Substantive Procedures					
Significant Areas	**Level of Risk**	**Test of Controls**	**Analytics**	**Test of Details**	**Use of CAATs**	**Notes**
Initial audit procedures	High	X	X	X	X	• First time audit - all areas will be impacted. • We also will perform the requisite predecessor/successor communications.
Fraud risks	Medium	X	X	X	X	• Will meet AICPA requirements of fraud testing. • Fraud is considered an intentional act that results in a material misstatement of the financial statements. • We will gather information to identify risks of material misstatement due to fraud, and evaluate processes that address fraud.
Financial reporting	Medium	X	X	X	X	• Period-end financial reporting is critical; financial reporting compiles/reconciles detailed information from underlying processes and systems.
Other estimates and contingencies	Medium	X	X	X		• Compensated absences – we will perform tests of details and substantive analytics to substantiate accuracy of account balance.
Manual journal entries	Medium	X		X	X	• Manual journal entries are risky.
Entity level controls	Medium	X	X	X	X	• We will gain an understanding of the control environment, risk assessment, monitoring, informatio n and communication channels to determine the nature, timing, and extent of reliance on and tests of controls; we use all of the above to build the audit approach. • Our goal is to leverage management's processes to the degree possible, which increases efficiency.

	Substantive Procedures					
Significant Areas	**Level of Risk**	**Test of Controls**	**Analytics**	**Test of Details**	**Use of CAATs**	**Notes**
IT systems	High	X	X	X	X	• Underlying financial and operational systems supporting the key business cycles play a critical role in the ability to generate and compile complete and accurate financial data. • The IT security, computer operations and program change controls for financially significant applications are vital.
Capital assets and related expenditures	Medium	X	X	X	X	• Capital assets are significant due to the account balance and susceptibility to misappropriation.
Accounts payable and related expenditures	Medium	X	X	X	X	• Accounts payable are significant due to the account balance and number of transactions impacting accounts payable and the related expense accounts.
Payroll, related liabilities and payroll expenditures	Medium	X	X	X	X	• Payroll liability accounts and related expenditures are significant due to the account balance and payroll expenditures comprise a significant portion of the City's expenditures.

AUDIT PLAN

	Substantive Procedures					
Significant Areas	**Level of Risk**	**Test of Controls**	**Analytics**	**Test of Details**	**Use of CAATs**	**Notes**
Long-term debt / debt covenants	High	X	X	X		• Debt may be significant due to the size of account balance and covenants associated with debt. • We will perform tests of compliance through substantive analytics and confirmation of certain data with creditors and other third-parties.
Deferred revenue	Medium	X		X		• Deferred revenue is significant due to the size of account balance.
Revenue recognition	High	X	X	X	X	• The City generates revenue through sales of manufactured products. • We will test revenue systems and processes and perform a combination of substantive analytical procedures and tests of details to test this area.
Cash and cash equivalents	Low	X		X		• Cash is significant because of the large account balance and number of transactions impacting account.
Accounts receivable	High	X	X	X	X	• Accounts receivable are significant due to the account balance, number of transactions and issues related to estimates associated with the allowance for doubtful accounts.

AUDIT PLAN

PROPOSED AUDIT TIMING

STAGE #1: Client Acceptance & Pre-Planning	DATE
Appointment of audit firm	July
Ongoing consultation on major issues and developments	Ongoing
Meet with management to discuss business risks and scope	August
Hold CRI engagement team planning meetings	September & November

STAGE #2: Risk Assessment & Audit Strategy	DATE
Gain understanding of significant processes and key controls	August - September
Perform testing key controls to reduce substantive testing	September
Determine nature, timing and extent of substantive procedures	September
Perform selected substantive procedures as of interim date	September
Finalize and communicate plan to management/governance	August

STAGE #3: Audit Execution	DATE
Conduct remaining substantive tests based on the results of audit procedures performed to date	December
Discuss results of audit work with management	December - February

STAGE #4: Report & Monitor	DATE
Review annual report	January - February
Meet with management/governance to discuss results of audit	December - February
Issue audited financial statements	March

We affirm CRI personnel assigned to the City's engagement has the ability to begin work with minimum notice.

AUDIT PLAN

AUDIT METHODOLOGY

Our audit, tax, consulting, and client accounting services documentation is maintained electronically. Compliance with our methodology is regularly reviewed and evaluated as part of our internal quality program, which is further discussed in this section under **INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS**. Comprehensive policies and procedures governing all of our practices and addressing professional and regulatory standards and implementation issues are constantly updated for new professional developments and emerging issues. See the table of contents to identify the relevant audit approach and methodology detailed description section.

ENGAGEMENT QUALITY REVIEW PARTNER (CONCURRING PARTNER)

Audit engagements are assigned engagement quality review (EQR) partner, as appropriate. This role is one of the most important elements of our quality assurance process, as it provides for a timely, independent review of key accounting and auditing issues. The EQR partner also reviews the financial statements and related supporting documentation—including the disclosures—to evaluate their fair presentation under accounting principles generally accepted in the United States of America (GAAP).

INTERNAL QUALITY CONTROL REVIEWS AND EXTERNAL REVIEWS

Experienced partners and professional staff of our firm conduct quality control reviews of our audits. Our partners' work is reviewed annually, and the inspection process includes periodic testing of the effectiveness of our quality controls and a continuous improvement program. This risk-based annual inspection is intended to mimic the triennial peer review described in the following paragraph and are performed on completed engagements. In addition to this inspection, we perform in-process, "pre-issuance" reviews of partners' work that are chosen for using a risk-based selection process; these reviews are performed by our corporate quality control team. The combination of the in-process and completed engagements is part of our continuous improvement processes.

Peer reviews are performed every three years by another independent public accounting firm. The most recent review of our firm was performed in 2019 by Brown Edwards, whose report was the most favorable possible "Pass."

In addition, we are registered with the PCAOB and our 2018 PCAOB inspection report was also the most favorable possible—no audit deficiencies or quality control defects identified.

The 2018 PCAOB report can be viewed at https://pcaobus.org/Inspections/Reports/Documents/104-2019-029-Carr-Riggs-Ingram-LLC.pdf.

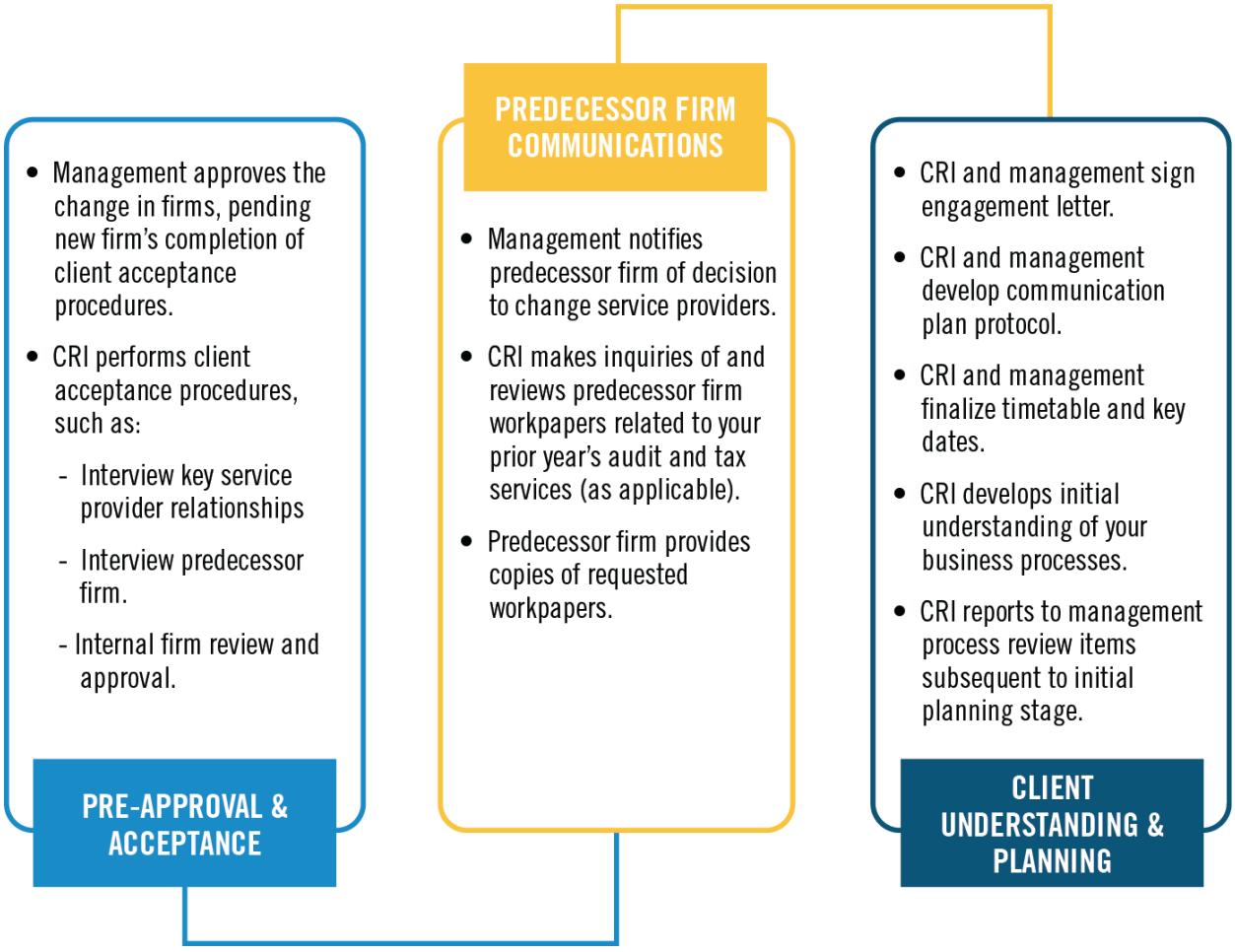
AUDIT PLAN

TRANSITIONING YOU

When choosing to change firms, the time involved in working with new accounting professionals is often a concern. CRI's well-defined efficient, seamless transition process is designed to:

- Provide you with value from the very first encounter,
- Avoid interruption of service,
- Minimize disruption and investment of management's time,
- Raise the standard of service, and
- Establish ongoing channels of communication with the City of Fernandina Beach Florida's management.

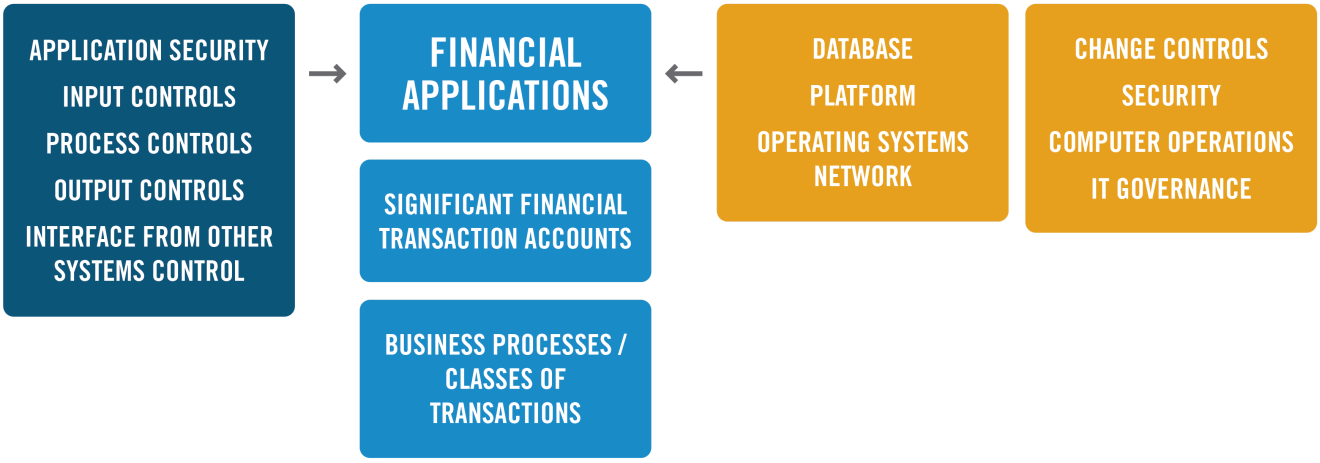
The transition plan is comprised of the following key activities and can occur within approximately two weeks, depending on the availability of the parties involved:



AUDIT PLAN

INTEGRATION OF TECHNOLOGY & AUDIT PROCEDURES

In today's IT-centric world, understanding the manual process and supporting systems underlying internal controls over financial reporting (ICFR) is increasingly important. External information systems threats from hackers—coupled with internal transaction errors and fraud—require the implementation, testing, and improvement of strong IT controls. CRI's dedicated IT audit and assurance team has adopted an integrated audit approach that includes a review of relevant IT systems with input into the financial reporting process. We complete a review of IT policies and procedures and conduct "hands-on" testing against best practices and appropriate regulations, yielding financial audit effectiveness including uncovering IT deficiencies.



Our integrated audit approach includes review and testing of both IT general controls and financial application controls related to ICFR including but not limited to:

- Security—Physical and Access Controls,
- Change Management for Systems and Configurations,
- Application/System Development and Customization,
- IT Risk Management,
- Data Backup and Recovery/Business Continuity Plans,
- Electronic Banking Wire and ACH Security, and
- Segregation of Duties within Systems and IT function.

Additionally, CRI's data analytics and data mining expertise and computer-aided audit tools (CAATs) allow us to perform procedures on entire populations of system transactions, which allow us to develop a focused set of methodical analyses for your data.

CREDENTIALS

These services are performed by our team who serves as well-known speakers on IT audit, security, risk assessment, and other related topics. Our leaders have developed an IT audit approach that is the basis for the AICPA's IT Audit Training School (beginner and advanced), which they have taught for the past several years. Additionally, our IT audit professionals maintain certifications and credentials including Certified Information Systems Auditor (CISA), Certified Information Systems Security Professional (CISSP), Certified Information Technology Professional (CITP), and other IT certifications requiring regular annual CPE hours. Finally—and maybe most importantly—our auditors not only have the required technical expertise, but also the unique ability to communicate IT topics in a manner easily understood by non-technical personnel. This capability is critical when reporting to both management and board members.

TAB G

INDEPENDENCE

We affirm that CRI is independent of the City of Fernandina Beach as defined by generally accepted auditing standards/the U.S. General Accounting Office's Government Auditing Standards (1988).

TAB H

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

ATTACHMENT "A"

COST AND TIME PROPOSAL

	Year 1	Year 2	Year 3	Renewal Year 1	Renewal Year 2	Estimated Hours
Basic Audit	$72,000	$76,000	$80,000	$84,000	$87,500	550
Federal Single Audit, if applicable	$7,500	$8,000	$8,400	$8,800	$9,200	50
State Single Audit, if applicable	$7,500	$8,000	$8,400	$8,800	$9,200	50

	Hourly Rates
Partner	$ 550
Manager	$ 275
Senior	$ 215
Staff	$ 180
Clerical	$ 165

THIS FORM MUST BE INCLUDED WITH PROPOSAL

COST AND TIME PROPOSAL

STAFFING ASSIGNMENTS AND LEVELS FOR EACH SEGMENT

Stage 1: Client acceptance and pre-planning will be done by the partners and supervisory staff. Amy Miller will primarily be the CRI personnel involved in this activity.

Stage 2: Risk Assessment and Audit Strategy: All of our senior level personnel will participate in the process. We will map and assess the relevant controls related to financial reporting and the flow of data within your system. Our IT audit group will map and assess controls relevant to your IT system and determine the nature and extent of testing to be performed. We will identify areas where we can utilize data extraction software for sampling, analytical analysis and potential fraud testing. Appropriate control testing will then be performed and the nature and extent of further testing and substantive procedures to be performed will be determined.

Stage 3: Audit Execution: The planned substantive testing will be performed by our senior auditors and staff assigned to the engagement. An interim review of the results of testing performed through this stage will be performed by the partners and supervising staff to determine if additional procedures are needed.

Stage 4: Report and Monitor: A final review of the City's financial statements will be performed by the engagement partner and the quality control partner. Any issues will be discussed with management to assure our understanding is correct before preparing our written reports. The workpapers will have a quality review at the same time and our auditors report will be prepared and provided to the City in a timely manner. We will have exit conferences with the City's management to critique the audit process, discuss any issues identified, discuss any changes in accounting or auditing standards and matters the City's management wish to include.

We will continue to monitor and maintain communications with the City through the remainder of the year.

COST AND TIME PROPOSAL

STAGE	LEVEL OF STAFF	HOURS
1	Partner	8
1	Manager	6
1	Supervising Senior	6
1	Senior/Associate	6
2	Partner	8
2	Manager	20
2	Supervising Senior	40
2	Senior/Associate	46
3	Partner	25
3	Manager	70
3	Supervising Senior	88
3	Senior/Associate	80
4	Partner	12
4	Manager	30
4	Supervising Senior	40
4	Senior/Associate	10
Single Audit (1 major)	Partner	5
Single Audit (1 major)	Manager	5
Single Audit (1 major)	Supervising Senior	20
Single Audit (1 major)	Senior/Associate	25

TAB I

MASTER SERVICES AGREEMENT

We are pleased that you have chosen to engage Carr, Riggs & Ingram to provide certain accounting, advisory, assurance, consulting, tax, and/or related services.

ALTERNATIVE PRACTICE STRUCTURE

"Carr, Riggs & Ingram" and "CRI" are the brand names under which Carr, Riggs & Ingram, L.L.C. ("CPA Firm") and CRI Advisors, LLC ("CRI Advisors" or "Advisors") provide professional services. Carr, Riggs & Ingram, L.L.C., Carr, Riggs & Ingram Capital, LLC and their respective subsidiaries operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm is a licensed independent CPA firm that provides attest services, as well as additional ancillary services, to its clients. CRI Advisors provides tax and business consulting services to its clients. CRI Advisors and its subsidiaries are not licensed CPA firms and will not provide any attest services. The entities falling under the Carr, Riggs & Ingram or CRI brand are independently owned and are not responsible or liable for the services and/or products provided, or engaged to be provided, by any other entity under the Carr, Riggs & Ingram or CRI brand. Our use of the terms "CRI," "we," "our," "us," and terms of similar import, denote the alternative practice structure conducted by CPA Firm and CRI Advisors, as appropriate.

This Master Services Agreement 2.0 ("MSA"), shall govern, throughout the entirety of our contractual relationship(s), including the provision of our services and deliverables as set forth in one or more Engagement Letters from CRI (the "services").

CLIENT

"Client" (collectively referred to as "Client", "you", or "your") for the purposes of this MSA, shall mean the party or parties specifically listed as the Client(s) on the applicable Engagement Letter. As examples, the Client might include {ONLY AS SPECIFICALLY IDENTIFIED OR LISTED IN THE ENGAGEMENT LETTER(S)}:

- For Individual Client(s): you, your spouse (if filing jointly), your dependent children, other dependents, any grantor trusts for which you act as trustee, and any investment partnership or limited liability company if all of the ownership interests are owned by the foregoing persons;

  and

- For Business Client(s) (e.g. for-profit, not-for profit, or governmental entities; fiduciary clients, etc.): the primary business and any subsidiaries or controlled affiliates.

With respect to each Engagement Letter, our Client(s) for a particular engagement will include only those individuals and entities made known to us by you and specifically identified and listed under the Client Acknowledgement section of an Engagement Letter. Neither this MSA nor any Engagement Letter will create any client relationship nor any service-related obligation between us and any natural person or entity unknown to us and/or not specifically listed or identified in an Engagement Letter.

AUTHORITY TO BIND

BY EXECUTING AN ENGAGEMENT LETTER THAT REFERENCES AND INCORPORATES THIS MSA, CLIENT ACCEPTS AND AGREES TO THE TERMS OF THIS MSA. ANY INDIVIDUAL EXECUTING OR ACCEPTING THIS MSA ON BEHALF OF ANY INDIVIDUAL, COMPANY, OR OTHER LEGAL ENTITY, REPRESENTS THAT THEY HAVE THE AUTHORITY TO BIND SUCH INDIVIDUAL, ENTITY, AND ITS AFFILIATES TO THESE TERMS AND CONDITIONS, WILL PROVIDE UPON REQUEST ANY INFORMATION OR DOCUMENTATION VERIFYING, IN CRI'S SOLE DISCRETION, SUCH AUTHORITY, IN WHICH CASE THE TERM "CLIENT" SHALL REFER TO EACH REPRESENTED INDIVIDUAL, ENTITY, OR AFFILIATES. IF THE EXECUTING INDIVIDUAL DOES NOT HAVE SUCH AUTHORITY, OR DOES NOT AGREE WITH THESE TERMS AND CONDITIONS, THEY MUST NOT EXECUTE OR ACCEPT THIS MSA AND MAY NOT USE THE SERVICES.

ENGAGEMENT LETTERS

All services to be performed by us must be described in an Engagement Letter executed by the applicable CRI entity and the Client(s). Each Engagement Letter will identify the applicable CRI entity executing the Engagement letter and performing the services; the Engagement letter will also provide details on the nature of the work and any expected deliverable. Our services will be limited to the services specifically described in that Engagement Letter. Our agreement to perform services under any particular Engagement Letter does not obligate us to perform any future services under any additional Engagement Letters.

Engagement Letters are subject to the terms and conditions outlined in this MSA. Upon execution of an Engagement Letter, this MSA is incorporated into each Engagement Letter executed by the parties.

OUR RESPONSIBILITIES

We will perform the services detailed in the Engagement Letter(s) in accordance with applicable professional standards. Our responsibility is limited to the period(s) covered by the service(s) detailed in the Engagement Letter(s) and does not extend to any later periods for which we are not engaged to provide applicable services, unless evidenced by a separate Engagement Letter.

We are available to provide you with business advice, but we are not obligated to do so unless you specifically engage us to do so via an Engagement Letter for this purpose. The parties agree that Client will only rely on written, not oral, statements or advice from CRI. We believe written advice is necessary to avoid confusion and to make clear the specific nature and limitations of our advice. You should not rely on any advice unless it has received a full supervisory review and is provided by us in writing directly to you.

Unless otherwise stipulated in the Engagement Letter:

1. we will not perform any procedures designed to:



a. discover defalcations or other irregularities,
b. audit or otherwise verify the information you give us, or
c. detect immaterial misstatements or violations of laws or government regulations;

2. our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within your entity or noncompliance with laws and regulations; and our services are not designed to provide assurance on internal control or to identify deficiencies in internal control.

We are not investment counselors or brokers. Our advice concerning a particular investment shall be limited to advising you with regard to any applicable tax ramifications of the investment. It shall not include advising you regarding the economic viability or consequences of the investment or whether or not you should make, retain, or dispose of the investment. Our advice regarding any applicable tax ramifications of the investment shall be based on documents and information that you provide us regarding the investment. However, if you would like investment advice, we are happy to provide contact information for (a) qualified investment advisor(s).

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. Our services do not relieve you of your responsibilities.

CLIENT RESPONSIBILITIES

Our services will be conducted on the basis that you acknowledge and understand your responsibility for (as and if applicable):

- assuming all management responsibilities; overseeing any services we provide by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience;
- evaluating the adequacy and results of services (including non-attest services) performed by us; and accepting responsibility for the results of such services; designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial information that is free from material misstatement, whether due to fraud or error, including monitoring ongoing activities;
- the selection and application of accounting principles and framework;
- the preparation and fair presentation of the financial information in conformity with the applicable accounting framework;
- making drafts of financial information or financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers);
- timely providing us with:
  1. access to all information of which you are aware or have in your possession, custody, or control that is relevant to the services for which we are engaged, including but not limited to items such as records, documentation, identification of all related parties and all related party relationships and transactions, and other matters;
  2. additional information that we may request;
- unrestricted access to persons within the entity from whom we determine it necessary to perform our services;

- the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting you or your entity 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 information or financial statements;
- informing us of your knowledge of any allegations of fraud or suspected fraud affecting you or your entity received in communications from employees, former employees, regulators, or others;
- identifying and ensuring compliance with applicable laws and regulations;
- the safeguarding of assets, the proper recording of transactions in the book(s) of accounts; and the substantial completeness and accuracy of the financial records, and the full and accurate disclosure of all relevant facts to us.
- informing, in writing, the engagement partner (or individual leading the engagement) before entering into any substantive employment discussions with any CPA Firm or CRI Advisor personnel, to ensure our independence is not impaired under the AICPA Code of Professional Conduct, if applicable

You represent that the information you are supplying to us is accurate and complete to the best of your knowledge and that you have disclosed to us all relevant facts affecting our services.

USE OF FOREIGN AFFILIATES AND THIRD-PARTY SERVICE PROVIDERS

By executing this MSA, and for so long as it remains in effect, you consent to the use of international service providers, including disclosure of your confidential financial information, if applicable, to our service providers located outside the United States. We maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. We also secure and require confidentiality agreements with these service providers to maintain the confidentiality of your information and take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. We remain responsible for the work provided by any such third-party service providers.

RECORD RETENTION

We retain records in accordance with our record retention policy. We do not keep any of your original records, so we will return those to you upon completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies. You acknowledge and agree that upon the expiration of the applicable retention periods reflected within our record retention policy, available upon request, we are free to destroy our records related to the relevant or affected engagement(s).

REQUEST FOR DISCLOSURE

As part of the alternative practice structure both CPA Firm and CRI Advisors agree to comply with the AICPA Code of Professional Conduct, as applied to the alternative practice structure, and applicable federal, state and local rule with respect to confidentiality of client information. In the event that we are requested or required to disclose any confidential information by law, a subpoena or order issued by a court of competent jurisdiction, other governmental or regulatory authority, or professional standards

(each, an "Order") or are requested or required to disclose any of the confidential information by a non-governmental third party ("Third-Party Demand"), we shall, where legally permissible and reasonably practicable, give you reasonable notice of the Order or Third-Party Demand so that you may seek a protective order or other appropriate remedy at your sole expense, or waive our compliance with the applicable confidentiality provisions of this MSA. In the event you direct us not to make the disclosure, you agree to defend, reimburse, and hold us harmless from any costs or expenses incurred in defending the privilege, including, by way of illustration only, our attorney's fees, court costs, outside adviser's costs, out-of-pocket expenses of any kind, or penalties or fines imposed as a result of your asserting the privilege or your direction to us to assert the privilege or otherwise withhold production; provided, however, we retain the sole discretion, after consultation with our legal counsel, to determine whether or not, and to what extent, to comply with or otherwise address any Order or Third-Party Demand.

DATA SECURITY

In the interest of facilitating our services to you, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to you may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, we employ measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this relationship.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network, other collaborative virtual workspaces, or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows the parties hereto to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this MSA or any related Engagement Letter(s), you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions, and limitations of such agreement. You agree that we have no responsibility for the activities of third-party vendors supplying these tools and agree to indemnify and hold us harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records. Therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or force majeure, copies of which you have provided to us pursuant to this MSA or any related Engagement Letter(s), we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

DISPUTE RESOLUTION

In the event of a dispute between the parties, which arises out of or relates to this MSA or any related Engagement Letter(s), the breach thereof or the services provided or to be provided hereunder or in the related Engagement Letter(s), if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation, or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its Dispute Resolution Rules for Professional Accounting and Related Services Disputes. The costs of any mediation proceedings shall be shared equally by all parties.

LIMITATION OF LIABILITY

EXCEPT AS PROVIDED IN THIS MSA, WE SHALL NOT BE LIABLE FOR INCIDENTAL, CONSEQUENTIAL, EXEMPLARY, SPECIAL, PUNITIVE, OR ANCILLARY DAMAGES OF ANY KIND ALLEGED AS A RESULT OF ANY CAUSE OF ACTION ARISING FROM OR IN ANY WAY RELATED TO THIS MSA (WHICH INCLUDES, FOR CLARIFICATION, ALL RELEVANT AND AFFECTED ENGAGEMENT LETTER(S)), WHETHER FOR BREACH OF CONTRACT, TORT, OR OTHERWISE. UNLESS OTHERWISE STATED IN THIS MSA, THE PARTIES AGREE THAT OUR TOTAL CUMULATIVE LIABILITY (INCLUDING OUR EMPLOYEES, DIRECTORS, OFFICERS, OR AGENTS), SHALL NOT EXCEED THE AMOUNT OF FEES EARNED BY US RELATED TO THE RELEVANT SERVICE(S) (AS SPECIFIED IN THE AFFECTED ENGAGEMENT LETTER(S)) DURING THE TWELVE MONTHS PRECEDING THE EVENT GIVING RISE TO THE CLAIM, AS SUCH AMOUNT SHALL SERVE AS A REASONABLE PROSPECTIVE ESTIMATE OF ANY DAMAGES WHICH YOU MAY SUFFER THROUGH ANY BREACH BY US OF THE TERMS OF THIS MSA, AS SUCH DAMAGES MAY BE SPECULATIVE OR IMPOSSIBLE TO CALCULATE. IF THERE ARE UNPAID FEES OWED TO US, THIS CUMULATIVE LIABILITY WILL BE REDUCED BY THE VALUE OF THE UNPAID FEES WITH NO ADDITIONAL INTEREST OR CHARGES, AS WE RETAIN THE RIGHT TO OFFSET ANY SUMS CLAIMED AS DUE AND OWED BY YOU, BY ANY SUMS TO WHICH WE ARE LEGALLYENTITLED. THIS LIMITATION SHALL APPLY WHETHER OR NOT FURTHER DAMAGES ARE FORESEEABLE, OR WHETHER EITHER PARTY (OR ITS EMPLOYEES, AGENTS, OFFICERS, OR DIRECTORS) HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. CLIENT(S) AGREE TO DEFEND, INDEMNIFY, AND HOLD CRI HARMLESS AGAINST ALL CLAIMS OF ANY KIND ARISING FROM IMPROPER THIRD-PARTY DISCLOSURE OF CRI REPORTS OR WORK PRODUCT.

GOVERNING LAW AND VENUE

This MSA and any underlying Engagement Letter(s), including but not limited to, any act or omission of CRI pursuant to the MSA and/or any work by CRI shall be governed by the laws of the State of Alabama, without reference to any conflict of laws rules or principles. Any claim, civil action, or legal proceeding arising out of, or in any way relating to, this MSA or any underlying Engagement Letter(s), any act or omission of CRI pursuant to the MSA, and/or any other agreement(s) with CRI, must be brought in a state court having jurisdiction in Coffee County, Alabama, Enterprise Division, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses or objections to venue and jurisdiction within Coffee County, Alabama, including forum non conveniens.

STATUTE OF LIMITATIONS

The parties agree that there shall be a one-year statute of limitation (from the earlier of delivery of the service or termination of the MSA or Engagement Letter(s)) for the filing of any requests for arbitration, lawsuit, or proceeding related to this MSA. If such a claim is filed more than one year, or the minimum durational period having been determined as permissible by applicable statutory law or by a court of competent jurisdiction, subsequent to the delivery of the service or termination of the MSA or Engagement Letter(s), whichever occurs first in time, then it shall be precluded by this provision, regardless of whether or not the claim has accrued at that time.

TERMINATION

The MSA shall continue in full force and effect until terminated in accordance with this section. We have the right and sole discretion to terminate and withdraw from this MSA immediately upon written notice to you for any reason including, but not limited to, if you do not provide us with requested information in a timely manner, refuse to cooperate with our reasonable requests, fail to timely pay, or misrepresent any facts. Withdrawal or termination of this MSA constitutes withdrawal and termination from any and all related Engagement Letter(s).

We also have the right and sole discretion to withdraw for any reason from any specific engagement covered by an Engagement Letter immediately upon written notice to you. Our withdrawal will release us from any obligation to complete the services covered by that Engagement Letter and will constitute completion of that engagement. You agree to compensate us for our time and out-of-pocket expenses through the date of any termination and withdrawal of this MSA or any Engagement Letter(s).

RELATIONSHIP AND DISCLOSURE BETWEEN AFFILIATES

As indicated, CPA Firm and CRI Advisors operate as an alternative practice structure in accordance with the AICPA Code of Professional Conduct and applicable law, regulations and professional standards. CPA Firm provides attest services to its clients. CRI Advisors is not a licensed CPA firm and does not provide audit or attest services. CRI Advisors has a contractual arrangement with CPA Firm whereby CRI Advisors provides CPA Firm with professional and support personnel and other support services to allow CPA Firm to perform its professional services and performs all services in connection with our engagements for which licensure as a CPA firm is not required. From time to time, CRI Advisors may consult with CPA Firm in the provision of services pursuant to this MSA or an underlying Engagement Letter. In order to avoid duplication of efforts arising out of this arrangement, you consent to our sharing among and between CRI Advisors and CPA firm the information that we may obtain from you in the course of an engagement performed or services provided in any and all Engagement Letter(s).

You consent to CRI Advisors and CPA Firm sharing your Client information with one another and their respective subsidiaries and affiliates, in support of the services to be provided under an Engagement Letter. Unless you indicate otherwise, your acceptance of the terms of this MSA shall be understood by us as your consent to make disclosures among and between CPA Firm and CRI Advisors and their respective subsidiaries, affiliates, and employees of confidential information that we may obtain in the course of our engagement.

You consent to the transfer by CPA Firm of all Client files, work papers and work product, for services other than attest services, if any, which includes confidential client information to CRI Advisors. Please let us know immediately if you have any objection to such transfer of your files.



You consent to us using your financial, tax, and personal information to send to you by any medium: firm newsletters, surveys, press releases, invitations to our seminars, information regarding related services from affiliated companies and/or portfolio companies, and any other communication sent to some or all of our clients. You also consent to us sharing your financial, tax, and personal or confidential information with our affiliated companies and/or portfolio companies. This consent is not conditioned upon our providing services to you.

CORPORATE TRANSPARENCY ACT/BENEFICIAL OWNERSHIP INFORMATION REPORTING

Assisting you with your compliance with the Corporate Transparency Act ("CTA"), including beneficial ownership information ("BOI") reporting, is not within the scope of this MSA. You have sole responsibility for your compliance with the CTA, including its BOI reporting requirements and the collection of relevant ownership information. We shall have no liability resulting from your failure to comply with CTA. Information regarding the BOI reporting requirements can be found at https://www.fincen.gov/boi. Consider consulting with legal counsel if you have questions regarding the applicability of the CTA's reporting requirements and issues surrounding the collection of relevant ownership information.

SEVERABILITY

If any provision of this MSA or any underlying Engagement Letter(s) is found by any court to be void or otherwise unenforceable, the remainder of this MSA and any underlying Engagement Letter(s) will remain valid and enforceable as though such void or unenforceable provision were absent upon the date of its execution.

COUNTERPARTS

This MSA may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument and shall become a binding agreement when one or more of the counterparts have been signed by each of the parties and delivered to the other party. Signatures provided by facsimile or electronically shall be valid and binding. If we do not receive signed client acknowledgement(s)/authorization from you within ninety (90) days from the date hereof and you continue to interact with us related to your engagement(s) in or after that timeframe, then your continued interaction will signify and represent your agreement.

MODIFICATION

This MSA may be amended, modified, or supplemented only by written agreement executed by all parties. In the event of a conflict between the terms of this MSA and any Engagement Letter(s), the terms of this MSA shall supersede, unless the applicable Engagement Letter(s) specifically states otherwise and references this MSA.

LATE FEES AND INTEREST

Client agrees to pay all services, fees, and costs of any underlying engagement, and payment is due upon receipt of our invoice. We reserve the right, in our sole discretion, to impose late fees or interest on any balance that is past due. Failure to make timely payments may, upon notice, result in our termination of this MSA and any Engagement Letter(s).

SAMPLE CONTRACT

ENTIRE AGREEMENT

This Agreement, including all Engagement Letter(s) and all attachments, schedules, and exhibits hereto or thereto, all of which are incorporated herein by reference, constitutes the full and complete agreement between the parties, including all predecessors of CRI, concerning the subject matter hereof and supersedes all prior and contemporaneous understandings and writings with respect thereto. No additional terms contained in any purchase order, order acknowledgement, confirmation, delivery acknowledgement, similar document, other correspondence, or written or oral communication between the parties will be valid and such additional or conflicting terms are deemed rejected by the parties.

CLIENT ACKNOWLEDGEMENT(S)

If you acknowledge and agree with the terms of our agreement as described in this MSA, please indicate by executing.

Very truly yours,

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, L.L.C.

CRI Advisors, LLC

CRI ADVISORS, LLC

Signature

<signature>

<sign date>

[Date]

To [Identify the body or individual(s) charged with governance.] and [Name of Management] [c]

[Client's Name and Address]

We are pleased to confirm our understanding of the services we are to provide [Name of Governmental Unit] for the [period, year, OR years] ended [Date(s)].

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of [Name of Governmental Unit] as of and for the [period, year, OR years] ended [Date(s)].[d] Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement [Name of Governmental Unit]'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 [Name of Governmental Unit]'s RSI in accordance with GAAS. 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 U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:[e]

1) Management's Discussion and Analysis
2) [ ]
3) [ ]

We have also been engaged to report on supplementary information other than RSI that accompanies [Name of Governmental Unit]'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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole [in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements]:[f]

1) Schedule of expenditures of federal awards
2) [ ]
3) [ ]

[In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.][g]

1) [ ]
2) [ ]
3) [ ]

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP;[h] and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objective also includes reporting on—

- Internal control over financial reporting and compliance with 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).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (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 report on internal control over compliance will include a paragraph that states that 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. Both reports will state that the report is not suitable for any other purpose.[i]

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; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to [Identify parties, such as management and the governing board.] of [Name of Governmental Unit].[j, k] 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 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 we may withdraw from this engagement.[l]

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the

underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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 on 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.[i] 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.[j,k] 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions.[l,m,n] We will also request written representations from your attorneys as part of the engagement.[o] 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.

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 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.[p]

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions.[q] The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. 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.[r,s] Test 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 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, 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 award program. 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.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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*, and the Uniform Guidance.[aa]

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of [Name of Governmental Unit]'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 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of [Name of Governmental Unit]'s major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on [Name of Governmental Unit]'s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services[t]

We will also [prepare OR assist in preparing] the financial statements, the schedule of expenditures of federal awards, and related notes of [Name of Governmental Unit] in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you.[u] 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 the services in accordance with applicable professional standards. The other services are limited to the financial statement, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining 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 all accompanying information in conformity with U.S.

generally accepted accounting principles;[gg] 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 responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (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.[w] At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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 of each opinion unit 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, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on [Date] [ii].

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal 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 awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 awards.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America.[y] 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 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.[z, aa]

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.[ll]

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and 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 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. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.[mm, nn, oo, pp]

Dispute Resolution

In the event of a dispute between the parties which arises out of or relates to this contract or engagement letter, the breach thereof or the services provided or to be provided hereunder, if the dispute cannot be settled through negotiation, the parties agree that before initiating arbitration, litigation or other dispute resolution procedure, they will first try, in good faith, to resolve the dispute through non-binding mediation. All parties agree that an alternative form of dispute resolution shall not be undertaken by either party until the expiration of fifteen (15) calendar days following notice being provided to the other party indicating that the dispute cannot be settled through mediation. The mediation will be administered by the American Arbitration Association under its *Dispute Resolution Rules for Professional Accounting and Related Services Disputes*. The costs of any mediation proceedings shall be shared equally by all parties.

Limitation of Liability

Except as provided in this agreement, CRI shall not be liable for incidental, consequential, exemplary, special, punitive or ancillary damages of any kind alleged as a result of any cause of action from this agreement, whether arising out of breach of contract, tort or otherwise. Unless otherwise stated in this agreement, both CRI and you agree that the total cumulative liability of CRI (including its employees, directors, officers or agents), shall not exceed the amount of fees earned by CRI related to this engagement during the twelve months preceding the event giving rise to the claim, as such amount shall serve as a reasonable prospective estimate of any damages which you may suffer through any breach by CRI of the terms of this agreement, as such damages may be speculative or impossible to calculate. If there are unpaid fees owed to CRI, this cumulative liability will be reduced by the value of the unpaid fees with no additional interest or charges, as CRI retains the right to offset any sums claimed as due and owed by you, by any sums to which it is legally entitled. This limitation shall apply whether or not further damages are foreseeable, or whether either party (or its employees, agents, officers or directors) have been advised of the possibility of such damages.

Governing Law; Venue

This agreement and performance hereunder shall be governed by the laws of the State of Alabama, without reference to any conflict of laws rules or principles. Any action or proceeding arising from or relating to this agreement must be brought in a state or federal court having jurisdiction in Coffee County, Alabama, and each party irrevocably submits to the jurisdiction and venue of any such court in any such action or proceeding and agrees to waive any defenses to venue and jurisdiction including *forum non conveniens*.

Statute of Limitations

The parties agree that there shall be a one-year statute of limitation (from the delivery of the service or termination of the contract) for the filing of any requests for arbitration, lawsuit, or proceeding related to this agreement. If such a claim is filed more than one year, or the minimum durational period having been determined as permissible by applicable statutory law or by a court of competent jurisdiction, subsequent to the delivery of the service or termination of the contract, whichever occurs first in time, then it shall be precluded by this provision, regardless of whether or not the claim has accrued at that time.

Electronic Data Communication and Storage and Use of Third Party Service Provider

In the interest of facilitating our services to your company, we may send data over the Internet, securely store electronic data via computer software applications hosted remotely on the Internet, or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential to your company may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as, but not limited to, providers of tax return preparation software. In using these data communication and storage methods, our firm employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same.

You recognize and accept that we have no control over, and shall not be responsible for, the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

To enhance our services to you, we will use a combination of remote access, secure file transfer, virtual private network or other collaborative, virtual workspace or other online tools or environments. Access through any combination of these tools allows for on-demand and/or real-time collaboration across geographic boundaries and time zones and allows CRI and you to share data, engagement information, knowledge, and deliverables in a protected environment. In order to use certain of these tools and in addition to execution of this acknowledgement and engagement letter, you may be required to execute a separate client acknowledgement or agreement and agree to be bound by the terms, conditions and limitations of such agreement. You agree that CRI has no responsibility for the activities of its third-party vendors supplying these tools and agree to indemnify and hold CRI harmless with respect to any and all claims arising from or related to the operation of these tools. While we may back up your files to facilitate our services, you are solely responsible for the backup of your files and records; therefore, we recommend that you also maintain your own backup files of these records. In the event you suffer a loss of any files or records due to accident, inadvertent mistake, or Act of God, copies of which you have provided to us pursuant to this agreement, we shall not be responsible or obligated to provide you a copy of any such file or record which we may retain in our possession.

Engagement Administration, Fees, and Other[ee]

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

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 electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of

prior audit findings, auditor's 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.[ff] The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to [Describe governmental unit, e.g., city, county, school district, etc.]; 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 [CPA Firm's Name] and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to [Name of Cognizant or Oversight Agency for Audit] or its designee, 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 [CPA Firm's Name] 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.[gg]

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 the [Name of Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity]. 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.

[Name of Engagement Partner] is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.[hh, ii] We expect to begin our audit on approximately [Date] and to issue our reports no later than [Date].

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $[ ]. Our standard 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 each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes [ ] days or more 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. 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.[jj] The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.[kk] 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.

Reporting

We will issue a written report upon completion of our audit of [Name of Governmental Unit]'s financial statements. Our report will be addressed to [Identify parties, such as "management and those charged with governance".] of [Name of Governmental Unit]. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our 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 withdraw from this engagement.[mm, oo]

We appreciate the opportunity to be of service to [Name of Governmental Unit] 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 attached copy and return it to us.[pp]

Very truly yours,

[CPA Firm's Name]

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[c] The authors recommend that the engagement letter be addressed to management, those charged with governance, and the individual or group who retains the auditor, usually the legislative authority of the governmental unit (for example, the city council, county commission, or board of education). This is because the auditor is required to (1) obtain management's agreement that it acknowledges and understands its responsibilities and (2) communicate with those charged with governance the auditor's responsibilities with regard to the audit and an overview of the planned scope and timing. The letter at ALG-CL-5.1 can be used instead of the engagement letter to communicate with those charged with governance during planning. However, regardless of whether the engagement letter or ALG-CL-5.1 is used for that purpose, the authors recommend also having a face-to-face discussion with those charged with governance during planning to encourage appropriate two-way communication. If the auditor communicates with a subgroup of those charged with governance, such as an audit committee, the engagement letter may explicitly state that the auditor retains the right to communicate with the full governing body.

AU-C 300, as amended by SAS No. 134, notes that the auditor may need to revise the overall audit strategy and plan due to unexpected events, changes in conditions, or results of audit procedures. AU-C 260.A35, as amended by SAS No. 134, states that the auditor may communicate the resulting modified timing and scope of the audit based on the revised risk assessment as an update to this communication.

[d] The financial statements listed should correspond to those being audited. The financial statements are identified at the opinion unit level. This listing would be modified if the financial statements do not contain all of the possible opinion units. If the auditor elects to combine the "aggregate discretely presented component units" with the "aggregate remaining fund information" into a single opinion unit, those terms would be deleted and replaced with "aggregate discretely presented component unit and remaining fund information." Identify any other financial statements that will be audited, for example, the financial statements of a primary government, or of one or more individual funds. If only primary government financial statements will be audited, the term *primary government* would precede financial statements. (See section 102 for definitions of *primary governments* and *component units*.)

[e] Required supplementary information, such as management's discussion and analysis, the budgetary comparison schedules, and GASB-required supplementary pension, OPEB, and infrastructure information under modified reporting, would be listed here.

[f] List any supplementary information on which you have been engaged to report; for example, combining statements, individual fund statements, or supporting schedules. The report under *AU-C 725, Supplementary Information in Relation to the Financial Statements as a Whole* (link), which applies when the auditor is engaged to report on supplementary information, may be a separate report or included as an other-matter paragraph following the opinion paragraph of the report on the financial statements. Note that if the scope of the audit includes auditing combining or individual fund statements, they would be identified in the previous sentence of the engagement letter that begins, "We will audit. . . ." (See section 202.)

In December 2019, the AICPA issued an exposure draft of the proposed SAS, *Amendments to AU-C Sections 725, 730, 930, 935, and 940*. The proposed SAS would make changes to AU-C 725 to conform the requirements for supplementary information with the amendments in SAS Nos. 134 and 137. The report under AU-C 725, as amended in the proposed SAS, may be a separate report or included as a separate

section with an appropriate heading, such as "Supplementary Information." If issued as proposed, the effective dates of the amended sections AU-C 725 and 730 will be effective concurrent with SAS Nos. 134 and 137, which are for audits of financial statements for periods ending on or after December 15, 2020. Early implementation is not permitted. Future editions of this *Guide* will be updated for any new developments.

[g] If the auditor will be reporting on other information in accordance with AU-C 720, as amended by SAS No. 137, this section may be used to establish which documents comprise other information in the annual report and the planned timing of such documents.

Additionally, you are required to communicate your responsibilities as auditor with respect to other information included with an annual report to those charged with governance during planning. If the engagement letter is used to communicate to those charged with governance during planning (rather than by using the letter at ALG-CL-5.1), communicate the following:

- The expectation that the auditor will be provided the final version of all documents comprising the annual report, including other information, prior to the date of the auditor's report so that required audit procedures can be completed prior to the issuance of the auditor's report.
- If obtaining the final version of these documents is not possible prior to the date of the auditor's report, that the documents will be provided as soon as practicable, and that the entity will not issue the annual report prior to providing them to the auditor.
- The potential implications of providing the documents after the date of the auditor's report, including any actions that may be necessary in the event the auditor concludes that there is a material misstatement.

These communications may be especially relevant for initial audit engagements, engagements when there has been a change in management or those charged with governance, and engagements when it is expected that other information to be included in the annual report will be provided after the date of the auditor's report. The authors believe it is a best practice to make this communication in a timely manner during planning, either here or in the letter at ALG-CL-5.1. Additional information should be communicated to those charged with governance at or near the conclusion of the audit, as illustrated at ALG-CL-5.2.

[h] If the financial statements are prepared in conformity with a special purpose framework, modify here and throughout as needed to refer to the special purpose framework used (for example, modified cash basis of accounting or basis of accounting prescribed by statute). The statements would be appropriately titled for a basis of accounting other than GAAP.

[i] This paragraph may be revised as appropriate. Paragraph 4.03 of the 2011 Yellow Book states that "auditors should communicate pertinent information that in the auditors' professional judgment needs to be communicated to individuals contracting for or requesting the audit, and to cognizant legislative committees when auditors perform the audit pursuant to a law or regulation, or they conduct the work for the legislative committee that has oversight of the audited entity." Similarly, Paragraph 6.06 of the 2018 Yellow Book states that "if the law or regulation requiring an audit specifically identifies the entities to be audited, auditors should communicate pertinent information that in the auditors' professional judgment needs to be communicated both to individuals contracting for or requesting the audit and to those legislative committees, if any, that have ongoing oversight responsibilities for the audited entity."

[j] This sentence should identify any other audit standards required to be followed; for example, by reference to a state's audit guide for school districts.

[k] In an audit of group financial statements ("group audit"), the following sentences may be added as necessary, depending on the significance of the components and the relationship between the client and the components (AU-C 600.A28):

If making reference to a component auditor in the auditor's report:

> We will make reference to [Name of Component Auditor] 's audit of [Name of Component] in our report on your financial statements.

If assuming responsibility for the work of component auditors:

> Our audit will also include performing procedures on the financial information of [Name of Component(s)] (or requesting other auditors to perform procedures on the financial information of [Name of Component(s)]) to enable us to express such an opinion.

You may also consider changes in language throughout the letter to include the terms *group* and *component* as appropriate.

[l] This sentence is recommended by the authors to mitigate the firm's exposure to a breach of contract claim should it withdraw from the engagement prior to completion, disclaim an opinion, or decline to issue a report. For example, if a significant risk of material misstatement due to fraud exists and the auditor is not satisfied with the integrity of management and the diligence and cooperation from management in investigating the circumstances and taking appropriate action to mitigate or resolve such risks, the auditor may consider withdrawing from the engagement. Auditors may want to replace this sentence with the following language to further clarify the auditor's right to withdraw from the engagement:

> If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue reports, or withdrawing from the engagement.

[i] If there is evidence that fraud may exist, the auditor is required to bring it to the attention of the appropriate level of management, even if the matter is considered inconsequential. If the fraud involves management (regardless of materiality) or is material to the financial statements, the auditor is required to report it directly to the audit committee or those charged with governance. AU-C 240.A69 indicates that auditors also may consider it appropriate to reach an understanding with those charged with governance about the nature and extent of communication about misappropriations committed by lower-level employees. Absent such an agreement, the authors recommend reporting all fraud matters both to the appropriate level of management and to those charged with governance. Section 1014 provides a discussion regarding communicating evidence of fraud.

[j] Professional standards do not require the auditor to address these communications in the engagement letter. Some firms omit these sentences because they believe they may increase a firm's legal liability. They believe the auditor may be left in a position of proving why a fraudulent act or a violation of law or regulation did not come to his or her attention. See the discussion in section 1014 concerning the communications about violations of laws and regulations.

[k] In a group audit, this and the preceding sentence may be modified to refer to communications with group management and those charged with governance of the group, as appropriate, related to identified, reported, or suspected fraud involving group or component management, employees with significant roles in group-wide controls, or others if fraud has or may have resulted in a material misstatement of the group financial statements.

[l] This sentence needs to be modified to exclude tests of the physical existence of inventories if no significant inventories exist due to the nature of the governmental unit's operations.

[m] In a group audit, if the engagement letter is used to communicate with those charged with governance during planning (rather than by using the letter at ALG-CL-5.1), additional language may be added to this section of the letter to communicate the following matters to those charged with governance of the group (AU-C 600.49):

1) An overview of the type of work to be performed on the financial information of components, including the basis for a decision to make reference to a component auditor in the auditor's report.
2) An overview of the engagement team's planned involvement in the work of component auditors on the financial information of significant components.

The authors believe making this communication in writing is a best practice; however, if made orally, the communication should be documented.

[n] AU-C 610.19 and AU-C 610.28 state that the auditor should communicate with those charged with governance the planned use of the work of the internal audit function and the nature and extent of any planned use of internal audit personnel to provide direct assistance on the audit. Prior to using the internal auditors to provide direct assistance, AU-C 610.30 requires the external auditor to obtain written acknowledgment from management or those charged with governance, as appropriate, that the internal auditors will be allowed to follow the external auditor's instructions and that the entity will not intervene in their work. If the engagement letter is used to communicate with those charged with governance during planning (rather than by using the letter at ALG-CL-5.1), that communication and acknowledgment should be made in this letter. The following may be added to this section of the letter to communicate the planned use of the work of internal audit:

> We plan to use the work of [Describe the internal audit function.] of [Name of Governmental Unit] to assist us in obtaining audit evidence [Describe the planned use of internal audit's work.].

The following may be added to this section of the letter to communicate the planned use of internal audit personnel to provide direct assistance and to obtain the required acknowledgment from management or those charged with governance:

> We plan to use personnel from [Describe the internal audit function.] of [Name of Governmental Unit] to provide direct assistance to us during the audit in [Describe the planned use of internal audit personnel for direct assistance.]. You acknowledge that those personnel will be allowed to follow our instructions and you will not intervene in their work.

[o] This sentence is optional. The phrase "and they may bill you for responding to this inquiry" may be added to the sentence to avoid negative reactions from clients if they are billed by an attorney for responding to a legal representation letter. Legal representation letters are discussed in section 1002.

[p] ET Section 1.150.040 requires that clients be informed, preferably in writing, if the audit firm will outsource professional services to third-party service providers. If a third-party service provider is not used to perform professional services, this paragraph can be omitted.

[q] In a group audit, this sentence may be modified to refer to the auditor's responsibilities related to group-wide controls.

[r] In a group audit, this sentence may be modified, as appropriate, to refer to the auditor's communication with group management and those charged with governance of the group related to material weaknesses or significant deficiencies in group-wide controls. *AU-C 265, Communicating Internal Control Related Matters Identified in an Audit* (link), is discussed in section 1012. Illustrative letters that comply with AU-C 265 are at ALG-CL-4.1, ALG-CL-4.2, and ALG-CL-4.3. If management is interested, the auditor might provide a sample of the letters before conducting the audit. The letters at ALG-CL-4.1–ALG-CL-4.3 should not be used if a Yellow Book audit or Single Audit is performed.

[s] If using the engagement letter as the communication to those charged with governance at planning instead of the letter at ALG-CL-5.1 (see practical consideration), the auditor should include communications about significant risks. AU-C 260.11 is amended by SAS No. 134 to include discussion of significant risks in this communication. A new paragraph is added to the end of this section as follows:

> We have identified the following significant risk(s) of material misstatement as part of our audit planning:
>
> - [Describe significant risk(s) identified.]

This new portion of the communication will be unique to each audit engagement. AU-C 260.A20, as amended by SAS 134, points out that communicating significant risks helps those charged with governance understand those matters and why they require special attention, and better allows them to perform their oversight duties with regard to the financial reporting process. Significant risks are documented in the Risk Assessment Summary at ALG-CX-7.1. If this has not yet been completed by the date of this communication, the authors suggest communicating any significant risks identified in the prior-period audit the auditor believes are still relevant, with a note that planning has not concluded and modifications may be made. The authors also believe that if new significant risks are identified after the date of this initial communication, for example during the course of fieldwork, the auditor needs to communicate them to those charged with governance in a timely manner, in writing.

[aa] In a group audit, this sentence may be modified, as appropriate, to refer to the auditor's communication with group management and those charged with governance of the group, related to material weaknesses or significant deficiencies in group-wide controls. *AU-C 265, Communicating Internal Control Related Matters Identified in an Audit* (link), establishes requirements regarding communication of internal control related matters in a GAAS Audit. AU-C 265 is discussed in section 1012. Reporting on internal control related matters in a Single Audit is discussed in section 1107.

[t] The auditor should list other services, including nonattest services, to be provided. Before performing nonattest services, ET 1.295 requires the auditor to establish and document in writing the understanding with the client regarding the objective of the nonattest engagement, the service to be performed, the practitioner's responsibility, the client's acceptance of its responsibilities, and any limitations of the nonattest engagement. Those items can be documented in the engagement letter or in ALG-CX-1.2. (If the engagement letter incorporates the understanding requirements of ET 1.295, make reference to the letter at the applicable steps in ALG-CX-1.2.)

As previously stated, ET 1.295 requires the auditor to document both the service to be performed and the objective of the engagement. However, in some cases, the authors believe that, depending upon the nature of the nonattest services, listing the service to be performed will also be stating the objectives. For example, in this letter, stating that the auditor will prepare (or assist in preparing) the financial statements helps satisfy the requirement to document the objective of the engagement and the service to be performed. ALG-CX-1.2 provides additional space to document the understanding with the entity about the objectives of each nonattest service to be provided, the auditor's responsibilities, and any limitations of the engagement. The client's acceptance of its responsibility is included in the last paragraph of the "Responsibilities of Management for the Financial Statements" section of this engagement letter (see practical consideration bb). (In addition to the above matters, ALG-CX-1.2 can also be used to document the other requirements of ET 1.295, including assessing that the individual designated by management to

oversee the nonattest services understands the services to be performed and has suitable skill, knowledge, and/or experience, and evaluating the effect of performing multiple nonattest services.)

It is recommended that separate fee estimates be stated for each additional service to be rendered. Alternatively, a separate engagement letter may be used for the other services. (Revise the language in this section, as appropriate, for the specific services being provided. Omit this section if the auditor is not providing any other services.)

[u] As noted in the Appendix to AR-C 70, the preparation of financial statements when the auditor is engaged to perform an audit is considered to be a bookkeeping service that is not subject to the guidance in AR-C 70. See also practical consideration bb.

[99] If the financial statements are prepared in conformity with a special purpose framework, modify this paragraph to refer to the special purpose framework used. AU-C 800A.11 states that the auditor should obtain management's agreement that it acknowledges and understands its responsibility to include all appropriate informative disclosures in special purpose framework financial statements. The following additional paragraph can be used in those situations:

> You are responsible for including all informative disclosures that are appropriate for the [Name of Special Purpose Framework]. Those disclosures will include (1) a description of the [Name of Special Purpose Framework], including a summary of significant accounting policies, and how the [Name of Special Purpose Framework] differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

In a group audit, the last sentence of this paragraph may be modified as necessary to also address responsibility for the selection and application of accounting principles for the group.

[w] In a group audit, this sentence may be modified as necessary to also address access (or arrangements to facilitate access) to component information, instructions issued by group management to components related to the consolidation process, persons at components (including management and those charged with governance), or component auditors.

[ii] Entities may want to include the auditor's report in an exempt offering document prepared by the entity. *AU-C 945, Auditor Involvement With Exempt Offering Documents* (link), addresses auditor responsibilities when certain conditions exist. Some auditors include the following sentence in the engagement letter notifying clients that they should get the auditor's permission before using the auditor's report in an exempt offering document.

> With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to [CPA Firm's Name], will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

Additionally, some auditors include the following sentence in the engagement letter notifying clients that any exempt offering document issued by the entity with which the auditor is not involved will clearly indicate that the auditor is not involved with the contents of such offering document.

> With regard to an exempt offering document with which [CPA Firm's Name] is not involved, you agree to clearly indicate in the exempt offering document that [CPA Firm's Name] is not involved with the contents of such offering document.

[y] If the financial statements are prepared in conformity with a special purpose framework, modify this sentence to refer to the special purpose framework used (for example, modified cash basis of accounting or basis of accounting prescribed by statute). The statements would be appropriately titled for a basis of accounting other than GAAP.

[z] Some governments may publish their annual report (which includes by reference the financial statements and the auditor's report) on an electronic site, such as the entity's website. AU-C 720.A21, as amended by SAS No. 137, clarifies that the auditor has no responsibility to search for other information, including other information that on the entity's website, or to perform procedures confirming that other information on the entity's website is appropriately displayed or has been properly transmitted. Because of the potential security issues surrounding audited financial statements published electronically, and to avoid any misconceptions entities may have about the auditor's responsibility for those statements, auditors may want to consider adding a clause such as the following to their engagement letter when an entity publishes financial statements electronically:

> With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

[aa] This letter assumes supplementary information will accompany the basic financial statements and the auditor has been engaged to report on that information in relation to the financial statements as a whole. If you have been engaged to report on supplementary information, AU-C 725.06 requires you to obtain management's agreement that it acknowledges and understands its responsibility for the supplementary information. If the additional information is prepared in conformity with criteria other than GAAP, replace the reference to GAAP with the criteria used for the preparation of the additional information. If there is no supplementary information, or you have not been engaged to report on the information, delete the preceding three sentences.

[ll] Some governments may publish their financial statements and the related auditor's report on an electronic site, such as the government's website. AU-C 720A.A4 clarifies that, for GAAS purposes, information contained on an entity's website is not considered to be "other information" and, accordingly, is not subject to the requirements of AU-C 720A. Thus, auditors are not responsible for reading information in electronic sites containing audited financial statements or for considering the consistency of other information in those sites with the original document. Because of the potential security issues surrounding audited financial statements published electronically, and to avoid any misconceptions clients may have about the auditor's responsibility for those statements, auditors may want to consider adding a clause such as the following to their engagement letter when a client publishes financial statements electronically:

> 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.

[mm] As noted in practical consideration cc, if the auditor provides nonattest/nonaudit services to an attest client, such as consulting services, financial statement preparation, or other bookkeeping services, the auditor should comply with ET 1.295. That guidance requires practitioners providing nonattest services to their attest clients to establish and document in writing an understanding with the client about the nonattest services. Part of that understanding is the client's acceptance of its responsibilities for the nonattest services.

ET 1.295 also incorporates by reference the independence requirements of other authoritative bodies. It states that independence would be impaired for failure to meet more restrictive independence requirements



of regulatory bodies (such as the SEC, GAO, DOL, and state board of accountancy) to which the member is subject. This paragraph and the Other Services paragraph address certain of the GAO's *Government Auditing Standards* independence requirements in relation to nonattest services (referred to as nonaudit services in the Yellow Book). If the auditor is providing additional nonattest/nonaudit services, this paragraph and the Other Services paragraph should be modified to refer to all such services provided. If the auditor is not providing nonattest/nonaudit services under ET 1.295 or nonaudit services under *Government Auditing Standards*, this paragraph and the Other Services section should be omitted. ET 1.295 and GAO Standards are discussed in detail in section 201.

[nn] The Yellow Book identifies specific nonaudit services that always impair independence and that auditors are prohibited from providing to audited entities. If a nonaudit service is not specifically prohibited, the auditor is required to assess its impact on independence using the conceptual framework. According to Paragraph 3.40 of the 2011 Yellow Book and Paragraph 3.70 of the 2018 Yellow Book, activities such as preparing financial statements, converting cash basis financial statements to accrual basis, and preparing reconciliations are nonaudit services that are to be evaluated using the conceptual framework. Paragraph 3.59 of the 2011 Yellow Book requires the auditor to document threats to independence that require the application of safeguards and the safeguards applied (i.e., the auditor's application of the conceptual framework), the auditor's consideration of management's ability to effectively oversee nonaudit services, the understanding with the entity about the nonaudit service to be provided, the objectives of the service, any limitations of the service, the entity's acceptance of its responsibilities, and the auditor's responsibilities. The 2018 Yellow Book revises the requirements and application guidance relating to independence, especially as they relate to nonaudit services. See the discussion of the 2018 Yellow Book independence requirements in section 202 and the independence form at ALG-CX-1.3.2 .The authors believe that, depending upon the nature of the nonaudit services, listing the nonaudit services will also be stating the objectives. For example, in this letter, listing that we will assist with preparation of the financial statements, schedule of expenditures of federal awards, and related notes helps satisfy the requirement to establish and document the understanding with management about both the nonaudit services to be provided and the objectives of those services. ALG-CX-1.3.1, Part II, Step 1, and ALG-CX-1.3.2, Part II, Step 1, provide additional space to document the understanding with the entity about the objective(s) of each nonaudit service to be provided, any limitations of the services, and the auditor's responsibilities. The Yellow Book independence rules are discussed in section 201.

This paragraph and the Other Services paragraph address the common situation in which the auditor assists with drafting the financial statements, schedule of expenditures of federal awards, and related notes. If the auditor does not assist with drafting the financial statements, schedule of expenditures of federal awards, and related notes, this paragraph and the Other Services paragraph would be modified to delete items that the auditor does not draft. Similarly, if the auditor also performs other nonaudit services (e.g., assists with the trial balance, performs certain reconciliations, etc.), those services should also be listed. The authors believe it is necessary to list all nonaudit services to be provided.

[oo] Some auditors may prefer to have the client *specifically designate* in the engagement letter the individual(s) responsible for overseeing the services. In that case, the last sentence of this paragraph can be replaced by the following:

> Further, you agree to oversee the nonaudit services we provide by designating an individual, [Name of Designated Individual(s), Preferably from Senior Management], with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

[pp] Auditors may want to add an additional paragraph such as the following to address email security:

> In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that

emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

[ee] Additional services may be added to an engagement after the engagement has begun. When clients request additional services, misunderstandings can be avoided by sending a letter to the client (1) detailing any agreed upon changes in fees and services and (2) indicating that, except as provided therein, the terms of the original engagement letter apply. If the scope of agreed upon services changes significantly, the auditor may consider issuing a separate engagement letter to cover the additional services. If significant other services, including nonattest services, are added to an engagement, the authors recommend issuing a new engagement letter to cover the additional services. At a minimum, the new engagement letter or the workpapers should include documentation of the understanding with the client regarding performance of any nonattest services, in accordance with ET 1.295, as discussed in practical considerations t and bb. (ALG-CX-1.2 provides a form auditors can use to meet the documentation requirements when additional nonattest services are added after the engagement has begun.) The following paragraph can be used in an engagement letter to address the issue of requests for additional services:

> You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

See practical consideration ff, which discusses when an engagement letter change order form might be used.

[ff] The auditor may wish to add the words "and schedules" after "confirmations" and attach to the engagement letter a list of such schedules to be prepared by the client. Some firms expand the paragraph about client assistance by including the following:

> We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

If the client has insufficient personnel to assist with these items, it is advisable to include a fee provision for preparation of these items by the audit staff. Some firms add the following language noting that the firm will request written permission from the client before performing additional procedures necessitated by the client's failure to provide the agreed-upon level of assistance:

> We will not undertake any accounting services (including but not limited to reconciliation of accounts and preparation of requested schedules) without obtaining approval through a written change order or additional engagement letter for such additional work.

If the services added are nonattest services, the auditor should follow the requirements of ET 1.295. See practical considerations t, bb, and ee.

[tt] Under the Uniform Guidance, subrecipients are only required to submit the reporting package electronically to the Federal Audit Clearinghouse. There is no longer an additional requirement for subrecipients to provide a copy to pass-through entities. However, as discussed in *GAS/SA Audit Guide, Footnote 43 to Paragraph 13.59* (link), under certain circumstances, Indian tribes have to submit the reporting package to pass-through entities and make it publicly available. (This is because Indian tribes or tribal governments may elect to not authorize the Federal Audit Clearinghouse to make the reporting package publicly available. When this exception is elected, the Indian tribe or tribal governments is responsible for submitting the reporting package directly to pass-through entities from which it received federal awards and for making the reporting package publicly available. See the discussion at paragraph 1309.28.) If it appears that additional submission requirements will apply, the following sentence may be added before the last sentence of this paragraph:

> If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities.

[gg] If the auditor is not required by law, regulation, or audit contract to provide regulators with access to audit documentation, this paragraph may be deleted.

[hh] QC 10.33 indicates that an audit firm should establish policies and procedures requiring that the identity and role of the engagement partner be communicated to management and those charged with governance. This sentence provides appropriate documentation that the communication has been made.

[ii] ET 1.279.010 addresses when a firm's independence from an attest client is considered impaired if a partner or employee leaves the firm and is employed by a client or considers potential employment with a client. Some firms choose to add language such as the following to aid the firm in maintaining independence in situations in which the client and firm personnel discuss employment:

> To ensure that [Firm Name] 's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

[jj] Some auditors believe this sentence provides some protection against liability for breach of contract should they not complete the engagement because of nonpayment. Also, if the billing arrangements will be other than as stated in this paragraph, the paragraph needs to be revised as appropriate.

[kk] Such unexpected circumstances might include, for example, a greater than expected risk of material misstatement due to fraud.

[nn] This sentence is recommended by the authors to mitigate the firm's exposure to a breach of contract claim should it withdraw from the engagement prior to completion, disclaim an opinion, or decline to issue a report. For example, if a significant risk of material misstatement due to fraud exists and the auditor is not satisfied with the integrity of management and the diligence and cooperation from management in investigating the circumstances and taking appropriate action to mitigate or resolve such risks, the auditor may consider withdrawing from the engagement. Auditors may want to replace this sentence with the following language to further clarify the auditor's right to withdraw from the engagement:

> If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of

action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

[oo] If engaged to communicate key audit matters in accordance with *AU-C 701, Communicating Key Audit Matters in the Independent Auditor's Report* (link), add the following paragraph:

> You have engaged us to include in our report a section that discusses key audit matters, if any, identified during our audit. Key audit matters are matters that are communicated or required to be communicated to those charged with governance that were, in the auditor's professional judgment, of most significance to the audit of the financial statements of the current period. Key audit matters may involve, among other things, areas of higher assessed risk of material misstatement or significant identified risks; areas that required significant auditor judgment, such as accounting estimates or other areas subject to a high degree of estimation uncertainty; or the effect of significant events or transactions in the current period. For each key audit matter identified in our report, our report will describe the primary reason(s) we designated it as a key audit matter, how it was addressed in the audit, and refer to the financial statement account(s) or disclosure(s) related to it. The communication of key audit matters does not alter in any way our opinion on the financial statements, taken as a whole. If our audit does not identify any key audit matters, our audit report will state that conclusion.

[pp] An auditor can attempt to have the statute of limitations for professional malpractice claims begin running at the end of a particular engagement by specifying the ending date or event in the engagement letter. For example, the following type of clause might be included in the letter:

> Our audit engagement ends on delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

TAB J

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "A"

CONTACT SHEET

Name: Carr, Riggs & Ingram, L.L.C.

Federal Taxpayer ID: 72-1396621

Mailing Address: 7411 Fullerton St. Ste. 300

City, State, & Zip Code: Jacksonville, FL 32256

Telephone: 904.356.6023 **Fax:** 904.353.5836

Email: fmason@criadv.com

Submitted By: Frank Mason

Title: Partner

Accounting Contact:

Name: Sandra Duggan **Title:** Administrative Assistant

Email Address: sduggan@criadv.com **Phone:** 352.372.6300

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "B"
SWORN STATEMENT UNDER F.S. SECTION 287.133(3) (A), ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Bid, Proposal or Contract for Independent Auditing Services

2. This sworn statement is submitted by (entity) Carr, Riggs & Ingram, L.L.C. whose business address is 7411 Fullerton St. Ste 300 Jacksonville, FL 32256 and (if applicable) Federal Employer Identification Number (FEIN) is 72-1396621 (If a Sole Proprietor and you have no FEIN, include the last four (4) digits of your Social Security Number: _____.)

3. My name is Frank Mason and my relationship to the entity named above is Partner.

4. I understand that a "public entity crime" as defined in Paragraph 287.133(a) (g). Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any proposal or contract for goods or services to be provided to any public entity or any agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

5. I understand that "convicted" or "conviction" as defined in paragraph 287.133(a) (b), Florida Statutes, means finding of guilt or a conviction of a public entity crime with or without an adjudication of guilt, in any federal or state trial court of records relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

6. I understand that an "affiliate" as defined in Paragraph 287.133(1) (a), Florida Statutes, means:

   1. A predecessor or successor of a person convicted of a public entity crime; or

   2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The City of Fernandina Beach, Florida ownership by one of shares constituting a controlling income among persons when not for fair interest in another person, or a pooling of equipment or income among persons when not for fair market value under a length

agreement, shall be a prima facie case that one person controls another person. A person who was knowingly convicted of a public entity crime, in Florida during the preceding 36 months shall be considered an affiliate.

7. I understand that a "person" as defined in Paragraph 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of the state or of the United States with the legal power to enter into a binding contract for provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

8. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)

X Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. (Please attach a copy of the final order.)

____ The person or affiliate was placed on the convicted FIRM list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in public interest to remove the person or affiliate from the convicted FIRM list. (Please attach a copy of the final order.)

____ The person or affiliate has not been placed on the convicted FIRM list. (Please describe any action taken by, or pending with, the Department of General Services.)

Frank Mason 05/12/2026
Signature Date:

STATE OF FLORIDA
COUNTY OF Duval

Sworn to (or affirmed) and subscribed before me by means of ☑ physical presence or ☐ online notarization, this 12th day of May 20 26
by Frank Mason,

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

Notary Public Peggy Estis Printed Name Peggy Estis

My Commission Expires November 20, 2028

Personally Known X OR Produced Identification _____ ID Produced _____

PEGGY R. ESTIS
MY COMMISSION # HH 611133
EXPIRES: November 20, 2028

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "C"
DRUG-FREE WORKPLACE CERTIFICATION

The below-signed INDIVIDUAL/FIRM certifies that it has implemented a drug-free workplace program. In order to have a drug-free workplace prepare, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violation of such prohibition.

2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.

3. Give each employee engaged in providing the commodities or services a copy of the statement specified in paragraph 1.

4. In the statement in paragraph 1., notify the employees that, as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of nolo contendere to, any violation occurring in the workplace no later than five (5) working days after such conviction.

5. Impose a sanction on or require fine satisfactory participation in drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is convicted.

6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign this statement, I Certify that this firm complies fully with the above drug-free workplace requirements.

COMPANY: Carr, Riggs & Ingram, L.L.C.

CITY: Jacksonville STATE: FL ZIP CODE: 32256

SIGNATURE: Frank Mason PHONE: 904.356.6023

NAME (TYPED OR PRINTED): Frank Mason TITLE: Partner

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "D"

CITY OF FERNANDINA BEACH, FLORIDA

E-VERIFY STATEMENT

Bid/Proposal Number: 26-05

Project Description: Independent Auditing Services and Financial Statement Preparation

I/FIRM acknowledges and agrees to the following:

I/FIRM shall utilize the U.S. Department of Homeland Security's E-Verify system, in accordance with the terms governing use of the system, to confirm the employment eligibility of:

1. All persons employed by the FIRM during the term of the Contract to perform employment duties within Florida; and

2. All persons assigned by the FIRM to perform work pursuant to the contract with the Department.

Individual/Company/Firm: Carr, Riggs & Ingram, L.L.C.

Authorized Signature: Frank Mason

Title: Partner

Date: 05/12/2026

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "E"
RESPONDENT ACKNOWLEDGEMENTS AND AGREEMENTS

The undersigned, as an employee or agent of the Respondent, having the authority to sign a binding agreement on behalf of the corporation, company, or firm presenting this submittal, confirms understanding and/or agreement and/or takes exception with any statement in the following sections of this RFP document.

1. INTRODUCTION AND GENERAL INFORMATION
   Understands and agrees to all terms.

2. PROPOSAL INSTRUCTIONS, TERMS AND CONDITIONS
   Understands and agrees to all terms.

3. EVALUATION AND CONTRACT OVERVIEW
   Understands and agrees to all terms.

4. RESPONDENT'S RESPONSE: SUBMITTAL INFORMATION
   Understands and agrees to all terms.

5. RESPONDENT'S RESPONSE: PROPOSED TEAM
   Understands and agrees to all terms.

6. RESPONDENT'S RESPONSE: PROPOSED COMPENSATION
   Understands and agrees to all terms.

Name: Frank Mason Title: Partner

Signature: Frank Mason Date: 05/12/2026

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "F"
CONFLICT OF INTEREST STATEMENT

This sworn statement is submitted with Bid, Proposal or Contract for Independent Auditing Services and Financial Statement Preparation

This sworn statement is submitted by (entity) Carr, Riggs & Ingram, L.L.C. whose business address is 7411 Fullerton St. Ste 300 Jacksonville, FL 32256 and (if applicable) Federal Employer Identification Number (FEIN) is 72-1396621 (If a Sole Proprietor and you have no FEIN, include the last four (4) digits of your Social Security Number: _____.)

My name is Frank Mason and my relationship to the entity named above is Partner.

1. The above-named entity is submitting a Proposal for the City of Fernandina Beach.
2. The Affiant has made diligent inquiry and provides the information contained in the Affidavit based upon his/her own knowledge.
3. The Affiant states that only one submittal for the above proposal is being submitted and that the above-named entity has no financial interest in other entities submitting proposals for the same project.
4. Neither the Affiant nor the above- named entity has directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraints of free competitive pricing in connection with the entity's submittal for the above proposal. This statement restricts the discussion of pricing data until the completion of negotiations if necessary and execution of the Contract for this project.
5. Neither the entity not its affiliates, nor anyone associated with them, is presently suspended or otherwise ineligible from participation in contract letting by any local, State, or Federal Agency.
6. Neither the entity nor its affiliates, nor anyone associated with them have any potential conflict of interest due to any other clients, contracts, or property interests for this project.
7. I certify that no member of the entity's ownership or management is presently applying for an employee position or actively seeking an elected position with the City of Fernandina Beach.
8. I certify that no member of the entity's ownership or management, or staff has a vested interest in any aspect of the City of Fernandina Beach.
9. In the event that a conflict of interest is identified in the provision of services, I, on behalf of the above-named entity, will immediately notify the City of Fernandina Beach.

Signature: Frank Mason Date: 05/12/2026
STATE OF FLORIDA
COUNTY OF Duval

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this 12th day of May 2026

by Frank Mason,

Notary Public — Peggy Estis, Printed Name

My Commission Expires November 20, 2028

Personally Known X OR Produced Identification _____ ID Produced _____

PEGGY R. ESTIS
MY COMMISSION # HH 611133
EXPIRES: November 20, 2028

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "G"
NON-COLLUSION AFFIDAVIT

This sworn statement is submitted with Bid, Proposal or Contract for Independent Auditing Services and Financial Statement Preparation

This sworn statement is submitted by (entity) Carr, Riggs & Ingram, L.L.C. whose business address is 7411 Fullerton St. Ste 300 Jacksonville, FL 32256 and (if applicable) Federal Employer Identification Number (FEIN) is 72-1396621 (If a Sole Proprietor and you have no FEIN, include the last four (4) digits of your Social Security Number: _____.)

My name is Frank Mason and my relationship to the entity named above is Partner.

1. The above named is fully informed respecting the preparation and contents of the attached proposal and of all pertinent circumstances respecting such proposal;
2. Such Proposal is genuine and is not a collusive or sham proposal;
3. Neither the said Respondent nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, connived, or agreed, directly or indirectly, with any other Respondent, firm or person to submit a collusive or sham Proposal in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Respondent, firm, or person to fix the price or prices in the attached proposal or any other Respondent, or to fix any overhead, profit or cost element of the proposal price or the proposal price of any other Respondent, or to secure through any collusion, connivance, or unlawful agreement any advantage against the City of Fernandina Beach, Florida or any person interested in the proposed Contract; and
4. The price or prices quoted in the attached proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Respondent or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Frank Mason 05/12/2026
Signature Date:

STATE OF FLORIDA
COUNTY OF Duval

Sworn to (or affirmed) and subscribed before me by means of ☐ physical presence or ☐ online notarization, this 12th day of May 20 26 by Frank Mason,

Peggy Estis
Notary Public Printed Name

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

My Commission Expires November 20, 2028

Personally Known X OR Produced Identification _____ ID Produced _____

PEGGY R. ESTIS
MY COMMISSION # HH 611133
EXPIRES: November 20, 2028

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "H"
DISPUTES DISCLOSURE FORM

Answer the following questions by placing as "X" after "YES" or "NO". If you answer "YES", please explain in the space provided, or via attachment.

Has your firm or any of its officers, received a reprimand of any nature or been suspended by the Department of Professional Regulations or any other regulatory agency or professional association within the last five years?
YES___ NO_X__

Has your firm, or any member of your firm, been declared in default, terminated, or removed from a contract or job related to the services your firm provides in the regular course of business within the last five (5) years?
YES_____NO_X___

Has your firm had against it or filed any request for equitable adjustment, contract claims, bid protest, or litigation in the past five years that is related to the services your firm provides in the regular course of business?
YES_____NO_X___

If yes, state the nature of the request for equitable adjustment, contract claim, litigation, or protest, and state a brief description of the case, the outcome or status of the suit and the monetary amounts or extended contract time involved.

I hereby certify that all statements made are true and agree and understand that any misstatement or misrepresentation or falsification of facts shall be cause for forfeiture of rights for further consideration of this proposal for the City of Fernandina Beach.

Carr, Riggs & Ingram, L.L.C.	05/12/2026
Firm	Date
Frank Mason	Frank Mason, Partner
Authorized Signature	Printed or Typed Name and Title

THIS FORM MUST BE INCLUDED WITH PROPOSAL

ACKNOWLEDGEMENT OF ADDENDUM NO. 1

CITY OF FERNANDINA BEACH, FLORIDA
ADDENDUM NO. 1
RFP 26-05
INDEPENDENT AUDITING SERVICES

City of Fernandina Beach
204 Ash Street
Fernandina Beach, FL 32034

ADDENDUM No. 1

The following changes are applicable to the original documents and specifications of **RFP 26-05**. This Addendum No.1 now becomes part of the original Request for Proposal and shall be acknowledged by attaching a copy of this Addendum, signed by an authorized representative of the person or firm submitting the response. Failure to do so may disqualify the response submittal.

Submitters shall thoroughly familiarize themselves with the contents of this Addendum before submitting the response.

NAME: Frank Mason **TITLE:** Partner

ADDRESS: 7411 Fullerton St. Ste. 300

CITY: Jacksonville **STATE:** FL

AUTHORIZED SIGNATURE: Frank Mason **DATE:** 05/12/2026

TAB K

CERTIFICATES OF INSURANCE: PROFESSIONAL LIABILITY AND GENERAL LIABILITY AND WORKER'S COMP

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 2/14/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Lemme, A Division of EPIC 111 West Campbell Street 4th Floor Arlington Heights IL 60005	CONTACT NAME: Cathy Kuehl PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGCerts@lemme.com
	INSURER(S) AFFORDING COVERAGE — NAIC #
INSURED Carr, Riggs & Ingram, LLC 901 Boll Weevil Circle, Suite 200 Enterprise, AL 36330 CARRRIG	INSURER A : MSIG Specialty Ins USA Inc. and Various INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES CERTIFICATE NUMBER: 1434161467 REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	☐ CLAIMS-MADE ☐ OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	☐ POLICY ☐ PRO-JECT ☐ LOC						PRODUCTS - COMP/OP AGG	$
	☐ OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	☐ ANY AUTO						BODILY INJURY (Per person)	$
	☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	☐ HIRED AUTOS ONLY ☐ NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	☐ UMBRELLA LIAB ☐ OCCUR						EACH OCCURRENCE	$
	☐ EXCESS LIAB ☐ CLAIMS-MADE						AGGREGATE	$
	☐ DED ☐ RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						☐ PER STATUTE ☐ OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ N / A						E.L. EACH ACCIDENT	$
	(Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability			MSTAPL-00021	8/7/2024	8/7/2025	Each Claim Aggregate	$1,000,000 $1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER	CANCELLATION
FOR INFORMATIONAL PURPOSES ONLY	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE CKuehl

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CERTIFICATES OF INSURANCE: PROFESSIONAL LIABILITY AND GENERAL LIABILITY AND WORKER'S COMP

CARRR-2 OP ID: JR

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 02/14/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER 334-347-2631 Whittaker-Warren Insurance P.O. Box 311283 Enterprise, AL 36331 Forrest J. Warren	CONTACT NAME: Forrest J. Warren PHONE (A/C, No, Ext): 334-347-2631 FAX (A/C, No): 334-393-2345 E-MAIL ADDRESS: jennifer@whittakerwarren.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
INSURED CRI Advisors LLC, Carr, Riggs, & Ingram Capital, L.L.C. & its subsidiaries and Carr, Riggs & Ingram, L.L.C. 901 Boll Weevil Cir, Suite 200 Enterprise, AL 36330	INSURER A : Continental Casualty Company	20443
	INSURER B : American Casualty Company of	20427
	INSURER C : Continental Insurance Company	35289
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY CLAIMS-MADE X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: POLICY PRO-JECT X LOC OTHER:	X	X	6045711126	01/07/2025	01/07/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Emp Ben.	$ 1,000,000 $ 500,000 $ 15,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $ 1,000,000
B	AUTOMOBILE LIABILITY X ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS HIRED AUTOS ONLY NON-OWNED AUTOS ONLY	X	X	6045711112	01/07/2025	01/07/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
C	X UMBRELLA LIAB X OCCUR EXCESS LIAB CLAIMS-MADE DED X RETENTION $ 10000	X	X	6045711143	01/07/2025	01/07/2026	EACH OCCURRENCE AGGREGATE	$ 22,000,000 $ 22,000,000 $
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) N / A If yes, describe under DESCRIPTION OF OPERATIONS below		X	6045689709	12/31/2024	12/31/2025	X PER STATUTE OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ 1,000,000 $ 1,000,000 $ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Certificate holder is additional insured on a primary, non-contributory basis where required by written contract. A waiver of subrogation applies where required by written contract.

CERTIFICATE HOLDER

FOR INFORMATIONAL PURPOSES ONLY

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Forrest J. Warren

ACORD 25 (2016/03)

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MAULDIN & JENKINS
mjcpa.com
1401 Manatee Avenue West, Suite 1200
Bradenton, FL 34205



City of Fernandina Beach

Proposal for Audit Services –
RFP 26-05 Professional Auditing Services
Fiscal Years September 30, 2026 through 2028

Mauldin & Jenkins, LLC Certified Public Accountants
Contact Persons: Wade Sansbury, CPA, Partner and
Daniel Anderson, CPA, Partner
Phone: 941-747-4483
Fax: 941-747-6035
Emails: wsansbury@mjcpa.com; danderson@mjcpa.com
May 13, 2026 | 10:00 AM

ORIGINAL

Going Further.

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MAULDIN & JENKINS

Transmittal Letter

May 13, 2026

City of Fernandina Beach
204 Ash Street
Fernandina Beach, FL 32034

Ladies and Gentlemen:

We appreciate the opportunity to propose on continuing to provide audit services to the City of Fernandina Beach, Florida (the "City"), and we are pleased to submit a qualifications package including a separate cost package to provide annual financial and compliance auditing services for the City. The contract for such audit services will be for the fiscal years ending September 30, 2026 through 2028 with two one year renewals.

We have read the Request for Proposal (RFP) and fully understand its intent and contents. We understand the timeframe for performance of the annual financial audits as stipulated by the City and agree to provide the services described in the proposal. We will conduct preliminary and final fieldwork and will work with the City as closely as possible to issue all of the deliverables ahead of the City's deadline. Our Firm is, and all significant personnel listed within this proposal are, licensed to practice in the State of Florida and are qualified to provide all services requested by the City. We are a southeastern regional firm with Florida offices in Bradenton and Sarasota. Our Firm has over 800 employees and our Bradenton office location has approximately 50 employees available to serve the City.

Mauldin & Jenkins is committed to client service and to building relationships with our clients, obtaining a thorough understanding of our client's organization and needs, working with clients as trusted advisors, and delivering a high-quality final product on time. We have been in continuous operation for over 100 years and believe that we are the best qualified to serve the City due to the following:

- **Governmental Experience**: Our Firm has made the governmental sector a primary industry focus. We have served the audit and compliance needs of numerous governmental entities over the years and remain committed to serving this sector. We provide the following statistics related to our governmental practice:
  - **Over 750 governmental entities** served in the Southeast on an annual basis, which includes **over 190 municipalities (over 35 in Florida)**.
  - **180+ full-time equivalent professionals** with current governmental accounting experience.
  - We serve **180 entities** who receive the **GFOA Certificate of Achievement for Excellence in Financial Reporting** on an annual basis.
  - We serve as the plan auditor for approximately **30 single employer defined benefit pension plans** in Florida, and currently audit in excess of $3.0 billion in Florida pension assets.
  - We serve over **300 entities** requiring **federal/state Single Audits** annually.
- **Experience with Notable Municipalities in the Southeast**: We are the current auditor of some of the most notable and recognized municipalities in the Southeast. These clients include Cape Coral, Naples, and Winter Haven, Florida; Atlanta and Savannah, Georgia.
- **Experienced Personnel**: The personnel included in this proposal for your engagement have numerous years of professional experience in the governmental sector and are dedicated to serving this industry. We make every effort to retain experienced and qualified staff which will assist in providing staff continuity. The quality of the proposed engagement team is the clearest evidence of our commitment to serve you.

- **Responsiveness and Large Firm Resources with Small Firm Sensitivity**: We pride ourselves in responding to the needs of our clients; not only the ability to meet deadlines, but also to respond to other requests. Our ability to be responsive is enhanced by the open communications and good working relationship we have with our clients. Our resources provide for the flexibility to meet your needs and to perform our services in an efficient and effective manner.
- **Information Technology Services**: We are proud to be one of the few firms in the Southeast to utilize Artificial Intelligence tools as part of our audit process. We also use a web-based file transfer software called Suralink. These tools provide for a more effective and efficient audit. We also have resources to address the evolving cybersecurity threats to your government by having Certified Information Systems Auditors ("CISA") on staff and who are certified by the American Institute of CPAs ("AICPA") to provide cybersecurity advisory services and the newly created cybersecurity assessment.
- **Education**: Presently, Mauldin & Jenkins clients have the opportunity to register and receive a minimum of **sixteen hours** of **complimentary** continuing education on an annual basis. We take our experience in serving governments, and choose timely and relevant topics to provide ongoing education to our clients. We believe education and training to be a key element of serving our governmental clientele. These classes are taught by Mauldin & Jenkins professionals, who also spend time each year teaching at various National and State Governmental Conferences.
- **Nationally Recognized**: Mauldin & Jenkins is consistently ranked in the Top 100 by various publications as one of the largest certified public accounting firms in the country. We are a regional firm, but the Firm's influence is shared nationally. Our partners have volunteered to serve: as the American Institute of CPA's (AICPA's) sole representative to Government Accounting Standards Advisory Council (GASAC); the 2015 Chairman of the Board of the AICPA; and a board member of the International Federation of Accountants (IFAC) in 2016. **In January 2020, our own Joel Black accepted the opportunity to serve as the Chairman of the Governmental Accounting Standards Board (GASB)**. Mauldin & Jenkins is a leader nationally.

We realize the difficulty in selecting an audit firm. By selecting Mauldin & Jenkins, you will continue to be provided excellent client service and operational best practices stemming from our service to hundreds of governmental entities. We understand the work requested and are committed to meeting your needs. Thank you very much for considering our Firm and allowing us to present our proposal. This proposal represents a firm and irrevocable offer for 90 days from the date of the proposal. As partners of Mauldin & Jenkins, Wade Sansbury and Daniel Anderson are authorized to bind and make representations for the Firm. Wade will be the ultimate party responsible for the quality of the report and working papers, Daniel will be the partner in charge of fieldwork. Wade and Daniel are out of our Bradenton, Florida office. All terms and conditions of the RFP are understood and acknowledged by the undersigned.

Sincerely,
MAULDIN & JENKINS, LLC

Daniel R. Anderson, CPA, Partner
danderson@mjcpa.com
1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205
941-741-2213 (direct)

Wade P. Sansbury, CPA, Partner
wsansbury@mjcpa.com
1401 Manatee Avenue West, Suite 1200
Bradenton, Florida 34205
Fed ID: 58-0692043
941-741-2255 (direct)
941-747-6035 (fax)

Executive Summary

Our Understanding of the City's Requirements/Needs

With extensive partner involvement and a team of dedicated governmental specialists, Mauldin & Jenkins will provide the City of Fernadina Beach, Florida with the service and insight needed to achieve your goals.

The City desires our Firm to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards and procedures recommended by the American Institute of Certified Public Accountants, the standards for financial audits as set forth in the U.S. General Accounting Office's *Government Auditing Standards*, and the provisions of the U.S. Office of Management and Budget Uniform Guidance (formerly Circular A-133), the Florida Single Audit Act, and the Rules of the State of Florida Auditor General as amended. We will provide the following as required by the City, as applicable:

- An independent auditor's report on the fair presentation of the Governmental Activities, Business-Type Activities, each Major Fund, and the aggregate remaining fund information which collectively comprise the City's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements.
- An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- An independent accountant's report on our examination of the City's compliance with Section 218.415, Florida Statutes, with respect to the City's investment of public funds.
- Support and assistance in the implementation of any new changes in regulations by the GASB, FASB, GAO or the Auditor General.
- Any additional auditing services or agreed upon procedures required by the City. These services/procedures will be performed only upon approval of a written agreement between the City and Mauldin & Jenkins, LLC.

To effectively address these issues and meet your key short- and long-term objectives, the City needs dependable, objective information. Therefore, as shown in Figure 1, you are seeking a proven, local firm to:

With one of the largest governmental audit practices in the Southeast, our team will ensure efficiency, minimal disruptions, and substantial insight for the City's management and Council Members.

Not Only
▪ Perform an annual audit and report on the financial statements of the City ▪ Perform an annual compliance audit for the City including the performance of state and federal Single Audits
But Also
▪ Candidly communicate with management regarding results and industry and regulatory updates, allowing for greater efficiency and better decision making ▪ Actively involve senior team members in all phases of the engagement, ensuring reliable, responsive service and quick issue resolution ▪ Provide value-added recommendations to strengthen the City's operations and internal controls

***Figure 1**. Our Understanding of the City of Fernadina Beach's True Service Needs*

An Efficient, Value-Added Approach to Achieving Your Objectives

Our approach will be rooted in continuous communication with the City's management and Audit Committee. From day one, our team will take the time to understand your issues and keep you abreast of changing financial demands.

This knowledge will allow us to maximize efficiency, minimize disruptions, and tailor our approach to your operations. Further, partners Wade Sansbury and Daniel Anderson will personally oversee each engagement step, ensuring dependable service and guidance.

Ultimately, our team will deliver reliable, insightful information, as well as valuable recommendations to improve the City's controls and strengthen your operations.

Why Mauldin & Jenkins Is Best Suited to Serve the City

As shown in *Figure 2*, our team's expertise, dedication, and proactive approach are ideally suited to serve the City.

Our team's depth of governmental experience, training, and industry involvement will yield valuable intelligence, allowing the City to leverage best practices and advance operational performance.

Mauldin & Jenkins Differentiator	Benefits to the City of Fernadina Beach, Florida
Maximizing Efficiency with Deep Governmental Experience	
In addition to serving more than 750 governmental entities throughout the Southeast, from small special districts to large entities with over $4.5 billion in assets, our professionals serve in leadership and instructor roles for various state governmental associations, governmental schools, and industry organizations including the AICPA.	Our team's depth of governmental expertise, combined with their professional and industry involvement, gives them up-to-date knowledge of the trends, regulations, and standards affecting the City—allowing them to quickly address technical and operational issues.
Strengthening Operations with Frequent, Value-Added Communication	
Our team members and Firm publications, such as our quarterly newsletter and free continuing professional education classes, will provide the City with regular updates of and guidance on regulatory, industry, and accounting developments.	Instead of just resolving your financial statement and grant compliance issues, our governmental specialists will also help prevent them—empowering the City with the knowledge and best practices to strengthen your operations.
Ensuring Dependability with Continuity and Active Leader Involvement	
Our team will feature ongoing partner involvement throughout every audit phase—including fieldwork—as well as a dedication to staff continuity. And with an annual turnover rate well below the industry average, we can deliver.	With dependable oversight and a long-term commitment to team staffing, the City will enjoy reliable, responsive, and time-saving service from professionals with a deep understanding of your structure and challenges.
Fulfilling Long-Term Service Needs with a Depth of Firm Resources	
In addition to being one of the oldest and largest regional accounting firms in the Southeast, Mauldin & Jenkins has a 100+ year track record of providing high-quality service to governmental entities across the Southeast.	With 180 governmental specialists and more than 800 professionals across several specialties, we have the resources, capability, and expertise to meet your long-term service needs as the City grows and changes.

As you will see throughout our proposal, we are extremely qualified to perform your audit and we have extensive experience serving similar entities within the State of Florida. We know how to effectively and efficiently audit municipalities in Florida and will bring an abundance of knowledge and expertise to the table to meet your goals, objectives and needs on an annual basis.

Tab B
Firm Introduction



Organization and Size

Mauldin & Jenkins was formed in 1918 and has been actively engaged in governmental auditing since its inception. We have been operating in Florida since 2011. Mauldin & Jenkins is considered to be one of the Southeast's largest locally owned providers of audit and accounting services and one of the largest certified public accounting firms in the country. Mauldin & Jenkins serves clients throughout the southeastern United States. Mauldin & Jenkins is considered to be a large regional firm with locations in the following areas:



Georgia:	Louisiana:	South Carolina:
Atlanta	New Orleans	Columbia
Albany	Baton Rouge	Greenville
North Fulton	Houma	
Macon	Covington	North Carolina:
Savannah	Texas:	Raleigh
Alabama:	Houston	
Athens	Florida:	Tennessee:
Huntsville	Bradenton	Chattanooga
Birmingham	Sarasota	

Mauldin & Jenkins provides over 165,000 hours of service to governmental entities on an annual basis. The Firm's governmental practice is the largest niche in the Firm representing approximately 30% of the Firm's total practice. However, size and resources alone are not the most meaningful measure of success; in the end, our clients remain the best judges of Mauldin & Jenkins' value. Other key information relative to the size and experience of Mauldin & Jenkins is as follows:

- **620,000** - approximate total hours of service provided annually to clients of the Firm
- **165,000** - approximate total hours of service provided annually to governmental clients
- **54%** - percentage of governmental practice as compared to Firm's attestation practice
- **30%** - percentage of governmental practice as compared to Firm's overall practice
- **750** - approximate total governmental entities annually served in past three years
- **802** - total number of Firm personnel
- **176** - total clients served who obtain the GFOA Certificate
- **47** - total clients with publicly issued debts in excess of $75 million
- **80+** - total number of Firm partners
- **25** - total number of full-time governmental partners and directors

- **20** - total number of full-time governmental managers
- **180** - total number of professionals with current governmental experience
- **440** – approximate number of federal Single Audits performed by the Firm in 2024 covering over $8 billion in federal expenditures (more than any other firm in our geographic service area)

A Century of Service

Mauldin & Jenkins' commitment to government began when our Firm was established in 1918. Since then, we have viewed service to governments as significant to the overall success of the Firm. Today, the governmental sector is an industry that has been specifically identified for our continued growth in professional services. Accordingly, all professionals, from entry-level accountants to partners (who select the governmental sector as their focus), are trained to understand the issues and meet the needs of state and local governmental entities.

As noted previously, Mauldin & Jenkins employs **45 partners, directors and managers** who dedicate **100%** of their time serving governmental clients. We also have numerous additional professionals with current experience in providing services to governmental entities – many of whom spend their time exclusively on governmental clients. Mauldin & Jenkins' dedicated professionals can bring a comprehensive understanding of the issues that face government entities as well as "bench strength" at all levels, allowing us to respond swiftly and effectively to your evolving needs.



The goal of our governmental practice is to help governments improve their financial processes and strategies so that they can in turn, achieve their goal of improving the lives of their citizens. This shared commitment to the goals of our clients has resulted in a significant government clientele. As noted in our Transmittal Letter, we currently **serve over 750 governments in the Southeast**.

Location of the Office from which the Work is to be Performed

The Bradenton office will be the office providing services to the City and employs **24 professionals with current experience in providing services to governmental entities, with 12 having active CPA licenses** and who will meet the continuing professional education requirements set forth in the U.S. General Accounting Office *Government Auditing Standards*. In addition to specializing in assurance and consulting services for local governments, the Bradenton office also provides assurance and consulting services for nonprofit and financial institution organizations, as well as tax and advisory services for individuals and business. A further profile of the Bradenton office and the Firm's **professional** staff as a whole is as follows:

Professional Staff by Level	Bradenton	Firm-Wide
Partners	7	122
Directors/Managers	14	245
Senior Associates	11	199
Associates	17	236
Total	49	802

Continuing Education of Partners and Staff

All members (i.e., partners) and staff of Mauldin & Jenkins receive substantial continuing education in audit and accounting – typically over 100 hours of such study per year. As soon as a staff person becomes a key ingredient to any type of niche service such as governmental audit, accounting and consulting, specific continuing education is sought. A good example includes sending our staff with over one year of governmental audit experience to various GFOA and AICPA training for audit, accounting and financial reporting courses.

All partners and staff serving in the governmental sector join together in July each year for the M&J Annual Governmental Conference in which three days' worth of audit, accounting and financial reporting training is provided.

Mauldin & Jenkins also provides week long audit efficiency training via Audit Watch every June to all staff persons with less than five years' experience. Further, every July staff persons from various levels of experience are provided with four days of training relative to the conduct of Single Audits and the preparation of Annual Comprehensive Financial Reports (ACFR's).

All staff associated with the annual audit of the City will exceed all the continuing professional education requirements contained in the Yellow Book throughout the term of the agreement.

Financial Stability

Mauldin & Jenkins has been performing audit services for governmental entities for over 100 years. We hereby affirm the financial stability of Mauldin & Jenkins, and the ability to perform functions required by RFP #26-05 and to provide the services represented within this proposal. Our Firm continues to grow and is well over $150 million in annual revenues. Additionally, our Firm's latest long range plan confirms our independent status and that we do not intend on accepting Private Equity as we do not believe it is in the best interest of the profession or our Firm.

Quality Control Review (Peer Review)

In the mid-70s, the Private Companies Practice Section (PCPS) was founded by the American Institute of CPAs (AICPA) to establish a voluntary quality assurance program for CPA firms. There are requirements for membership in the section, which include mandatory continuing education for each member of the professional staff and a key element is a tri-annual independent review of a firm's quality control system in its practice of public accounting. Mauldin & Jenkins has been a member of the section from its inception. The peer review aspect has evolved from being voluntary to mandatory and Mauldin & Jenkins is in full compliance with the requirements of having a tri-annual review. In the peer reviewer's latest report dated December 29, 2023, our reviewing firm gave a rating of "pass" which is the highest form of assurance a reviewing firm can render on the system of quality control for our accounting and audit practice.

A copy of the most recent report on external quality control review is provided on the following pages. **The quality control review included a review of specific government engagements**. No letter of comment was received as a result of this review. We are quite proud to be one of the few Southeast based firms to have undergone this review and to have received such an excellent opinion from a large reputable national firm. Our public company practice is also reviewed in accordance with CAQ requirements as administered through the Public Company Oversight Board (PCAOB). Also note, that as part of our quality control system, we perform internal peer reviews by office to ensure compliance with these standards during the two-year break period between external peer reviews. Wade Sansbury, Daniel Anderson, Adam Fraley, and Trey Scott have all participated in this process. Additionally, we perform peer reviews for other firms across the country. As such, we have extensive knowledge and experience in this area which helps our Firm maintain sound quality control over our engagements.

PBMares SM
CPAs and Consultants

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

December 29, 2023

To the Shareholders of Mauldin & Jenkins, LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act; audits of employee benefit plans; audits performed under FDICIA; and an examination of service organizations (SOC 2 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

PBMares, LLP | 725 Jackson Street, Suite 210 | Fredericksburg, VA 22401 | P 540.371.3566 | F 540.371.3598 | www.PBMares.com

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mauldin & Jenkins, LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended May 31, 2023, 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*. Mauldin & Jenkins, LLC has received a peer review rating of *pass*.

PBMares, LLP

PBMares, LLP
Fredericksburg, Virginia

No Litigation, Federal/State Desk Reviews or Disciplinary Action

Mauldin & Jenkins has had no cases brought forth against the Firm over the past three years in which our Firm was a named party. Additionally, Mauldin & Jenkins has not had a federal or state desk review or field review of its audits during the past three years. Mauldin & Jenkins has not had any disciplinary actions taken (nor are any pending) against the Firm during the past three years with any state or federal regulatory bodies or professional organizations. We have a long-standing history of providing excellent services to our clients and have had no prior record of substandard audit work.

As noted above, there is no pending litigation against our Firm that may be of relevance to the fulfillment of a contract between Mauldin & Jenkins and the City. Additionally, we note no problems that may affect our ability to complete the project as defined in the City's request for proposal.

Identification of Anticipated Potential Audit Problems

Single Audits

Single Audits can be quite cumbersome - especially during a time when new programs are being created and new funding streams are available from the federal government. Since 2020, we have seen a significant amount of new federal funding made available via the Coronavirus Aid, Relief, and Economic Security Act ("CARES"), the Omnibus Appropriations and Coronavirus Relief Package, the American Rescue Plan Act, and most recently, the Infrastructure Investment and Jobs Act. Additionally, with all of the recent storm activity across the southeast, we have seen significant funding available from FEMA and the State of Florida.

Obtaining the needed information from a compliance and financial perspective can be difficult for the auditor and auditee. We anticipate similar difficulties in performing the audit of the City if a Single Audit is required. However, we do believe that with proper planning and communication by all sides, and with the assistance of City personnel, all potential problems should be easily overcome.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (**the Uniform Guidance**), entails more than 100 pages of regulations in applying for, managing, and auditing federal grants and cooperative agreements. The Uniform Guidance includes many complex requirements for you as the auditee to adhere to – including those related to procurement (which seemingly continue to evolve), sub recipient monitoring, and indirect costs. We have a very good understanding of both the auditor and grant recipient requirements of the Uniform Guidance and are available to assist you in adhering to the provisions thereof.

Additionally, we are active members of the AICPA's Government Audit Quality Center (GAQC) which continues to provide significant updates and guidance to the funding created by the federal government. As members of the GAQC, we have direct access to the information as soon as it is made available and can be a valued resource to the City as a recipient of any of this new funding.

Other Potential Problems

In addressing any issue, communication and timely resolution are critical. Mauldin & Jenkins prides itself in developing professional relationships and rapport with clients which facilitate open and honest communication. Mauldin & Jenkins' stance would be based on reporting meaningful information to the financial statement users but understanding that the financial statements are the City's representations. To do less would compromise our independent status.

We use the following approach to seek a mutually agreeable resolution of accounting and reporting issues:

Step 1	Define and understand the issue through discussion with the City's management and verified audit information.
Step 2	Make an initial assessment of the impact of alternative accounting treatments.
Step 3	If the impact has significant potential, gather research which may include the following: obtain the City's research and rationale for their position; gather additional details; draw on common practices within other similar sized governments; utilize recognized Firm experts.
Step 4	Discuss with City staff the Firm's preferred position and rationale.
Step 5	Resolve the issue.

Tab C
Qualifications/Experience

Past Experience of the Firm

Perhaps the greatest indicator of our reliability as a professional service provider to state and local governments is our list of governmental clients. The following governmental client listings are provided to demonstrate Mauldin & Jenkins' vast experience serving the governmental sector, and these listings are broken down by type of governmental unit, and the respective listings represents clients we have served in the past five years (and not over a lifetime).

Cities. Cities we have served within the past five years are as follows. Please also note that over the past five years we have also provided separate audits for numerous CRA entities as required by the State of Florida.

Florida

1) Apopka
2) Atlantis
3) Callaway
4) Cape Coral
5) Clewiston
6) Crystal River
7) Destin
8) Gulf Stream
9) Fernandina Beach
10) Fruitland Park
11) Ft. Myers Beach
12) Haines City
13) Indiantown
14) Inverness
15) Islamorada
16) Juno Beach
17) Jupiter Inlet Colony
18) Jupiter Island
19) LaBelle
20) Lake Placid
21) Longboat Key
22) Madeira Beach
23) Manalapan
24) Marathon
25) Marco Island
26) Naples
27) New Port Richey
28) North Port
29) Palm Coast
30) Palmetto
31) Pinecrest
32) Plant City
33) St. Augustine
34) Tarpon Springs
35) Tequesta
36) Wildwood
37) Winter Haven

Georgia

38) Albany
39) Alpharetta
40) Americus
41) Ashburn
42) Atlanta
43) Austell
44) Avondale Estates
45) Bainbridge
46) Baldwin
47) Ball Ground
48) Barnesville
49) Bloomingdale
50) Brookhaven
51) Brunswick
52) Butler
53) Byron
54) Cartersville
55) Cedartown
56) Centerville
57) Chamblee
58) Chattahoochee Hills
59) Clarkston
60) College Park
61) Colquitt
62) Conyers
63) Cordele
64) Covington
65) Dacula
66) Dalton
67) Decatur
68) Doraville
69) Douglasville
70) Duluth
71) Dunwoody
72) Fairburn
73) Fayetteville
74) Flovilla
75) Forest Park
76) Forsyth
77) Garden City
78) Grovetown
79) Griffin
80) Hapeville
81) Hinesville
82) Holly Springs
83) Jefferson
84) Jeffersonville
85) Johns Creek
86) Kennesaw
87) Kingsland
88) LaGrange
89) Lake Park
90) Lawrenceville
91) Leesburg
92) Lilburn
93) Lone Oak
94) Lyons
95) Manchester
96) Mansfield
97) Milledgeville
98) Milner
99) Milton
100) Monroe
101) Morrow
102) Nashville
103) Newton
104) Norcross
105) Oxford
106) Palmetto
107) Peachtree City
108) Peachtree Corners
109) Pearson
110) Perry
111) Pooler
112) Powder Springs
113) Port Wentworth
114) Richmond Hill
115) Riverdale
116) Rockmart
117) Rome
118) Roswell
119) Sandy Springs
120) Savannah
121) Sharpsburg
122) Social Circle
123) South Fulton
124) St. Marys
125) Stockbridge
126) Stonecrest
127) Suwanee
128) Temple
129) Thunderbolt
130) Tifton
131) Toccoa
132) Tucker
133) Turin
134) Tybee Island
135) Union City
136) Valdosta
137) Villa Rica
138) Waycross
139) West Point
140) Willacoochee

Alabama/Mississippi

141) Athens, AL
142) Huntsville, AL
143) Tuscaloosa, AL
144) Gulfport, MS
145) Meridian, MS
146) Prattville, AL
147) Sheffield, AL

North Carolina

148) Black Mountain
149) Garner
150) Hendersonville
151) Jacksonville
152) Rocky Mount
153) Selma
154) Zebulon
155) Wilkesboro

South Carolina

156) Aiken
157) Beaufort
158) Cayce
159) Chapin
160) Charleston
161) Clemson
162) Clinton
163) Clover
164) Hanahan
165) Hardeeville
166) Hemingway
167) Hilton Head Island
168) Hollywood
169) Georgetown
170) Goose Creek
171) Greenwood
172) Johnsonville
173) Kiawah Island
174) Mount Pleasant
175) North Augusta
176) North Charleston
177) Orangeburg
178) Pamplico
179) Rock Hill
180) Seabrook Island
181) Seneca
182) Summerville
183) Winnsboro

Tennessee

184) Bristol
185) Clarksville
186) Jamestown
187) Jackson
188) Lebanon
189) Morristown
190) Spring Hill

Water and Sewer Operations. Below is a listing of water/sewer operations we have served within the past five years:

1) Athens-Clarke County
2) Augusta-Richmond Co.
3) Calhoun County
4) Chatham County
5) City of Aiken
6) City of Albany
7) City of Americus
8) City of Arcadia
9) City of Athens, AL
10) City of Atlanta
11) City of Ball Ground
12) City of Bloomingdale
13) City of Bradenton
14) City of Brunswick
15) City of Byron
16) City of Callaway
17) City of Canton
18) City of Cape Coral
19) City of Cartersville
20) City of Cayce, SC
21) City of Clarksville
22) City of Clemson, SC
23) City of Clover
24) City of College Park
25) City of Conyers
26) City of Cooper City
27) City of Cordele
28) City of Covington
29) City of Crystal River
30) City of Fairburn
31) City of Fayetteville
32) City of Fernandina
33) City of Ft. Myers Beach
34) City of Garden City
35) City of Goose Creek
36) City of Griffin
37) City of Gulfport
38) City of Haines City
39) City of Hendersonville, NC
40) City of Hinesville
41) City of Islamorada
42) City of Jackson
43) City of Jamestown
44) City of Jefferson
45) City of Johnsonville
46) City of Kingsland
47) City of Lagrange
48) City of Lake Placid
49) City of Lawrenceville
50) City of Leesburg
51) City of Long Boat Key
52) City of Marco Island
53) City of Milledgeville
54) City of Monroe
55) City of Naples
56) City of North Augusta
57) City of North Port
58) City of Palmetto
59) City of Perry
60) City of Plant City
61) City of Pooler
62) City of Port Wentworth
63) City of Powder Springs
64) City of Richmond Hill
65) City of Rock Hill, SC
66) City of Rockmart
67) City of Rome
68) City of Roswell
69) City of Savannah
70) City of St. Augustine
71) City of St. Marys
72) City of Stockbridge
73) City of Suwanee
74) City of Thomasville
75) City of Thunderbolt
76) City of Tifton
77) City of Toccoa
78) City of Tuscaloosa
79) City of Tybee Island
80) City of Union City
81) City of Valdosta
82) City of Villa Rica
83) City of Wildwood
84) Columbia Co.
85) Crisp County
86) DeKalb County
87) Emerald Coast Utilities Authority
88) Englewood Water District
89) Floyd County
90) Forsyth County
91) Gates County, NC
92) Halifax County, NC
93) Lee County
94) Liberty County
95) Lincoln County
96) McIntosh County
97) Mitchell County
98) Montgomery County, NC
99) Monroe County
100) Orange County
101) Paulding County
102) Richland County, SC
103) Rockdale County
104) Spalding County
105) Taylor County
106) Walton County
107) Barrow Co. Water & Sewer Auth.
108) Bristol Joint Sewer System
109) Brunswick - Glynn Joint Water & Sewer Comm.
110) Chatsworth Water Works Comm.
111) Clayton Co. Water & Sewer Auth.
112) Cobb Co. - Marietta Water Auth.
113) Eatonton-Putnam Water & Sewer Auth.
114) Gladeville Utility District
115) Gwinnett Co. Water & Sewerage Auth.
116) Hamilton Co. Water & Wastewater Treatment Department
117) Henry Co. Water Authority
118) Lumpkin Co. Water & Sewerage Auth.
119) Macon Water Authority
120) Newton Co. Water & Sewerage Auth.
121) Peace River/Manasota Reg. Water Supply Auth.
122) Peachtree City Water & Sewerage Auth.
123) Polk Co. Water Authority
124) Middle Chattahoochee Regional Water & Sewer Auth.
125) Seacoast Utility Authority
126) Tampa Bay Water Auth.
127) Town of Black Mountain, NC
128) Town of Chapin, SC
129) Town of Hemingway, SC
130) Town of Pamplico, SC
131) Town of Selma, NC
132) Village of Tequesta

Additionally, our advisory team is currently performing performance audit services for all 49 of the State of Florida's soil and water conservation districts.

Florida Municipal Clients. Below is a small listing of our municipal clients here in Florida served within the past five years. These are all financial and compliance audit clients of our Bradenton, Florida office.

	Client Name	Dates of Annual Audit Services	Contact Person	Phone Number	Hours	Partner
1	City of Naples	2006 to current	Mr. Stefan Massol, Interim Finance Director	239-213-1821	550	Sansbury
2	City of Winter Haven	2023 to current	CJ Scott, CFO	863-291-5689	500	Anderson
3	City of Fernandina Beach	2021 to current	Susan Carless, Comptroller	904-310-3334	500	Sansbury
4	City of North Port	2013 to current	Scott Skipper, Accounting Director	941-429-7108	450	Sansbury
5	City of St. Augustine	2024 to current	Melissa Burns, CGFO, Finance Director	904-429-3948	400	Sansbury

Municipal Bond Experience

In case the City plans to issue and refund bonds in the coming years, we have elected to share with the City some of our experience in the municipal bond area of auditing and financial reporting.

Please see our qualifications regarding our bond program auditing experience within the past three years. Such qualifications include our auditing municipal bond programs with at least $76 million of outstanding bonded debt for which much of the debt has been issued in the past three years, and we have issued numerous consent letters and comfort letters as part of the overall service to our governmental clients during the issuance of such bonded debt. As part of such a large government client base, Mauldin & Jenkins serves 47 clients who meet the above criteria.

Additionally, we audit the Georgia State Finance and Investment Commission (GSFIC) who has issued several billions of general obligation bonds on behalf of the State of Georgia.

Please see the following list for a sample of clients we have performed bond procedures, and/or audited the financial statements for in the past three years whose publicly issued debts are in excess of $100,000,000:

	Governmental Entity	Amount		Governmental Entity	Amount
1	Jefferson County	$ 2,512,564,000	25	City of Pensacola	173,600,000
2	South Car. Transportation Infrastructure Bank	1,408,180,000	26	City of Marco Island	173,000,000
3	Georgia Ports Authority	1,328,668,000	27	City of Sandy Springs	172,230,000
4	Gwinnett County Board of Education	1,171,193,000	28	Charleston County Airport District	172,000,000
5	DeKalb County	1,051,950,000	29	City of College Park	165,683,000
6	Tampa Bay Water	988,700,000	30	Atlanta Development Authority	164,277,000
7	City of Huntsville	738,933,000	31	City of Savannah	151,712,000
8	Gwinnett County	727,267,000	32	Henry County Water & Sewer Authority	151,021,000
9	Charleston Water System	605,734,000	33	Douglas County Board of Education	132,690,000
10	Augusta-Richmond County	549,068,000	34	Clayton County Water Authority	130,018,000
11	Richland County School District 1	408,840,000	35	City of Charleston	126,518,000
12	Forsyth County	396,049,000	36	City of Alpharetta	120,985,000
13	Emerald Coast Utilities Authority	378,200,000	37	Macon-Bibb County	111,774,000
14	Henry County Board of Education	370,827,000	38	Columbus Consolidated Government	109,870,000
15	Hamilton County, Tennessee	360,180,000	39	South Carolina Dept.of Transportation	109,839,000
16	Forsyth County Board of Education	359,256,000	40	Islamorada, Village of Islands	99,900,000
17	Richland County	342,177,000	41	Rockdale County	93,346,000
18	Paulding County	312,923,000	42	Clayton County	86,864,000
19	Electric Power Board of Chattanooga	280,000,000	43	City of Hallandale Beach	85,400,000
20	GA. Higher Education Facilities Auth. (GHEFA)	232,019,000	44	Sumter School District	80,000,000
21	Beaufort County	218,159,000	45	Orange County, North Carolina	78,429,000
22	Athens-Clarke County	214,831,000	46	Macon Water Authority	76,806,000
23	City of Decatur	179,959,000	47	Atlanta Public Schools	76,740,000
24	City of Tuscaloosa	177,068,000			$ 15,312,745,000

Certificates of Achievement and Excellence in Financial Reporting

Mauldin & Jenkins has served **over 740 governments** in the past several years, and **174** governmental units who obtain the GFOA's Certificate of Achievement for Excellence in Financial Reporting (and/or the ASBO's Certificate of Excellence in Financial Reporting). We ***have never failed to obtain the Certificate!*** Every Annual Comprehensive Financial Report submitted has received the award. The following are our current clients:

Counties:

1) Aiken
2) Athens-Clarke
3) Augusta-Richmond
4) Barrow
5) Beaufort, SC
6) Buncombe, NC
7) Butts
8) Camden
9) Cape Coral
10) Cartersville
11) Chatham
12) Clayton
13) Colleton, SC
14) Columbus-Muscogee
15) Dekalb
16) Douglas
17) Edgefield, SC
18) Florence, SC
19) Floyd
20) Forsyth
21) Glynn
22) Greenville, SC
23) Gwinnett
24) Halifax, NC
25) Hamilton, TN
26) Henry
27) Horry, SC
28) Jackson
29) Lancaster, SC
30) Liberty
31) Macon-Bibb
32) Morgan
33) Moore, NC
34) Newton
35) Oconee, SC
36) Orange, NC
37) Paulding
38) Richland, SC
39) Rockdale
40) Spalding
41) Wake, NC
42) Walton
43) Whitfield

Cities:

44) Aiken, SC
45) Albany
46) Alpharetta
47) Americus
48) Apopka, FL
49) Austell
50) Ball Ground
51) Beaufort, SC
52) Black Mountain, NC
53) Bluffton, SC
54) Bristol, TN
55) Brookhaven
56) Brunswick
57) Callaway, FL
58) Cartersville
59) Cayce, SC
60) Chamblee
61) Charleston, SC
62) Chapin, SC
63) Clarksville, TN
64) Clemson, SC
65) College Park
66) Conyers
67) Cooper City, FL
68) Covington
69) Decatur
70) Douglasville
71) Dunwoody
72) Fayetteville
73) Fairburn
74) Forest Park
75) Forsyth
76) Garden City
77) Garner, NC
78) Griffin
79) Gulfport, MS
80) Haines City, FL
81) Hallandale Bch, FL
82) Hapeville
83) Hardeeville, SC
84) Hendersonville, NC
85) Hinesville
86) Holly Springs
87) Huntsville, AL
88) Jacksonville, NC
89) John's Creek
90) Juno Beach, FL
91) Kennesaw
92) Kiawah Island
93) Kingsland
94) Marco Island, FL
95) Lagrange
96) Lawrenceville
97) Longboat Key, FL
98) Milledgeville
99) Milton
100) Monroe
101) Morristown, TN
102) Morrow
103) Mount Pleasant, SC
104) Naples, FL
105) N. Augusta, SC
106) N. Charleston, SC
107) North Port, FL
108) Palmetto, FL
109) Peachtree City
110) Perry
111) Plant City, FL
112) Pooler
113) Port Wentworth
114) Powder Springs
115) Prattville
116) Richmond Hill
117) Riverdale
118) Rockhill
119) Rockmart
120) Rocky Mount, NC
121) Rome
122) Roswell
123) St. Augustine
124) St. Marys
125) Sandy Springs
126) Savannah
127) Social Circle
128) Stockbridge
129) Suwanee
130) Thunderbolt
131) Tarpon Springs, FL
132) Thomasville
133) Tuscaloosa, AL
134) Union City
135) Valdosta
136) Villa Rica
137) Winter Haven
138) Zebulon, NC

Boards of Education:

139) Atlanta Public Schools
140) Beaufort County Schools
141) Bibb County Schools
142) Cartersville City Schools
143) Cobb County Schools
144) Fayette County Schools
145) Fulton County Schools
146) Gwinnett County Schools
147) Horry County Schools
148) Lee County School District
149) Marietta City Schools
150) Richland Co. School D1
151) Savannah-Chatham Scs

State Governmental Entities:

152) Ga. Environ. Fin. Auth.
153) Ga. Ports Authority

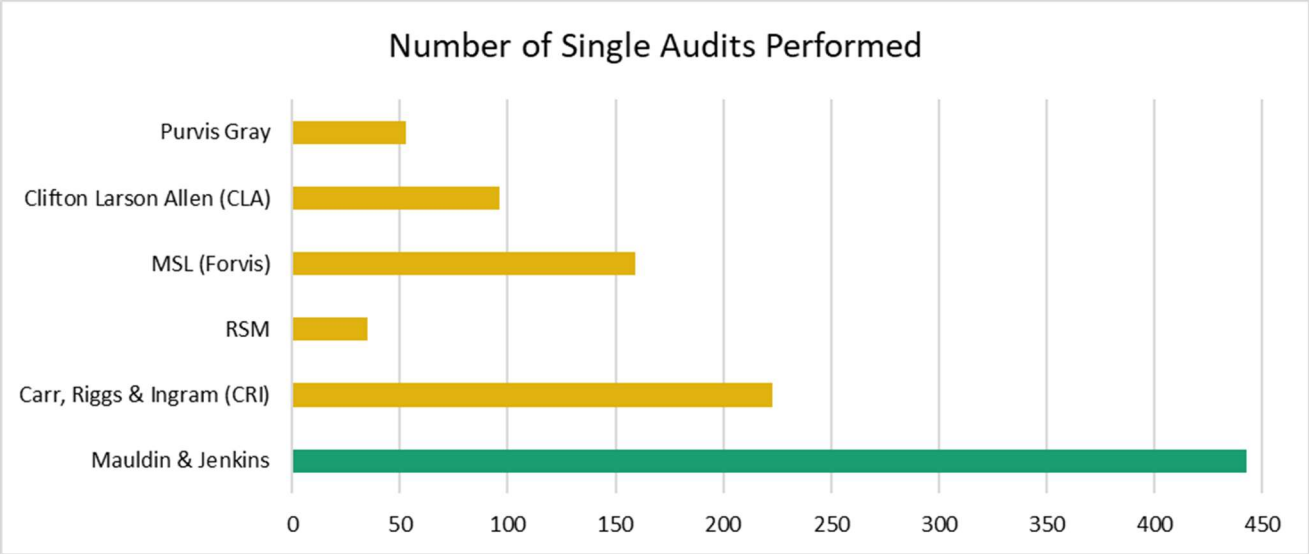
Other Governmental Entities:

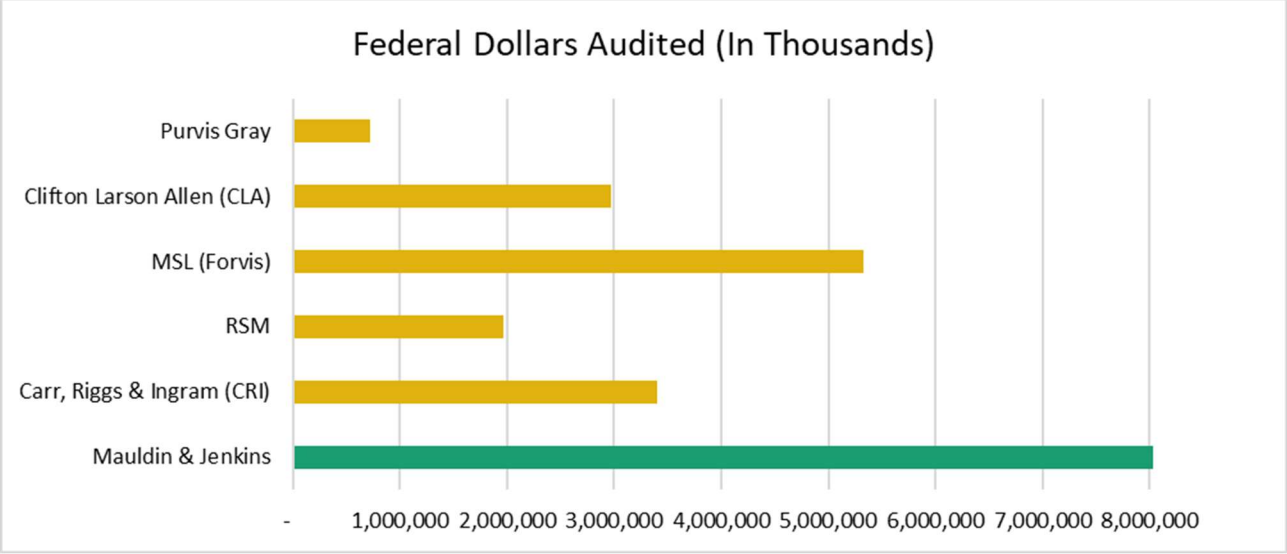
154) Beaufort Jasper Water & Sewer Authority
155) Cape Fear Public Utility Authority
156) Central Savannah River Area Regional Comm.
157) Charleston Water System
158) Clayton County Water Authority
159) Cobb County - Marietta Water Authority
160) Emerald Coast Utilities Authority
161) Greenville Tech College
162) Greenville Water System
163) Greenwood Comm of Public Works
164) Greer Commission of Public Works
165) Henry County Water Authority
166) Lowcountry Regional Transportation Authority
167) Macon Water Authority
168) Mount Pleasant Waterworks
169) N Charleston Sewer District
170) Onslow Water & Sewer Auth
171) Port of Corpus Christi Authority
172) Public Building Authority of Knox Co. & Knoxville
173) South Florida Transportation Authority
174) Tampa Bay Water Authority

Single Audit Experience

Based on data provided by the Federal Audit Clearinghouse (FAC) for fiscal year 2024 audits, Mauldin & Jenkins audits **442 entities** representing approximately **$8 billion in federal expenditures** for state, local government, and non-profit clients which is the:

- **Highest** among public accounting firms in the Southeast as it relates to the number of Single Audits conducted; and
- **4th Highest** among public accounting firms in the Southeast as it relates to total expenditures audited under the Single Audit Act.





The above information was summarized from the Federal Audit Clearinghouse for audits with fiscal year-ends in 2024 for states in which our Firm has offices.

Similar Engagements

For a current listing of five significant engagements similar to that of the City of Fernandina Beach, please see Tab E as we have included all of these clients also as references for you to contact.

Also see below for a partial listing of governmental clients scheduled to be served over the next two years from our Bradenton, Florida office location.

Partial Listing of Florida Governmental Clients Scheduled to Serve in 2026 and 2027			
Client Name	**Year End Date**	**Number of Funds**	**Total Revenues**
Amelia Island Convention and Visitors Bureau	9/30	1	$ 1,826,105
Amelia Island Mosquito Control	9/30	1	1,007,554
Captiva Erosion Prevention District	9/30	1	2,302,479
Charter School of Cape Coral	6/30	1	39,261,003
City of Callaway	9/30	6	29,652,827
City of Cape Coral	9/30	49	674,418,626
City of Clewiston	9/30	8	29,742,759
City of Crystal River	9/30	10	18,229,739
City of Destin	9/30	14	35,262,596
City of Haines City	9/30	11	158,647,850
City of New Port Richey	9/30	11	56,429,464
City of North Port	9/30	38	266,663,726
City of Palmetto	9/30	10	41,733,886
City of Plant City	9/30	21	141,585,513
City of St. Augustine	9/30	12	125,772,893
Emerald Coast Utilities Authority	9/30	1	216,179,883
Englewood Water District	9/30	2	23,043,586
Hardee County Industrial Development Authority	9/30	1	10,001,916
Ocean Highway and Port Authority	9/30	1	1,118,118
Tampa Bay Water	9/30	1	252,354,283
Town of Ft Myers Beach	9/30	10	42,233,623
Town of Longboat Key	9/30	29	56,817,232
Village of Tequesta	9/30	12	34,619,752

Prior Engagements With the City of Fernandina Beach

Mauldin & Jenkins, LLC has been the independent audit Firm of the City for the past five years. We have provided independent audit services and financial statement preparation services for the City and CRA for the City's fiscal years ending September 30, 2021 through 2025. We have had no other relationship with or performed any other engagements with the City over this timeframe. Each of these audits has been overseen by Mr. Sansbury as partner in charge of the engagements. Total hours have approximated 500 hours annually and have all been carried out by the Bradenton, Florida office location of Maulding & Jenkins.

Subcontractors

Mauldin & Jenkins, LLC does not intend to utilize the help of subcontractors for this engagement.

Specific RFP Questions

a. Has the firm ever missed the ACFR or SEFA deadline due to the fault of the firm or its subcontractor(s)? Please explain.

   Mauldin & Jenkins has a history of strong performance and meeting all of our client deadlines. As such, to our knowledge, the Firm has not missed any applicable deadline due to the fault of the Firm. Extensions have been needed for various client reasons but none specifically tied to the fault of our Firm.

b. Has the firm ever charged additional fees for the completion of audit work due to the failure of the firm or its subcontractors to properly plan and complete the work timely? Please explain.

   Mauldin & Jenkins does not charge additional fees for issues caused by the Firm. Additional fees are only charged when there are scope changes to the engagement and/or issues related to the timely delivery of information needed from our clients.

c. Has the firm or one of its subcontractors ever had an audit contract cancelled due to a poor performance issue of the firm or subcontractor? Please explain.

   We know of no contracts being cancelled due to any poor performance on behalf of our Firm or subcontractors used. We have over a 100 year history of providing excellent client services to our clients and do not anticipate that changing any time soon.

Partner, Supervisory and Staff Qualifications and Experience

In order to provide the highest quality service in the most cost-efficient manner, Mauldin & Jenkins has formed a client service team which will function as a cohesive unit and would represent a superb assortment of talent and experience for the audit of the City. As noted previously, the Firm has over 802 professionals within the Firm and approximately 50 individuals in our Bradenton office location. All of which are available to serve the City during the course of this engagement. The proposed audit unit would be assembled as follows:

Team member name	Engagement Performance Role	Years of Experience
Wade Sansbury, CPA	Engagement Lead Partner	30
Daniel Anderson, CPA	Engagement Supporting Partner	18
Adam Fraley, CPA	Engagement Quality Assurance Partner	27
Jameson Miller, CISA	IT Consultant	15

The above team dedicated to audit the City will include (at a minimum): two partners, one full-time manager, and at least two staff professionals. The manager and the staff professionals will be substantially on-site full-time throughout the conduct of their role in the audit (or in a hybrid audit partially on-site and partially working remotely as the City desires). Other governmental audit professionals will be available to assist throughout the fieldwork and the preparation of the financial reports. The audit partner in-charge of fieldwork will correspond with City management on financial reporting, audit, and related issues on an ongoing basis, and this individual will also be dedicated to serve the City throughout fieldwork, reporting and conclusion in all respective fiscal years. Mauldin & Jenkins has the depth of resources which allows us to provide you with significant resources of knowledgeable professionals to meet your deadlines.

Principal Engagement Team

Wade Sansbury, CPA
Partner 941-741-2255
Bradenton, Florida wsansbury@mjcpa.com



Wade Sansbury is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in Florida and Georgia. Wade is a partner who works exclusively in the governmental sector of the Firm's audit practice. Wade has over 30 years of experience serving governmental clients similar in nature to the City. His experience has included serving cities, counties, schools and special districts. His experience also includes serving entities with significant utility operations (including water and sewer, gas, refuse, and electric services). Wade will have the overall engagement responsibility for the City engagement including planning, developing the overall audit approach, supervision of staff, and will be a main contact point for the City. As the auditor in-charge of the overall audit of the City, Wade meets the educational requirements under *Government Auditing Standards* and Florida Statutes, Chapter 11.45. Wade's Florida license number is AC45811 and is currently active through December 31, 2027.

Technical Experience

During his career, Wade has served numerous governmental clients on behalf of the Firm. The following is a partial listing of governmental clients served by Wade in the capacity of engagement partner in-charge or quality assurance review partner:

Cities
1) Apopka
2) Arcadia
3) Beaufort
4) Callaway
5) Cape Coral
6) Clewiston
7) Cooper City
8) Covington
9) Crystal River
10) Decatur
11) Destin
12) Fernandina Beach
13) Fort Myers Beach
14) Griffin
15) Haines City
16) Hallandale Beach
17) Islamorada
18) Lake Placid
19) Longboat Key
20) Marco Island
21) Milledgeville
22) Morrow
23) Naples
24) North Port
25) Palmetto
26) Pensacola
27) Pinecrest
28) Plant City
29) Roswell
30) Sandy Springs
31) Social Circle
32) St. Augustine
33) Tarpon Springs
34) Tequesta
35) Union City

Counties
36) Liberty County
37) Henry County
38) Taylor County
39) Rockdale County
40) Sumter County
41) Bibb County
42) Dougherty County
43) Monroe County
44) Stephens County
45) Forsyth County
46) Walton County
47) Moore County, SC
48) Hamilton County, FL
49) Hernando County, FL
50) Union County, FL

Boards of Education
51) Highlands Co. School District
52) Forsyth Co. BOE
53) Gwinnett Co. BOE
54) Henry Co. BOE

Other Governmental Units
55) Tampa Bay Water
56) Hardee Co. Industrial Development Authority
57) Ocean Highway and Port Authority
58) South Florida Regional Transportation Authority
59) Lakeland Area Mass Transit

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Valdosta State University in 1995
- Certified Public Accountant licensed by the States of Florida and Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Government Finance Officers Association (GFOA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Wade is currently serving as the Firm's Bradenton office managing partner and is the Firm's lead governmental partner in the State of Florida. He is also a past member of the Firm's seven-member Executive Committee, which governs the actions and directions of the Firm. Wade also currently serves on the Bradenton Area EDC Investor Relations Committee and does volunteer work with the Boy Scouts. Wade is also on the Firm's Technology Committee which helps to oversee the Firm's usage of technology and the application of that technology in the audit practices. Note that Wade has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission). Wade also has extensive experience with multiple client computer systems and software and is a leader in the Firm for auditing such areas.

Audit Training

Wade annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Wade has additionally volunteered as instructor for various FGFOA Chapter training courses across the state. Wade meets the educational requirements under Florida Statutes Chapter 11.45. Listed below are just some of the training courses Wade has attended over the last few years:

- 2025 AICPA Governmental and Not-For-Profit Conference – 12 credit hours
- 2025 AICPA Advanced Topics in a Single Audit – 11 credit hours
- 2025 M&J Governmental Conference – 10 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Georgia CPAs – 1 credit hour
- 2024 M&J Governmental Conference – 14 credit hours
- 2024 AICPA Governmental and Not-For-Profit Conference – 11 credit hours
- 2024 CCH Axcess Engagement Pro and Knowledge Coach Training – 12 hours
- 2023 AICPA Single Audit Quality Update – 2.5 credit hours
- 2023 AICPA Performance Audits Under Yellow Book – 4 credit hours
- 2023 AICPA Audits of State and Local Governments Update – 17 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours

Daniel Anderson, CPA
Partner 941-741-2213
Bradenton, Florida danderson@mjcpa.com



Daniel Anderson is a partner and a Certified Public Accountant with Mauldin & Jenkins. He is registered and licensed to practice in the State of Florida. Daniel works exclusively in the governmental sector of the Firm's audit practice. Daniel has approximately 18 years of experience serving governmental clients including audit services for cities, counties, school districts, and other entities. Daniel has significant experience with his client's computer systems. This includes specific experience with remote auditing via web access to client information. Daniel will serve as the City's engagement fieldwork partner assisting in developing the overall audit approach, supervision of staff, and will be a main contact point for the City. Daniel's Florida license number is AC42735 and is currently active through December 31, 2027.

Technical Experience

During his career, Daniel has served numerous governmental clients on behalf of the Firm including 19 municipalities. A condensed listing of Florida governmental audit clients served by Daniel is listed below:

Cities

1) Apopka
2) Atlantis
3) Clewiston
4) Crystal River
5) Fernandina Beach
6) Hallandale Beach
7) Islamorada
8) Jupiter Inlet Colony
9) Jupiter Island
10) Lake Placid
11) Longboat Key
12) Marco Island
13) Naples
14) Palmetto
15) Plant City
16) Tarpon Springs
17) Tequesta
18) Wildwood
19) Winter Haven

Other Governmental Units

20) Tampa Bay Water
21) Hardee Co. Industrial Development Authority
22) South Florida Regional Transportation Authority
23) Lakeland Area Mass Transit
24) Captiva Erosion Prevention District
25) Citrus Co. Mosquito Control
26) Englewood Water District

Professional Associations and Education

- Bachelor of Science in Accounting from Florida State University in 2008
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the FICPA State & Local Government Committee
- Member of the Florida Government Finance Officers Association (FGFOA)

Note that Daniel has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Audit Training

Daniel annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, the FGFOA conference, AICPA sponsored courses, and various other courses. Additionally, Daniel has served as an instructor at Firm sponsored CPE events, as well as FGFOA events at the state and local level. Daniel is a graduate of the FICPA Emerging Leaders Program (2017) as well the Leadership Manatee Program (2018). Daniel meets the educational requirements under Florida Statutes Chapter 11.45. Listed below are just some of the training courses Daniel has attended over the last few years:

- 2025 M&J Governmental Conference – Instructor and Participant – 16 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Octane Conference – Instructor and Participant – 8 credit hours
- 2025 FGFOA North Florida Chapter – Instructor – 2 credit hours
- 2025 M&J Single Audit Training – Instructor – 16 credit hours
- 2025 M&J Client CPE – 6 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J Single Audit Training – Instructor – 16 credit hours
- 2024 M&J Client CPE – Instructor – 2 credit hours
- 2024 Lorman Webinar – GASB 51 – Instructor – 1 credit hour
- 2024 Octane Conference – Instructor and Participant – 8 credit hours
- 2023 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2023 FICPA Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2023 M&J Single Audit Training – Instructor – 16 credit hours
- 2023 Octane Conference – Instructor – 2 credit hours
- 2023 FGFOA Gulf Coast Chapter – Instructor – GASB 96 – 2 credit hours

Adam Fraley, CPA
Partner 770-955-8600
Atlanta, Georgia afraley@mjcpa.com



Adam Fraley is a partner and a Certified Public Accountant with Mauldin & Jenkins specializing in serving local and state governmental entities. He has over 25 years of experience and is responsible for the Firm-wide governmental practice division of Mauldin & Jenkins serving governmental clients throughout the Southeast. Adam is also a member of the Firm's Executive Committee, which governs the actions and direction of the Firm. Adam would serve the City as the quality assurance partner.

Adam currently serves on the Firm's Assurance (A&A) Committee, leading the establishment of audit policies of the Firm and answering technical questions for the Firm's governmental partner group as well as other partners. He is also the Firm's Designated Audit Quality Partner (DAQP) for the AICPA's Government Audit Quality Center. He has served as Chairman on the Firm's Partner Advisory Board and Leadership and Career Development Committee, helping provide policy and procedural recommendations to establish and monitor a leadership, educational, and mentoring programs for the development of the Firm's human resources.

Note that Adam has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program (this includes those clients who have successfully received the certificate on a first-time submission).

Technical Experience
Adam serves both large and small governmental units and is involved in serving over 80 such governmental entities covering a wide range of cities, counties and special districts. A detailed listing of these clients served is available upon request.

Professional Associations and Education

- Bachelor of Business Administration in Accounting from Georgia College & State University in 1997
- Certified Public Accountant licensed by the State of Georgia
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Government Finance Officers Association (GFOA)

Adam has been a featured speaker at various governmental conferences and workshops, free CPE provided to our clients, and several internal and external conferences. Adam coordinates the annual Mauldin & Jenkins Governmental Industry Training Conference each year, which provides advanced training to experienced governmental auditors of the Firm. In his role as Chairman of the Firm's Leadership and Career Development Committee (LCDC), he also participates in providing annual instruction at the Mauldin & Jenkins LEAP conference, which introduces younger people to the various practice areas of the Firm, including the governmental practice.

Audit Training
Adam annually exceeds the minimum training requirements and standards. He has many years of experience preparing financial statements in accordance with GASB 34 as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. Listed below are just some of the training courses Adam has attended over the last few years:

- 2025 M&J Governmental Conference
- 2024 M&J Governmental Conference
- 2023 M&J Governmental Conference

Garrett Marlowe, CPA
Senior Manager 941-741-2201
Bradenton, Florida gmarlowe@mjcpa.com



Garrett is a manager and a Certified Public Accountant (2020) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the State of Florida. Garrett has seven years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida. He spends **100% of his time serving local governments** emphasizing cities and special districts. Garrett will be the manager for the City audit responsible for the day to day audit procedures on-site with the City. Garrett's Florida license number is AC55019 and is currently active through December 31, 2026.

Technical Experience

Garrett has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program. During his career, Garrett has served numerous governmental clients on behalf of the Firm including 18 municipalities. A condensed listing of Florida governmental audit clients served by Garrett is listed below:

Cities

1) Apopka
2) Atlantis
3) Callaway
4) Cape Coral
5) Clewiston
6) Cocoa Beach
7) Crystal River
8) Destin
9) Fernandina Beach
10) Fort Myers Beach
11) Haines City
12) LaBelle
13) Longboat Key
14) Naples
15) Longboat Key
16) Plant City
17) Tarpon Springs
18) Tequesta
19) Wildwood

Other Governmental Units

20) Tampa Bay Water
21) Emerald Coast Utilities Authority
22) South Florida Regional Transportation Authority
23) Captiva Erosion Prevention District
24) Amelia Island Mosquito Control District

Professional Associations and Education

- Bachelor of Science in Accounting from the University of Central Florida in 2016
- Masters of Science in Accounting from the University of Central Florida in 2017
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

Garrett annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. He attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, and various other courses. Listed below are just some of the training courses Garrett has attended over the last few years:

- 2025 M&J Single Audit Training – Instructor – 14 credit hours
- 2025 M&J ACFR Training – Instructor – 14 credit hours
- 2025 M&J Governmental Conference – Participant – 14 credit hours
- 2024 M&J Governmental Conference – Participant and Instructor – 16 credit hours
- 2024 M&J ACFR Training – Instructor – 12.5 credit hours
- 2024 Becker: Ethics and professional conduct for CPAs in Florida – 4 credit hours
- 2024 Becker: Yellow Book and Single Audit Update 2024 – 2.5 credit hours
- 2024 Thomson Reuters: Leadership II – 24 credit hours
- 2023 Thomson Reuters: Leadership I – 24 credit hours
- 2023 M&J Governmental Conference – Participant – 16 credit hours
- 2023 M&J Single Audit Training – Instructor – 16 credit hours

Kayla O'Sullivan, CPA
Manager
Florida
kosullivan@mjcpa.com



Kayla O'Sullivan is a manager with Mauldin & Jenkins. Kayla works primarily in the governmental sector of the Firm's audit practice. Kayla has approximately six years of experience serving governmental clients including municipalities, special districts and counties. Her experience covers governmental accounting and auditing and has provided audit services to numerous governmental organizations meeting the requirements of *Government Auditing Standards* and the Uniform Guidance. Kayla will be available to work as an additional manager for the City audit responsible for the day to day audit procedures on-site with the City. Kayla's Florida license number is AC60357 and is currently active through December 31, 2026. Kayla has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

During her career, Kayla has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Kayla is listed below:

Cities

1) Fernandina Beach
2) Haines City
3) Jupiter Island
4) Naples
5) Palmetto
6) Winter Haven
7) Jacksonville, NC
8) Rocky Mount, NC

Counties

9) Bertie County, NC
10) Buncombe County, NC
11) Columbus County, NC
12) Green County, NC
13) Gates County, NC
14) Madison County, NC
15) Moore County, NC
16) Orange County, NC

Professional Associations and Education

- Bachelor of Science in Accounting from Florida Gulf Coast University in 2018 and Masters in Business Administration with a concentration in Accounting in 2022
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

Kayla annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. She attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, and various other courses. Listed below are just some of the training courses Kayla has attended over the last few years:

- 2025 M&J Governmental Conference – 14 credit hours
- 2024 M&J Governmental Conference – 14 credit hours
- 2023 M&J Governmental Conference – 16 credit hours

Danny Rausch, CPA
Manager
Florida
drausch@mjcpa.com



Danny Rausch is a manager with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations. Danny spends most of his time serving state and local governments, all of which utilize the new reporting model. Danny works with local governments in Florida. Danny has almost seven years of experience in public accounting, serving a wide range of governmental clients. Danny's Florida license number is AC62665 and is currently active through December 31, 2026. Danny has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

During his career, Danny has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Danny is listed below:

1) City of Haines City
2) City of Crystal River
3) City of Destin
4) City of Fernandina Beach
5) City of Plant City
6) City of LaBelle
7) City of North Port
8) Dakota County Community Development Agency
9) Hardee County IDA
10) MN Housing Authority
11) Oneida Nation
12) Chumash Band
13) Catfish Bend
14) YMCA of Southwest Florida
15) Town of Fort Myers Beach
16) Town of Manalapan

Degree/Certifications and Audit Training

Danny graduated from the University of South Dakota with a Masters in Accounting. Danny is also a Certified Public Accountant. In addition, Danny has obtained a significant amount of continuing professional education over the last few years:

- 2025 M&J Governmental Conference
- Q2 State Local Governments A&A Updates – 2024
- September 2024 Quarterly Audit Independence Webcast
- Q2 Not-for-Profit: A&A Update
- Public Sector: Lessons Learned in Inspections
- June 2024 Quarterly Audit Independence Webcast
- 2024 Annual Independence Update – Staff
- Q1 State Local Governments A&A Updates – 2024
- Q1 Not-for-Profit A&A Update
- SLG: Review of New Audit Templates
- Q4 State Local Governments A&A Updates – 2023
- Insurance Audit Year End Alert -2023
- Government and Regulatory Risk
- Q3 State Local Governments A&A Update - 2023

Professional and Civic Activities

Danny is a Certified Public Accountant and a member of the American Institute of Certified Public Accountants and Minnesota Institute of Certified Public Accountants.

Katie Schoch, MBA
Senior Associate
Bradenton, Florida
kschoch@mjcpa.com



Katie Schoch is a senior associate with Mauldin & Jenkins. Her experience with the Firm covers a variety of state and local governmental organizations. Katie spends most of her time serving state and local governments, all of which utilize the new reporting model. Katie works with local governments primarily in Florida but has also served cities in Alabama and Georgia. Katie has over seven years of experience in public accounting, serving a wide range of governmental clients. Katie has experience assisting in the preparation of governmental financial statements as well as preparing Annual Comprehensive Financial Reports meeting all of the requirements of the GFOA Certificate of Excellence Program.

Technical Experience

During her career, Katie has served numerous governmental clients on behalf of the Firm. A condensed listing of governmental audit clients served by Katie is listed below:

1) Atlanta
2) Crystal River
3) New Port Richey
4) Fernandina Beach
5) Cocoa Beach
6) Wildwood
7) Naples
8) Palmetto
9) Athens
10) Cape Coral
11) Winter Haven
12) Plant City
13) Apopka
14) Tarpon Springs
15) Palm Coast
16) Atlantis
17) Jupiter Island
18) Indian River Mosquito Control District
19) Lakeland Area Mass Transit District
20) Seacoast Utility Authority
21) Area Housing Commission of Clewiston, Lakeland & Hendry Co.

Professional Associations and Education

- Bachelor of Science in Accounting from the University of South Florida in 2019
- Masters in Business Administration from Western Governors University
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)

Audit Training

Katie annually exceeds the professional standards requirements requiring 80 hours of CPE every two-year period and GAGAS standards requiring at least 24 hours of CPE that directly relates to government auditing, the government environment, or the specific or unique environment in which the audited entity operates. She attends annual Firm sponsored governmental accounting and auditing updates, as well as Single Audit updates, and various other courses. Listed below are just some of the training courses Katie has attended over the last few years:

- 2025 M&J Governmental Conference
- In-Charge Training Governmental - 2025
- M&J Risk Assessment Training - 2025
- 2025 Single Audit Training
- 2024 M&J Governmental Conference
- 2023 M&J Governmental Conference
- 2023 ACFR Training
- 2023 Single Audit Training
- 2022 Governmental Conference
- 2022 Single Audit Training
- 2022 ACFR Training
- Coronavirus State & Local Fiscal Recovery Fund - 2022

Other Staff Resources (Single Audit, Technology Services and Fraud Examinations)

We have individuals with extensive experience and certifications relative to Grant Testing, Information Systems Technology as well as Fraud Examinations. The following individuals are available to be of service to the City should the need arise.

Trey Scott, CPA
Partner tscott@mjcpa.com



Trey Scott is a partner and a Certified Public Accountant (2010) with Mauldin & Jenkins specializing in serving local and state governmental entities. He is registered and licensed to practice in the States of Florida and Georgia. Trey has approximately 19 years of experience, all with Mauldin & Jenkins. His experience with the Firm covers a variety of state and local governmental organizations in Florida, Georgia, and South Carolina. He spends **100% of his time serving local governments** emphasizing cities, counties and special purpose entities and authorities. Trey will be an additional resource in developing the overall audit approach and supervision of staff. Trey has significant experience with various client EDP systems. Trey's Florida license number is AC50327 and is currently active through December 31, 2027.

Technical Experience

During his career, Trey has served numerous governmental clients on behalf of the Firm. This includes **12 municipalities**, 7 counties, 4 state entities, and 11 special purpose entities. Included in the municipalities served by Trey in the past as engagement director (senior manager) are the City of Pensacola, the City of Cooper City, the City of Hallandale Beach, the City of Augusta, and the City of Charleston.

Additionally, Trey has significant experience with **federal and state grant programs**. He is one of the main review persons for the Bradenton office for Single Audit procedures. He attends significant Single Audit training each year and is responsible for teaching at Mauldin & Jenkins in-house staff training annually as well as various FGFOA events.

Professional Associations and Education

- Bachelor of Arts Majoring in Business Administration from Austin College
- Master of Public Accountancy from the University of West Georgia
- Certified Public Accountant licensed by the State of Florida
- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Florida Institute of Certified Public Accountants (FICPA)
- Member of the Florida Government Finance Officers Association (FGFOA)

Audit Training

- 2025 M&J Governmental Conference – Various Participant/Instructor
- 2025 Becker Ethics: Protecting the Integrity of Florida CPAs – 4 credit hours
- 2025 Becker Ethics: Protecting the Integrity of Georgia CPAs – 1 credit hour
- 2025 Octane Conference – GASB Update – Instructor
- 2025 M&J Quarterly Client CPE – Instructor
- 2025 FGFOA North Florida Chapter – Instructor – 2 credit hours
- 2024 M&J Governmental Conference – Various Participant/Instructor
- 2024 GFOA South Carolina Conference – Financial Statement Report Card – Instructor
- 2024 Octane Conference – Revenue Recognition - Instructor
- 2023 M&J Governmental Conference – Various Participant/Instructor
- 2023 GFOA South Carolina Conference – GASB Update – Instructor
- 2023 Ethics for CPAs in Florida
- 2023 Octane Conference – GASB Update – Instructor
- 2023 Carl Vinson Institute of Local Government ACFR class – Instructor
- 2023 M&J Quarterly Client CPE – Instructor



Jameson A. Miller, CPA, CISA, CISSP
Partner, Information Technology and Audit Services

Jameson Miller is a partner and has been with Mauldin and Jenkins since graduation from the University of Tennessee at Chattanooga. He currently leads the Firm's Information Systems and Cybersecurity practice. For over 15 years, Jameson has provided audit services to public and private entities throughout the Southeast. Jameson's experience includes audits of general controls, application controls, technical audits and security assessments for information systems.

Jameson has extensive experience with Sarbanes Oxley, SSAE18 System and Organization Controls (SOC) Audits, National Automated Clearinghouse Association (Nacha) Compliance with Appendix Eight of the Nacha Operating Rules and Guidelines, and Gramm-Leach-Bliley Act (GLBA) compliance program implementation, testing and reporting. His technical expertise includes performing vulnerability assessments and penetration testing of information systems using both technical and social engineering techniques. Further, Jameson has:

- Maintained current and relevant information technology and financial accounting continuing professional education credits (CPE);
- Obtained the American Institute of Certified Public Accountants' (AICPA) "Cybersecurity Advisory Services" and "Blockchain for Accounting and Finance" Certificates;
- Presented a 2018 CPE webinar for the Georgia Governmental Financial Officers Association (GGFOA) members entitled, "Cybersecurity Trends and the AICPA's Cybersecurity Risk Management Program;"
- Presented a 2018 CPE breakout session entitled, "What is Blockchain and Why Should I Care?" for the GGFOA's Annual Conference; and
- Presenting an upcoming session for the Georgia Society of CPAs Non-profit conference, "Technologies Transforming Accounting."

Jameson is a member of the AICPA, the Tennessee Society of Certified Public Accountants (TSCPA), and ISACA (formerly the Information Systems Audit and Control Association). In addition, Jameson is an avid outdoor enthusiast and enjoys volunteering as secretary and treasurer of the Board of Directors of the Cumberland Trails Conference, a 501(c)3 non-profit organization. Jameson is a licensed Certified Public Accountant (2010) with the State of Tennessee, a Certified Information Systems Auditor (2018) through ISACA, and a Certified Information Systems Security Professional (2019) granted by the International Information System Security Certification Consortium. Jameson is currently participating in a 40-hour "Penetration Testing with Kali" continuing education self-study course offered through Offensive Security, the creators of the Kali Linux Penetration Testing operating system. Afterwards, he plans to sit for the Offensive Security Certified Professional (OSCP) 24-hour certification examination.

Considering the fact that Jameson only provides non-traditional consulting-type services to governmental entities, and he does not (and will not) provide audit and accounting services under the guidance of the Yellow Book educational standards, no such continuing education is required or provided under this proposal.



David Roberts
Partner, Governmental Advisory Services

David Roberts is a widely respected leader in providing consulting and advisory services to public-sector organizations at the federal, state, and local level. David has approximately 20 years at KPMG, one of the "Big 4" international accounting firms, and brings an exceptional understanding of governmental clients' challenges as well as innovative solutions that fit their unique operating and service delivery environment. David now leads our Government Advisory practice, where he will continue to focus on helping governments and individual agencies fulfill and exceed their financial, operational, and regulatory obligations to the public.

David has provided a wide array of advisory services in his career. In the past three years alone, David has performed and supervised approximately 70,000 hours of advisory services which are summarized by type of entity and respective services as follows:

Cities and Counties:	**Respective Services Provided:**
Austin, Texas	Zero Based Budgeting Assessment and Strategic Design
Charlotte County, Florida	Strategic Planning Assistance, and Utilities Dept. Assessments
DeKalb County, Georgia	Water/Sewer Utility Billing Assessment
Fort Lauderdale, Florida	Water/Sewer Utility Billing Assessment
New Orleans, Louisiana	Zero Based Budgeting Assessment and Strategic Design
Riverside County, California	Finance Function Assessment
Savannah, Georgia	Water/Sewer Utility Billing Assessment
School Districts:	
Chicago Public Schools	Service Delivery Model Assessment
DeKalb County (GA) Schools	Human Resources Assessment
	Human Resources Recommendation Implementation
Federal and State Government Entities:	
District of Columbia Employment Services Dept.	Workforce Innovation and Opportunity Act (WIOA) Grant
Assistance	
Florida Department of Management Services	Quality Assurance/Independent Verification and Validation Over SAP Implementation
Florida Turnpike Enterprise	Back-office Project Management Office (PMO)
Georgia Department of Administrative Services	Human Resources Function Market Scan
Georgia Department of Community Health	Finance Function Review
Georgia Department of Economic Development	Workforce Innovation and Opportunity Act (WIOA) Grant
Assistance	
Georgia Department of Labor	Back-office Assessment and Project Mgmt. Office Support
Georgia State Road and Tollway Authority	Agency Merger Assessment
	Cost Allocation Assistance
	Strategic Planning Assistance
Kentucky Transportation Cabinet	Revenue Control Manager
Puerto Rico Dept. of the Treasury	Finance Project Management Office
Texas Department of Transportation	Back-office SAP Implementation Support
Virginia Department of Transportation	Workforce Strategy Assessment
Special Purpose Entities:	
Atlanta Housing Authority	Human Resources Assessment and Optimization
Florida Healthy Kids (NFP)	Vendor Selection Assistance
University of Texas at San Antonio	Payroll Assessment and Optimization

From management consulting and identifying new opportunities, to increasing stakeholder satisfaction and implementing transformational strategies, David and our government advisory team deliver insights and techniques that help government clients leverage public resources efficiently while achieving overarching goals. Our government advisory practice brings to market a team that has direct experience as government employees, change agents, and transformation consultants to help tackle the industry's toughest issues.

Brandon R. Smith, CPA, CCSFP, CHQP
Partner, Advisory Services
Information Technology and Cybersecurity



Brandon Smith joined Mauldin & Jenkins in 2008 after studying Accounting and Information Systems at Georgia Southern University. He works with organizations throughout the Southeast to help deliver a blend of capacity building and advisory services.

His experience includes evaluating cybersecurity, internal control, and risk management policies and practices. He helps organizations review posture and identify prioritized, flexible, repeatable, performance-based, and cost-effective approaches to improve measures and controls.

Expertise includes NIST Cybersecurity Framework, HITRIST Common Security Framework, System and Organization Controls (SOC) Reporting, COSO Internal Control-Integrated Framework, and Uniform Guidance. Services range from reviewing existing policies and practices and providing targeted recommendations in line with proven frameworks, to helping facilitate technical assessments.

Brandon serves on a national Alliance Innovation Committee that represents more than 80 firms nationally, he serves on the AICPA's Stakeholder Advisory Group for its Dynamic Audit Solution currently in development, and he is the chair of M&J's NExT Committee for Innovation. Brandon is enthusiastic about transformative technologies and the impact they have on our clients and our profession, including Data Analytics, Machine Learning, Artificial Intelligence, Robotic Process Automation, and Blockchain. Additional services provided by Brandon and his team include:

- Internal Controls Assessments
- IT/Cybersecurity Framework Assessments
- GLBA Compliance – Information Security
- Vulnerability Assessments
- Internal and External Penetration Testing
- Social Engineering Campaigns
- Cybersecurity Awareness Training

Brandon is a regular speaker for the Georgia Society of CPAs and he serves as a volunteer faculty member for Nonprofit University's certificate programs. He is a member of ISACA, AICPA, GSCPA, Georgia Planned Giving Council, Georgia Center for Nonprofits, Technology Association of Georgia, and HITRUST.



David Jahosky
Partner, Governmental Advisory Services

David Jahosky is a partner and the Governmental Advisory Services Practice Leader for Mauldin & Jenkins. David received both his BA in 1991 and MA in 1993 in Public Administration from the University of Florida. Prior to joining Mauldin & Jenkins, David spent 14 years with KPMG as a leader in its Government Practice and serving as the lead account partner for the State of Florida. Most recently, David spent six years at Anser Advisory Services leading its Strategy, Grants and Compliance practice that served over 75 government clients in nine states, including Florida and Georgia.

As an experienced public sector consultant, David brings extensive national experience in creating and implementing transformational strategies for improving operations, service delivery models, and stakeholder satisfaction. He possesses a deep understanding of business and relationship development, client delivery, and people development.

For more than 30 years, David has been serving public sector entities in meeting the challenges they face in serving the public good – to improve performance, achieve regulatory or standards compliance, and enhance accountability and reporting. David has a strong background in client service delivery and considerable project management experience. David's current and past clients include some of the leading entities in the public sector.

David has substantial experience leading and coordinating advisory engagements across several industries, with a focus on state and local governments, higher education and not-for-profit organizations. David's core skill sets include helping clients solve revenue enhancement, cost optimization, strategy and compliance, operational transformation, and performance management issues. He has helped clients realize their strategic vision, transform operations, improve service delivery, enhance customer service, increase revenue, and reduce costs. David has spoken at numerous industry events and conferences. As part of his responsibilities, David routinely briefed legislative bodies, executive leadership, and policymakers.

Involvement in Governmental Accounting Committees and Associations

Mauldin & Jenkins is very committed and dedicated to the governmental industry. The Firm is a member of the AICPA Governmental Quality Institute and we also have an individual who serves as an executive committee member of the Institute. We have individuals who also give back by teaching at both national and state levels in addition to our client training courses. Our experiences with national level typically see Firm personnel speaking at the national AICPA Governmental and/or Governmental and Non-Profit Annual Conferences.

The Firm is also a part of the AICPA Single Audit Quality Improvement Task Force whereby individuals from the Firm are part of this committee. This committee's sole purpose is to help the profession as a whole do a better job overall in the performance and documentation of Single Audits. An individual from the Firm currently chairs this task force.

As noted elsewhere within our proposal, the Firm itself is a member of the American Institute of Certified Public Accountants and the Government Finance Officers Association. Additionally, most all governmental professional staff are individually members of the AICPA and GFOA as well as the local state chapters including the Florida GFOA.

Lastly, Joel Black, a former partner of Mauldin & Jenkins, was selected as the Chairman of the Governmental Accounting Standards Board (GASB), in January 2020. Joel is in the middle of serving a seven-year term in his role.

Partner and Staff Continuity

We are committed to providing continuity of our engagement team members. We recognize that this is also an important factor for the City as it limits the amount of retraining that needs to be performed each year. **Our staff retention rates of approximately 85%** are considered to be among the best in the profession (and much better than national firms). We are able to not only provide consistency with the partners and managers on our engagement teams, but seniors and staff as well.

It is also our goal to minimize disruptions to your management personnel by staffing the engagement so as to provide continuity, both during and between audits. It is the Firm's policy not to rotate key audit staff, consultants or specialists off a multi-year contracted audit engagement. Consequently, it is not anticipated that any key audit personnel will be rotated away from this annual audit. In any business, however, turnover is inevitable. When this happens, we will provide resumes of suggested replacements and any changes in key personnel would always be discussed timely with officials to their satisfaction.

Tab D
Other Services



Additional Services Available to the City

Governmental Attestation Services

Other attestation services beyond financial and compliance audits which Mauldin & Jenkins currently provides to our clients include:

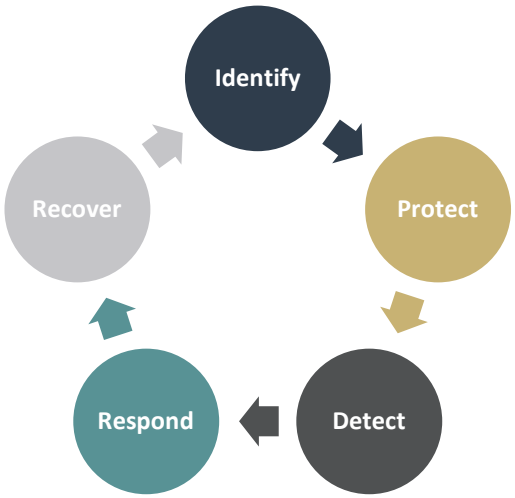
- Forensic audits
- Performance audits
- Information systems audits
- Cybersecurity assessments
- Agreed-upon procedures
- Bond issuance services
- Capital asset inventory services

Governmental IT Solutions

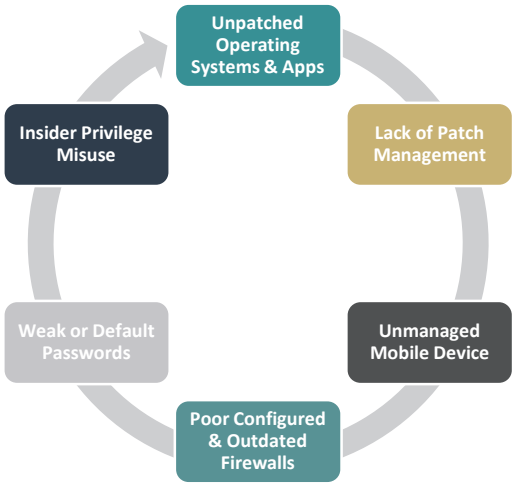
As noted above, Mauldin & Jenkins performs various IT attestation and non-attestation services. The following are three such services:

Cybersecurity Framework Engagements

With governments dealing with IT ransoms, cybersecurity is one of the top issues on the minds of nearly every government (large and small). Managing this business issue is especially challenging. A government with a highly mature cybersecurity risk management program still has a residual risk that a material cybersecurity breach could occur and not be detected in a timely manner.



Services can be provided via: (1) attestation engagements, or (2) consulting engagements. The AICPA has established standards for performing attestation engagements in this arena with the issuance of the SOC for Cybersecurity as part of its suite of System and Organization Controls (SOC) reporting. Consulting services can be provided while not compromising auditor independence.



System Vulnerability Assessments Engagements

This is the process of defining, identifying, classifying and prioritizing vulnerabilities in computer systems, applications and networks infrastructures, and providing an assessment with necessary knowledge, awareness and risks to understand the threats to determine appropriate reactions. Using specialized tools and applications, we can access networks to scan with automated tools and interrogate every device connected to network with the objective of searching for misconfigurations, unsupported software, missing software updates and patches, etc.

Penetration Testing Engagements

This is the practice of testing a computer system to find security vulnerabilities that a hacker/attacker could exploit using automation or manual applications. The process involves gathering information about the target before the test, identifying possible entry points, attempting to break in – actually or virtually – and reporting back the findings. Tests come from external or internal angles of entry. Our main objective is to identify security weaknesses. Penetration testing can also be used to: test an organization's security policy; its adherence to compliance requirements; its employees' security awareness; and, the government's ability to identify and respond to security incidents.



> ***We would like to express our sincere appreciation for the quality of service provided by the staff of Mauldin & Jenkins. We would like to thank you for the level of detail and accountability you have demonstrated on this project and the way you conduct business as a whole. Our team could not be more satisfied with your work and we look forward to continuing this relationship.***
>
> ***Angela Jackson, City of Fairburn, Finance Director***

Governmental Advisory Services

Beyond traditional audit and accounting services and IT services, we provide advisory services that are wide-ranging in nature. Our experienced government advisory team helps governments, governmental agencies and special purpose governmental organizations balance fiscal responsibility with the latest business strategies to achieve targeted and overarching objectives. Our advisory services can be summarized via the following chart:

Strategy	***Transformation***	***Operational Efficiency and Effectiveness***	***Performance and Management***
Develop and define future visions, goals, and objectives.	*Allow for the successful change from current to desired environment or outcome.*	*Ensure business processes and service delivery are provided in a manner maximizing targeted goals.*	*Ensure outputs and outcomes are producing desired results.*

Tab E
References/Governmental Client List



Similar Engagements with Other Government Entities

The following is a list of governmental audits performed in the past five years by the Bradenton office included within this proposal as references. Feel free to give any of these clients, or any others listed within this proposal, a call. The information below is intended to demonstrate that we understand the nature of the operations similar in size to the City and have relevant, current experience serving Florida governments in your area. Mauldin & Jenkins has substantial expertise gained from auditing other governments in the Southeast which also have significant governmental operations and other large utility enterprise operations. This concept touches on one of the more unique qualities Mauldin & Jenkins brings to you, a Firm with vast resources of experienced people normally associated with larger national firms, but sensitivity to client service similar to that provided by many smaller firms. **We believe the City and Mauldin & Jenkins to be a good match**.

1) City of Cape Coral, Florida

General Information	The City is a municipality with a population of approximately 214,000. The City's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of fiscal year 2025 by $1.2 billion and annual revenues of approximately $674M. The City maintains 38 individual governmental funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB pension plans.
Dates	September 30, 2024 through present
Partner	Wade Sansbury
Total Hours	600 hours
Contact Information	Crystal Feast, Financial Services Director – (239) 574-0491 cfeast@capecoral.gov 1015 Cultural Park Boulevard Cape Coral, FL 33990

2) City of Naples, Florida

General Information	City government with a population of approximately 21,000. The City has assets of approximately $304 million and annual revenues of approximately $86 million. The City provides numerous services including: water and sewer, solid waste, stormwater, public safety, parks and recreation, community development, and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA. Audit of three single employer DB Pension plans.
Dates	September 30, 2006 through present
Partners	Wade Sansbury (Lead) and Daniel Anderson
Total Hours	550 hours
Contact Information	Mr. Stefan Massol, Interim Finance Director – (239) 213-1821 – Fax (239) 213-1805 smassol@naplesgov.com 735 8th Street South, Naples, FL 34102

3) City of Winter Haven, Florida

General Information	Municipal government with a population of approximately 58,000. The City has assets and deferred outflows of resources of approximately $585 million and annual revenues of approximately $17 million. The City provides numerous services including: water, solid waste, stormwater, public safety, transportation, leisure services, and other customary services. The City has approximately 30 funds.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with Uniform Guidance (Single Audits) and Florida Single Audit Act. Audit of three single employer DB pension plans.
Dates	September 30, 2023 through present
Partner	Daniel Anderson
Total Hours	500 hours
Contact Information	Ms. Colleen J. Scott CFO – (863) 291-5689 – Fax (863) 298-7870 cjscott@mywinterhaven.com 451 3rd St NW, Winter Haven, FL 33881

4) City of North Port, Florida

General Information	City government with a population of approximately 60,000. The City has assets of approximately $507 million and annual revenues of approximately $95 million. The City provides numerous services including: water and sewer, solid waste, and other customary services. The City uses Central Square/Superion module GMBA for its accounting needs.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with OMB Circular A-133. Preparation of the Annual Comprehensive Financial Report and Certificate of Achievement awarded by GFOA.
Dates	September 30, 2013 through present
Partner	Wade Sansbury
Total Hours	450 hours
Contact Information	Mr. Scott Skipper, Accounting Manager – (941) 429-7108 – Fax (941) 429-7209 sskipper@cityofnorthport.com 4970 City Hall Blvd., North Port, FL 34289

5) City of St. Augustine, Florida

General Information	City government with a population of approximately 15,700. The City has assets of approximately $320 million and annual revenues of approximately $120 million. The City provides numerous services including: water and sewer, solid waste, stormwater, CRA, public safety, parks and recreation, community development, and other customary services.
Scope and Type of Engagement	Financial audits and compliance audits in accordance with the Uniform Guidance and the Florida State Single Audit requirements. Preparation of the Annual Comprehensive Financial Report and the maintenance of the GFOA Certificate.
Dates	September 30, 2024 through present
Partner	Wade Sansbury
Total Hours	400 hours
Contact Information	Melissa Burns, CGFO, Finance Director – (904) 429-3948 – Fax (904) 825-1039 mburns@citystaug.com 50 Bridge Street, St. Augustine, FL 32085

Tab F
Audit Plan



Audit Methodology

Our audit of the financial statements will be conducted in accordance with auditing standards generally accepted in the United States of America and will conform to the standards as set forth in the following:

- "Generally Accepted Auditing Standards" developed by the American Institute of Certified Public Accountants (AICPA).
- *Government Auditing Standards* issued by the Comptroller General of the United States (also referred to as "Yellow Book").
- Audits of State and Local Governmental Units issued by the American Institute of Certified Public Accountants.
- Single Audit Acts Federal and State of Florida.
- The Uniform Guidance, OMB Circular A-133 and other applicable OMB Circulars.
- Sections 11.45 and 218.39 of the Florida Statutes.
- Regulations of the State of Florida Department of Financial Services.
- Rules of the Auditor General and other Florida agencies as relevant.

Tailored Approach – For each engagement we begin with a detailed audit plan based on our detailed understanding of the City's policies, procedures, and risk areas. We obtain this understanding through the performance of walkthroughs and internal control documentation questionnaires. We then develop audit procedures based on our engagement specific risk assessment. We use Firm manuals specifically designed for governments to develop audit programs tailored to the City which incorporate the requirements set forth above. We anticipate that these procedures will enable us to express our professional opinion that the financial statements of the City present fairly, in all material respects, the financial position and results of operations of the various opinion units in conformity with accounting principles generally accepted in the United States of America.

Proposed Segmentation of the Engagement

Our professionals, who are knowledgeable with respect to audit requirements for governmental entities, will be assigned based on their expertise with respect to each segment. Our audit procedures, related documentation and quality review will be segregated by each segment as follows based on our review of the City's prior financial statements, budgets, request for proposal, past experience, and other information available. These procedures will be applied for the annual financial statement audits.



Segment I: Planning and Interim Procedures (August and September)

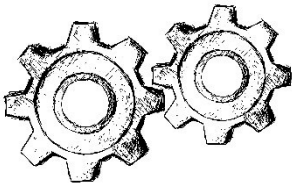
This segment includes:



- Obtaining a signed engagement letter for the financial and compliance audit;
- Meeting with City management to discuss the scope of the audit, timing of our work, and preparation of client schedules, and to address any concerns;
- Reviewing previously issued and interim financial reports, comment letters, monitoring reports, and other supporting workpapers;
- Reading minutes of City meetings;
- Reviewing the City's current year budget, as adopted and revised;
- Reviewing new debt agreements, and other various documentation;
- Updating our understanding of the City's accounting policies and procedures, including the financial and other management information systems utilized by the City;
- Updating our knowledge of the City's EDP equipment, software and systems in use;
- Performing analytical reviews to determine critical areas and assess risks;
- Performing a preliminary evaluation of the internal control structure at the account and assertion level;
- Designing and performing applicable tests of controls related to the financial statements and internal accounts;
- Making fraud inquiries and assessing the risks of material misstatement;
- Obtaining a list of cash, investment, debt, and selected revenue accounts for confirmation purposes, as applicable;
- Determining audit strategies for balance sheet and operating statement accounts based on audit risk;
- Obtaining a preliminary Schedule of Expenditures of Federal Awards to initiate planning and internal control testing for the Single Audit;
- Preparing year-end audit programs;
- Meeting with appropriate City personnel to discuss the results of our preliminary audit work.

Segment II: Final Audit Fieldwork Procedures (December)

This segment includes:



- Conducting an analytical review of account balances based on closing balances;
- Testing the valuation, restrictions and cut-offs of cash and investment balances, as applicable;
- Testing receivable cut-offs and balances, including an analysis of subsequent receipts;
- Testing cut-off and valuation of inventory;
- Reviewing and testing supporting documentation for the allowance for doubtful accounts, prepaid items and other assets;
- Vouching capital asset additions and deletions, analyzing charges for appropriate accounting and testing depreciation;
- Testing accounts payable cut-offs and balances, including an analysis of subsequent disbursements;
- Testing accrued payroll, compensated absences, OPEB payable, and other accrued liability cut-offs and balances;
- Testing debt balances and debt covenant compliance;
- Testing compliance with applicable laws and regulations;
- Testing the classification of net position (unrestricted, restricted and net investment in capital assets);
- Performing analytical procedures and substantive testing of revenues and expenditures/expenses;
- Obtaining and auditing the final Schedule of Expenditures of Federal Awards;

- Completing compliance tests for the major programs selected for testing as required by the Federal Single Audit Act, as applicable;
- End of fieldwork exit conference.

Segment III: Review, Completion and Delivery Procedures (February / March)

This segment includes:



- Reviewing workpapers to ensure quality and thoroughness of audit procedures;
- Summarizing the results of audit procedures;
- Obtaining attorney letters;
- Evaluating commitments, contingencies and subsequent events;
- Proposing audit adjustments;
- Summarizing and evaluating passed audit adjustments;
- Evaluating compliance exceptions;
- Reviewing draft financial statements and related note disclosures;
- Performing financial condition assessment procedures;
- Preparing drafts of audit reports and management letter;
- Delivering drafts of audit reports and letters to appropriate client officials;
- Finalizing all reports and management letter;
- Obtaining signed representation letter and the City's approval of the final financial statements;
- Drafting the Data Collection Form and obtaining the City's approval;
- Preparing and providing the City a PDF document and "camera ready" copy of the audited financial statements;
- Final exit conferences and presentations with appropriate City officials.

Following the completion of the audit, we will provide written draft reports to management for review and approval including the following:

- An independent auditor's report on the fair presentation of the Governmental Activities, each Major Fund, and the Aggregate Remaining Fund Information, which collectively comprise the City's basic financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary information and the Schedule of Expenditures of Federal and State Awards "in relation to" the audited financial statements.
- An independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*, which will include any reportable conditions.
- An independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.550, Rules of the Auditor General, of the State of Florida. These reports will include any reportable conditions or instances of noncompliance.
- A management letter that outlines any constructive suggestions for improvement to management.
- Any comments required by the Rules of the Auditor General, Chapter 10.554(1)(i).
- Acknowledgement and communication surrounding Statement of Auditing Standards (SAS) No. 114, *The Auditor's Communication with Those Charged with Governance*. We will provide, as required, communications to management on each of the following:
  - Our responsibility, as your auditors, under auditing standards generally accepted in the United States of America.
  - Accounting policies.

- Management's judgments and accounting estimates.
- Financial statement disclosures.
- Related accounting matters.
- Significant difficulties encountered in performing the audit.
- Audit adjustments.
- Disagreements with management.
- Representations from management.
- Management consultation with other accountants.
- Significant issues discussed with management.
- Other information in documents containing audited financial statements.
- Independence.

Level of Staff and Number of Hours to be Assigned

Based on the City's request for proposal, we have also prepared a schedule of events, including level of staff and number of hours to be assigned to each proposed segment of the engagement, which is representative of the expected 2026 audit in the following tabular presentation:

Segmented Hours by Staff Level - City and CRA Audit				
Segments	**Engagement Team Members by Level**			
	Partners	**Managers**	**Staff**	**Total**
Segment I - Planning and Interim Procedures	10	20	40	70
Segment II - Final Audit Fieldwork Procedures	20	60	200	280
Segment III - Review, Completion, and Delivery Procedures	30	50	20	100
Total Engagement	60	130	260	450

Sampling Size Methodology and the Extent to which Statistical Sampling Will be Used in the Engagement

Our approach is evolving to utilize artificial intelligence tools to scan entire populations and is fast eliminating the need for sampling. In some situations, sampling will still be necessary or required. When we utilize audit sampling, we do so as provided in U.S. Auditing Standards AU-C Section 530, *Audit Sampling*. We would plan to utilize audit sampling whenever a decision is made to apply a specific audit procedure to a representative sample of items within the account balance or class of transactions with the objective being reaching a conclusion about the entire balance or class.

We anticipate using audit sampling on the following types of audit tests:

- Substantive tests of details of balance sheet account balances;
- Substantive tests of details of transactions;
- Tests of controls;
- Tests of compliance with laws and regulations.

Our use of audit sampling will be based on the guidance in AU-C Section 530 and the AICPA Audit and Accounting Guide - Audit Sampling.

Experience with EDP Systems and Extent of the Use of Audit Software in the Engagement

Mauldin & Jenkins utilizes a 100% paperless audit approach to the performance of all of our audits via the utilization of ProSystems Engagement. This software has been used by our Firm for many years and allows us to streamline the overall audit process. Additionally, standard Microsoft applications are utilized in conjunction with ProSystems; these include Word and Excel. All of our audit team members are equipped with laptop computers and are extensively trained in the use of our computer applications.

Our Bradenton office team members have extensive experience with clients utilizing various accounting softwares. We have a thorough understanding of these systems and use of the account inquiry, utility billing, cash management, and various other functions and modules within these different governmental softwares. We are very proficient in its use and functions and thus typically have the ability to work on our own running reports, obtaining audit documentation, etc. during the audit process. If given the access by our clients, we are able to also perform typical testing through client systems remotely from remote locations, such as our office or elsewhere. We believe that this is an efficient way to utilize the City's resources while also not burdening City staff with requests for information as we have knowledgeable professionals who can easily access the information through the City's software.

The Management Advisory Services (MAS) department of Mauldin & Jenkins includes certain individuals who have had substantial training in the accounting, auditing, and use of Electronic Data Processing (EDP) Systems. To compliment these highly trained individuals, all members of the audit staff have also had significant training in computer auditing techniques. Mauldin & Jenkins uses a very detailed and structured approach in using computer auditing techniques, which has been extremely successful for us in our past engagements.

At the start of the engagement during our planning phase, we will assess the computer systems used by the City, and plan the specific computer aided auditing techniques to be used. This will decrease time spent in initial file setup, trial balance setup, and data integrity testing. This approach will allow for more effective audits resulting in a fast sort, filter and analysis of multiple transactions in a population, and provide for drilling down on those items that have the highest risk. Examples of uses of extraction and data analysis in our audit approach are listed below:

1) Summarizing disbursements for a period by dollar range and compare to policy guidelines for complying with certain attributes (approvals and signature requirements, etc.);
2) Searching check register listings for unrecorded items or checks written during the fiscal year;
3) Converting bank or investment activity statements to Excel to provide for a quick listing of deposits for an entire period/year;
4) Converting vendor file information to Excel and comparing employee files with addresses for any similar or unusual items related to vendor files;
5) Analyzing general ledger detail transactions and journal entries for effective and efficient testing of all activity for the fiscal year as compared to the prior year;
6) Downloading trial balances, detail journals, and selected transaction files into our software through IDEA.

The trial balance downloaded will then be used to agree to the ultimate draft of the City's financial statements ensuring that all adjustments and balances are brought forward into the financial statements and providing a clean audit trail for review and support of the City's financial statements. Should the City desire a need for our computer aided techniques for non-audit purposes, we would be happy to assist management with our expertise in data extraction and analysis.

Workflow Software and Ability to Work in Remote Environment

In addition to the usage of technology above, our Firm uses the workflow management tool called Suralink. This platform combines a dynamic and digital client assistance list, assignment workflow, and secure file hosting to deliver a more efficient and organized engagement for our clients and audit team. For the first time, everyone involved in the engagement will have a real time view of the document collection process.

Suralink features include:



In addition to the above accumulation of information electronically via the use of Suralink, Mauldin & Jenkins is very effective in working from a remote environment if requested or necessary. In prior audits, our governmental clients have allowed us read-only access to their systems and we are able to run reports, view purchase orders, invoices, reconciliations, etc. with this access. Our staff are very accustomed to working in this manner to reduce the overall disruption the annual audit otherwise could create for our clients. This has become even more important during the pandemic situation to continue to be able to serve our clients while not being able to physically be with our clients.

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures can be applied to almost every financial statement amount and are often less costly to apply than tests of details. It is, therefore, an efficient audit strategy to employ analytical procedures to the maximum extent possible, and vary the required extent of substantive tests of details inversely with the degree of assurance already obtained.

The elements of analytical procedures we plan to consider are as follows:

- Identify the factors on which a given accounting result should depend;
- Determine the approximate relationship between the accounting result and those underlying factors;
- Predict what the current results should be if that relationship continued;
- Compare the actual current result to the prediction;
- Investigate and corroborate significant variances between the actual result and the prediction;
- Reach a conclusion as to the reasonableness of the reported result.

Types of analytical procedures employed will include:

- Reviewing changes from prior years for reasonableness.
- Scanning accounts for items larger or smaller than expected when compared to budgets or forecasts.
- Reviewing and comparing logical relationships between years (e.g., payroll taxes and benefits to wages, etc.). Comparisons between years can be made more effective when logical relationships between elements of the financial statements that would be expected to conform to the predictable pattern are used to develop trends. This is primarily accomplished through the use of ratios.
- Analyzing and comparing nonfinancial information, such as number of taxable properties, geographical area, number of employees, etc.

All analytical procedures performed as substantive tests are documented on each applicable audit program.

Approach to be taken in Determining Laws and Regulations that will be Subject to Audit Test Work

Standards for testing and reporting on compliance with laws and regulations are established by Auditing Standards AU-C Section 935, *Compliance Audits*. We will use this guidance to perform tests to determine the City's compliance with certain provisions of laws and regulations (Florida Statutes, etc.), contracts, grant agreements, and debt agreements, where noncompliance could have a *direct and material effect* on the financial statements.

Our approach to be taken to determine the laws and regulations that will be subject to audit test work will include procedures designed to identify requirements found in legal or legislative data, administrative regulations, and documents associated with grant and contract arrangements.

The following procedures and policies will be applied depending on the nature and materiality of the laws and regulations:

- During the planning phase, the type of audit to be performed, as it relates to compliance matters, will be communicated to all personnel assigned to the engagement.
- Obtain a list of all federal award programs from which the client received and expended funds and identify, using the prescribed risk-based approach, the major programs required to be audited. If a program-specific audit is required, identify the award program to be audited.
- Identify applicable state and local statutory and regulatory requirements and contractual requirements.
- Plan and document the audit procedures to be performed relative to material state and local statutory and regulatory requirements and contractual requirements.
- Perform and document federal, state, and local statutory, regulatory and contractual compliance audit procedures as deemed to be applicable and appropriate during the planning stage of the engagement.
- Make specific inquiries of management concerning the following matters:
  - The City's compliance with laws and regulations.
  - The City's policies relative to the prevention of statutory, regulatory and contractual violations.
  - The use of directives issued by the City and periodic representations obtained by the City from officials and other management personnel at appropriate levels of authority concerning compliance with laws and regulations.

- Specific testing for issues that are unique to Florida governments:
  - Testing as to whether or not the City complied with Section 218.415, Florida Statutes, regarding the investment of public funds.
  - Testing as to the City's compliance with Section 166.241, Florida Statutes, regarding adoption and reporting of annual budget, such as the minimum information required to be included in the budget, when the budget must be posted on the City's website after adoption, requirements on posting budget amendments.
  - Testing of debt covenant compliance requirements.
  - Testing of the financial condition assessment procedures pursuant to Sections 10.554(1)(i)7.c. and 10.556(7), Rules of the Auditor General, of the State of Florida, and determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes and Chapter 2012-38, *Laws of Florida*.

Approach to be taken in Drawing Audit Samples for Purposes of Tests of Compliance

Applicable auditing standards state that, in testing for compliance with laws and regulations, the number, selection, and testing of transactions is based on the auditor's professional judgment. None of the guidelines, primarily AU-C Section 250, explain whether this requirement to select a representative number for testing compliance means that audit sampling is necessary.

The two possible approaches to audit sampling are nonstatistical and statistical. AU-C Section 530, *Audit Sampling*, indicates that both of these approaches are capable of producing sufficient evidential matter, if properly applied. The types of procedures that are applied are not determined by the sampling approach used. Either approach may be used to apply whatever tests of details deemed necessary in the circumstances. The importance of professional judgment cannot be overemphasized as it applies to the evaluation of the adequacy of evidential matter generated by the sampling approach.

Regardless of the sampling approach selected, we will properly plan, perform, and evaluate the results of the sample. Professional judgment must be used to relate the sample results to other evidential matter when we form a conclusion about compliance with laws and regulations. It should be noted, however, that not all tests of compliance or controls are transaction related. If we decide to use audit sampling, attention is focused on which sampling approach (statistical or nonstatistical) to use. Substantial information is given in the AICPA Sampling Guide and several college and professional books on the use of various statistical sampling approaches.

The basic requirements that relate to all compliance related samples, statistical and nonstatistical, are as follows:

- **Planning.** We will relate the population to the objective of the audit test; i.e., defining the population and sampling unit.
- **Selection.** We will select items that can be expected to be representative of the population.
- **Evaluation.** We will project sample results to the population and consider sampling risk.

In a compliance sampling application, the population is defined as all items that constitute the account balance or class of transactions, or the portion of the balance or class, being tested (i.e., all expenditures of the City above a certain threshold required to be bid). The population for a substantive sample usually is the account balance or class of transactions excluding those items selected for testing because of individual significance. The term individually significant item encompasses two types of items:

- Individually significant dollar items.
- Unusual items (that is, items that have audit significance by their nature).

Due to the nature of tests of controls or compliance, we ordinarily are not concerned with identifying individually significant items when tests of controls or compliance are performed using audit sampling. Sampling results can be projected only to the population from which the sample is drawn. The use of the wrong population for a sampling application could mean that conclusions based on the sample are invalid for our purpose.

The sampling units are the individual items that are subjected to tests and that represent the components of the population. It is important to properly identify the sampling unit before the sample is selected to produce an efficient and effective sampling application. Examples of sampling units would be individual capital disbursements, etc. The determination of the specific sampling unit is influenced by the following considerations:

- The sampling unit should produce an efficient sampling plan.
- The sampling plan must be effective to accomplish its objectives.
- The nature of the audit procedures can determine the sampling unit to be used. AU-C Section 530 requires a "representative sample". There are several commonly used methods of selecting samples that meet the criteria of representativeness stipulated by AU-C Section 530. The following are some of those methods: random (can be statistical or nonstatistical), systematic (can be statistical or nonstatistical), or haphazard (nonstatistical).

We will evaluate whether the sample selected seems representative of the population to be tested. If the sample does not seem representative, we would reselect. For all items in the population to have a chance to be selected, we will determine that the sample population actually includes all the items (e.g., capital disbursements, etc.) comprising the balance. There are many ways to determine the completeness of a sample population, including:

- If the sample is selected from a trial balance, we can foot the trial balance and reconcile the total to the account balance.
- If the items are numerically sequenced, we can scan the accounting records to account for the numerical sequence of items in the population and select the sample from that sequence.

The two sampling forms presented both include a step that allows the auditor to document how the completeness of the sample population was considered. Whenever practical, we will consider using random selection (with a random number table or microcomputer-generated numbers) or systematic selection. Haphazard selection may be used when the population is not numbered or when other circumstances make use of a random-based method impractical. Using one of these random-based methods does not make the sampling application statistical.

The evaluation of sample results has two aspects. We will need to project the noncompliance. Also, we will need to consider the sampling risk. In a statistical sample, sampling risk must still be considered and restricted to a relatively low level but cannot be objectively measured. This is the primary conceptual distinction between statistical and nonstatistical sampling. In the two nonstatistical sampling approaches presented in this section, sampling risk is assessed by considering whether the rate or amount of exceptions identified in the sample exceed the expected rate or amount of exceptions used in designing the sample.

Approach to be taken to Gain and Document an Understanding of the Adequacy of the City's Internal Control Structure

For purposes of an audit of the financial statements and statutory, regulatory and contractual compliance, the City's control structure consists of the following five elements as they relate to the City's ability to conduct operations and use resources in accordance with management's authorization and consistent with laws, regulations, contracts and policies, and to record, process, summarize, and report financial data consistent with assertions embodied in the financial statements: (1) the control environment; (2) risk assessment; (3) control activities; (4) information and communication processes/systems; and (5) monitoring. The internal control structure and its policies and procedures are an important source of information about the types and risks of potential material misstatements that could occur in the financial statements and violations of statutory, regulatory and contractual requirements. This information is essential for effective audit planning and in designing effective and efficient audit tests.

In our understanding of the City's internal control structure, we will obtain knowledge about:

- How internal control structure policies, procedures and records are designed;
- Whether internal control structure policies, procedures and records have been placed in operation, i.e., whether the City is using them;
- Whether internal control structure policies, procedures and records are designed effectively, i.e., whether they are likely to prevent or detect material misstatements or compliance violations on a timely basis;
- Whether internal control structure policies, procedures and records are operating effectively.

Auditing standards generally accepted in the United States of America require the auditor to document our understandings of the internal control structure elements. The form and extent of documentation is flexible. Generally, the more complex an entity's internal control structure and the more extensive the procedures performed to obtain the understanding, the more extensive our documentation should be. In addition to memos, we plan to use specific designed forms and questionnaires to document our understanding of the internal control structure. Recent changes in auditing standards, known as the risk assessment standards, denote that the auditor is not required to test internal control so as to rely on them to reduce other test work, but do not allow for only inquiry procedures related to internal control. We are required, and will perform, other procedures, such as walkthroughs and observation, related to controls over significant financial statement and audit assertions.

Benchmarks and Evaluating Financial Condition

As noted throughout our proposal we have a very large number of governmental entities that we serve annually all across the southeast. We will utilize this data paired down to Florida clients only to analyze and assess the City's financial condition. We will also use the Florida Auditor General's financial condition assessment at each audits completion to ensure there are no required reporting elements to consider for the Auditor General Management Letter in accordance with state requirements. These items combined will allow us to ensure recommendations for improvement are noted and reported as soon as we have access to City data.

Tab G
Independence



Independence

We hereby affirm that Mauldin & Jenkins, LLC is independent with respect to the City. We meet the independence standards of Generally Accepted Auditing Standards and the U.S. Government Accountability Office's *Government Auditing Standards* (2018 Yellow Book). We also affirm our intention to maintain this independence under the 2024 version of the *Government Auditing Standards after December 15, 2025*. We are also independent with respect to the City within the meaning of Rule 101 of the Code of Professional Ethics of the American Institute of Certified Public Accountants and the applicable published rules and interpretation thereunder.

We will conduct our audits objectively and will report findings, opinions and conclusions objectively. As noted above, we are free from personal and external impairments to independence, are organizationally independent and will maintain an independent attitude so that opinions, conclusions, judgements, and recommendations are impartial and will be viewed as impartial by knowledgeable parties. There are no situations that might lead others to question our independence. We have no conflicts of interest with regard to the City and have no items which would hinder us from performing your annual audit. Additionally, we will give the City written notice of any professional relationships entered into during the period of this agreement.

License to Practice in Florida

Mauldin & Jenkins is licensed to practice public accounting within the State of Florida. Our Firm's Florida license number is AD0007585. Additionally, all assigned key professional staff are properly licensed and registered to practice public accounting within the State of Florida. We have included a copy of the Firm's state licensure below which we have had since the mid-1980s. All other individual licenses are available upon request and can be independently verified at www.myfloridalicense.com.



Ron DeSantis, Governor — Melanie S. Griffin, Secretary

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY

LICENSE NUMBER: AD0007585 — **EXPIRATION DATE: DECEMBER 31, 2027**

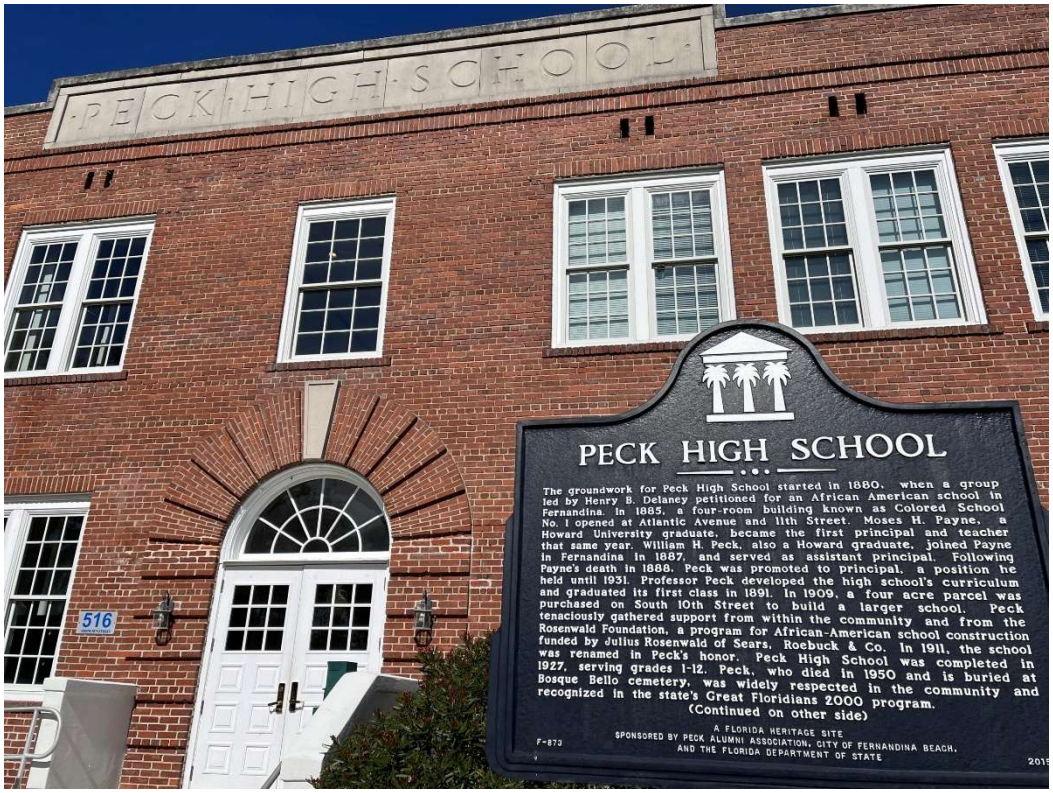
THE ACCOUNTANCY CORPORATION HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES

MAULDIN & JENKINS, CERTIFIED PUBLIC ACCOUNTANTS, LLC
MAULDIN & JENKINS
200 GALLERIA PKWY SE SUITE 1700
ATLANTA GA 30339

ISSUED: 10/03/2025

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Tab H
Cost and Time Proposal



CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

ATTACHMENT "A"

COST AND TIME PROPOSAL

	Year 1	Year 2	Year 3	Renewal Year 1	Renewal Year 2	Estimated Hours
Basic Audit - City	$63,000	$ 64,900	$ 66,800	$ 68,800	$ 70,800	410
- CRA	6,600	6,800	7,000	7,200	7,400	40
Federal Single Audit, if applicable	$ 5,750	$ 5,750	$ 6,000	$ 6,100	$ 6,200	40
State Single Audit, if applicable	$ 5,750	$ 5,750	$ 6,000	$ 6,100	$ 6,200	40

Per Major Program

	Hourly Rates
Partner	$ 350
Manager	$ 275
Senior	$ 225
Staff	$ 200
Clerical	$ 115

THIS FORM MUST BE INCLUDED WITH PROPOSAL

Tab I
Sample Reports



MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report

Honorable Mayor and Members of
the City Commission,
City of Fernandina Beach, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fernandina Beach, Florida (the "City"), as of and for the year ended September 30, 2026, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2026, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Fernandina Beach, Florida and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 14, the budgetary comparison information, schedules of net pension liability and related ratios, schedules of contributions, schedule of pension investment returns, and schedule of the City's total OPEB liability and related ratios on pages 62 through 69 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund statements and schedules and the schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations,* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* and Chapter 10.550, Rules of the Auditor General for Local Governmental Entity Audits, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund statements and schedules and the schedule of expenditures of federal awards and state financial assistance are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March XX, 2027, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Bradenton, Florida
March XX, 2027

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Honorable Mayor and Members of
the City Commission,
City of Fernandina Beach, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fernandina Beach, Florida (the "City"), as of and for the year ended September 30, 2026, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March XX, 2027.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bradenton, Florida
March XX, 2027

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.550, Rules of The Auditor General of the State of Florida

Honorable Mayor and Members of
the City Commission,
City of Fernandina Beach, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited the City of Fernandina Beach, Florida's (the "City") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the State of Florida Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of the City's major federal programs and state projects for the year ended September 30, 2026. The City's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended September 30, 2026.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations Part*, 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, and Chapter 10.550, Rules of the Auditor General for Local Governmental Entity Audits (Chapter 10.550). Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550 are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs and state projects

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.550, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.550. Accordingly, this report is not suitable for any other purpose.

Bradenton, Florida
March XX, 2027

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Auditor's Management Letter

Honorable Mayor and Members of
the City Commission,
City of Fernandina Beach, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Fernandina Beach, Florida (the "City"), as of and for the fiscal year ended September 30, 2026, and have issued our report thereon dated March XX, 2027.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountants' Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in these reports, which are dated March XX, 2027, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations in the preceding annual financial report requiring correction.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information is included in Note 1 to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did operate within the City's geographical boundaries during the fiscal year under audit.

As required by Section 10.554(1)(i)6.b., Rules of the Auditor General, a PACE program was operating within the geographical areas of the City and a listing of all program administrators and third-party administrators that administered the program is reflected below:

As required by Section 10.554(1)(i)6.c., Rules of the Auditor General, a PACE program was operating within the geographical areas of the City, and the full names and contact information of each such program administrator and third-party administrator is reflected below:

Florida PACE Funding
Wendi Leach
850-400-7223
info@floridapace.gov

Green Corridor PACE
Willdan Financial Services
866-807-6864
POSR@willdan.com

Special District Component Units

Section 10.554(1)(i)5.c, Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, require us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Mayor and Members of the City Commission, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Bradenton, Florida
March XX, 2027

MAULDIN & JENKINS
CPAs & ADVISORS

Independent Accountant's Report

Honorable Mayor and Members of
the City Commission,
City of Fernandina Beach, Florida

We have examined the City of Fernandina Beach, Florida's (the "City") compliance with Section 218.415, Florida Statutes, regarding the investment of public funds during the year ended September 30, 2025. Management of the City is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

We are required to be independent and to meet our ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the City complied, in all material respects, with the aforementioned requirements during the year ended September 30, 2026.

This report is intended solely for the information and use of the City and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.

Bradenton, Florida
March XX, 2027

Tab J
Required Exhibits

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "A"

CONTACT SHEET

Name: Mauldin & Jenkins, LLC

Federal Taxpayer ID: 58-0692043

Mailing Address: 1401 Manatee Avenue West, Suite 1200

City, State, & Zip Code: Bradenton, FL 34205

Telephone: 855-891-0070 **Fax:** 941-747-6035

Email: wsansbury@mjcpa.com

Submitted By: Wade P. Sansbury

Title: Partner

Accounting Contact:

Name: Wade P. Sansbury **Title:** CPA, Partner

Email Address: wsansbury@mjcpa.com **Phone:** 941-741-2255

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "B"
SWORN STATEMENT UNDER F.S. SECTION 287.133(3) (A), ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Bid, Proposal or Contract for RFP # 26-05.

2. This sworn statement is submitted by (entity) Mauldin & Jenkins, LLC whose business address is 1401 Manatee Ave W, Suite 1200 Bradenton FL 34205 and (if applicable) Federal Employer Identification Number (FEIN) is 58-0692043 (If a Sole Proprietor and you have no FEIN, include the last four (4) digits of your Social Security Number: _____.)

3. My name is Wade P. Sansbury and my relationship to the entity named above is Partner.

4. I understand that a "public entity crime" as defined in Paragraph 287.133(a) (g). Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any proposal or contract for goods or services to be provided to any public entity or any agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

5. I understand that "convicted" or "conviction" as defined in paragraph 287.133(a) (b), Florida Statutes, means finding of guilt or a conviction of a public entity crime with or without an adjudication of guilt, in any federal or state trial court of records relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

6. I understand that an "affiliate" as defined in Paragraph 287.133(1) (a), Florida Statutes, means:

    1. A predecessor or successor of a person convicted of a public entity crime; or

    2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The City of Fernandina Beach, Florida ownership by one of shares constituting a controlling income among persons when not for fair interest in another person, or a pooling of equipment or income among persons when not for fair market value under a length

agreement, shall be a prima facie case that one person controls another person. A person who was knowingly convicted of a public entity crime, in Florida during the preceding 36 months shall be considered an affiliate.

7. I understand that a "person" as defined in Paragraph 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of the state or of the United States with the legal power to enter into a binding contract for provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

8. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)

X Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. (Please attach a copy of the final order.)

____ The person or affiliate was placed on the convicted FIRM list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in public interest to remove the person or affiliate from the convicted FIRM list. (Please attach a copy of the final order.)

____ The person or affiliate has not been placed on the convicted FIRM list. (Please describe any action taken by, or pending with, the Department of General Services.)

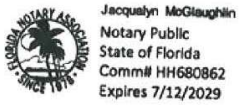
Wade P Sansbury 5/12/2026
Signature Date:

STATE OF FLORIDA
COUNTY OF Manatee

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 12th day of May 20 26
by Wade P. Sansbury,

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

Notary Public  Printed Name Jacqualyn McGlaughlin



My Commission Expires 7/12/2029

Personally Known X OR Produced Identification _____ ID Produced _____

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "C"
DRUG-FREE WORKPLACE CERTIFICATION

The below-signed INDIVIDUAL/FIRM certifies that it has implemented a drug-free workplace program. In order to have a drug-free workplace prepare, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violation of such prohibition.

2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.

3. Give each employee engaged in providing the commodities or services a copy of the statement specified in paragraph 1.

4. In the statement in paragraph 1., notify the employees that, as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of nolo contendere to, any violation occurring in the workplace no later than five (5) working days after such conviction.

5. Impose a sanction on or require fine satisfactory participation in drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is convicted.

6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign this statement, I Certify that this firm complies fully with the above drug-free workplace requirements.

COMPANY: Mauldin & Jenkins, LLC

CITY: Bradenton STATE: FL ZIP CODE: 34205

SIGNATURE: Wade P Sansbury PHONE: 941-741-2255

NAME (TYPED OR PRINTED): Wade P. Sansbury TITLE: Partner

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "D"

CITY OF FERNANDINA BEACH, FLORIDA

E-VERIFY STATEMENT

Bid/Proposal Number: 26-05

Project Description: Independent Auditing Services & Financial Statement Preparation

I/FIRM acknowledges and agrees to the following:

I/FIRM shall utilize the U.S. Department of Homeland Security's E-Verify system, in accordance with the terms governing use of the system, to confirm the employment eligibility of:

1. All persons employed by the FIRM during the term of the Contract to perform employment duties within Florida; and

2. All persons assigned by the FIRM to perform work pursuant to the contract with the Department.

Individual/Company/Firm: Mauldin & Jenkins, LLC

Authorized Signature: Wade P Smoking

Title: Partner

Date: 5/12/2026

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "E"
RESPONDENT ACKNOWLEDGEMENTS AND AGREEMENTS

The undersigned, as an employee or agent of the Respondent, having the authority to sign a binding agreement on behalf of the corporation, company, or firm presenting this submittal, confirms understanding and/or agreement and/or takes exception with any statement in the following sections of this RFP document.

1. INTRODUCTION AND GENERAL INFORMATION
   Understands and agrees to all terms.

2. PROPOSAL INSTRUCTIONS, TERMS AND CONDITIONS
   Understands and agrees to all terms.

3. EVALUATION AND CONTRACT OVERVIEW
   Understands and agrees to all terms.

4. RESPONDENT'S RESPONSE: SUBMITTAL INFORMATION
   Understands and agrees to all terms.

5. RESPONDENT'S RESPONSE: PROPOSED TEAM
   Understands and agrees to all terms.

6. RESPONDENT'S RESPONSE: PROPOSED COMPENSATION
   Understands and agrees to all terms.

Name: Wade P. Sansbury Title: Partner

Signature: Wade P Sansbury Date: 5/12/2026

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "F"
CONFLICT OF INTEREST STATEMENT

This sworn statement is submitted with Bid, Proposal or Contract for RFP # 26-05.

This sworn statement is submitted by (entity) Mauldin & Jenkins, LLC whose business address is 1401 Manatee Avenue West, Suite 1200 Bradenton, FL 34205 and (if applicable) Federal Employer Identification Number (FEIN) is 58-0692043 (If a Sole Proprietor and you have no FEIN, include the last four (4) digits of your Social Security Number: _____.)

My name is Wade P. Sansbury and my relationship to the entity named above is Partner.

1. The above-named entity is submitting a Proposal for the City of Fernandina Beach.
2. The Affiant has made diligent inquiry and provides the information contained in the Affidavit based upon his/her own knowledge.
3. The Affiant states that only one submittal for the above proposal is being submitted and that the above-named entity has no financial interest in other entities submitting proposals for the same project.
4. Neither the Affiant nor the above- named entity has directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraints of free competitive pricing in connection with the entity's submittal for the above proposal. This statement restricts the discussion of pricing data until the completion of negotiations if necessary and execution of the Contract for this project.
5. Neither the entity not its affiliates, nor anyone associated with them, is presently suspended or otherwise ineligible from participation in contract letting by any local, State, or Federal Agency.
6. Neither the entity nor its affiliates, nor anyone associated with them have any potential conflict of interest due to any other clients, contracts, or property interests for this project.
7. I certify that no member of the entity's ownership or management is presently applying for an employee position or actively seeking an elected position with the City of Fernandina Beach.
8. I certify that no member of the entity's ownership or management, or staff has a vested interest in any aspect of the City of Fernandina Beach.
9. In the event that a conflict of interest is identified in the provision of services, I, on behalf of the above-named entity, will immediately notify the City of Fernandina Beach.

Signature: Wade P Sansbury Date: 5/12/2026
STATE OF FLORIDA
COUNTY OF Manatee

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 12th day of May 20 26

by Wade P. Sansbury,

Notary Public — Jacqualyn McGlaughlin, Printed Name

Jacqualyn McGlaughlin
Notary Public
State of Florida
Comm# HH680862
Expires 7/12/2029

My Commission Expires 7/12/2029

Personally Known X OR Produced Identification _____ ID Produced _____

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "G"
NON-COLLUSION AFFIDAVIT

This sworn statement is submitted with Bid, Proposal or Contract for RFP # 26-05.

This sworn statement is submitted by (entity) Mauldin & Jenkins, LLC whose business address is 1401 Manatee Avenue West, Suite 1200 Bradenton, FL 34205 and (if applicable) Federal Employer Identification Number (FEIN) is 58-0692043 (If a Sole Proprietor and you have no FEIN, include the last four (4) digits of your Social Security Number: _____.)

My name is Wade P. Sansbury and my relationship to the entity named above is Partner.

1. The above named is fully informed respecting the preparation and contents of the attached proposal and of all pertinent circumstances respecting such proposal;
2. Such Proposal is genuine and is not a collusive or sham proposal;
3. Neither the said Respondent nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, connived, or agreed, directly or indirectly, with any other Respondent, firm or person to submit a collusive or sham Proposal in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Respondent, firm, or person to fix the price or prices in the attached proposal or any other Respondent, or to fix any overhead, profit or cost element of the proposal price or the proposal price of any other Respondent, or to secure through any collusion, connivance, or unlawful agreement any advantage against the City of Fernandina Beach, Florida or any person interested in the proposed Contract; and
4. The price or prices quoted in the attached proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Respondent or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Wade P Sansbury 5/12/2026
Signature Date:

STATE OF FLORIDA
COUNTY OF Manatee

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 12th day of May 20 26 by Wade P. Sansbury,

Jacqualyn McGlaughlin
Notary Public Printed Name

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

My Commission Expires 7/12/2029

Jacquelyn McGlaughlin
Notary Public
State of Florida
Comm# HH680862
Expires 7/12/2029

Personally Known X OR Produced Identification _____ ID Produced _____

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "H"
DISPUTES DISCLOSURE FORM

Answer the following questions by placing as "X" after "YES" or "NO". If you answer "YES", please explain in the space provided, or via attachment.

Has your firm or any of its officers, received a reprimand of any nature or been suspended by the Department of Professional Regulations or any other regulatory agency or professional association within the last five years?
YES___ NO_x_

Has your firm, or any member of your firm, been declared in default, terminated, or removed from a contract or job related to the services your firm provides in the regular course of business within the last five (5) years?
YES_____NO_x_

Has your firm had against it or filed any request for equitable adjustment, contract claims, bid protest, or litigation in the past five years that is related to the services your firm provides in the regular course of business?
YES_____NO_x_

If yes, state the nature of the request for equitable adjustment, contract claim, litigation, or protest, and state a brief description of the case, the outcome or status of the suit and the monetary amounts or extended contract time involved.

I hereby certify that all statements made are true and agree and understand that any misstatement or misrepresentation or falsification of facts shall be cause for forfeiture of rights for further consideration of this proposal for the City of Fernandina Beach.

Mauldin & Jenkins, LLC	5/12/2026
Firm	Date
Wade P Sansbury	Wade P. Sansbury, Partner
Authorized Signature	Printed or Typed Name and Title

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FLORIDA
ADDENDUM NO. 1
RFP 26-05
INDEPENDENT AUDITING SERVICES

City of Fernandina Beach
204 Ash Street
Fernandina Beach, FL 32034

ADDENDUM No. 1

The following changes are applicable to the original documents and specifications of **RFP 26-05**. This Addendum No.1 now becomes part of the original Request for Proposal and shall be acknowledged by attaching a copy of this Addendum, signed by an authorized representative of the person or firm submitting the response. Failure to do so may disqualify the response submittal.

Submitters shall thoroughly familiarize themselves with the contents of this Addendum before submitting the response.

NAME: Wade P. Sansbury **TITLE:** Partner

ADDRESS: 1401 Manatee Avenue West, Suite 1200

CITY: Bradenton **STATE:** FL

AUTHORIZED SIGNATURE: Wade P Sansbury **DATE:** 5/12/2026

Tab K
Certificates of Insurance

ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 01/27/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER	CONTACT NAME: Porsche Hooper	
PointeNorth Insurance Group, LLC	PHONE (A/C, No, Ext): (770) 858-7540	FAX (A/C, No): (770) 858-7545
PO Box 724728	E-MAIL ADDRESS: porsche.hooper@pninsurance.com	
Atlanta GA 31139	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : AllAmerica Financial Benefits	41840
INSURED	INSURER B : Hanover Insurance Company	524210
Mauldin&Jenkins, LLC	INSURER C :	
200 Galleria Pkwy SE	INSURER D :	
Ste 1700	INSURER E :	
Atlanta GA 30339-5946	INSURER F :	

COVERAGES CERTIFICATE NUMBER: 25/26 COI 26/27 EPL REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	[X] COMMERCIAL GENERAL LIABILITY [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [ ] PRO-JECT [ ] LOC [ ] OTHER:			Z2AJ466092	07/01/2025	07/01/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG [ ]	$ 2,000,000 $ 2,000,000 $ 10,000 $ 2,000,000 $ 4,000,000 $ $
A	AUTOMOBILE LIABILITY [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY			Z2AJ466092	07/01/2025	07/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) [ ]	$ 1,000,000 $ $ $ $
A	[ ] UMBRELLA LIAB [ ] OCCUR [ ] EXCESS LIAB [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $			Z2AJ466092	07/01/2025	07/01/2026	EACH OCCURRENCE AGGREGATE [ ]	$ 5,000,000 $ 5,000,000 $
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? [ ] N / A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N / A	W2AJ448906	07/01/2025	07/01/2026	[X] PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
B	Employment Practices Liability			LHAJ28930703	01/23/2026	01/23/2027	Employment Practices	$3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER	CANCELLATION
For Informational Purposes Only	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE

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ACORD®

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
1/26/2026

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Lemme, A Division of EPIC 125 S Wacker Drive, Suite 3150 Chicago IL 60606	CONTACT NAME: Bradley Barkiin PHONE (A/C, No, Ext): 847-385-6800 FAX (A/C, No): E-MAIL ADDRESS: PSGCerts@lemme.com
	INSURER(S) AFFORDING COVERAGE — NAIC #
INSURED MAULJEN Mauldin & Jenkins, LLC 200 Galleria Parkway, Suite 1700 Atlanta GA 30339-5918	INSURER A : MS Transverse Specialty Insurance — 41807 INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :

COVERAGES **CERTIFICATE NUMBER:** 449273229 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE	$
	CLAIMS-MADE OCCUR						DAMAGE TO RENTED PREMISES (Ea occurrence)	$
							MED EXP (Any one person)	$
							PERSONAL & ADV INJURY	$
	GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	$
	POLICY PRO-JECT LOC						PRODUCTS - COMP/OP AGG	$
	OTHER:							$
	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO						BODILY INJURY (Per person)	$
	OWNED AUTOS ONLY / SCHEDULED AUTOS						BODILY INJURY (Per accident)	$
	HIRED AUTOS ONLY / NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	$
								$
	UMBRELLA LIAB OCCUR						EACH OCCURRENCE	$
	EXCESS LIAB CLAIMS-MADE						AGGREGATE	$
	DED RETENTION $							$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y / N						PER STATUTE OTH-ER	
	ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? N / A (Mandatory in NH)						E.L. EACH ACCIDENT	$
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	$
							E.L. DISEASE - POLICY LIMIT	$
A	Professional Liability			MSTAPL00048	1/23/2026	1/23/2027	Each Claim Aggregate	$1,000,000 $1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

For Information Only

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Bradley Barkiin

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Continued advancements, opportunities & solutions to drive us into the **future**

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MAULDIN & JENKINS

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PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

CITY OF FERNANDINA BEACH, FLORIDA

1—Title Page

RFP 26-05

Independent Auditing Services and
Financial Statement Preparation
May 11, 2026

CONTACT

Barbara Boyd, CPA
Audit Partner

(352) 378-2461
bboyd@purvisgray.com

Purvis, Gray and Company, LLP
Certified Public Accountants

222 NE 1st Street
Gainesville, Florida 32601

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

TAB A—TITLE PAGE, TABLE OF CONTENTS, AND TRANSMITTAL LETTER



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

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PURVIS GRAY

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City of Fernandina Beach, Florida
Auditor Selection Committee
Fernandina Beach, Florida

We appreciate the opportunity to present Purvis, Gray and Company, LLP (Purvis Gray) to the Auditor Selection Committee and would welcome the opportunity to serve as the independent auditors for the City of Fernandina Beach, Florida (the City). This proposal shall remain valid for ninety (90) days.

Understanding of Services

We are pleased to submit our proposal to provide comprehensive annual audit services to the City. We have carefully reviewed the City's Request for Proposal (RFP) No. 26-05 for Independent Auditing Services and Financial Statement Preparation and understand the Scope of Services includes a three-year term beginning September 30, 2026, 2027, and 2028, with two one-year renewal options by mutual agreement. **Our firm is committed to meeting all performance requirements and timelines outlined in the RFP.**

Business Structure and Philosophy



Purvis Gray is a Florida limited liability partnership and a statewide CPA firm employing more than 150 professionals and support staff across offices in Gainesville, Ocala, Sarasota, Tallahassee, Orlando, and Tampa. Our growth reflects the trust our clients place in us and our dedication to delivering superior results. Purvis Gray is licensed to practive in Florida, has served clients for over 80 years, and has audited and advised Florida municipalities since our inception in 1946. Our philosophy is grounded in a simple principle: to be of service to our clients. We achieve this by understanding their needs and delivering high-quality work through well-trained, experienced professionals.

Our size and affiliation with BDO enable us to provide the depth and resources of a national firm while maintaining the responsiveness and personalized service of a local practice.

Governmental Audit Experience

Purvis Gray brings more than 80 years of continuous experience auditing and advising Florida local governments, having served the public sector since our founding in 1946. Today, we provide audit services to 29 Florida municipalities, along with 6 counties, 18 school boards and charter schools, 20 community redevelopment agencies (CRAs), and 23 municipal and cooperative utilities, giving us extensive, hands-on experience across entities similar in size, complexity, and operations to the City. Our engagement teams are intentionally structured with clearly defined roles, including experienced in-charge partners, directors, and managers who specialize in governmental and utility audits, ensuring both accountability and technical depth throughout the process. This work is supported by our Florida-based professionals and firmwide departmental resources, providing both strong local presence and access to specialized expertise. As a result, we deliver a well-coordinated, transparent audit approach with clear communication, minimizing confusion and ensuring a smooth, efficient engagement from planning through completion. If selected, we believe we will be able to provide you with excellent quality service in the following key areas:

City of Fernandina Beach, Florida
Auditor Selection Committee
Fernandina Beach, Florida

- **Experienced Personnel—**The key members of our audit team include the partner in charge, Barbara Boyd, CPA, who brings 19 years of Florida municipal experience; audit director Kevin R. Smith, CPA, and audit senior manager, Andrew D. Miller, CPA, both with 13 years of Florida municipal experience, and audit supervisor Jeremiah M. Brown, CPA. Additional team members include a technical review partner, Ronald D. Whitesides, CPA and an IT audit director, Michael S. Sandstrum, CPA. **Collectively, our audit team offers more than 100 years of combined experience serving Florida municipalities. All members of our audit team are CPAs and have met their CPE requirements.** Copies of their CPA licenses and documentation of CPE compliance are provided in Tab C, Qualifications and Experience.

  The individuals comprising your audit team have chosen careers in governmental auditing and are committed to our governmental clients and their industry. You will not have to train our auditors, as we do not randomly rotate staff, and our partners, directors, and managers participate extensively during fieldwork, a hallmark of our service that sets us apart from other firms. All members of the audit team are CPAs and will be available to your management team whenever you need us. ***Our "experienced audit teams in the field" approach directly translates into a smooth audit process, timely completion of audits, and ongoing communication.*** We do not like surprises and know our clients don't either.

- **Technical Expertise—**Purvis Gray has a long history working with local governments. Our commitment to the governmental sector is demonstrated through our active participation and leadership in national and state professional associations. Ms. Boyd has served on the Florida Government Finance Officers Association (FGFOA) Technical and Legislative Resources Committee since 2014, and several of our Partners serve on the Government Finance Officers Association (GFOA) Special Review Committee for the Certificate of Excellence in Financial Reporting Program, where they review Annual Comprehensive Financial Reports (ACFRs) and stay current on evolving presentation standards and best practices. **Our firm is also an independent member of the BDO Alliance USA, which provides us, and you, with access to a wealth of technical and industry-specific resources of one of the largest accounting firms in the world.**

- **Audit Approach—**Our audit approach is designed to deliver a high-quality, risk-focused audit that is both efficient and well-coordinated. We begin with a thorough planning process to understand the City's operations, internal controls, and key risk areas, allowing us to tailor our procedures to areas of greatest significance. Our methodology follows clearly defined phases—planning, interim, and final fieldwork—with established timelines, assigned responsibilities, and ongoing communication to ensure transparency and minimize disruption. We work closely with City management to coordinate schedules and meet all reporting deadlines, while proactively identifying and addressing issues early in the process. Drawing on our extensive governmental experience, we also provide practical recommendations to improve processes and strengthen internal controls, delivering value beyond the audit itself.

We appreciate the opportunity to present Purvis Gray and look forward to working with the City if we are selected as your auditors. Ms. Boyd is authorized to represent the firm in this matter.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Barbara Boyd, CPA
Audit Partner and Authorized Representative

222 NW 1st Street
Gainesville, Florida 32601
352.378.2461 (Phone)
352.378.2505 (Fax)
bboyd@purvisgray.com

TAB B—FIRM INTRODUCTION



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

History and Size of the Firm

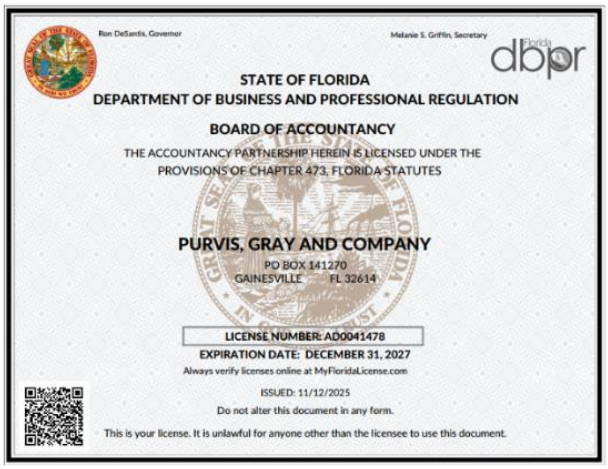


Purvis Gray was founded in 1946, in Gainesville, Florida by two University of Florida accounting professors, Mr. Roy Purvis and Mr. Howard Gray. The firm has been in business for 80 years and has been auditing local governments for substantially all of that time. Purvis Gray is organized as a Florida Limited Liability Partnership and is a statewide CPA firm employing over 150 professionals and support staff in our Gainesville, Ocala, Sarasota, Tallahassee, Orlando, and Tampa offices.

Purvis Gray has a total of 18 partners, 10 directors, 16 managers, and over 150 professional staff, including numerous supervisors and senior-level staff members. All of the firm's resources are available to the firm's clients and are utilized in that fashion to provide the best possible service. This ensures that we draw upon the knowledge of our specialists in the governmental field, as well as the full resources of the entire team. **Your audit team members are all full-time, year-round governmental auditors.**

Firm License

We are properly licensed and registered for public practice in the State of Florida, and all assigned team members are properly licensed and registered to practice as certified public accountants in the State of Florida.


Ron DeSantis, Governor
Melanie S. Griffin, Secretary
dbpr
STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE ACCOUNTANCY PARTNERSHIP HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
PURVIS, GRAY AND COMPANY
PO BOX 141270
GAINESVILLE FL 32614
LICENSE NUMBER: AD0041478
EXPIRATION DATE: DECEMBER 31, 2027
Always verify licenses online at MyFloridaLicense.com
ISSUED: 11/12/2025
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Range of Services

The firm offers all services traditionally associated with CPA firms, which can generally be summarized as Audit, Tax, and Information Technology services. The Audit Department has a concentration of work in the local governmental industry. Our Tax Department provides tax research support to our Audit Department.

Audit Department

Our audit approach is structured around a departmental framework rather than a single-office structure, which we believe provides a significant advantage in delivering high-quality audit services. Instead of relying on the resources of one location, we assemble engagement teams based on the specific expertise required for each area of the audit, drawing from professionals across the firm.

This approach ensures that each functional area—whether financial reporting, compliance, Single Audit, or information technology—receives focused attention from specialists with deep governmental experience. As a result, we are able to provide a higher level of insight, efficiency, and consistency than firms operating within a more limited, office-based structure.

By leveraging firmwide resources, we also enhance flexibility and responsiveness, allowing us to quickly address complex or emerging issues without disruption to the overall audit process. Our audit team includes 10 partners, 6 directors, 6 managers, and more than 25 professional staff, all contributing to a collaborative, knowledge-driven environment.

Importantly, your engagement team will consist entirely of full-time, year-round governmental auditors. This ensures continuity, technical proficiency, and a thorough understanding of governmental accounting, auditing, and compliance requirements—resulting in a more effective and value-added audit.

The mission of the Audit Department is to achieve technical excellence, which is used to provide the highest level of quality service to our clients. This higher level of experienced service sets us apart from other firms.

Our audit team has extensive experience working in a digital environment, employing a paperless audit approach. We utilize the audit documentation system designed by CaseWare International, Inc., the premier industry technology, with an integrated wired or wireless connection in the field. **We will be utilizing *Suralink* for secure transmission and sharing of records and audit support, allowing for a smooth process of providing and tracking requested information. *Suralink* will also allow the City staff to track the status of the audit engagement overall from a web-based application with a desktop dashboard in real time.**

All members of the audit team will be available to your management team when needed. If our physical presence is not required, our business e-mail addresses and cell phone numbers will be made available for your convenience, and we pride ourselves on responding timely to all client inquiries. We will be available for routine questions year-round.

Accounting and Tax Services Department

The Accounting and Tax Services Department of Purvis Gray is often used in troubleshooting problem tax areas associated with audits of governmental entities. Our tax professionals deal with issues such as bond arbitrage rebate calculations, payroll tax problems, ERISA compliance for employee benefit plans, unrelated business income tax issues, tax effects of planned giving, charitable annuities, and remainder trust, and other tax topics. This department is also responsible for the preparation of payroll and income tax returns for individuals and businesses, including corporate, partnership, estate, and trust tax returns. In addition, this department provides tax research support services to our audit department.

Consulting Services Department

The consulting practice of Purvis Gray utilizes members of the Audit, Accounting and Tax Services, and IT Departments to perform a wide range of consulting and management advisory services for our clients. Our consulting personnel have performed engagements in each of the following categories:

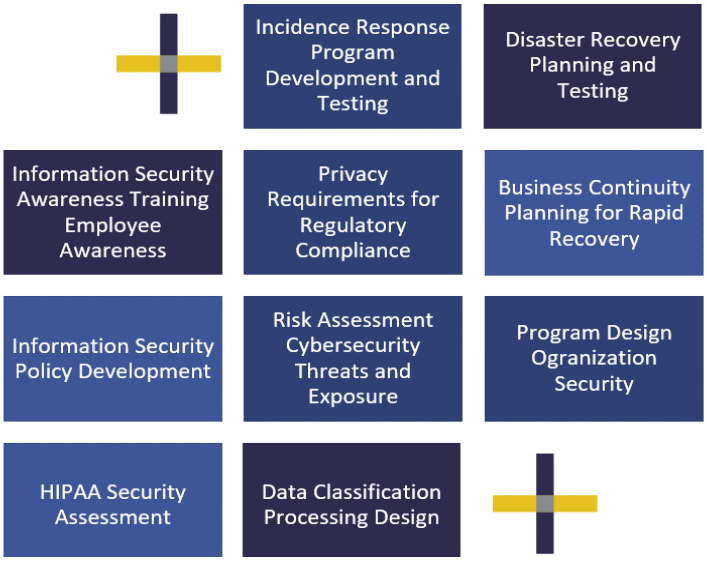
Accounting System Reviews	▶ GASB Statement Implementations ▶ Internal Control Opinions ▶ Procedures Documentation ▶ Performance Audits and Cost Reduction Studies ▶ Feasibility/Efficiency Studies ▶ Budget Review and Budget Preparation
Other Financial Services	▶ Expert Testimony ▶ Personal Financial/Retirement Planning ▶ Tax Representation ▶ Fraud/Defalcation Engagements
Business Valuations and Reorganizations	▶ Business Ownership Succession ▶ Mergers and Acquisitions ▶ Business Formations ▶ Business Liquidations
Information Security and Privacy Controls and Consulting	▶ IT Security Controls Assessment ▶ Privacy Controls Assessment ▶ Information Security Policies and Procedures ▶ IT Risk Assessments

Information Technology Services Department and Expertise

The IT Audit Director assigned to the City's engagement and our other IT Audit Department professionals have extensive experience and are proficient in working in various computerized environments. Purvis Gray offers a full suite of IT audit, consulting, and assessment services. Whenever there is new implementation, we follow a standard set of procedures. These services are performed by IT Audit professionals with CPA, CISA, CISM, CITP, and CDPSE designations.

Purvis Gray's IT Audit professionals conduct the assessment of IT controls. As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design and whether the controls are properly implemented.

Information Security Consulting Offering—Our Information Security Program Design service involves evaluating organizational security and compliance status using techniques such as interviews, observations, and documentation review:



Information Technology Assessments—Information Technology Assessment engagements offered by Purvis Gray include the following:



AICPA Cybersecurity Engagements—Cybersecurity threats are on the rise, challenging organizations of all sizes—both public and private. Commissioners, board members, managers, investors, customers, residents, and other stakeholders are pressuring organizations to demonstrate that they are managing cybersecurity threats and that they have put into place effective cybersecurity risk management programs to prevent, detect, and respond to security breaches in a timely manner.

Computer Assisted Audit Techniques (CAATs)—When considered necessary, more effective, and/or more efficient, we will utilize CAATs. We utilize Audimation's CaseWare IDEA Data Analysis Software and Microsoft Excel to perform such procedures. Such tools allow us to analyze the City's data and may allow us to perform a 100% test of a transaction class for certain attributes in less time than it would take to gather a statistical sample and test such sample through manual procedures.

BDO Alliance USA Resources and Services

As an Independent Member of BDO Alliance USA, we have access to BDO's breadth and depth of resources, enabling us to provide virtually any tax, audit, or assurance service needed by our clients, anywhere in the country. We are able to provide our clients with access to technical and industry-specific resources of the fifth-largest accounting firm in the world, combined with our hands-on, local service and knowledge. In addition, the BDO Alliance Business Resource Network has established relationships with product and service providers to enhance our delivery capabilities and value to clients. Through these relationships, we are able to offer greater insight and more effective solutions to the City.

As a member of BDO Alliance USA, we take a comprehensive approach to assessing and serving your needs. Through the core accounting and financial services we provide, we are uniquely positioned to identify additional opportunities to improve the overall operational effectiveness of the City.

No Disciplinary Action

We have no record of substandard work and have no enforcement actions pending by the State Board of Accountancy or any other regulatory agency or professional organization, nor have we had any such actions during the past five years.

No Litigation

There are no pending lawsuits against Purvis Gray, nor has there been any audit-related litigation within the last ten years.

Substandard Audit Work

Purvis Gray is not aware of any federal or state desk reviews, nor have there been field reviews of its audits during the past ten years by state regulatory bodies or professional organizations.

Financial Stability

Purvis Gray has been in business since 1946, is financially stable, and has never been in or filed for any bankruptcy proceedings. Our firm's banking reference is Truist Bank, Mr. David Wilson, (352) 512-6464; David.I.Wilson@truist.com. There is no current or pending litigation, planned office closures, impending mergers or similar events that would impact our ability to perform the City's audit.

Memberships of Professional Organizations

Purvis Gray has been a member with the American Institute of Certified Public Accountants since 1978 (AICPA – Reference #1783188). Our firm continues to be in good standing with the AICPA and Florida Institute of Certified Public Accountants (FICPA – Member #02004618). In addition, we are members of the AICPA Governmental Audit Quality Center (GAQC), which offers various programs and certifications in the Single Audit area. Many of the partners and staff of Purvis Gray are members of the following organizations:

- AICPA
- Government Audit Quality Center (GAQC)
- GFOA (Special Review Committee for the Certificate of Excellence in Financial Reporting)
- Florida Electric Cooperatives Association (FECA)
- Florida Municipal Electric Association (FMEA)
- FGFOA (Including School of Governmental Finance, and Technical and Legislative Resources Committee)
- FICPA
- Employee Benefit Plan Audit Quality Center
- North Florida Chapter FGFOA
- Southwest Chapter FGFOA
- Association of Government Accountants (AGA)
- Nature Coast Chapter FGFOA

Peer Review

Our firm places high priority on its quality control and has successfully undergone a peer review, as required by the AICPA, at least every three years since 1979. **Because our firm has a heavy concentration of governmental clients, governmental audit engagements are selected for review by the peer review team.** We have included our 2025 Peer Review Report on the next page, which included a pass rating with no letter of comments, the highest level obtainable.

JNM

Jones, Nale & Mattingly PLC

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Purvis, Gray and Company
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Purvis, Gray and Company (the firm) in effect for the year ended May 31, 2025. 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 (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act, audits of employee benefit plans, and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Purvis, Gray and Company in effect for the year ended May 31, 2025, 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*. Purvis, Gray and Company has received a peer review rating of *pass*.

Jones, Nale & Mattingly PLC

Louisville, Kentucky
November 21, 2025

Certified Public Accountants and Advisors
401 West Main Street, Suite 1100 Louisville, Kentucky 40202 tel: 502.583.0248 fax: 502.589.1680 www.jnmcpa.com

Anticipated Potential Audit Problems

Our goal in any engagement is to avoid or eliminate potential audit problems. We accomplish this by understanding your industry, being sensitive to your needs, and by providing a high level of quality through the development of educated and trained professionals. Understanding the industry means being aware of potential risks. We recognize that all audits are not the same, and we are expertly qualified to address the unique aspects of the governmental and utility industries.

Single Audits
Single audits add a layer of complexity to audit engagements, especially when new programs are introduced, such as the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, which has provided $350 billion to state, local, and tribal governments across the country. Ensuring the schedule of expenditures of federal awards and state financial assistance is accurate and complete, selecting major programs and direct and material compliance requirements, and evaluating and testing compliance and internal controls over compliance can sometimes be cumbersome for the auditor and auditee. However, when a Single Audit is required, we staff the engagement with a Single Audit Specialist that is well versed in single audits and the Uniform Guidance and *Florida Single Audit Act*, and the respective compliance supplements. We avoid potential audit problems in this area with experienced staff and appropriate planning and communication.

New GASB Pronouncements
Implementing a new accounting standard can be a challenge to many of our clients. Since our firm specializes in governmental auditing, we remain knowledgeable about current and proposed standards and will discuss new standards with the City's personnel well in advance of implementation to avoid surprises and the sudden disruption they may cause.

We regularly speak at governmental accounting conferences around the state including those of AGA and FGFOA. Our partners and managers are actively involved in the FICPA and FGFOA local government committees, including those that respond to GASB exposure drafts. Our membership in the AICPA Governmental Quality Control Center helps provide resources regarding new accounting and auditing pronouncements affecting our local governmental clients. Our auditors are up to date on all proposed pronouncements and other cutting-edge issues facing your industry and are able to provide seasoned advice and assistance as needed.

Due to our extensive governmental industry experience and valued relationship with all our clients, we can help maximize efficiency in the implementation of new accounting standards. Sometimes that may be as simple as providing a template or connecting the City to other entities that have similar characteristics; other times it may be providing our own resources to assist with implementation or additional training on the subject.

TAB C—QUALIFICATIONS/EXPERIENCE



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Significant Experiences

The five most significant engagements performed in the last five years out of the Gainesville office are as follows:

ALACHUA COUNTY, FLORIDA

Mr. Todd Hutchison, Finance Director (352) 374-3605
12 SE 1st Street nth@alachuaclerk.org
Gainesville, Florida 32601

Date—September 30, 2018 to Present
Total Hours—2,000
Engagement Partners—Ronald D. Whitesides, CPA, Barbara Boyd, CPA, and Tiffany K. Mangold, CPA
Scope of Work—Audit of all Board of County Commissioners operations, including Single Audit of federal and state grant programs, and separate audits of the Constitutional Officers. Participates in the GFOA Certificate Program.

NASSAU COUNTY, FLORIDA

Mr. Robert A. Crawford, CFGO (904) 548-4807
Chief Deputy - Financial Services rcrawford@nassauclerk.com
Mr. Chris Lacambra, OMB Director (904) 530-6008
76347 Veteran's Way, Suite 456 clacambra@nassaucountyfl.com
Yulee, Florida 32097

Date—September 30, 2005 to 2016; 2018 to Present
Total Hours—1,500
Engagement Partners—Ronald D. Whitesides, CPA and Ryan M. Tucker, CPA
Scope of Work—Audit of all Board of County Commissioners operations, including Single Audit of federal and state grant programs, and separate audits of the Constitutional Officers. Participates in the GFOA Certificate Program.

CITY OF GAINESVILLE, FLORIDA

Mr. Dennis Nguyen, CPA, Finance Director (352) 393-8741
200 East University Avenue nguyendd@cityofgainesville.org
Gainesville, Florida 32601

Date—September 30, 2018 to Present
Total Hours—1,500
Engagement Partner—Barbara Boyd, CPA
Scope of Work—Audit of all operations, including Regional Transit System, golf course, and Single Audit of federal and state grant programs. In addition, audit of two defined benefit pension plans, and other postemployment benefit plan. Participates in the GFOA Certificate Program.

CITY OF JACKSONVILLE BEACH, FLORIDA

Ms. Ashlie Gossett, Finance Director (904) 247-6138
11 North Third Street ashliegossett@jaxbchfl.net
Jacksonville Beach, Florida 32250

Date—September 30, 1992 to Present
Total Hours—800
Engagement Partner—Barbara Boyd, CPA
Scope of Work—Audit of all operations, including electric, water and wastewater utilities, natural gas utilities, Community Redevelopment Agency, and Single Audit of federal and state grant programs. Audits of City pension plans for fire, police, and general employees. Participates in the GFOA Certificate Program.

CITY OF ALACHUA, FLORIDA

Mr. Robert Bonetti, Finance Director (386) 418-6100
15100 NW 142 Terrace rbonetti@cityofalachua.org
Alachua, Florida 32615

Date—September 30, 2009 to Present
Total Hours—600
Engagement Partner—Ronald D. Whitesides, CPA
Scope of Work—Audit of all operations, including electric, water and wastewater utilities, Community Redevelopment Agency, and Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

Governmental Experience

Our governmental experience includes the following current audits with corresponding office, years we were engaged as auditors, total government-wide revenues for the most recent fiscal year available, and number of funds. All audits listed are performed in accordance with *Government Auditing Standards* and the Uniform Guidance and Chapter 10.550*, Rules of the Auditor General* for Federal and State Single Audits, if applicable.

Municipalities (September 30)				
Governmental Clients	Office	Dates of Service	Revenues (In Millions)	Number of Funds
City of Alachua **(ACFR)**	Gainesville	2009 to Present	$ 34.9	20
City of Atlantic Beach	Gainesville	2004 to Present	26.7	18
City of Bartow	Sarasota	2008 to Present	64.9	14
City of Belleview	Ocala	2007 to Present	17.1	3
Town of Bronson	Gainesville	2006 to Present	1.7	2
City of Bushnell **(ACFR)**	Ocala	1995 to Present	11.1	7
City of Cedar Key	Gainesville	1987 to Present	2.5	2
City of Crestview	Tallahassee	2021 to Present	34.1	18
City of DeFuniak Springs	Tallahassee	2023 to Present	10.1	12
City of Deltona **(ACFR)**	Ocala	1995 to Present	110.0	20
City of Eustis **(ACFR)**	Ocala	1998 to Present	53.3	15
City of Frostproof	Sarasota	2020 to Present	7.6	6
City of Gainesville **(ACFR)**	Gainesville	2018 to Present	574.9	89
City of Green Cove Springs	Gainesville	2003-2016; 2023 to Present	38.5	15
City of Jacksonville Beach **(ACFR)**	Tallahassee	1996 to Present	143.5	26
City of Kissimmee **(ACFR)**	Ocala	2016 to Present	189.8	44
City of Live Oak	Tallahassee	2012 to Present	14.3	13
City of Newberry **(ACFR)**	Gainesville	2013 to Present	32.0	11
City of New Smyrna Beach **(ACFR)**	Gainesville	2024 to Present	80.4	22
Town of Oakland	Sarasota	2024 to Present	15.0	8
City of Ocala **(ACFR)**	Ocala	2000 to Present	329.3	20
City of Ocoee **(ACFR)**	Ocala	2021 to Present	77.4	20
Town of Orange Park	Gainesville	2014 to Present	17.8	15
City of Oviedo **(ACFR)**	Ocala	2019 to Present	62.5	30
City of Polk City	Sarasota	2024 to Present	21.6	10
Town of Reddick	Ocala	2023 to Present	0.5	1
City of St. Cloud **(ACFR)**	Ocala	2012 to Present	136.4	22
City of Williston	Ocala	2010 to Present	10.4	6
City of Winter Springs **(ACFR)**	Gainesville/ Sarasota	2021 to Present	43.9	17

Counties (September 30)				
Governmental Clients	Office	Dates of Service	Revenues (In Millions)	Number of Funds
Alachua County **(ACFR)**	Gainesville	2018 to Present	$ 312.6	123
DeSoto County	Sarasota	2001 to Present	109.4	38
Gadsden County	Tallahassee	2010 to Present	61.6	39
Marion County **(ACFR)**	Ocala	2001 to Present	444.2	101
Monroe County **(ACFR)**	Sarasota	2025 to Present	535.7	42
Nassau County **(ACFR)**	Gainesville/ Tallahassee	2005-2016 2018 to Present	159.2	52

School Boards (June 30)				
Governmental Clients	Office	Dates of Service	Revenues (In Millions/Billions)	Number of Funds
Alachua County District School Board	Gainesville	2008 to Present	$ 341.9M	12
Bradford County School District	Gainesville	2024 to Present	36.1M	10
Charlotte County District School Board	Sarasota	2011 to Present	212.2M	11
Citrus County District School Board	Ocala	2014 to Present	215.6M	8
Clay County School Board	Ocala	2011 to Present	369.8M	13
Hernando County School Board **(ACFR)**	Ocala	2011 to Present	233.2M	13
Lake County District School Board **(ACFR)**	Ocala	2025 to Present	465.6M	14
Leon County School Board	Tallahassee	2018 to Present	375.4M	10
Levy County District School Board (Internal Accounts Only)	Gainesville	2018 to Present	1.8M	1
Manatee County School Board **(ACFR)**	Sarasota	2025 to Present	929.9B	20
Marion County School Board **(ACFR)**	Ocala	2000 to Present	451.0M	12
Sarasota County School Board **(ACFR)**	Sarasota	2025 to Present	938.8M	15
The Villages Charter School, Inc.	Ocala	2005 to Present	110.0M	8

Community Redevelopment Agencies (CRAs)

- City of Alachua
- City of Bartow
- City of Belleview
- City of Cedar Key
- City of Crestview
- City of DeFuniak Springs
- City of Deltona
- City of Eustis
- City of Jacksonville Beach
- City of Kissimmee
- City of Kissimmee Vine Street
- City of Live Oak
- Marion County
- City of Newberry
- City of New Smyrna Beach
- City of Ocala
- City of Ocoee
- City of Oviedo
- City of St. Cloud
- City of Williston

Electric Utilities

- City of Alachua
- City of Bartow
- City of Bushnell
- City of DeFuniak Springs
- Florida Municipal Power Agency
- City of Green Cove Springs
- City of Jacksonville Beach
- KEYS Energy Services
- Kissimmee Utility Authority
- City of Newberry
- City of Ocala
- City of St. Cloud
- City of Williston
- New Smyrna Beach Utilities

Water, Sewer, and Gas Utilities

- City of Alachua
- City of Atlantic Beach
- City of Bartow
- City of Belleview
- Town of Bronson
- City of Bushnell
- City of DeFuniak Springs
- City of Deltona
- DeSoto County
- City of Eustis
- Florida Gas Utility, Gainesville
- City of Jacksonville Beach
- Lehigh Acres Municipal Services Improvement District
- City of Live Oak
- Nassau County
- City of Newberry
- City of Ocoee
- City of Oviedo
- City of Ocala
- Peace River Manasota Regional Water Supply Authority
- Talquin Water and Wastewater, Inc.
- Town of Orange Park
- Marion County
- New Smyrna Beach Utilities
- Village Center Community Development District & Affiliates, The Villages
- City of Williston
- Withlacoochee Regional Water Supply Authority, Dade City

Special Districts

- Alachua County Library District
- Bartow Municipal Airport Development Authority
- Children's Trust of Alachua County
- Dog Island Conservation District
- Florida Gas Utility
- Florida Municipal Power Agency
- Gainesville-Alachua County Regional Airport Authority
- Key West International Airport
- Kissimmee Utility Authority
- Lakewood Ranch Community Development Districts (Made up of 6 Special Districts)
- Lehigh Acres Municipal Services Improvement District
- Monroe County Comprehensive Plan Land Authority
- New Smyrna Beach Municipal Airport
- New Smyrna Beach Utilities
- Peace River Manasota Regional Water Supply Authority
- The Villages Community Development Districts (Made up of 24 Special Districts)
- Withlacoochee Regional Water Supply Authority

Defined Benefit Plans

- Munroe Regional Medical Pension Plan
- Florida Pest Control and Chemical Company, Inc. Pension Plan and Trust
- Clay Electric Cooperative Retiree Welfare Plan
- Kissimmee Utility Authority Pension Trust Fund
- City of Atlantic Beach, Florida General Employees' Retirement Plan
- City of Atlantic Beach, Florida Police Retirement Plan
- City of Bartow, Florida General Employees' Retirement Plan
- City of Deltona, Florida Firefighters' Pension Plan
- City of Deltona, Florida General Employees' Pension Plan
- City of Gainesville, Florida Employees' Pension Plan
- City of Gainesville, Florida Police Officers' and Firefighters' Consolidated Pension Plan
- City of Gainesville, Florida Other Postemployment Benefits (OPEB) Plan
- City of Jacksonville Beach, Florida General Employees' Retirement System
- City of Jacksonville Beach, Florida Police Officers' Retirement System
- City of Jacksonville Beach, Florida Fire Fighters' Retirement System
- City of Live Oak, Florida Firefighter Pension Trust Fund
- City of Ocala, Florida Police Officers' Pension Plan
- City of Ocala, Florida Firefighters' Pension Plan
- Town of Orange Park, Florida Police Officers' Pension Plan
- Town of Orange Park, Florida Firefighters' Pension Plan
- Town of Orange Park, Florida General Employees' Pension Plan
- City of St. Cloud, Florida General Employees' Retirement Plan
- City of St. Cloud, Florida Police Officers' Retirement Plan
- City of St. Cloud, Florida Firefighters' Retirement Plan

Single Audit Experience

If a Federal or State Single Audit is required, the auditor is responsible for testing compliance with all major federal and state award programs. If a Federal or State Single Audit is required, each major program will be tested for the specific compliance requirements applicable to that program. As a regional audit firm with significant governmental experience, we have performed single audits of countless federal and state grant programs. Our single audits have included grants from the following Federal and State Departments, including numerous programs within each.

Federal Grant Programs	State Grant Programs
Federal Communications Commission	Clean Florida Council
Federal Emergency Management Agency	Executive Office of the Governor
National Endowment for the Arts	Office of Early Learning
National Endowment for the Humanities	State Courts System
National Science Foundation	Florida Department of Agriculture and Consumer Services
US Department of Agriculture	Florida Department of Children and Families
US Department of Agriculture Food and Nutrition Service	Florida Commission on Tourism
US Department of Aviation Administration	Florida Department of Community Affairs
US Department of Children and Families	Florida Department of Corrections
US Department of Commerce	Florida Department of Economic Opportunity
US Department of Commerce NOAA	Florida Department of Elder Affairs
US Department of Defense	Florida Department of Emergency Management
US Department of Economic Opportunity	Florida Department of Environmental Protection
US Department of Education	Florida Department of Fish and Wildlife Commission
US Department of Education of Elementary Secondary Education	Florida Department of Health
US Department of Election Assistance Commission	Florida Department of Health and Rehabilitative Services
US Department of Energy	Florida Department of Highway Safety and Motor Vehicles
US Department of Environmental Protection Agency	Florida Department of Housing Finance Corporation
US Department of Federal Highway Administration	Florida Department of Juvenile Justice
US Department of General Services Administration	Florida Department of Legal Affairs and Attorney General
US Department of Health and Human Services	Florida Department of Library and Information Services
US Department of Homeland Security	Florida Department of Management Services
US Department of Housing and Urban Development	Florida Department of Natural Resources
US Department of Interior	Florida Department of State
US Department of Justice	Florida Department of Transportation
US Department of Labor	Florida Department of Workforce Innovation
US Department of Treasury	
US Department of Transportation	

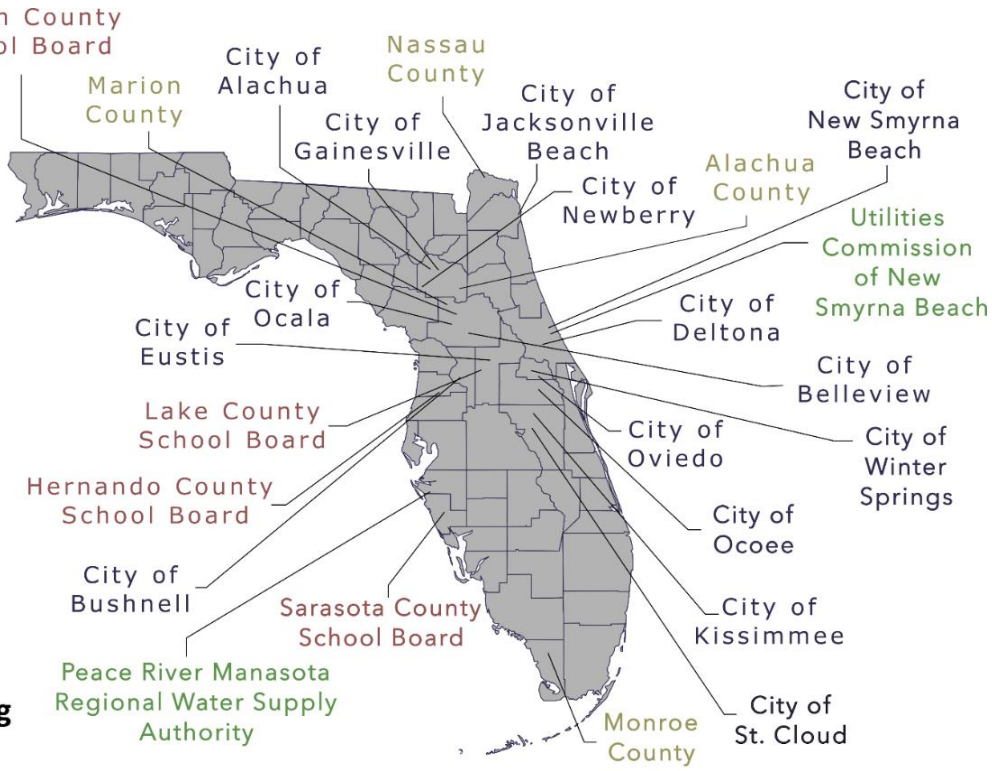
As mentioned, we are members of the AICPA Governmental Audit Quality Center (GAQC), which offers various programs and certifications in the Single Audit area. **Several Purvis Gray professionals have completed Single Audit certification programs, demonstrating their expertise and commitment to quality in this specialized area.**

Certificate of Achievement for Excellence in Financial Reporting

Several of our partners and managers are members of the FGFOA Technical & Legislative Resources and Programs Committees. They also serve on the GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting. As such, they review Annual Comprehensive Financial Statements on behalf of the GFOA throughout the year, learning new presentation and reporting techniques to help our clients obtain and maintain this award.

Members of the audit team assigned to the City's audit are members of FGFOA, attend FGFOA continuing professional education events, and have provided technical expertise and assistance to the following local governments to help these governments receive the Certificate of Achievement for Excellence in Financial Reporting.

Certificate of Achievement for Excellence in Financial Reporting Clients



Prior Engagements with the City of Fernandina Beach

We have previously served as auditors of the City completing our last audit for the 2020 year-end. Other than the performance of the financial audit (including Federal and/or State Single Audit, when applicable, and assistance with preparation of the financial statements and annual financial report), we have had no professional relationships involving the City, or any of its agencies or component units, during the past ten years. Accordingly, we have no conflicts of interest relative to performing the proposed audit.

Date—September 30, 2004 - 2020
Gainesville Office—222 NE 1st Street, Gainesville, Florida 32608; (352) 378-2461
Tallahassee Office—443 E College Avenue, Tallahassee, Florida 32301; (850) 224-7144
Total Hours—650
Engagement Partners—Barbara Boyd, CPA (Gainesville); Ryan M. Tucker, CPA (Tallahassee); Ronald D. Whitesides, CPA (Gainesville)
Scope of Work—Audit of all operations, including Single Audit of federal and state grant programs, when applicable, and assistance with preparation of financial statements and annual financial reports.

No Subcontractors

This will not be a joint venture with any other firms, and we will not use any other firms as subcontractors.

Response to Questions

1. Has the firm ever missed the ACFR or SEFA deadline due to the fault of the firm or its subcontractor(s)? Please explain.

Answer: ***Purvis Gray has not missed any deadlines due to the fault of our firm or any subcontractors.***

2. Has the firm ever charged additional fees for the completion of audit work due to the failure of the firm or its subcontractors to properly plan and complete the work timely? Please explain.

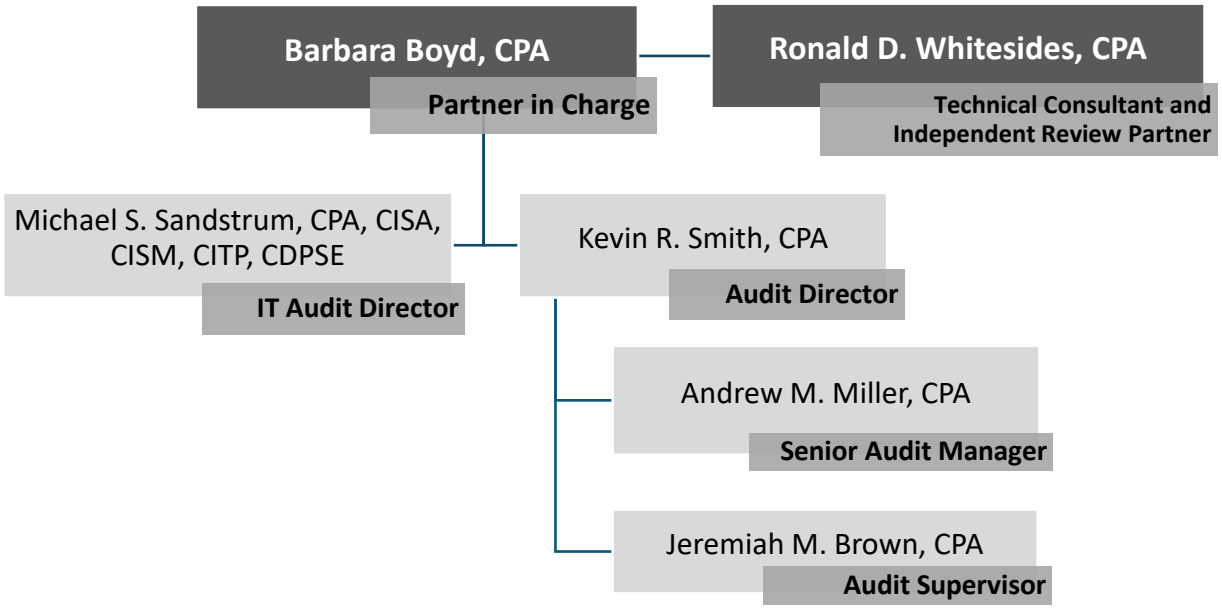
Answer: ***No***

3. Has the firm or one of its subcontractors ever had an audit contract cancelled due to a poor work performance issue of the firm or subcontractor? Please explain.

Answer: ***No***

Audit Team Members

Our firm assigns professionals based on expertise, experience, and technical ability to ensure efficient, high-quality service. The designated team brings the necessary skills to serve the City effectively and is expected to remain consistent year to year. Key members—Ms. Boyd, Mr. Smith, and Mr. Miller—will be readily available for meetings and inquiries, with Ms. Boyd authorized to represent and commit the firm.



Dedicated Team Continuity

Purvis Gray prioritizes consistent, high-quality client service through experienced CPA professionals with strong governmental auditing expertise. Our assigned team remains actively involved throughout the engagement, with minimal turnover due to our focus on hiring, training, and mentorship. We do not rotate staff or use seasonal employees. Should any staffing changes become necessary, we will discuss them with the City in advance and obtain written approval.

Audit Team Roles

Partner in Charge of Audit	Ms. Boyd will have overall responsibility for excellent client service; she will work closely with the City's management and the audit director to ensure that all work is properly planned, executed, and completed. She will conduct entrance, exit, and interim work conferences with the City and participate extensively in audit fieldwork and the review process.
Technical Consultant and Independent Review Director	Mr. Whitesides will provide technical consultation and review of accounting and auditing issues and perform a final independent and objective review of the audited financial statements and reports.
Information Technology Consultant and IT Audit Director	Mr. Sandstrum will be available as the information technology subject matter expert. He or his staff will also supervise or perform Computer-Assisted Audit Techniques (CAAT) or data analysis in consultation with the audit team. And if necessary, assist with any IT-related issues, as deemed necessary by the audit team.
Audit Director and Senior Audit Manager	Mr. Smith and Mr. Miller will be responsible for planning and supervision of the audit. They will perform the review of workpapers and report preparation. In addition, they will perform various CAATs and analytical procedures and assist in managing the efficiency of the audits and operating within the time budget. They will also be responsible for conducting and completing audit fieldwork, and managing the single audit if necessary. They will keep the partner and City's staff fully informed of the engagement status.
Audit Supervisor	Mr. Brown will be primarily responsible for conducting and completing audit fieldwork along with staff auditors and for assisting the director with planning and supervision. He will keep the partner, director, and City's staff fully informed on the job status.

Continuing Professional Education

Your entire audit team is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. **A list of the relevant continuing professional education for the past three years is included on your team members' individual resumes.** As members of the Government Audit Quality Center (GAQC) of the AICPA, each CPA is required to obtain eighty hours of continuing professional education every two years. The continuing professional education material is presented by nationally prominent accounting practitioners, professors, and other individuals who have thorough knowledge of auditing local governments.

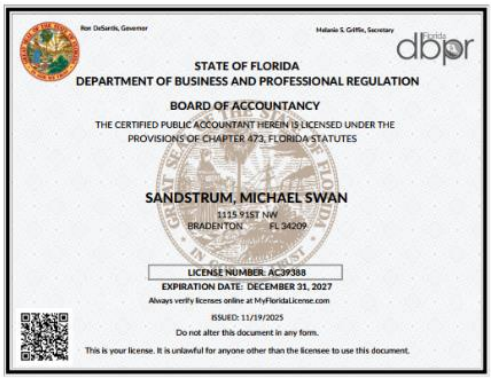
We utilize an automated CPE tracking system, LCVista, to ensure compliance with continuing professional education requirements. The LCVista platform automatically tracks over 200 jurisdictions and ensures compliance for our entire firm. It calculates CPE hours and requirements, stores completion certificates, and creates renewal reports. We place significant value on staff training, particularly in the governmental sector. Purvis Gray is consistently the best represented accounting firm at the FGFOA Annual Conference because all of our governmental auditors, senior-level and above, attend. We also attend and often speak at local FGFOA Chapter meetings and host an in-house CPE day each year. This training allows our staff to keep up with industry and regulatory changes, and best practices. ***Also, as an independent member of BDO Alliance USA, we are able to provide our teams and clients with access to continuing education courses and technical resources.***

Audit Team CPA Licenses


Ron DeSantis, Governor Melanie S. Griffin, Secretary
STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
BOYD, BARBARA
222 NE 1ST STREET
GAINESVILLE FL 32601
LICENSE NUMBER: AC41162
EXPIRATION DATE: DECEMBER 31, 2027
Always verify licenses online at MyFloridaLicense.com
ISSUED: 10/24/2025
Do not alter this document in any form.
This is your license. It is unlawful for anyone other than the licensee to use this document.


Ron DeSantis, Governor Melanie S. Griffin, Secretary
STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
WHITESIDES, RONALD DEAN
222 NE 1ST ST
GAINESVILLE FL 32601
LICENSE NUMBER: AC0025357
EXPIRATION DATE: DECEMBER 31, 2027
Always verify licenses online at MyFloridaLicense.com
ISSUED: 11/26/2025
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Ron DeSantis, Governor Melanie S. Griffin, Secretary
STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
SMITH, KEVIN RONALD
11608 NE 208TH TER
WALDO FL 32694
LICENSE NUMBER: AC46869
EXPIRATION DATE: DECEMBER 31, 2026
Always verify licenses online at MyFloridaLicense.com
ISSUED: 10/04/2024
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Ron DeSantis, Governor Melanie S. Griffin, Secretary
STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
SANDSTRUM, MICHAEL SWAN
1115 91ST NW
BRADENTON FL 34209
LICENSE NUMBER: AC39388
EXPIRATION DATE: DECEMBER 31, 2027
Always verify licenses online at MyFloridaLicense.com
ISSUED: 11/19/2025
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Ron DeSantis, Governor Melanie S. Griffin, Secretary
STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
MILLER, ANDREW DAVID
3122 NW 27TH STREET
GAINESVILLE FL 32605
LICENSE NUMBER: AC54725
EXPIRATION DATE: DECEMBER 31, 2026
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Ron DeSantis, Governor Melanie S. Griffin, Secretary
STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION
BOARD OF ACCOUNTANCY
THE CERTIFIED PUBLIC ACCOUNTANT HEREIN IS LICENSED UNDER THE PROVISIONS OF CHAPTER 473, FLORIDA STATUTES
BROWN, JEREMIAH MATTHEW
222 NE 1ST STREET
GAINESVILLE FL 32601
LICENSE NUMBER: AC51235
EXPIRATION DATE: DECEMBER 31, 2027
Always verify licenses online at MyFloridaLicense.com
ISSUED: 12/05/2025
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Resumes – Qualifications for Firm Personnel

Beginning on the next page, the engagement team's resumes provide more specific information for each individual, especially their participation in local government audits, and memberships in professional organizations. **Your entire audit team is in full compliance with the continuing educational requirements, as set forth under U.S. Government Accountability Office, *Government Auditing Standards,*** as well as requirements of the AICPA and FICPA.



BARBARA BOYD, CPA

Audit Partner
Member of Quality Control Team
Member of Concurring Review Team

PURVIS GRAY

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
bboyd@purvisgray.com

PROFILE

Education

University of Florida
2008, Master of Accountancy
2003, BS, Business Administration

Professional Credentials

CPA License – AC41162
Member of AICPA, FICPA, and FGFOA
FGFOA Technical and Legislative Resources Committee, 2014-2020, 2022-Present

Community Involvement

United Way of North Central Florida
Board Member, 2021-Present
Board Vice Chair, 2024-Present
Finance Committee Chair, 2022-2025
Holy Trinty Episcopal School of Gainesville
Treasurer, 2018-2020
American Red Cross North Central Florida
Board Member, 2010-2012

Years in Accounting: 19

Years with Firm: 19

SPEAKER/INSTRUCTOR

FASB Codification
Local Governmental Handbook
Fair Value Accounting and Disclosure
Understanding Audits of Group Audits and Revisiting GASB No. 61
Single Audit – Super Circular – NCF Chapter FGFOA
GASB Update – NCF and Big Bend Chapters FGFOA
Retirement Benefits – GASB & Reporting – FGFOA Webinar
Leases and Fiduciary Activities – NCF Chapter FGFOA

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities
City of Alachua, Florida*
City of Atlantic Beach, Florida*
City of Cedar Key, Florida
City of Deltona, Florida*
City of Eustis, Florida*
City of Fernandina Beach, Florida*
City of Fort Meade, Florida
City of Frostproof, Florida
City of Gainesville, Florida*
City of Green Cove Springs, Florida*
City of Lake City, Florida*
City of Leesburg, Florida*
City of Jacksonville Beach, Florida*
City of Newberry, Florida*
Town of Bronson, Florida*

Counties
Alachua County, Florida *
Bradford County, Florida*
DeSoto County, Florida *
Hernando County, Florida *
Nassau County, Florida*

School Board Experience
Alachua County District School Board*
Alachua County District School Board Internal Accounts
Clay County District School Board*
Dale R. Fair Babson Park Elementary School
Edward W. Bok Academy
Edward W. Bok Academy North
Hillcrest Elementary School
Janie Howard Wilson Elementary School
Lake Wales Charter Schools, Inc. (Local Educational Agency)
Lake Wales High School
Levy County School Board Internal Accounts
Polk Avenue Elementary School

***Uniform Guidance Single Audits and/or Florida Single Audits**

Barbara Boyd, CPA

CPE Credits

Ms. Boyd is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

Course Title	Credit Hours	2025
FGFOA External—FGFOA Annual Conference	2.0 BEH, 8.5 GOV, 2.0 TB	6/15-6/18
Becker Professional Education External—Ethics and Professional Conduct for CPAs in FL	4.0 BEH, 4.0 FE	6/8
PGC Internal—Audit Methodology Redesign - Kick-Off Season	12.0 AA	5/2
FGFOA External—FGFOA North Central Local Chapter Leadership Training	6.0 BEH	4/23
PGC Internal—2025 Financial Statement Review and Compilation Training	1.5 AA	1/20
PGC Internal—January 2025 CCH Axcess Tax Training	1.0 TB	1/20

Course Title	Credit Hours	2024
CCH Axcess Tax Internal—CCH Axcess Practice End User	1.0 TB	12/3
PGC Internal—Purvis Gray Fall 2024 CPE Series	9.0 AA	11/15
GFOA External Conference—GFOA 2024 Annual Conference	11.5 AA	6/9-6/12
FGFOA External—FGFOA Conference	12.0 AA, 4.0 TB, 3.0 BEH	5/19-5/22
North Central Chapter of the FGFOA External Conference—North Central Chapter of the FGFOA Annual Meeting	8.0 AA	4/24

Course Title	Credit Hours	2023
PGC Internal—2023 Purvis Gray CPE Day	6.0 AA, 1.0 TB, 1.0 BEH	11/3
FGFOA External—FGFOA 2023 Annual Conference	12.0 AA, 6.0 TB, 1.0 BEH	6/25-6/28
FSFOA External Conference—FSFOA 2023 Spring Conference	5.0 AA	6/13-6/14
Surgent McCoy CPE Internal—Florida Ethics for CPAs (ETFL)	4.0 AA	6/6
FGFOA External Conference—Nature Coast Chapter Annual Meeting	4.5 AA	4/19



RONALD D. WHITESIDES, CPA

Audit Partner
Past Chair of Audit Department
Member of Quality Control Team
Member of Concurring Review Team

PURVIS GRAY

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
rwhitesides@purvisgray.com

PROFILE

Education

University of Florida
1991, Master of Accountancy

Professional Credentials

CPA License – AC0025357
Member of AICPA, FICPA, and FGFOA

Years in Accounting: 32

Years with Firm: 30

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities
City of Alachua, Florida*
City of Atlantic Beach, Florida*
City of Bartow, Florida*
City of Fernandina Beach, Florida*
City of Fort Meade, Florida*
City of Fort Myers, Florida*
City of Gainesville, Florida*
City of Green Cove Springs, Florida*
City of Jacksonville Beach, Florida*
City of Keystone Heights, Florida*
City of Lake City, Florida*
City of Mount Dora, Florida*
City of New Smyrna Beach, Florida
City of Newberry, Florida*
City of Neptune Beach, Florida*
City of St. Augustine Beach, Florida*
City of Winter Springs, Florida
Town of Orange Park, Florida*

Counties
Alachua County, Florida*
Bradford County, Florida*
Flagler County, Florida*
Gadsden County, Florida*
Hardee County, Florida*
Nassau County, Florida*
Wakulla County, Florida*

School Board Experience
Alachua County District School Board*
Clay County District School Board*
Florida State University School

Other Governmental Entities
Alachua County Housing Authority*
Florida Court Clerks and Comptrollers, and State Department of Revenue
Florida Gas Utility
Gainesville Regional Utilities
Office of the Auditor General of the State of Florida University of Florida Division of Housing
University of Florida Division of Parking
Utilities Commission of New Smyrna Beach, Florida
Kissimmee Utility Authority

Utility Experience
City of Alachua, Florida (E, W, S)
City of Atlantic Beach, Florida (W, S)
City of Bartow, Florida (E, W, S)
City of Fernandina Beach, Florida (W, S)
City of Fort Meade, Florida (E, G, W, S)
City of Green Cove Springs, Florida (E, W, S)
City of Jacksonville Beach, Florida (E, G, W, S)
Kissimmee Utility Authority (E)
City of Lake City, Florida (G, W, S)
City of Mount Dora, Florida (E, W, S)
City of Neptune Beach, Florida (W, S)
City of Newberry, Florida (E, W, S)
Florida Gas Utility (G)
Gainesville Regional Utilities, Florida (E, G, W, S)
Glades Electric Cooperative, Inc. (E)
Nassau County, Florida (W, S)
Peace River Electric Cooperative, Inc. (E)
Town of Orange Park, Florida (W, S)
Utilities Commission of New Smyrna Beach, Florida (E, W, S)
Withlacoochee River Electric Cooperative, Inc. (E)

***OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits**
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

Ronald D. Whitesides, CPA

CPE Credits

Mr. Whitesides is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

Course Title	Credit Hours	2025
Becker Professional Education Internal—Nonprofits: Accounting, Reporting, Operational and Compliance Challenges 2025	2.5 AA	6/23
FGFOA External—FGFOA Conference	13.0 AA, 4.0 TB, 2.0 BEH	6/15-6/18
Becker Professional Education Internal—Ethics and professional conduct for CPAs in Florida	4.0 Ethics	6/6
FGFOA Internal Group-Internet Based—Internal Controls: Common Holes and How to Plug Them	2.0 GOV	6/15
PGC Internal—2025 Financial Statement Review and Compilation Training	1.5 AA	1/20
PGC Internal—January 2025 CCH Axcess Tax Training	1.5 TB	1/20

Course Title	Credit Hours	2024
FICPA Internal Group-Internet Based—Member Appreciation Day: A Benefit of Belonging	2.0 TB	12/3
PGC Internal—Purvis, Gray & Company Fall 2024 CPE Series	6.0 AA	11/15
GFOA External Conference—GFOA 2024 Annual Conference	17.0 AA	6/9-6/12
FGFOA External—FGFOA Conference	13.5 AA, 6.0 TB, 1.0 BEH	5/19-5/22

Course Title	Credit Hours	2023
PGC Internal—2023 Purvis Gray CPE Day	6.0 AA, 1.0 TB, 1.0 BEH	11/3
Surgent McCoy CPE Internal—Latest Developments in Government and Nonprofit Accounting and Auditing (GNAA)	8.0 GOV	6/29
Surgent McCoy CPE Internal—How to Account for Internal-Use Software Arrangements (IUSA)	1.0 AA	6/29
FGFOA External—FGFOA 2023 Annual Conference	15.0 AA, 7.0 TB, 1.0 BEH	6/25-6/28
BDO USA Internal Group-Internet Based—SA 2023: Major Program Determination	1.0 GOV	6/15
BDO USA Internal Group-Internet Based—SA 2023: Single Audit Sampling for Compliance Requirement - Latest Issues and Trends	1.5 GOV	6/15
BDO USA Internal Group-Internet Based—SA 2023: Determining and Designing Testing for Applicable Compliance Requirements	1.0 GOV	6/15
BDO USA Internal Group-Internet Based—SA 2023: Single Audit: Planning - Trends and Issues	1.0 GOV	6/14
BDO USA Internal Group-Internet Based—SA 2023: Reporting Compliance Requirement - Trends and Issues	1.0 GOV	6/14
BDO USA Internal Group-Internet Based—SA 2023: Yellow Book - Trends and Issues	1.0 GOV	6/14
Surgent McCoy CPE Internal—Florida Ethics for CPAs	4.0 Ethics	6/12
Excel University Internal Group-Internet Based—5 Microsoft Excel Tips	1.0 TB	6/9
Becker Professional Education Internal—Yellow Book and Single Audit Update – 2023	1.5 GOV	6/5
Becker Professional Education Internal—Single Audit Quality: Focus on Designing and Performing Test of Control and Compliance	2.0 GOV	6/5
AICPA Internal Group-Internet Based—2023 Annual Required GAQC Webcast	2.0 GOV	5/2



KEVIN R. SMITH, CPA

Audit Director

PURVIS GRAY

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
krsmith@purvisgray.com

PROFILE

Education

Florida State University
2010, BS, Accounting
2010, BS, Real Estate

Professional Credentials

CPA License – AC46869
Member of AICPA and FICPA

Years in Accounting: 13

Years with Firm: 11

SPEAKER/INSTRUCTOR

Governmental Accounting Key Principles and Concepts, 2024, FGFOA School of Government Finance
Accounting and Auditing for Utilities, 2014, In-House CPE
Using the Work of Others, 2013, In-House CPE
Fair Value Measurements, 2012, In-House CPE

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities
City of Alachua, Florida*
City of Atlantic Beach, Florida*
City of Cedar Key, Florida
City of Fernandina Beach, Florida*
City of Gainesville, Florida*
City of Green Cove Springs, Florida*
City of Jacksonville Beach, Florida*
City of Lake City, Florida*
City of Live Oak, Florida*
City of Mount Dora*
City of Neptune Beach, Florida*
City of Newberry, Florida*
City of New Smyrna Beach, Florida*
Town of Bronson, Florida
Town of Orange Park, Florida*

Counties
Alachua County, Florida*
Bradford County, Florida*
Gadsden County, Florida*
Nassau County, Florida*

Other Governmental Entities
Alachua County Housing Authority*
Florida Gas Utility
Gainesville – Alachua County Regional Airport Authority
Gainesville Regional Utilities

School Board Experience
Alachua County District School Board*
Alachua County District School Board Internal Accounts
Bradford County District School Board Internal Accounts
Clay County District School Board*
Dale R. Fair Babson Park Elementary School
Edward W. Bok Academy South
Edward W. Bok Academy North
Hillcrest Elementary School
Janie Howard Wilson Elementary School
Lake Wales Charter Schools, Inc. (Local Educational Agency)
Lake Wales High School
Levy County School Board Internal Accounts
Polk Avenue Elementary School

Other Experience

Family Center Condominium Association, Inc.
North Florida Regional Medical Arts Condominium Association, Inc.

***Uniform Guidance Single Audits and/or Florida Single Audits**
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

Kevin R. Smith, CPA

CPE Credits

Mr. Smith is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

Course Title	Credit Hours	2025
Becker Professional Education Internal—Auditing Update 2025	5.0 AA	6/30
Becker Professional Education Internal—Ethics and professional conduct for CPAs in Florida	4.0 AA	6/28
Becker Professional Education Internal—Accountants' Responsibility Regarding Fraud, Part 1	2.5 AA	6/20
FGFOA External—FGFOA Conference	5.0 AA, 2.5 TB, 1.0 BEH	6/16-6/18
PGC Internal—2025 Financial Statement Review and Compilation Training	1.5 AA	1/20

Course Title	Credit Hours	2024
PGC Internal—Purvis, Gray & Company Fall 2024 CPE Series	6.0 AA	11/15
Becker Professional Education Internal—Compilations and Reviews: Avoiding Peer Review Deficiencies	4.5 AA	6/27
Becker Professional Education Internal—Artificial Intelligence for Accountants	3.0 AA	6/27
Becker Professional Education Internal—Ethics and professional conduct for CPAs in Florida	4.0 AA	6/26
Becker Professional Education Internal—Auditing Update 2024	5.0 AA	6/23
Becker Professional Education Internal—Fraud in the Construction Industry, Part 2	1.0 AA	6/21
Becker Professional Education Internal—Accounting Update 2024	5.0 AA	6/21
Becker Professional Education Internal—Fraud in the Construction Industry, Part 1	1.0 AA	6/21
Becker Professional Education Internal—Auditing Contingencies	2.5 AA	6/12
Becker Professional Education Internal—FASAB: Federal Accounting and Reporting Annual Update 2023	2.0 AA	6/10
FGFOA External—FGFOA Conference	10.0 AA, 4.0 TB, 1.0 BEH	5/20-5/21

Course Title	Credit Hours	2023
PGC Internal—2023 Purvis Gray CPE Day	6.0 AA, 1.0 TB, 1.0 BEH	11/3
FGFOA External—FGFOA 2023 Annual Conference	17.0 AA, 2.0 TB	6/25-6/27
Becker Professional Education Internal—Yellow Book and Single Audit Update – 2023	1.5 AA	6/15
BDO USA Internal—ASC 842, Leases - Private Company Implementation Considerations (Self Study)	1.5 AA	6/15
Becker Professional Education Internal—Federal Government Contracting - Unallowable Costs	2.5 AA	6/9
Becker Professional Education Internal—Fraud and Abuse in Nonprofit and Government Environments	2.0 AA	6/9
Becker Professional Education Internal—Improper Payments: Legislation and Mitigation	2.0 AA	6/8



MICHAEL S. SANDSTRUM, CPA, CISA, CISM, CITP, CDPSE

IT Audit and Assurance Director

PURVIS GRAY

CONTACT INFORMATION

Sarasota, Florida
(941) 907-0350
msandstrum@purvisgray.com

PROFILE

Education

Auburn University
2002, Master of Business Administration (Graduated with Honors)
Wichita State University
1976, BBA (Accounting)

Professional Credentials

CPA License – AC39388 (Florida)
CPA License – 2087 (Mississippi)
Member of AICPA (1656128) and FICPA (80007)
Certified Information Systems Auditor (CISA)
Certified Information Security Manager (CISM)
Certified Information Technology Professional (CITP)
Certified Data Privacy Solutions Engineer (CDPSE)

Professional Affiliations

American Institute of CPAs (AICPA)
Florida Institute of CPAs (FICPA)
Information Systems Audit and Control Association (ISACA)
Florida Government Finance Officers Association (FGFOA)

Previous Employers, 1977-2017

AuditWerx – Tampa, FL
CS&L CPAs – Bradenton, FL
Moody-Price, LLC – Baton Rouge, LA
Heavy Quip – Jackson, MS
Horton and Associates CPAs – Jackson, MS

Years Auditing Information Systems: >40 years
Years with Firm: 8

PROFESSIONAL PROFILE

Michael has extensive experience in accounting, auditing, IT auditing, security management, and consulting, both in public accounting and private industry sectors. He has held positions as Technology Director, Senior Audit Manager, Tax Manager, Programmer, Systems Analyst, Chief Information Officer, and IT Audit Manager. In addition, Michael has performed SOX internal auditing and has managed numerous SOC 1 and SOC 2 engagements, Attestation engagements, and GAAS financial audit risk assessments.

Michael is responsible for IT risk assessment/audit function for Purvis Gray. This responsibility includes conducting the IT risk assessments for school boards, counties, municipalities, and not-for-profit organizations. In addition, he is responsible for managing SOC 1 and SOC 2 engagements for cloud organizations, data centers, and a child support processor for the State of Florida.

TECHNICAL EXPERTISE

SOC 2 Type 1 and Type 2
SOC 1 Type 1 and Type 2
SOC Readiness Engagements
Information Technology General Controls Examinations
DHSMV David System Examinations
Client Development
IT Security Controls Auditing
IT SOX Auditing
Industry Experience:
- Healthcare
- Local Governments
- Banking
- Claims Processing
- Manufacturing
- Distribution
- Cloud Providers
- Data Centers
- Non-Profit

Information Security – Consulting
Privacy Assessments and Consulting
Risk Assessments
Agreed Upon Procedures
FISMA
NIST
Financial and IT Controls
HIPAA
GLBA
COBIT
Business Processes Analysis
Data Mining & Reporting
EDI/XML
Cloud Integration
Security Management & Compliance
IDEA Audit and Data Analytics Software
AS/400
Linux
Mainframe
Windows
SQL
Oracle
CaseWare Audit Software
Citrix
ERP Systems

Michael S. Sandstrum, CPA, CISA, CISM, CITP, CGMA, CDPSE

CPE Credits

Mr. Sandstrum is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

Course Title	Credit Hours	2025
FGFOA External—FGFOA Conference	5.5 AA, 5.5 TB	6/16-6/17
Becker Professional Education External Self Study—Ethics and Professional Conduct for CPA's in Florida	4.0 BEH	6/7
Becker Professional Education External Self Study—Ethics and Professional Conduct for CPA's in Florida	4.0 AA	6/7
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	5/22
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	5/8
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	4/3
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	3/20
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	2/27
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	2/13
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	2/13
AICPA External Group-Based Internet—Emerging Trends in Today's Cybersecurity Landscape	1.0 TB	2/7
Yellowbook CPE.com External Group-Internet—Tech Fest for Government Auditors	6.0 AA	2/5
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	1/30
PGC Internal—2025 Financial Statement Review and Compilation Training	1.5 AA	1/20
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	1/16

Course Title	Credit Hours	2024
AICPA External Group-Based Internet—AI Revolution: Reshaping the Future of Accounting	1.0 TB	12/6
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	11/21
PGC Internal—Purvis, Gray & Company Fall 2024 CPE Series	3.0 AA	11/15
AICPA External Group-Based Internet—Bridging Business and Technology: The Strategic Value of the CITP Credential	1.0 AA	11/8
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	10/24
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	8/1
AICPA External Group-Based Internet—AICPA Town Hall Series	1.0 TB	7/18
AICPA External Group-Based Internet—Making the Most of Your Electronic Discovery Experts	1.5 AA	7/16
AuditBoard External Group-Internet—CISO's Strategic Blueprint: Navigating IT and Cyber Risks at the Executive Level	1.0 TB	6/27
AuditBoard External Group-Internet—Risk Management in the Age of AI: Essential Frameworks for IT Risk and Compliance Professionals	1.0 AA	6/27
Auditboard Internal—An Enterprise Approach to Implementing GenAI	1.0 TB	6/27
Becker Professional Education External Self Study—AI for Accountants	3.0 TB	6/11
FGFOA External—FGFOA Conference	12.0 AA, 7.0 TB, 1.0 BEH	5/19-5/21
AICPA External Group-Based Internet—Specialized Knowledge	1.0 TB	5/9
AICPA External Group-Based Internet—SOC Reporting Webinar for Tech-Savvy CPAs	1.0 TB	5/3
AICPA External Group-Based Internet—Town Hall Series	1.0 AA	4/25
ISACA External—What the SEC Rules Actually Mean to Cybersecurity Professionals	1.0 TB	4/10
AICPA External Group-Based Internet—Town Hall Series	1.0 AA	4/4
SecureWorld External Remote—A Technical Dive into AI for Cybersecurity	1.0 TB	4/4
ISACA External—PCI DSS 4.0 Changes	1.0 TB	3/26
AICPA External Group-Based Internet—Town Hall Series	1.0 AA	3/21
AICPA External Group-Based Internet—Town Hall Series	1.0 AA	2/29
ISACA External—Risk Management in Tech	1.0 TB	2/28
AICPA External Group-Based Internet—Emerging Trends in Today's Cybersecurity	1.0 TB	2/2
ISACA External—The State of Privacy	1.0 TB	1/25
ISACA External—2024 Technology Predictions Panel Discussion	1.0 TB	1/17
AICPA External—Town Hall Series	1.0 AA	1/4

Course Title	Credit Hours	2023
AICPA External—Town Hall Series	1.0 AA	12/21
AICPA External—Town Hall Series	1.0 AA	11/16
PGC Internal—2023 Purvis Gray CPE Day	6.0 AA, 1.0 TB, 1.0 BEH	11/3
AICPA External—Town Hall Series	1.0 AA	10/5
ISACA External Virtual Summit—Building a Viable Cybersecurity Program	1.0 TB	9/13
ISACA External—Time Matters: Proactively Prepare for and Respond Fast	1.0 AA	8/31
AuditBoard External Group-Internet—Navigating the AI Act	1.0 TB	8/29
AICPA External—Town Hall Series	1.0 AA	7/27
FGFOA External—FGFOA 2023 Annual Conference	15.0 AA, 3.0 TB, 1.0 BEH	6/25-6/28
AICPA External—Town Hall Series	1.0 AA	6/23
BDO USA Internal Group-Based Internet—What to Know: Recent Changes to SOC 1 Guide	1.00 TB	6/15
AICPA External—Town Hall Series 100th Episode Live from ENGAGE	1.0 AA	6/6
AICPA External—FCPA Overview, Case Studies, and How to Leverage Data Analytics	1.5 TB	5/16
Surgent McCoy External—Florida Ethics for CPAs	4.0 Ethics	5/12
AICPA External—Town Hall Series	1.0 AA	5/4
AICPA External—Town Hall Series	1.0 AA	4/6
AICPA External—Trends an Best Practices in Cybersecurity	1.0 TB	3/24
AICPA External—Town Hall Series	1.0 AA	3/23
AICPA External—Town Hall Series	1.0 AA	3/2
AICPA External—Town Hall Series	1.0 AA	2/16
ISACA External —Unlocking Data Driven Decisioning for Security Operations	1.0 TB	2/9
AICPA External—Town Hall Series	1.0 AA	2/2
ISACA External—Using COBIT 2019 to Develop and IT Audit Plan Webinar	1.0 TB	2/2
Surgent McCoy External—What You Need to Know about ASC 842 Leases	1.0 AA	1/30
ISACA External—The State of Privacy	1.0 TB	1/25
AICPA External—Town Hall Series	1.0 AA	1/19
ISAC External—The Heart of Digital Trust	1.0 TB	1/12
AICPA External—Town Hall Series	1.0 AA	1/5



ANDREW D. MILLER, CPA

Senior Audit Manager

PURVIS GRAY

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
admiller@purvisgray.com

PROFILE

Education

Purdue University
2012, BS, Accounting Management

Professional Credentials

CPA License – AC54725
Member of AICPA and FICPA – 8532014

Years in Accounting: 13

Years with Firm: 7

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities

City of Alachua, Florida*
City of Atlantic Beach, Florida*
City of Gainesville, Florida*
City of Mount Dora, Florida*
City of Neptune Beach, Florida
Town of Orange Park, Florida*

School Board Experience

Alachua County District School Board
Clay County District School Board

Counties

Alachua County, Florida, Board of County Commissioners
Alachua County, Florida, Clerk of the Circuit Court
Alachua County, Florida, Tax Collector
Alachua County, Florida, Property Appraiser
Alachua County, Florida, Supervisor of Elections
Bradford County, Florida, Board of County Commissioners
Bradford County, Florida, Tax Collector
Bradford County, Florida, Property Appraiser
Bradford County, Florida, Supervisor of Elections
Nassau County, Florida, Board of County Commissioners

Non-Profit Experience

Community Blood Holdings, Inc.
Florida Farm Bureau Federation
Florida Rural Legal Services, Inc.
Florida School of Traditional Midwifery, Inc.
Guardian Angels Medical Dogs
LifeSouth Community Foundation, Inc.
LifeSouth Community Blood Centers, Inc.
Meridian Behavioral Healthcare, Inc.
The National Center for Construction Education and Research, LTD
Three Rivers Legal Services, Inc.

Other Entities

Alachua County, Florida, Library District
Florida Health Professions Association, Inc.
Florida Veterinary Medicine Faculty Association, Inc.
North Florida GI Center, L.P.
St. Johns River State College Foundation, Inc.
University of Florida Development Corporation
University of Florida Leadership and Education Foundation, Inc.

Utility Experience

City of Alachua, Florida (E, W, S)
City of Atlantic Beach, Florida (W, S)
City of Mount Dora, Florida (E, W, S)
City of Neptune Beach, Florida (W, S)
Nassau County, Florida (W, S)
Town of Orange Park, Florida (W, S)

***OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits**
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

Andrew D. Miller, CPA

CPE Credits

Mr. Miller is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

Course Title	Credit Hours	2025
FGFOA External—FGFOA 2025 Annual Conference	12.5 AA, 2.5 TB	6/15-6/18
PGC External—Audit Methodology Redesign - Kick-Off Session	12.0 AA	5/2
PGC Internal—2025 Financial Statement Review and Compilation Training	1.5 AA	1/20
PGC Internal—January 2025 CCH Axcess Tax Training	1.5 TB	1/20
Course Title	**Credit Hours**	**2024**
Becker Internal—Ethics and Professional Conduct for CPAs in Florida	4.0 AA	11/18
Becker Internal—Fraud and Abuse in Non-Profit and Government Environments	2.0 AA	11/18
Becker Internal—Writing Yellow Book and Single Audit Reports That Comply With Requirements	2.0 AA	11/18
PGC Internal—Purvis, Gray and Company Fall 2024 CPE Series	6.5 AA	11/15
PGC Internal—Purvis, Gray and Company Fall 2024 CPE Series	3.0 AA	11/15
Becker Internal—Fraud and Abuse in Non-Profit and Government Environments	2.0 AA	6/23
Becker Internal—Writing Yellow Book and Single Audit Reports that Comply with Requirements	2.0 AA	6/23
Becker Internal—Fraud and Abuse in Non-Profit and Government Environments	2.0 AA	6/23
Becker Internal—Ethics and Professional Conduct for CPAs in Florida	4.0 AA	6/22
BDO USA External Group-Based Internet—ASC 740 - Hot Topics	1.0 AA	6/12
BDO USA External Group-Based Internet—Future-Proofing Your ASC 842 Lease Portfolio	1.0 AA	5/23
FGFOA External—FGFOA 2024 Annual Conference	15.5 AA, 4.0 TB, 1.0 BEH	5/19-5/22
Course Title	**Credit Hours**	**2023**
PGC Internal—2023 Purvis Gray CPE Day	6.0 AA, 1.0 TB, 1.0 BEH	11/3
BDO USA External Group-Based Internet—GASB 2023: Internal Controls Considerations in Government Audits	1.0 AA	8/24
BDO USA External Group-Based Internet—Common Errors & Deficiencies in Government Audits	1.0 AA	8/24
BDO USA External Group-Based Internet—Accounting & Auditing Considerations - GASB No. 94	1.0 AA	8/24
BDO USA External Group-Based Internet—Accounting Estimates in Government Audits	1.0 AA	8/23
BDO USA External Group-Based Internet—GASB 2023: State of the Government Industry & Accounting and Auditing GASB Update	1.5 AA	8/23
FGFOA External—GASB Update	3.0 AA	7/19
FGFOA External—FGFOA 2023 Annual Conference	15.0 AA, 3.0 TB, 1.0 BEH	6/25-6/28
BDO USA External Group-Based Internet—SA 2023: Major Program Determination	1.0 AA	6/15
BDO USA External Group-Based Internet—SA 2023: Single Audit Sampling for Compliance Requirement - Latest Issues and Trends	1.5 AA	6/15
BDO USA External Group-Based Internet—Determining and Designing Testing for Applicable Compliance Requirements	1.0 AA	6/15
BDO USA External Group-Based Internet—SA 2023: Yellow Book - Trends and Issues	2.0 AA	6/14
BDO USA External Group-Based Internet—SA 2023: Single Audit: Planning - Trends and Issues	1.0 AA	6/14
BDO USA External Group-Based Internet—SA 2023: Government Audit Quality Center - Trends and Issues	2.0 AA	6/14



JEREMIAH M. BROWN, CPA

Audit Supervisor

PURVIS GRAY

CONTACT INFORMATION

Gainesville, Florida
(352) 378-2461
jmbrown@purvisgray.com

PROFILE

Education

Stetson University
2015, Master's in Accounting
University of Florida
2014, BS, Accounting

Professional Credentials

CPA License – AC51235
Member of AICPA and FICPA

Years in Accounting: 7

Years with Firm: 7

EXPERIENCE SERVING CLIENTS

Governmental Experience

Municipalities
City of Alachua, Florida
City of Atlantic Beach, Florida
City of Cedar Key, Florida
City of Chiefland, Florida
City of Gainesville, Florida
City of Hampton, Florida
City of High Springs, Florida
City of Inglis, Florida
City of Lake City, Florida
City of Mount Dora, Florida
City of Neptune Beach, Florida
City of Newberry, Florida
City of Starke, Florida
City of St. Augustine Beach, Florida
Town of Bronson, Florida
Town of Orange Park, Florida

School Board Experience
Alachua County District School Board*
Alachua County District School Board Internal Accounts
Bradford County District School Board Internal Accounts
Citrus County District School Board Internal Accounts
Clay County District School Board*
Clay County School Board Internal Accounts
Dale R. Fair Babson Park Elementary School
Edward W. Bok Academy South
Edward W. Bok Academy North
Hillcrest Elementary School
Janie Howard Wilson Elementary School
Lake Wales Charter Schools, Inc. (Local Educational Agency)
Lake Wales High School
Levy County School Board Internal Accounts
Marion County District School Board
Polk Avenue Elementary School

Counties
Alachua County, Florida
Baker County, Florida
Bradford County, Florida
Gilchrist County, Florida
Levy County, Florida
Nassau County, Florida

Other Governmental Entities
Clay County Utility Authority, Florida
Florida Court Clerks and Comptrollers, and State Department of Revenue
Gainesville Alachua County Regional Airport Authority
Utilities Commission New Smyrna Beach, Florida
Villages Center Community Development District & Affiliates

Non-Profit Experience
Diocese of St. Augustine
Florida Farm Bureau Federation
Florida Gas Utility
Public Education Foundation of Marion County, Inc.
Santa Fe College Foundation, Inc.
St. Johns River State College Foundation
UF Dental
UF Law Center Association

Utility Experience
City of Alachua, Florida (E, W, S)
City of Atlantic Beach, Florida (W, S)
Clay County Utility Authority, Florida (W, S)
City of Lake City, Florida (G, W, S)
City of Mt. Dora, Florida (E, W, S)
City of Neptune Beach, Florida (W, S)
City of Newberry, Florida (E, W, S)
Town of Orange Park, Florida (W, S)
Utilities Commission New Smyrna Beach, Florida (E, W, S)

***OMB Circular A-133 or Uniform Guidance Single Audits and/or Florida Single Audits**
(E)—Electric (G)—Natural Gas (W)—Water (S)—Sewer

Jeremiah M. Brown, CPA

CPE Credits

Mr. Brown is in full compliance with the continuing educational requirements set forth under U.S. Government Accountability Office (GAO), *Government Auditing Standards*. A list of the relevant continuing professional education for the past three years follows:

Course Title	Credit Hours	2025
Becker Professional Education Internal—Using AI in a Fraud Investigation	2.5 AA	10/20
Becker Professional Education Internal—Excel: Prepare Financial Statements	1.0 AA	10/20
Becker Professional Education Internal—Preparing the Statement of Cash Flows	3.0 AA	10/20
Becker Professional Education Internal—Accountants' Responsibility Regarding Fraud, Part 1	2.5 AA	10/15
Becker Professional Education Internal—Accountants' Responsibility Regarding Fraud, Part 2	2.5 AA	10/15
Becker Professional Education Internal—Performance Audits Under Yellow Book	4.0 AA	10/14
Becker Professional Education Internal—Yellow Book Financial Audits and Attest Engagements	3.5 AA	10/14
Becker Professional Education Internal—Accounting for Debt Modifications	2.5 AA	9/25
Becker Professional Education Internal—GASB Other Postemployment Benefits (OPEB)	2.0 AA	9/25
Becker Professional Education Internal—Introduction to Government/Fund Accounting	4.0 AA	9/5
Becker Professional Education Internal—Housing and Urban Development Audits for Financial Service Institutions	3.0 AA	8/17
Becker Professional Education Internal—Accounting for Revenues in Government (Emphasis on Non-Exchange Transactions)	3.5 AA	8/16
Becker Professional Education Internal—GASB 96 – Subscription-Based Information Technology Arrangements (SBITAs)	1.0 AA	8/16
Becker Professional Education Internal—Ethics and professional conduct for CPAs in Florida	4.0 AA	5/9
PGC Internal—2025 Financial Statement Review and Compilation Training	1.5 AA	1/20

Course Title	Credit Hours	2024
PGC Internal—Purvis, Gray & Company Fall 2024 CPE Series	7.5 AA	11/15
Becker Professional Education Internal—Artificial Intelligence for Accountants	3.0 AA	10/2
Becker Professional Education Internal—A Sampling of Industries and Sectors, Part 1	2.5 AA	10/1
Becker Professional Education Internal—A Sampling of Industries and Sectors, Part 2	2.0 AA	10/1
Becker Professional Education Internal—Auditing Employee Benefit Plans, Part 2	2.5 AA	10/1
Becker Professional Education Internal—Auditing Employee Benefit Plans, Part 1	2.5 AA	9/30
Becker Professional Education Internal—PCAOB Audit Standards, Part 2	2.5 AA	9/27
Becker Professional Education Internal—PCAOB Audit Standards, Part 1	2.5 AA	9/25
Becker Professional Education Internal—Ethics and professional conduct for CPAs in Florida	4.0 AA	9/25
Becker Professional Education Internal—Compilations and Reviews: Avoiding Peer Review Deficiencies	4.5 AA	9/20
Becker Professional Education Internal—Fraud and Abuse in Nonprofit and Government Environments	2.0 AA	9/19
Becker Professional Education Internal—Single Audit Quality: Focus on Designing and Performing Test of Control and Compliance	2.0 AA	9/19
BDO USA Internal—Quarterly NFP & Education Accounting and Auditing Update Q1 - 2024	1.0 AA	8/12
BDO USA Internal—Housing and Urban Development; An Auditing Introduction	3.0 AA	8/12
BDO USA Internal—Performing a Walkthrough of Internal Controls Over Compliance in the Single Audit Environment	1.0 AA	8/12
BDO USA Internal—Quarterly Healthcare Accounting and Auditing Update Q4 - 2023	1.0 AA	8/12
BDO USA Internal—Housing and Urban Development: An Auditing Introduction	3.0 AA	8/12
BDO USA Internal—Auditing Subrecipient Monitoring in the UG Environment - Sampling and Testing Techniques	1.0 AA	8/11
BDO USA Internal—Deficiency Evaluation, Communication, and Documentation	1.5 AA	8/11
BDO USA Internal—Quarterly Single Audit Update Q1 - 2024	1.0 AA	8/10
BDO USA Internal—Quarterly Government Accounting and Auditing Update Q1 - 2024	1.0 AA	8/10
FGFOA External—FGFOA Conference	13.5 AA, 6.0 TB, 1.0 BEH	5/19-5/22
North Central Chapter of the FGFOA External Conference—North Central Chapter of the FGFOA Annual Meeting	8.0 AA	4/24
FGFOA External Group Internet Virtual—Revenue Audits	2.0 AA	3/14

Course Title	Credit Hours	2023
BDO USA External Group-Based Internet—Working With Fidelity	2.0 AA	12/4
BDO USA Internal—Quarterly Government Accounting and Auditing Update Q4 - 2023	1.0 AA	12/1
BDO USA Internal—Working Paper Techniques	1.0 AA	12/1
BDO USA Internal—Quarterly Government Accounting and Auditing Update Q3 - 2023	1.0 AA	11/30
BDO USA Internal Group-Based Internet—Single Audit Update Q3	1.0 AA	11/30
BDO USA Internal—Quarterly Government Accounting and Auditing Update Q2 - 2023	1.0 AA	11/30
BDO USA Internal—Quarterly Government Accounting and Auditing Update Q1 - 2023	1.0 AA	11/30
PGC Internal—2023 Purvis Gray CPE Day	6.0 AA, 1.0 TB, 1.0 BEH	11/3
BDO USA Internal Group-Based Internet—Service Organizations & Audit Considerations Training for Assurance Professionals (L4-L10)	1.0 AA	10/24
BDO USA Internal Group-Based Internet—SA 2023 Yellow Book - Trends and Issues	1.0 AA	10/20
BDO USA Internal Group-Based Internet—SOC Report Basics - Structure	1.0 AA	10/20
BDO USA Internal—Grant Revenue for Governments - Audit Approach & Documentation Considerations	1.0 AA	10/20
BDO USA Internal—A User's Guide to Performing Component Unit Determinations	1.0 AA	10/20
BDO USA Internal—Risk Assessment - Overview of IT Considerations	1.0 AA	10/20
BDO USA Internal—NFP 2022 Recent Changes in Risk Assessment Methodology	1.0 AA	10/20
BDO USA Internal—Performing Audit Data Analytics for Government Audits	1.0 AA	10/19
BDO USA Internal—Accounting & Auditing Considerations - GASB No. 94	1.0 AA	10/19
FGFOA External—How to Pass Your Single Audit	2.0 AA	6/28
FGFOA External—New Frontiers in intelligent Technologies	1.0 TB	6/28
FGFOA External—Truth in Millage: What Is It & Why Is It Important?	2.0 TB	6/27
Surgent McCoy CPE Internal—Florida Ethics for CPAs	4.0 AA	5/16
BDO USA Internal—Embracing and Applying ADA and the New World of Auditing	2.0 AA	5/16
BDO USA Internal—Auditing Debt	1.5 AA	5/14
BDO USA Internal—NFP 2022 Auditing Pensions and OPEB-Employer Auditor Perspective	1.0 AA	4/26
BDO USA Internal—Auditing Accounts Receivable	1.0 AA	4/26
BDO USA Internal—Auditor Communications with Those Charged with Governance	2.0 AA	4/26
BDO USA Internal—Auditing Journal Entries	1.0 AA	4/26
BDO USA Internal—ASC 842, Leases - Private Company Implementation Considerations	1.5 AA	1/5

TAB D—OTHER SERVICES OFFERED



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Additional Services Offered

Tax Services—Used in troubleshooting problem tax areas associated with audits of governmental entities. Our tax professionals deal with issues such as bond arbitrage rebate calculations, payroll tax problems, ERISA compliance for employee benefit plans, unrelated business income tax issues, tax effects of planned giving, charitable annuities, and remainder trust, and other tax topics. This department is also responsible for the preparation of payroll and income tax returns for individuals and businesses, including corporate, partnership, estate, and trust tax returns. In addition, this department provides tax research support services to our audit department.

Consulting Services—Utilizes members of the Audit, Accounting and Tax Services, and IT Departments to perform a wide range of consulting and management advisory services for our clients.

Information Technology Services—Offers a full suite of IT audit, consulting, and assessment services. These services are performed by IT Audit professionals with CISA, CISM, CITP, CDPSE, and CPA designations.

Agreed-Upon Procedures—Purvis Gray can provide agreed-upon procedures for your organization in accordance with standards issued by the AICPA.

Tax Exempt Bonds

As a large statewide CPA firm, Purvis Gray is well received by underwriters, financial advisors, and insurers in the tax-exempt bond markets. We have provided assistance to our clients in dealings with the tax-exempt bond markets on numerous occasions. In addition to our bond experience, Purvis Gray also provides assistance with the following:

- Issuing Consent Letters and Comfort Letters as Part of the Overall Service to Our Governmental Clients During the Issuance of Such Bonded Debt
- Assisting Bond Counsel in Drafting Bond Indentures Which Are Consistent with Accounting Principles and Terminology
- Designing Economic Covenants Which are Achievable by the Issuer and Provide Acceptable Security to Buyers
- Meeting with Underwriters, Bond Rating Agencies, and Bond Buyers to Clarify Accounting and Financial Matters
- Providing Required Certifications that Covenants or Other Indenture Requirements Have Been Met
- Computations of Arbitrage Rebates Pursuant to Sections 148 and 103 of the Internal Revenue Code
- Providing Escrow Verification Reports
- Compiling Required Secondary Market Disclosure
- Preparing Parity Debt Reports and Calculations

Educational Initiatives

Our clients are invited to attend our continuing education classes throughout the year at no cost. Also, as an independent member of BDO Alliance USA, we are able to provide our teams and clients with access to continuing education courses, technical resources, and manpower of the fifth-largest accounting firm in the world, combined with our hands-on local service and knowledge.

Assistance with Certificate of Achievement for Excellence in Financial Reporting

Purvis Gray has the capability and experience to assist the City with the GFOA's Certificate of Achievement for Excellence in Financial Reporting. We will begin with the following:

- We will perform an ACFR review using the GFOA Certificate Reviewer's Checklist.
- We will ensure throughout the engagement that the City keeps current with any new accounting and reporting standards issued by the Governmental Accounting Standards Board.
- We will ensure that the City meets any other stringent requirements.

SSAE-18 System and Organization Controls (SOC) 1, SOC 2, SOC 3 Examination and Reporting

Through our extensive expertise in generally accepted auditing standards, both for-profit and non-profit accounting processes, information technology general controls, and the AICPA SSAE-18 attestation standards and requirements, combined with an experienced SOC staff, Purvis Gray can provide service organization user entities with a quality and professional SSAE-18 SOC 1 Type 2 report. Because Purvis Gray's staff has extensive experience with the *Trust Services Criteria for Security, Availability, Processing Integrity, Confidentiality, and Privacy* (AICPA, *Trust Services Criteria*) and numerous types of third-party service offerings, we can provide service organization user entities with a quality and professional SSAE-18 SOC 2 or SOC 3 Type 2 report. Purvis Gray can also assist organizations with getting ready for their first SOC Type 2 examination and can provide a Type 1 report upon completion of the readiness phase.

TAB E—REFERENCES/GOVERNMENTAL CLIENT LIST



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Governmental Client List

We have provided our current list of governmental clients specifying fiscal year-end, performance by local office, and total revenues. This client list can be found on page 14.

References

ALACHUA COUNTY, FLORIDA

Mr. Todd Hutchison, Finance Director (352) 374-3605
12 SE 1st Street nth@alachuaclerk.org
Gainesville, Florida 32601

Date—September 30, 2018 to Present
Total Hours—2,000
Engagement Partners—Ronald D. Whitesides, CPA, Barbara Boyd, CPA, and Tiffany K. Mangold, CPA
Engagement Senior Manager—Andrew D. Miller, CPA
Scope of Work—Audit of all Board of County Commissioners operations, including Single Audit of federal and state grant programs, and separate audits of the Constitutional Officers. Participates in the GFOA Certificate Program.

NASSAU COUNTY, FLORIDA

Mr. Robert A. Crawford, CFGO (904) 548-4807
Chief Deputy - Financial Services rcrawford@nassauclerk.com
Mr. Chris Lacambra, OMB Director (904) 530-6008
76347 Veteran's Way, Suite 456 clacambra@nassaucountyfl.com
Yulee, Florida 32097

Date—September 30, 2005 to 2016; 2018 to Present
Total Hours—1,500
Engagement Partners—Ronald D. Whitesides, CPA and Ryan M. Tucker, CPA
Engagement Directors—Kevin R. Smith, CPA, and Meagan G. Camp, CPA
Scope of Work—Audit of all Board of County Commissioners operations, including Single Audit of federal and state grant programs, and separate audits of the Constitutional Officers. Participates in the GFOA Certificate Program.

CITY OF GAINESVILLE, FLORIDA

Mr. Dennis Nguyen, CPA, Finance Director (352) 393-8741
200 East University Avenue nguyendd@cityofgainesville.org
Gainesville, Florida 32601

Date—September 30, 2018 to Present
Total Hours—1,500
Engagement Partner—Barbara Boyd, CPA
Engagement Director—Kevin R. Smith, CPA
Scope of Work—Audit of all operations, including Regional Transit System, golf course, and Single Audit of federal and state grant programs. In addition, audit of two defined benefit pension plans, and other postemployment benefit plan. Participates in the GFOA Certificate Program.

ALACHUA COUNTY DISTRICT SCHOOL BOARD

Mr. Michael Reneke
Assistant Superintendent of Finance
620 E. University Avenue
Gainesville, Florida 32601

(352) 955-7091
renekemd@gm.sbac.edu

Date—June 30, 2008 to Present
Total Hours—800
Engagement Partner—Barbara Boyd, CPA
Engagement Director—Kevin R. Smith, CPA
Scope of Work—Audit of all operations, including Internal Accounts and Single Audit of federal grant programs.

CITY OF NEWBERRY, FLORIDA

Mr. Dallas Lee, Assistant City Manager/CFO
PO Box 369
Newberry, Florida 32669

(352) 472-2161
dlee@newberryfl.gov

Date—September 30, 2013 to Present
Total Hours—400
Engagement Partner—Barbara Boyd, CPA
Engagement Director—Kevin R. Smith, CPA
Scope of Work—Audit of all City operations, including electric, water and wastewater utilities, Community Redevelopment Agency, and Single Audit of federal and state grant programs. Participates in the GFOA Certificate Program.

What Our Governmental Clients Say

Purvis Gray is proud of retaining a large percentage of our governmental entities. Our clients often comment on the quality of our services. The best examples we can provide are taken directly from our clients. Our examples below are a few excerpts from current letters of recommendation:

"I am pleased to provide this letter of reference for Purvis Gray & Company. They have served as the city of St. Cloud auditors for nearly 40 years in total (1979-2008 and 2012 to present). The city changed auditors form 2009-2011, but promptly returned to Purvis Gray & Company. As Finance Director, and previously Deputy Finance Director, I cannot say enough good things about them. The audits are always extremely well planned, so they are always very smooth with minimal disruption to normal operations. Purvis Gray & Company is always very responsive to requests for additional assistance and guidance."

Jeff Cooper, Finance Director
City of St. Cloud, Florida

"Purvis Gray and Company's audit staff are professional, courteous, well organized, and efficient. Their ability to structure their preliminary fieldwork and interim audit preparation streamlines the process for our staff and results in efficiency and productiveness. Final fieldwork and product delivery are all achieved in a timely manner and within the timelines as prescribed by management. This time management attribute considerably reduces the time needed for on-site collaboration with staff. In addition, their guidance regarding new GASB implementations has been invaluable. Purvis Gray also offers continuing education opportunities and presentations on a frequent and ongoing basis which are beneficial to staff and greatly appreciated. Staff are always available for consultation when and if the need arises. Their work ethic and customer service skills are truly commendable".

Steven H. Zielinski, Executive Director

Lakewood Ranch, Community Development Districts

"In Marion County, we have a substantial audit engagement. Purvis Gray has a very well organized and efficient audit process which minimizes the amount of time needed to collaborate on-site with our staff. With an engagement as large as ours, it can be an arduous task to schedule fieldwork. The audit teams have been very accommodating with scheduling, especially during new GASB implementations. In addition to our positive audit experience with Purvis Gray, ***I appreciate the continuing education opportunities and presentations they offer and find it reassuring to be able to contact them throughout the year with any questions or concerns."***

Jennifer Cole, CGFO, Finance Director

Marion County, Florida

"We have consistently been impressed by their professionalism, expertise, and dedication to excellence. Purvis Gray has consistently delivered exceptional audit services that have provided invaluable insights and assurance to our organization. Their team of auditors demonstrates a deep understanding of our industry, regulatory requirements, and the unique challenges facing our business. One of the standout qualities of Purvis Gray is their commitment to thoroughness and attention to detail. Their comprehensive approach has helped us identify areas for improvement and strengthen internal controls."

Danyel Sullivan-Marrero, CPA, MBA Controller

Florida Municipal Power Agency

"The City of Deltona has engaged the audit services of Purvis Gray for the past 18 years. During this time, the firm has provided excellent service, ***consistently reliable and knowledgeable advice on many issues, including new GASB pronouncements.*** *The staff at Purvis Gray is always professional, easy to work with during the audit and is available for questions throughout the year.* ***We have found their recommendations for improving internal controls and operational processes very valuable****. The auditors are always respectful of City staff time and work seamlessly with us throughout the examination. Our audits are always completed in a timely manner and Purvis Gray staff is available to present the results of the audit and financial statements to the City Commission and respond to their questions".*

Mari Leisen, CPA
Finance Director

City of Deltona, Florida

TAB F—AUDIT PLAN



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

Understanding the Scope of Services

We have received your RFP #26-05 for *Independent Auditing Services and Financial Statement Preparation*, and we **understand the scope of the services to be performed, and give you our express commitment to meet or exceed the performance specifications and time requirements stated in the RFP. We understand the auditing standards to be followed, and the required reports to be issued. In addition, we understand the following Scope of Services:**

The City desires the auditor to express an opinion on the fair presentation of its basic financial statements, combining and individual fund, and account group financial statements and schedules in conformity with generally accepted accounting principles. The Auditor is required to audit and prepare the supporting schedules contained in the Annual Comprehensive Financial Report (can be found in the "Blue Book" Government Accounting, Auditing, and Financial Reporting, "GAAFR") based on auditing procedures applied during the audit of general-purpose financial statements and the combining and individual fund Financial Statements and schedules.

The City's Finance Department staff will provide analytical schedules, roll forward schedules, process narratives and fund trial balances. The preparation of confirmation letters will be the responsibility of the City. The City will prepare the Management's Discussion and Analysis (MD&A) and the Statistical Section of the Annual Comprehensive Financial Report.

We understand we will be responsible for performing certain limited procedures involving the required MD&A and the required supplementary information required by the Government Accounting Standards Board as mandated by Generally Accepted Auditing Standards (GAAS).

We will provide assistance in the implementation of statements issued and adopted by the Government Accounting Standard Board (GASB) that apply to the City.

We understand we may be requested to perform other auditing services at the discretion of the City. Any such additional work agreed to between the City and the firm shall be performed only upon a written agreement.

From time to time, we understand we will be requested to assist with accounting and related issues which will require timely responses to inquiries.

Purvis Gray will meet the requirements of your RFP and our audit will be conducted in accordance with the following:

- Auditing standards generally accepted in the United States of America.
- The standards applicable to financial audits contained in *Government Auditing Standards.*
- The requirements of Sections 218.39 and 218.415 of the Florida Statutes and Chapter 10.550 of the *Rules of the Auditor General*.
- Provisions of the OMB Uniform Guidance and the Florida Single Audit Act, Section 215.975, Florida Statutes.
- Other applicable federal, state, and local laws or regulations or professional guidance not specifically listed above as well as any additional requirements which may be adopted by these organizations in the future.

We will issue the following reports after completion of the fiscal year-end audit:

- **Independent Auditor's Report** on the fair presentation of the financial statements in accordance with generally accepted accounting principles (GAAP).
- **Report on Internal Control Over Financial Reporting and on Compliance and Other Matters** based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
- **Report on Compliance with Applicable Laws, Regulations, Contracts and Grant Agreements**, including those that could have a direct and material effect on the financial statements.
- **Schedule of Findings and Questioned Costs**, in accordance with applicable auditing standards.
- **Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance**, as required by the *Uniform Guidance* (2 CFR Part 200).
- **Report on Compliance for Each Major State Project and Report on Internal Control Over Compliance**, in accordance with the *Florida Single Audit Act* and the *Rules of the Auditor General for the State of Florida*.
- **Management Letter**, as required by Chapter 10.550, *Rules of the Auditor General*, and Section 218.39, Florida Statutes, which will include any non-reportable conditions and recommendations for improvement.
- **Report on Compliance with Requirements Applicable to State Financial Assistance Projects**, pursuant to Section 215.97, Florida Statutes.
- **Immediate Written Communications on Fraud and Illegal Acts**, whereby any fraud, illegal acts, or indications of such acts will be promptly reported to the appropriate officials, including the City Manager and City Commission, as required.
- **Additional Reports**, as necessary, to comply with applicable provisions of Florida Statutes, including Sections 215.97 and 218.39.

In addition, we will assist, as needed, with the preparation of the Schedule of Expenditures of Federal Awards (SEFA), the Schedule of Expenditures of State Financial Assistance (SESFA), and related notes, as well as provide "in-relation-to" reporting on these schedules.

We understand the use of the audited financial statements, opinions or any of the above named reports will not result in additional compensation unless their use requires additional certification or services on the part of our firm.

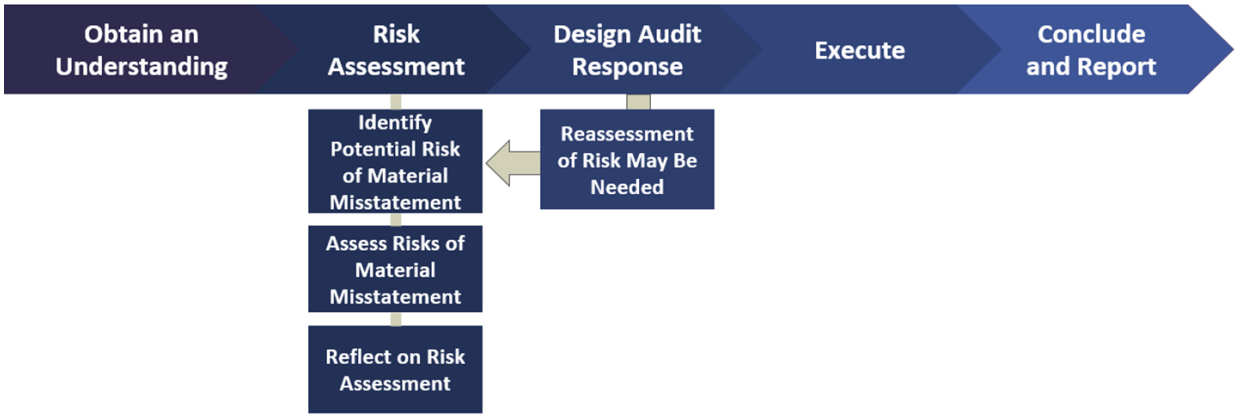
The auditor shall submit a signed audit report on the fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America no later than March 31, for the previous fiscal year ending September 30, along with the required reports on internal control structure and compliance with laws and regulations.

Specific Audit Approach

Audit Methodology

As a Purvis Gray client, the City will benefit from our audit methodology, which combines professional judgment from responsive partners with industry and technical experience with a risk-based audit approach, audit innovation through advanced technologies and data analytics, and a continuous focus on audit quality.

The audit approach depicted below integrates advanced technologies for efficiency and transparency and focuses on risks of material misstatement.



Obtain an Understanding	*Design Audit Response*
✓ Inquiries with management and those charged with governance. ✓ Understand the City's objectives, strategies, risks, and environment. ✓ Understand internal controls. ✓ Evaluate sources both inside and outside of the City. ✓ Preliminary analytical review. ✓ Retrospective review.	✓ Substantive analytical procedures. ✓ Data analytics test. ✓ Other substantive procedures.
Risk Assessment	***Execute***
Identify Potential Risk of Material Misstatement Perform walkthroughs. ✓ Understand the City's process and flow of transactions. ✓ Assess likelihood and magnitude for potential risks of material misstatement. ✓ Identify relevant controls and scope in IT environment. ✓ Assess the design and implementation of identified controls. ✓ Determine the operating effectiveness of identified controls.	Utilize technologies, automation, and data analytics, such as: ✓ Suralink ✓ CaseWare ✓ IDEA ✓ Thomson Reuters PPC Checkpoint Tools ✓ Engagement Level Automations
Assess Risks of Material Misstatement ✓ Scope the engagement. ✓ Consider complexity of the City, applicable financial reporting framework, and relevant risks.	***Conclude and Report*** ✓ Evaluate evidence. ✓ Consider effects of potential misstatement. ✓ Final analytical review. ✓ Share content with management. ✓ Issue management letter and auditor reports. ✓ Issue report to those charged with governance.
Reflect on Risk Assessment ✓ Holistic view of the undertaken judgment process. ✓ Consider any information omitted. ✓ Determine reasonableness of conclusion. ✓ Consider materiality.	

Segmentation of Work Plan

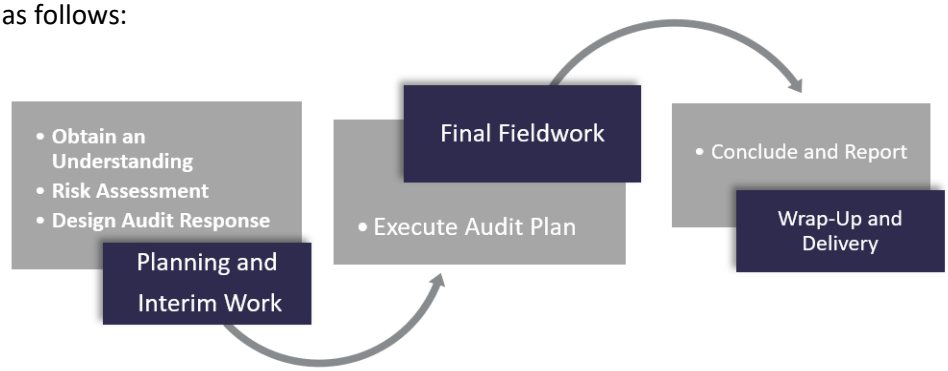
We recognize that the conduct of the audit for the City can represent a disruption of your staff's day-to-day activities. Therefore, an efficient audit approach and effective management of the audit process will be especially important. We will work to ensure that the audit is conducted as efficiently as possible. We have extensive documentation of your policies and procedures, significant grants and contracts, debt agreements, and other permanent file documents from our previous audits of the City, as well as a thorough understanding of your activities and processes, ***substantially reducing the time and effort necessary from your staff to compile audit requests.***

This section describes the work plan for the year ending September 30, 2026, for the annual financial audit of the City. Upon being engaged as your auditors, we would immediately complete our formal client continuance procedures, execute an engagement letter, and schedule planning meetings with City management.

The purpose of these meetings are as follows:

- Confirm roles and expectations.
- Discuss specific accounting, financial reporting, and current year developments.
- Develop specific performance measures to ensure mutual understanding of the audit process.
- Develop timelines to confirm shared performance expectations for on-time deliverables.
- Update key financial reporting cycle and other permanent file documentation.

Our work plan will be developed in coordination with your staff and will be modified where the audit objective can be achieved in a manner least intrusive to your operations. One of our firm's goals is to perform as much audit work as possible during interim fieldwork. This minimizes the pressure on your staff to maintain timetables and meet deadlines after year-end. In addition, it permits the earliest possible identification and resolution of complex accounting and auditing issues. Our preliminary plan has been prepared as follows:



Interim Fieldwork and Planning

Phase/Activity	Description
Audit Planning Communication	A letter communicating the details of the audit plan for interim and year-end procedures will be provided to those charged with governance.
Entrance Conferences (Management)	Conduct entrance conferences with the City Manager, Finance Director, and key personnel to discuss operations, audit assistance, and other pertinent matters.
Entrance Conferences (Governing Body)	Conduct entrance conferences with City Commissioners to address any questions or concerns related to the audit or financial reporting.
Preliminary Planning Procedures	Review operating systems, budget, organizational structure, internal controls, IT environment, financial reports, Board minutes, resolutions, and regulatory correspondence; establish preliminary materiality and perform risk assessment procedures.
Federal and State Awards Review	Review federal awards and state financial assistance; identify major programs/projects and related compliance requirements; plan internal control and compliance testing in accordance with Uniform Guidance and the *Florida Single Audit Act*.

Interim Fieldwork and Planning *(Concluded)*

Phase/Activity	Description
IT Internal Control Review	Evaluate internal controls over financially significant systems, performed by IT audit specialists in coordination with audit personnel.
Time and Resource Planning	Establish or revise estimated time requirements by entity and functional area based on interim procedures performed.
Audit Program Development	Prepare preliminary audit programs based on risk assessment results.
Preliminary Analytical Procedures	Perform analytical procedures to identify risk areas and resolve issues early in the audit process.
Single Audit Procedures (Interim)	Initiate internal control and compliance testing for Single Audit requirements.
Regulatory and Accounting Updates	Hold meetings, as needed, to assess the impact of significant regulatory and accounting standard changes.
Year-End Assistance	Assist with year-end cutoff procedures (e.g., confirmations, construction in progress) and observe annual inventory, as applicable.

Final Fieldwork

Phase/Activity	Description
Pre-Audit Meeting	Hold a pre-audit meeting with the City's management and other key personnel to confirm timing, expectations, and outstanding items.
Final Audit Fieldwork	Perform final year-end audit fieldwork, including sampling, vouching, internal control testing, compliance testing, and substantive procedures, including Single Audit requirements, as applicable.
Completion of Fieldwork	Complete all audit fieldwork in accordance with the agreed-upon timetable for each fiscal year.

Wrap-Up/Presentation

Phase/Activity	Description
Internal Quality Review	Perform independent in-house reviews and post-fieldwork analytical review to ensure accuracy and compliance with professional standards.
Financial Statement and Report Review	Review the City's draft financial statements, notes, draft auditor's reports, and related communications.
Preliminary Exit Conference	Conduct preliminary exit conferences with management and key personnel and provide draft auditor's reports and comments.
Final Report Issuance	Deliver final copies of the independent auditor's reports, including internal control and compliance reports, following the final exit conference.
Commissioner Meeting	Meet with individual City Commissioners, as requested, to discuss audit results and address questions or concerns.
Governing Body Presentation	Present the final audited financial statements and related reports to the City Commission.

Proposed Segmentation of the Engagement

The City audit will be segmented primarily along cross fund areas that are common to all funds. Cross fund areas will include: cash and investments, accounts payable, payroll/benefits, budgets, capital assets, debt, Single Audit, pensions, and utility billing. The Single Audit will be conducted across all department grant programs/projects, and all grant revenues, receivables, and unearned revenues and expenses.

Proper planning and communication is essential to an effective and efficient audit. Issues are identified, discussed, and resolved as early as possible. All members of the audit team and the firm are available to the City's management at all times throughout the process and year round. Our audit approach utilizes substantive tests, compliance tests, tests of controls, and analytical procedures.

Level of Staff

Estimated hours, by staffing level and segment, are as follows:

Hours By Segment	Interim	Final	Wrap Up	Total
Partners	10	30	20	60
Directors	10	30	20	60
Managers	20	80	10	110
Supervisor	20	60	10	90
Staff Auditors	10	60	10	80
	70	260	70	400

Approach for Sampling for Tests of Compliance

Statistical sampling will be used on this engagement and will be coordinated with other audit procedures to achieve audit objectives in the most efficient manner possible. Sampling sizes vary depending on the type of testing (effectiveness of internal controls, attribute, compliance, or substantive testing), the desired confidence level to be achieved, and the assurance provided through other audit procedures.

Statistical sampling will be used in relation to audit procedures for:

- Tests of Controls
- Substantive Tests of Transactions and Account Balances
- Tests of Compliance with Laws and Regulations
- Attribute Sampling

All sampling will be performed in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Uniform Guidance; Chapter 10.550, *Rules of the Auditor General;* and State Department of Financial Services, *State Projects Compliance Supplement*.

Audit Software

Purvis Gray values security and has systems and controls in place to protect data provided by the City. Our auditors' laptops are encrypted, and communications between the auditors and Purvis Gray's servers are performed over a secure VPN connection. The following are the various computer audit software tools used by Purvis Gray:

SECURE COLLABORATION	
suralink	• Secure, cloud-based platform • Real-time client and audit team collaboration • Dynamic request list for streamlined document exchange and tracking
PAPERLESS WORKING PAPERS	
CASEWARE	• Comprehensive audit engagement software • Integrates with Excel, Word, and PDF documents • Supports trial balance management and financial reporting
ADVANCED DATA ANALYTICS	
IDEA Data Analysis Software	• Computer-Assisted Audit Techniques (CAAT) software • Performs advanced data analytics and fraud detection • Enhances risk assessment and anomaly identification procedures
AUDIT AND RESEARCH GUIDANCE	
THOMSON REUTERS®	• Leading research platform with authoritative accounting and auditing guidance • Provides practice aids, checklists, and audit programs

Analytical Procedures

Analytical procedures will be used extensively on this engagement. Initial applications will be used in general planning to improve the firm's understanding of operations and to identify areas of increased risk and extended audit procedures. Analytical procedures will also be used to facilitate the development of the audit program.

During the audit fieldwork, analytical procedures will be used as substantive tests to significantly reduce or eliminate certain tests of details, where appropriate. Analytical procedures will be used in the following and other audit areas:

- Operating and Grant Revenues
- Payroll and Fringe Benefits
- Debt and Debt Service Expenditures
- Inventories
- Operating Expenditures

Internal Controls

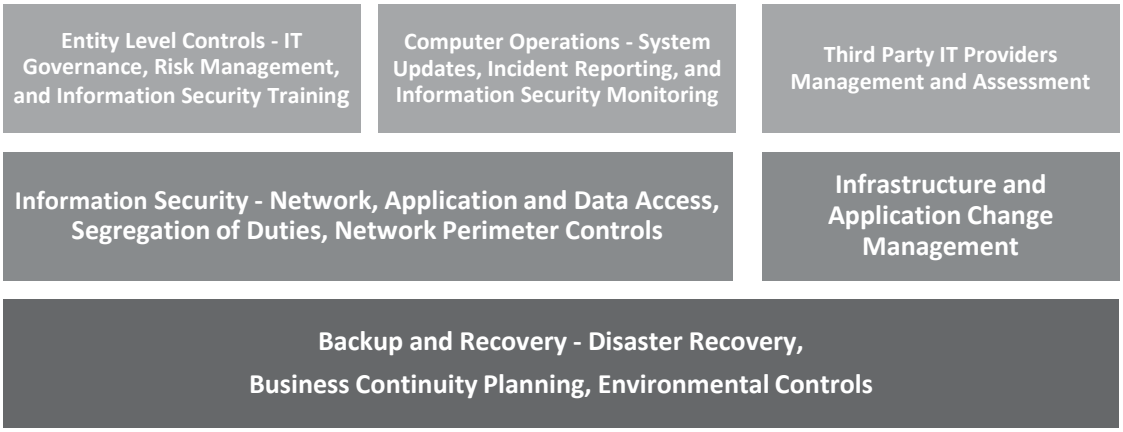
Obtain an Understanding

During the preliminary phase of the audit, we will perform procedures to obtain an understanding of the City's internal controls over financial reporting for all significant audit areas. Understanding internal control will also include review and documentation of the City's control environment, risk assessment process, information and communication system, monitoring activities, and control activities. Through interviews and other inquiries of those involved in the day-to-day activities, we will gain an understanding of the following:

- Significant Classes of Transactions and Cycles
  - Financial Close and Reporting, Including Equity Classifications and Journal Entries
  - Purchasing, Accounts Payable, and Cash Disbursements
  - Human Resources and Payroll
  - Billing, Accounts Receivable, and Cash Receipts
- Other Areas with Significant Risks or Fraud Risks
  - Unusual Transactions
  - Significant Estimates

Identify Key Controls and Assess Risk
After gaining an understanding of the internal controls over financial reporting, we will identify the key controls, evaluate whether they are properly designed, and verify implementation of those controls through walkthroughs of transactions, review of relevant documents, and observation. Based upon this understanding of key controls, we will assess control risk.

Purvis Gray's IT Audit Professionals Conduct the Assessment of IT Controls
As part of the financial audit process, auditing standards require the auditor to gain an understanding of the IT environment, including the Information Technology General Controls, which includes determining suitability of design and whether the control is implemented. The following are various types of IT General and Cybersecurity Controls that are typically evaluated as part of the financial audit process:



Our IT Auditors will work with your IT professionals to evaluate the IT General Controls relevant to your financial applications that are key to the financial audit to advise and assist in the type, timing, and degree of testing performed by the audit team. This is usually accomplished through a questionnaire and checklist to be completed by your IT personnel followed up by interviews, inspection, and testing as deemed necessary by our IT Auditors. The above procedures consider the increased emphasis on cybersecurity by the State of Florida that requires the City's standards to be consistent with generally accepted best practices for cybersecurity standards.

Additionally, it is not uncommon for our IT Auditors to offer valuable formal or informal recommendations to further mature and refine your IT General Controls as a result of this process. The familiarity we gain from completing this work, which is required for your financial audit, will also make us very familiar with your IT platforms, Enterprise Resource Planning (ERP) systems, and all other aspects of your IT. This is helpful in the event that we may be of further service beyond the Financial Audit in any areas of IT Consulting and Assessment services that we offer.

Ongoing Communication
Communication with management throughout this process is essential. This allows us to understand whether we have identified the correct key controls, if a potential control deficiency is mitigated by other controls, and whether exceptions identified during testing are isolated incidents or an indication of a systemic control deficiency. Recommendations for improvement or best practices will be shared with management. After discussion with management, any identified control deficiencies that rise to the level of a material weakness or a significant deficiency will be communicated to the governing body.

Approach to be Taken in Determining Laws and Regulations

For audits conducted in accordance with *Government Auditing Standards,* the auditor is required to test compliance with laws and regulations that would have a material effect on the City's financial statements. As such, we design our audit programs to ensure compliance with key laws and regulations such as:

- Budgetary Appropriation Limits
- Significant Debt Covenants
- Relevant Compliance Requirements of Major Programs Under the Single Audits
- Key Federal, State, or Local Laws
- Significant Contract Provisions
- Use of Restricted Revenue Sources

Approach for Sampling for Tests of Compliance

We will use attribute sampling to test the rate of deviation from compliance requirements rising from grant agreements, debt covenants, laws and regulations, or other contractual agreements.

Timeline of Work Plan

One of our firm's goals is to perform as much audit work as possible during interim fieldwork. This approach allows us to better schedule our annual workload and minimize the impact on your staff during year-end. It also enables early identification and resolution of unique or unusual accounting and auditing issues. We fully intend and expect to meet all audit deadlines. Our planned timeline for each phase of the audit is presented below.

Phase	Interim Work and Planning	Year-End Fieldwork	General Completion Procedures and Presentation
Timing	**August – September**	**December**	**January – March**
Focus	Planning and risk assessment; preliminary analytical procedures; internal control and compliance review	Substantive testing of balances and transactions; Single Audit procedures (as applicable)	Final review; draft and final reports; presentation to management and those charged with governance
Objective	Maximize efficiency and identify issues early	Complete audit procedures and validate financial results	Deliver timely reports and communicate results

Ability to Meet Timeline

We take our commitment to provide services to the City very seriously. Purvis Gray will be available to begin work with minimum notice. The reason our firm has continued to grow and maintain its outstanding reputation is because we do what we say we are going to do. Each year we schedule our annual workload for all staff across all offices. Prior to proposing on new clients, we evaluate our capacity to ensure we only respond if we will be able to meet or exceed our clients' needs. We are highly experienced at managing audits and work closely with our clients to arrive at mutually acceptable dates of fieldwork and delivery. ***Based on our prior service to the City, we consistently met your deadlines and are fully committed to maintaining that same level of timeliness and reliability moving forward; there is no guess work in choosing Purvis Gray in this very important area.***

Our clients have remarked on the ease of our audits with minimal disruption and investment of management's time.

Integration of Data Analytics and Artificial Intelligence (AI)

In order to provide for a more thorough audit while also increasing efficiency, Purvis Gray utilizes Audimation's IDEA data analytical software to streamline and automate certain aspects of the audit process. Whereas traditional solely AI-driven platforms adopt a one-size-fits-all approach to analysis of data, IDEA allows for the use of pre-programmed and self-running data analysis routines, which can be adapted by the auditor to maximize applicability of routines to a specific client's data formats and operations and incorporates invaluable auditor judgment into the analysis of routine results, limiting the occurrence of "false positives" in accumulation of anomalies for follow-up. If determined to be the most efficient audit approach, through the use of IDEA, your audit team will be able to:

- Perform analytical tests over 100% of transactions within a transaction cycle in minutes.
- Produce analytical reports, including Benford Analysis, Gap Detections, and Extractions of atypical transactions.
- "Mask" provided data populations to produce various summaries and aggregations for direct analysis of large data sets.

Remote Auditing Capabilities

We have the ability to perform audit procedures on-site and remotely as best meets the needs of the City. *Technology tools, such as our CaseWare paperless audit system*, *Citrix ShareFile client portal, and Suralink* ensure secure file sharing and document request coordination and facilitate timely completion of a high-quality audit, either on-site or remotely. Regardless of our location, Purvis Gray has the technical ability to complete your audit remotely (or partially remote) without any limitations. This has allowed us the flexibility to offer fully-remote or hybrid (remote and on-site) audits to our clients without a loss of audit quality or efficiency, while maintaining appropriate safeguards over the security of our client's data.

TAB G—INDEPENDENCE



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

We are independent certified public accountants as defined by generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. We are independent of the City and any of its component units, as defined in the U.S. Government Accountability Offices' *Government Auditing Standards* and Generally Accepted Auditing Standards.

We confirm that we will give the City written notice of any professional relationships entered into involving the City, or any of its agencies or component units, during the period of this agreement. There is no joint venture or consortium proposed.

TAB H—COST AND TIME PROPOSAL



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

ATTACHMENT "A"

COST AND TIME PROPOSAL

	Year 1	Year 2	Year 3	Renewal Year 1	Renewal Year 2	Estimated Hours
Basic Audit	$ 65,000	$ 66,950	$68,950	$ 71,000	$ 73,150	400
CRA Audit	$ 5,500	$5,650	$5,800	$6,000	$6,200	30
Federal Single Audit, if applicable	$ 3,500	$ 3,600	$ 3,750	$ 3,850	$ 3,950	20
State Single Audit, if applicable	$ 3,500	$ 3,600	$ 3,750	$ 3,850	$ 3,950	20

	Hourly Rates
Partner /Director	$ 325
Manager	$ 250
Senior	$ 175
Staff	$ 150
Clerical	$ 90

Note: The fees for Single Audits, when required, will be per major program.

THIS FORM MUST BE INCLUDED WITH PROPOSAL

TAB I—SAMPLE CONTRACT AND SAMPLE REPORTS



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT ENGAGEMENT LETTER

The Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

We are pleased to confirm our understanding of the services we are to provide for the City of Fernandina Beach, Florida (the City) for the years ending September 30, 2026, 2027, 2028, and two optional years.

Audit Scope and Objectives
We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the City as of and for the years ending September 30, 2026, 2027, and 2028.

Accounting principles generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB) 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 City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 obtain 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 appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management's Discussion and Analysis
- GASB – Required Supplementary Pension and Other Postemployment Benefit Plan Information
- Major Fund Budgetary Comparison Schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the City'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 GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- Schedule of Expenditures of Federal Awards and State Financial Assistance

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and 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. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, non-compliance 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 and state statutes, regulations, and the terms and conditions of federal awards and state projects that could have a direct and material effect on each major program in accordance with the *Single Audit Act Amendments of 1996*, 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 the *Florida Single Audit Act*.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit
We will conduct our audit in accordance with GAAS; 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*; and the provisions of the Uniform Guidance and the *Florida Single Audit Act*, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance and the *Florida Single Audit Act*, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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 an unavoidable risk that some material misstatements or non-compliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS 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 on 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.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- Management Override of Controls
- Improper Revenue Recognition
- _____

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 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.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. 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 non-compliance 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 non-compliance with compliance requirements applicable to each major federal award program and state project. 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*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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*, and the Uniform Guidance and the *Florida Single Audit Act.*

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 City'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* require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal and state statutes, regulations, and the terms and conditions of federal awards and state financial assistance applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the OMB *Compliance Supplement* and the *Florida Department of Financial Services State*

Projects Compliance Supplement for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. For federal and state programs that are included in the *Compliance Supplements*, our compliance and internal control procedures will relate to the compliance requirements that the *Compliance Supplements* identify as being subject to audit. The purpose of these procedures will be to express an opinion on the City'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.*

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes of the City in conformity with GAAP, and the Uniform Guidance and *Florida Single Audit Act* based on information provided by you. These non-audit 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 the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility 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 state financial assistance, 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 financial assistance, and all accompanying information in conformity with GAAP; and for compliance with applicable laws and regulations (including federal and state statutes), rules, 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.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards and state financial assistance, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). 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, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and the *Florida Single Audit Act*; (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. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards and state financial assistance; federal and state award programs; compliance with laws, regulations, contracts and grant agreements; and related matters.

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 of each opinion unit 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. You are also responsible for taking timely and appropriate steps to remedy fraud and non-compliance 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 evaluate and monitor non-compliance with federal and state statutes, regulations, and the terms and conditions of federal and state awards; take prompt action when instances of non-compliance are identified including non-compliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review during preliminary 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 awards and state financial assistance (including notes and non-cash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) 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 awards and state financial assistance in any document that contains, and indicates that we have reported on, the

schedule of expenditures of federal awards and state financial assistance. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards and state financial assistance that includes 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 awards and state financial assistance in accordance with the Uniform Guidance and the *Florida Single Audit Act*; (2) you believe the schedule of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly 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 awards and state financial assistance.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with GAAP. 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. 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.

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 Scope and 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.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, 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 electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards and state financial assistance, summary schedule of prior audit findings, auditor's 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 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the City; 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 Purvis, Gray and Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to your oversight grantor or its designee, a federal or state 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 Purvis, Gray and Company, LLP 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 your oversight agency. If we are aware that a federal and/or state 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.

Barbara Boyd, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit in October each year.

Our fee for these services will be as stated in our proposal for audit services.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. Items that will likely increase the agreed-upon fee include:

- Assistance with matters designated as management's responsibility, including preparation of schedules and closing entries.
- Submission of audit data within 60 days of a client requested completion date or filing deadline, requiring overtime hours to meet the deadline.
- Changes in accounting pronouncements, professional standards, laws, and regulations not known to us as of the date of this letter, that have a significant impact on time requirements.
- Changes in the operations and significant matters that materially change the audit scope such as evaluation of the impact of joint ventures, debt issuance, refunding, or advance extinguishment, notice of material events, enforcement actions, required corrective actions, self-insurance, environmental liabilities, or going concern.

- Increases in federal or state funding, requiring Federal or State Single Audits and/or increases to the number of grants classified as major programs, that significantly increase the extent of testing.
- Follow up on allegations or discovery of: (1) non-compliance with laws, regulations, and policies; (2) fraud, waste, and abuse; or (3) significant deficiencies in internal control.

Our invoices will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for non-payment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our reports. 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.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Honorable Mayor and City Commissioners of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our 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 we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that: (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 government'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 government's internal control and compliance. The Uniform Guidance and the *Florida Single Audit Act*, report on internal control over compliance will state that 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 the *Florida Single Audit Act*. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to the City 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 and return it to us.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP

Barbara Boyd, CPA
Partner

BB/jlk

RESPONSE:

This letter correctly sets forth the understanding of the City of Fernandina Beach, Florida.

Management Signature: _____

Title: _____

Date: _____

Governance Signature: _____

Title: _____

Date: _____

PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fernandina Beach, Florida (the City) as of and for the year ended September 30, 2026, and the related notes to the financial statements, which collectively comprise the City's basic financial statements listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of September 30, 2026, and the respective changes in financial position, and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

INDEPENDENT AUDITOR'S REPORT

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary comparison information, schedule of changes in other postemployment benefit liability and related ratios, the schedules of changes in the employer's net position liability and related ratios, the schedule of employer contributions and schedule of investments returns, and schedule of proportionate share of net pension liability, be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual non-major fund financial statements, non-major fund budgetary comparison schedules and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards,* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements, non-major fund budgetary comparison schedules and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards,* we have also issued our report dated _____, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

INDEPENDENT AUDITOR'S REPORT

reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

_____
Gainesville, Florida

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fernandina Beach, Florida (the City) as of and for the year ended September 30, 2026, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated _____.

Report on Internal Control Over Financial Reporting
In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are not required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

_____
Gainesville, Florida

PURVIS GRAY

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Fernandina Beach, Florida's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement,* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2026. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2026.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material non-compliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material non-compliance when it exists. The risk of not detecting material non-compliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Non-compliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material non-compliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, non-compliance with a type of compliance requirement of a federal program and state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

there is a reasonable possibility that material non-compliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

_____
Gainesville, Florida

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARD PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2026
CITY OF FERNANDINA BEACH, FLORIDA

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of Auditor's Report Issued:	Unmodified
Internal Control over Financial Reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Non-compliance material to financial statements noted?	No

Federal Awards

Internal Control over Major Programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified?	None reported
Type of Auditor's Report Issued on Compliance for Major Programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with CFR 200.516(A)	No
Identification of Major Programs:	
Federal Program	
U.S. Department of Treasury:	
Coronavirus State and Local Government Fiscal Recovery Funds	AL No. 21.027
U.S. Department of Homeland Security	
Disaster Grants – Public Assistance (Presidentially Declared Disasters)	AL No. 97.036
Dollar Threshold Used to Distinguish Between Type A and Type B Programs – Federal Programs	$1,000,000
Auditee qualified as low-risk auditee pursuant to the Uniform Guidance?	Yes

Other Issues

- No summary schedule of prior audit findings is required because there were no prior audit findings related to federal programs.

PURVIS GRAY

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

We have examined the City of Fernandina Beach, Florida's (the City) compliance with requirements of Section 218.415, Florida Statutes as of and for the year ended September 30, 2026, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specific requirements. The nature, timing, and extent of procedures selected depend on our judgement, including an assessment of the risk of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with specific requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2026.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the House of Representatives, the Florida Auditor General, federal and other granting agencies, the Honorable Mayor and City Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than those specified parties.

_____
Gainesville, Florida

CERTIFIED PUBLIC ACCOUNTANTS
Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa
purvisgray.com
Members of American and Florida Institutes of Certified Public Accountants

MANAGEMENT LETTER

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

Report on the Financial Statements
We have audited the financial statements of the City of Fernandina Beach, Florida (the City) as of and for the fiscal year ended September 30, 2026, and have issued our report thereon dated _____.

Auditor's Responsibility
We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations,* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements For Federal Awards* (Uniform Guidance); and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements
We have issued our Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*, Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and on Internal Control Over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with American Institute of Certified Public Accountants Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated _____, should be considered in conjunction with this management letter.

Prior Audit Findings
Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. Corrective actions have been taken to address findings and recommendations made in the preceding financial audit report.

Official Title and Legal Authority
Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government be disclosed in the management letter, unless disclosed in the notes to the financial statements (see Note I of the City's basic financial statements as of and for the year ended September 30, 2026, for this information).

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

MANAGEMENT LETTER

Financial Condition and Management
Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with out audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs
As required by Section 10.554(1)(i)6.a., *Rules of the Auditor General*, the City stated they did not operate a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, within the City's geographical boundaries during the fiscal year under audit.

Special District Component Units
Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipally, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, *Rules of the Auditor General*, the Community Redevelopment Agency (CRA) reported this information in the CRA's separately issued financial statements.

Additional Matters
Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or fraud, waste or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter
Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, federal and other granting agencies, the Honorable Mayor and City Commissioners, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

MANAGEMENT LETTER

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, accompanying reports, or other matters.

_____
Gainesville, Florida

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fernandina Beach, Florida (the City) for the year ended September 30, 2026. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards,* and the Uniform Guidance*,* as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated _____. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices
Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As outlined in the financial statements, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences* and No. 102*, Certain Risk Disclosures*. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events, and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

- **Estimation of the Allowance for Doubtful Accounts**—Management's estimate for the allowance for doubtful accounts is based on historical collection rates and an analysis of the collectability of individual receivables.

- **Useful Lives of Assets**—Management's estimate of the useful lives of assets is based upon known historical facts and industry standards for similar assets.

- **Leases and Subscription Arrangements**—Management's estimate related to the initial measurement of lease assets and subscription arrangements, as well as related liabilities, interest expense, lease term, present value of lease payments, and fair value of underlying assets, is all based on the terms outlined in the agreements and the discount rate.

- **Other Postemployment Benefits (OPEB)**—The unfunded accrued actuarial liability for OPEB is determined by an actuarial report based on employee census data and assumptions selected by management, based on industry trends. There are significant underlying assumptions in the actuarial report which, if changed, would significantly affect the reported amounts.

- **Compensated Absences**—The City's liability for compensated absences is an estimate of the value of earned but unused leave as of the fiscal year-end. This estimate is calculated based on current pay rates and includes an accrual for the City's share of payroll-related taxes. The measurement also incorporates management's assumptions regarding the likelihood of leave being paid out upon employee termination or retirement, as well as historical usage trends.

- **Self-Insurance Liabilities**—The City's self-insurance liability is determined based on an estimation of claims incurred as of September 30 and offset by any estimated recovery from the excess insurance.

- **Net Pension Liability, Pension Related Deferred Outflows and Inflows of Resources, and Pension Expense**—The City's net pension liability, deferred outflows, deferred inflows, and pension expense for the established defined benefit plans are estimates based on actuarial studies performed by a qualified actuary hired by the City. There are significant underlying assumptions in the actuarial report which, if changed, would significantly affect the reported amounts.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit
We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements
Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no such misstatements identified during the audit.

Disagreements with Management
For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations
We have requested certain representations from management that are included in the management representation letter dated _____.

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

Management Consultations with Other Independent Accountants
In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

The following are audit matters that we would like to bring to the attention of the Mayor, City Council, and management of the City:

New Accounting Standards

- GASB Statement No. 103, *Financial Reporting Model Improvements*, will be effective for the year ending September 30, 2026. This statement introduces improvements to the financial reporting model aimed at enhancing the clarity and decision-usefulness of key financial information while addressing certain application issues.

- GASB Statement No. 104, *Disclosure of Certain Capital Assets*, will be effective for the year ending September 30, 2026. This statement enhances financial statement note disclosures by requiring entities to provide more detailed information about certain types of capital assets. Specifically, lease assets, intangible right-to-use assets, and subscription-based IT assets must be disclosed separately by major class in the capital assets note disclosures. Additionally, intangible assets other than these categories must also be disclosed separately by major class.

- GASB Statement No. 105, *Subsequent Events*, will be effective for fiscal years beginning after September 30, 2027. This statement aims to improve financial reporting by clarifying the time frame and requirements for reporting transactions or events that occur after the financial statement date. It defines the subsequent events time frame as the period ending on the date the financial statements are "available to be issued," which is when they are complete in a GAAP-compliant format and all necessary approvals for issuance have been obtained. The City will need to disclose the specific date through which subsequent events were evaluated and provide detailed notes for "non-recognized events," such as significant debt-related transactions or changes to the reporting entity, including an estimate of their financial effect.

Other Matters

We applied certain limited procedures to management's discussion and analysis, budgetary comparison information, and pension and other postemployment benefit information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Honorable Mayor and City Commissioners
City of Fernandina Beach
Fernandina Beach, Florida

We were engaged to report on the Schedule of Expenditures of Federal Awards, combining and individual non-major fund statements and schedules, non-major fund budgetary comparison schedules, and continuing disclosure requirements for utility revenue refunding bonds, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Transmittal Letter or Statistical Information, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the Mayor, City Council, and management of the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

_____
Gainesville, Florida

TAB J—REQUIRED EXHIBITS "A-H"



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

EXHIBIT "A"

CONTACT SHEET

Name: Purvis, Gray and Company, LLP

Federal Taxpayer ID: 59-0548468

Mailing Address: 222 NE 1st Street

City, State, & Zip Code: Gainesville, Florida 32608

Telephone: 352.378.2461 **Fax:** 352.378.2505

Email: bboyd@purvisgray.com

Submitted By: Barbara Boyd

Title: Partner

Accounting Contact:

Name: Barbara Boyd, CPA **Title:** Partner

Email Address: bboyd@purvisgray.com **Phone:** 352.378.2461

Credit card payments are accepted when paying through our website, purvisgray.com

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FL
REQUEST FOR PROPOSAL #26-05
INDEPENDENT AUDITING SERVICES AND FINANCIAL STATEMENT PREPARATION

EXHIBIT "B"

SWORN STATEMENT UNDER F.S. SECTION 287.133(3) (A), ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICER AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted with Bid, Proposal or Contract for City of Fernandina Beach.

2. This sworn statement is submitted by (entity) Purvis, Gray and Company, LLP whose business address is 222 NE 1st Street, Gainesville, Florida 32608 and (if applicable) Federal Employer Identification Number (FEIN) is 59-0548468 (If a Sole Proprietor and you have no FEIN, include the last four (4) digits of your Social Security Number: _____.)

3. My name is Timothy M. Westgate, CPA and my relationship to the entity named above is Partner.

4. I understand that a "public entity crime" as defined in Paragraph 287.133(a) (g). Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or with the United States, including, but not limited to, any proposal or contract for goods or services to be provided to any public entity or any agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentation.

5. I understand that "convicted" or "conviction" as defined in paragraph 287.133(a) (b), Florida Statutes, means finding of guilt or a conviction of a public entity crime with or without an adjudication of guilt, in any federal or state trial court of records relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

6. I understand that an "affiliate" as defined in Paragraph 287.133(1) (a), Florida Statutes, means:

    1. A predecessor or successor of a person convicted of a public entity crime; or

    2. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The City of Fernandina Beach, Florida ownership by one of shares constituting a controlling income among persons when not for fair interest in another person, or a pooling of equipment or income among persons when not for fair market value under a length

agreement, shall be a prima facie case that one person controls another person. A person who was knowingly convicted of a public entity crime, in Florida during the preceding 36 months shall be considered an affiliate.

7. I understand that a "person" as defined in Paragraph 287.133(1) (e), Florida Statutes, means any natural person or entity organized under the laws of the state or of the United States with the legal power to enter into a binding contract for provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in management of an entity.

8. Based on information and belief, the statement which I have marked below is true in relation to the entity submitting this sworn statement. (Please indicate which statement applies)

_X_ Neither the entity submitting this sworn statement, nor any officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, nor affiliate of the entity have been charged with and convicted of a public entity crime subsequent to July 1, 1989.

_____ The entity submitting this sworn statement, or one or more of the officers, directors, executives, partners, shareholders, employees, members, or agents who are active in management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. (Please attach a copy of the final order.)

_____ The person or affiliate was placed on the convicted FIRM list. There has been a subsequent proceeding before a hearing officer of the State of Florida, Division of Administrative Hearings. The final order entered by the hearing officer determined that it was in public interest to remove the person or affiliate from the convicted FIRM list. (Please attach a copy of the final order.)

_____ The person or affiliate has not been placed on the convicted FIRM list. (Please describe any action taken by, or pending with, the Department of General Services.)

5/11/2026

Signature Date:

STATE OF FLORIDA
COUNTY OF MARION

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 11th day of May 20 26
by Timothy M. Westgate, CPA, Partner,

Notary Public _____ Printed Name Jessica Kelsey

My Commission Expires April 21, 2027

Personally Known x OR Produced Identification _____ ID Produced _____

JESSICA KELSEY
Notary Public - State of Florida
Commission # HH 344594
My Comm. Expires Apr 21, 2027
Bonded through National Notary Assn.

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "C"

DRUG-FREE WORKPLACE CERTIFICATION

The below-signed INDIVIDUAL/FIRM certifies that it has implemented a drug-free workplace program. In order to have a drug-free workplace prepare, a business shall:

1. Publish a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the workplace and specifying the actions that will be taken against employees for violation of such prohibition.

2. Inform employees about the dangers of drug abuse in the workplace, the business's policy of maintaining a drug-free workplace, any available drug counseling, rehabilitation, and employee assistance programs, and the penalties that may be imposed upon employees for drug abuse violations.

3. Give each employee engaged in providing the commodities or services a copy of the statement specified in paragraph 1.

4. In the statement in paragraph 1., notify the employees that, as a condition of working on the commodities or contractual services that are under proposal, the employee will abide by the terms of the statement and will notify the employer of any conviction of, or plea of nolo contendere to, any violation occurring in the workplace no later than five (5) working days after such conviction.

5. Impose a sanction on or require fine satisfactory participation in drug abuse assistance or rehabilitation program if such is available in the employee's community, by any employee who is convicted.

6. Make a good faith effort to continue to maintain a drug-free workplace through implementation of this section.

As the person authorized to sign this statement, I Certify that this firm complies fully with the above drug-free workplace requirements.

COMPANY: Purvis, Gray and Company, LLP

CITY: Gainesville STATE: FL ZIP CODE: 32608

SIGNATURE: _____ PHONE: 352.732.3872

NAME (TYPED OR PRINTED): Timothy M. Westgate, CPA TITLE: Partner

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "D"

CITY OF FERNANDINA BEACH, FLORIDA

E-VERIFY STATEMENT

Bid/Proposal Number: 26-05

Project Description: Independent Auditing Services and Financial Statement Preparation

I/FIRM acknowledges and agrees to the following:

I/FIRM shall utilize the U.S. Department of Homeland Security's E-Verify system, in accordance with the terms governing use of the system, to confirm the employment eligibility of:

1. All persons employed by the FIRM during the term of the Contract to perform employment duties within Florida; and

2. All persons assigned by the FIRM to perform work pursuant to the contract with the Department.

Individual/Company/Firm: Purvis, Gray and Company, LLP

Authorized Signature: Timothy M. Westgate, CPA

Title: Partner

Date: 5/11/2026

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "E"
RESPONDENT ACKNOWLEDGEMENTS AND AGREEMENTS

The undersigned, as an employee or agent of the Respondent, having the authority to sign a binding agreement on behalf of the corporation, company, or firm presenting this submittal, confirms understanding and/or agreement and/or takes exception with any statement in the following sections of this RFP document.

1. INTRODUCTION AND GENERAL INFORMATION
   Understands and agrees to all terms.

2. PROPOSAL INSTRUCTIONS, TERMS AND CONDITIONS
   Understands and agrees to all terms.

3. EVALUATION AND CONTRACT OVERVIEW
   Understands and agrees to all terms.

4. RESPONDENT'S RESPONSE: SUBMITTAL INFORMATION
   Understands and agrees to all terms.

5. RESPONDENT'S RESPONSE: PROPOSED TEAM
   Understands and agrees to all terms.

6. RESPONDENT'S RESPONSE: PROPOSED COMPENSATION
   Understands and agrees to all terms.

Name: Timothy M. Westgate, CPA Title: Partner

Signature:  Date: 5/11/2026

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "F"

CONFLICT OF INTEREST STATEMENT

This sworn statement is submitted with Bid, Proposal or Contract for City of Fernandina Beach.

This sworn statement is submitted by (entity) Purvis, Gray and Company, LLP whose business address is 222 NE 1st Street, Gainesville, Florida 32608 and (if applicable) Federal Employer Identification Number (FEIN) is _____(If a Sole Proprietor and you have no FEIN, include the last four (4) digits of your Social Security Number: 59-0548468.)

My name is Timothy M. Westgate, CPA and my relationship to the entity named above is Partner.

1. The above-named entity is submitting a Proposal for the City of Fernandina Beach.
2. The Affiant has made diligent inquiry and provides the information contained in the Affidavit based upon his/her own knowledge.
3. The Affiant states that only one submittal for the above proposal is being submitted and that the above-named entity has no financial interest in other entities submitting proposals for the same project.
4. Neither the Affiant nor the above- named entity has directly or indirectly entered into any agreement, participated in any collusion, or otherwise taken any action in restraints of free competitive pricing in connection with the entity's submittal for the above proposal. This statement restricts the discussion of pricing data until the completion of negotiations if necessary and execution of the Contract for this project.
5. Neither the entity not its affiliates, nor anyone associated with them, is presently suspended or otherwise ineligible from participation in contract letting by any local, State, or Federal Agency.
6. Neither the entity nor its affiliates, nor anyone associated with them have any potential conflict of interest due to any other clients, contracts, or property interests for this project.
7. I certify that no member of the entity's ownership or management is presently applying for an employee position or actively seeking an elected position with the City of Fernandina Beach.
8. I certify that no member of the entity's ownership or management, or staff has a vested interest in any aspect of the City of Fernandina Beach.
9. In the event that a conflict of interest is identified in the provision of services, I, on behalf of the above-named entity, will immediately notify the City of Fernandina Beach.

Signature: _____ Date: 5/11/2026

STATE OF FLORIDA
COUNTY OF MARION

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 11th day of May 20 26

by Timothy M. Westgate, CPA, Partner,

Notary Public

Jessica Kelsey
Printed Name

My Commission Expires April 21, 2027

Personally Known X OR Produced Identification _____ ID Produced _____

JESSICA KELSEY
Notary Public - State of Florida
Commission # HH 344594
My Comm. Expires Apr 21, 2027
Bonded through National Notary Assn.

THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "G"
NON-COLLUSION AFFIDAVIT

This sworn statement is submitted with Bid, Proposal or Contract for City of Fernandina Beach.

This sworn statement is submitted by (entity) Purvis, Gray and Company, LLP whose business address is 222 NE 1st Street, Gainesville, Florida 32608 and (if applicable) Federal Employer Identification Number (FEIN) is 59-0548468 (If a Sole Proprietor and you have no FEIN, include the last four (4) digits of your Social Security Number: _____.)

My name is Timothy M. Westgate, CPA and my relationship to the entity named above is Partner.

1. The above named is fully informed respecting the preparation and contents of the attached proposal and of all pertinent circumstances respecting such proposal;
2. Such Proposal is genuine and is not a collusive or sham proposal;
3. Neither the said Respondent nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, connived, or agreed, directly or indirectly, with any other Respondent, firm or person to submit a collusive or sham Proposal in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Respondent, firm, or person to fix the price or prices in the attached proposal or any other Respondent, or to fix any overhead, profit or cost element of the proposal price or the proposal price of any other Respondent, or to secure through any collusion, connivance, or unlawful agreement any advantage against the City of Fernandina Beach, Florida or any person interested in the proposed Contract; and
4. The price or prices quoted in the attached proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance, or unlawful agreement on the part of the Respondent or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

T. M. W. 5/11/2026

Signature Date:

STATE OF FLORIDA
COUNTY OF MARION

Sworn to (or affirmed) and subscribed before me by means of ☒ physical presence or ☐ online notarization, this 11th day of May 20 26 by Timothy M. Westgate, CPA, Partner,

Jessica Kelsey

Notary Public Printed Name

My Commission Expires April 21, 2027

Personally Known X OR Produced Identification _____ ID Produced _____



THIS FORM MUST BE INCLUDED WITH PROPOSAL

EXHIBIT "H"
DISPUTES DISCLOSURE FORM

Answer the following questions by placing as "X" after "YES" or "NO". If you answer "YES", please explain in the space provided, or via attachment.

Has your firm or any of its officers, received a reprimand of any nature or been suspended by the Department of Professional Regulations or any other regulatory agency or professional association within the last five years?
YES___ NO_X___

Has your firm, or any member of your firm, been declared in default, terminated, or removed from a contract or job related to the services your firm provides in the regular course of business within the last five (5) years?
YES_____NO_X___

Has your firm had against it or filed any request for equitable adjustment, contract claims, bid protest, or litigation in the past five years that is related to the services your firm provides in the regular course of business?
YES_____NO_X___

If yes, state the nature of the request for equitable adjustment, contract claim, litigation, or protest, and state a brief description of the case, the outcome or status of the suit and the monetary amounts or extended contract time involved.

I hereby certify that all statements made are true and agree and understand that any misstatement or misrepresentation or falsification of facts shall be cause for forfeiture of rights for further consideration of this proposal for the City of Fernandina Beach.

Purvis, Gray and Company, LLP	5/11/2026
Firm	Date
Authorized Signature	Timothy M. Westgate, CPA, Partner Printed or Typed Name and Title

THIS FORM MUST BE INCLUDED WITH PROPOSAL

CITY OF FERNANDINA BEACH, FLORIDA
ADDENDUM NO. 1
RFP 26-05
INDEPENDENT AUDITING SERVICES

City of Fernandina Beach
204 Ash Street
Fernandina Beach, FL 32034

ADDENDUM No. 1

The following changes are applicable to the original documents and specifications of **RFP 26-05**. This Addendum No.1 now becomes part of the original Request for Proposal and shall be acknowledged by attaching a copy of this Addendum, signed by an authorized representative of the person or firm submitting the response. Failure to do so may disqualify the response submittal.

Submitters shall thoroughly familiarize themselves with the contents of this Addendum before submitting the response.

NAME: Timothy M. Westgate, CPA **TITLE:** Partner

ADDRESS: 222 NE 1st Street

CITY: Gainesville **STATE:** Florida

AUTHORIZED SIGNATURE: [signature] **DATE:** 5/11/2026

TAB K—CERTIFICATE OF INSURANCE



PURVIS GRAY
CERTIFIED PUBLIC ACCOUNTANTS

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 10/3/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER McGriff-Williams Insurance 3501-A W. University Ave Gainesville FL 32607	**CONTACT NAME:** Heidi Tapanes **PHONE (A/C, No, Ext):** 352-371-7977 **FAX (A/C, No):** 352-505-2083 **E-MAIL ADDRESS:** heidi@mcgriffwilliams.com
INSURED PURVI-1 Purvis Gray & Co., LLP and Purvis Gray Tech. Group LLC PO Box 141270 Gainesville FL 32614	**INSURER(S) AFFORDING COVERAGE** — **NAIC #** **INSURER A :** General Star Indemnity **INSURER B :** Technology Insurance Company — 42376 **INSURER C :** Nationwide Insurance of FL — 10948 **INSURER D :** Nationwide Mutual Insurance Co — 23787 **INSURER E :** Great American Insurance Co — 16691 **INSURER F :** Evanston Insurance Co — 35378

COVERAGES **CERTIFICATE NUMBER:** 1037976278 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
C	X **COMMERCIAL GENERAL LIABILITY** [ ] CLAIMS-MADE [X] OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: [X] POLICY [X] PRO-JECT [ ] LOC [ ] OTHER:	Y	Y	ACPBP015935521854	5/31/2025	5/31/2026	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG 	$ 1,000,000 $ 300,000 $ 5,000 $ 1,000,000 $ 2,000,000 $ 2,000,000 $
C	**AUTOMOBILE LIABILITY** [ ] ANY AUTO [ ] OWNED AUTOS ONLY [ ] SCHEDULED AUTOS [X] HIRED AUTOS ONLY [X] NON-OWNED AUTOS ONLY	Y		ACPBP015935521854	5/31/2025	5/31/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident) 	$ 1,000,000 $ $ $ $
D	X **UMBRELLA LIAB** X OCCUR **EXCESS LIAB** [ ] CLAIMS-MADE [ ] DED [ ] RETENTION $	Y		ACPCU015935521854	5/31/2025	5/31/2026	EACH OCCURRENCE AGGREGATE 	$ 2,000,000 $ $
B	**WORKERS COMPENSATION AND EMPLOYERS' LIABILITY** ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Y / N: N **(Mandatory in NH)** If yes, describe under DESCRIPTION OF OPERATIONS below	N / A	Y	TWC4601201	5/31/2025	5/31/2026	X PER STATUTE [ ] OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	 $ 1,000,000 $ 1,000,000 $ 1,000,000
A E F	Professional Crime Excess Liability			C55288-0175-25-04 SAAE7388670300 TBD456156	9/21/2025 5/31/2025 5/31/2025	9/21/2026 5/31/2026 5/31/2026	$5,000,000 $1,000,000 $3,000,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Deductibles:
General Liability: 0
Auto Liability: 0
Umbrella: 0
Workers Compensation: 0
Professional Liability: $50,000-Deductible **There has been no claims on the professional liability that erodes the limit listed

CERTIFICATE HOLDER

For Informational Purposes

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



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Client: ***07016798 - City of Fernandina Beach, Florida***
Engagement: ***07016798 - City of Fernandina Beach***
Period Ending: ***9/30/2024***
Trial Balance: ***0200.000 - Trial Balance Database***
Workpaper: ***0204.000 - AJE Report***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 2				
To remove loan from prior year				
410-0000-000-572-57-0000-38410	LOAN PROCEEDS		715,000.00	
410-0000-000-572-57-0000-11069	AMOUNT TO BE PROVIDED			715,000.00
Total			**715,000.00**	**715,000.00**
Adjusting Journal Entries JE # 3				
To adjust for current year debt activity				
230-0000-000-517-58-0000-23290	NOTE PAYABLE		1,245,000.00	
300-1000-000-519-51-0000-57100	PRINCIPAL		4,784.25	
480-0000-000-572-57-0000-23450	INTERFUND LOAN		1,978.69	
230-0000-000-517-58-0000-23200	CURRENT NOTE PAYABLE			1,245,000.00
300-1000-000-519-51-0000-57200	INTEREST			4,784.25
480-9999-000-572-57-0000-57199	CONTRA PRINCIPAL			1,978.69
Total			**1,251,762.94**	**1,251,762.94**
Adjusting Journal Entries JE # 4				
To adjust equity to actual				
001-0000-000-000-00-0000-34260	AMBULANCE SERVICES		13,907.87	
001-7210-000-572-57-0000-54900	MISC EXPENSE		64,103.94	
140-0000-000-524-52-0000-32980	OTHER MISC PERMITS		6,900.00	
150-0000-000-581-58-0000-31420	TELEPHONE MUNICIPAL TAX		247.12	
410-0000-000-572-57-0000-51200	SALARIES		20,197.20	
420-0000-000-542-54-0000-51200	SALARIES		6,907.99	
440-0000-000-534-53-0000-72000	FUND BAL UNRES/UNDES		895.29	
450-0000-000-535-53-0000-51200	SALARIES		13,235.53	
450-0000-000-535-53-0000-72000	FUND BAL UNRES/UNDES		2,507.00	
460-0000-000-536-53-0000-51200	SALARIES		5,988.77	
470-0000-000-538-53-0000-51200	SALARIES		5,993.01	
510-0000-000-519-51-0000-51200	SALARIES		2,359.78	
520-0000-000-513-51-0000-51200	SALARIES		321.73	
530-0000-000-519-51-0000-51200	SALARIES		11,424.09	
610-0000-000-518-51-0000-36110	INTEREST		194.22	
610-0000-000-518-51-0000-36120	UNREALIZED GAIN		37,334.04	
610-0000-000-518-51-0000-36840	CONTRIBUTIONS FROM CITY		7,276.80	
610-0000-000-518-51-0000-72000	FUND BAL UNRES/UNDES		10,904.56	
620-0000-000-518-51-0000-11516	UNREALIZED GAIN		60,983.42	
620-0000-000-518-51-0000-72000	FUND BAL UNRES/UNDES		68,850.62	
620-2100-000-513-51-0000-36840	CONTRIBUTIONS FROM CITY		5.00	
001-0000-000-000-00-0000-36110	INTEREST			14,750.90
001-0000-000-000-00-0000-72000	FUND BAL UNRES/UNDES			63,260.91
140-0000-000-524-52-0000-72000	FUND BAL UNRES/UNDES			6,900.00
150-0000-000-581-58-0000-72000	FUND BAL UNRES/UNDES			247.12
410-0000-000-572-57-0000-72000	FUND BAL UNRES/UNDES			20,197.20
420-0000-000-542-54-0000-72000	FUND BAL UNRES/UNDES			6,907.99
440-0000-000-534-53-0000-51200	SALARIES			895.29

450-0000-000-535-53-0000-36990	OTHER REVENUE			2,507.00
450-0000-000-535-53-0000-72000	FUND BAL UNRES/UNDES			13,235.53
460-0000-000-536-53-0000-72000	FUND BAL UNRES/UNDES			5,988.77
470-0000-000-538-53-0000-36990	OTHER REVENUE			1,727.46
470-0000-000-538-53-0000-72000	FUND BAL UNRES/UNDES			4,265.55
510-0000-000-519-51-0000-72000	FUND BAL UNRES/UNDES			2,359.78
520-0000-000-513-51-0000-72000	FUND BAL UNRES/UNDES			321.73
530-0000-000-519-51-0000-72000	FUND BAL UNRES/UNDES			11,424.09
610-0000-000-518-51-0000-53404	INVESTMENT EXPENSE			55,709.62
620-0000-000-518-51-0000-53404	INVESTMENT EXPENSE			129,839.04
Total			**340,537.98**	**340,537.98**

Adjusting Journal Entries JE # 5 **3001.000**

To adjust asset values to market at year end.

610-0000-000-518-51-0000-11350	INT AND DIV RECEIVABLE		8,059.69	
610-0000-000-518-51-0000-11516	UNREALIZED GAIN		5,622,408.99	
620-0000-000-518-51-0000-11350	INT AND DIV RECEIVABLE		7,003.05	
620-0000-000-518-51-0000-11516	UNREALIZED GAIN		6,853,546.33	
610-0000-000-518-51-0000-36110	INTEREST			8,059.69
610-0000-000-518-51-0000-36120	UNREALIZED GAIN			5,622,408.99
620-0000-000-518-51-0000-36110	INTEREST			7,003.05
620-0000-000-518-51-0000-36120	UNREALIZED GAIN			6,853,546.33
Total			**12,491,018.06**	**12,491,018.06**

Adjusting Journal Entries JE # 7 **1504.000**

To adjust for current year lease activity

480-0000-000-572-57-0000-34759	DOCK STORE RENT		347.70	
480-0000-000-572-57-0000-11157	LEASE RECEIVABLE - NONCURRENT			347.70
Total			**347.70**	**347.70**

Adjusting Journal Entries JE # 9 **1707.000**

To reclass grant revenue to deferred

300-0000-000-517-12-0000-33400	STATE GRANT		1,069,056.62	
300-0000-000-517-12-0000-22300	DEFERRED REVENUE			1,069,056.62
Total			**1,069,056.62**	**1,069,056.62**

Adjusting Journal Entries JE # 10 **6220.110**

To adjust pension for GE

410-0000-000-572-57-0000-21630	GENERAL EMP PENSION LIAB		48,071.00	
410-0000-000-572-57-0000-21640	GE DEF INFLOW OF RES (PENSION)		7,762.00	
410-9999-000-572-57-0000-52375	GEN EMP PENSION EXP GASB 68		28,915.00	
420-0000-000-542-54-0000-21630	GENERAL EMP PENSION LIAB		14,623.00	
420-0000-000-542-54-0000-21640	GE DEF INFLOW OF RES (PENSION)		2,334.00	
420-9999-000-542-54-0000-52375	GEN EMP PENSION EXP GASB 68		8,555.00	
440-0000-000-534-53-0000-21630	GENERAL EMP PENSION LIAB		14,351.00	
440-0000-000-534-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		2,289.00	
440-9999-000-534-53-0000-52375	GEN EMP PENSION EXP GASB 68		8,381.00	
450-0000-000-535-53-0000-21630	GENERAL EMP PENSION LIAB		130,226.00	
450-0000-000-535-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		21,091.00	
450-9999-000-535-53-0000-52375	GEN EMP PENSION EXP GASB 68		78,887.00	
460-0000-000-536-53-0000-21630	GENERAL EMP PENSION LIAB		125,281.00	
460-0000-000-536-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		20,155.00	
460-9999-000-536-53-0000-52375	GEN EMP PENSION EXP GASB 68		74,691.00	
470-0000-000-538-53-0000-21630	GENERAL EMP PENSION LIAB		27,612.00	
470-0000-000-538-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		4,474.00	

			DEBIT	CREDIT
470-9999-000-538-53-0000-52375	GEN EMP PENSION EXP GASB 68		16,755.00	
410-0000-000-572-57-0000-11170	GE DEF OUTFLOW RES (PENSION)			84,748.00
420-0000-000-542-54-0000-11170	GE DEF OUTFLOW RES (PENSION)			25,512.00
440-0000-000-534-53-0000-11170	GE DEF OUTFLOW RES (PENSION)			25,021.00
450-0000-000-535-53-0000-11170	GE DEF OUTFLOW RES (PENSION)			230,204.00
460-0000-000-536-53-0000-11170	GE DEF OUTFLOW RES (PENSION)			220,127.00
470-0000-000-538-53-0000-11170	GE DEF OUTFLOW RES (PENSION)			48,841.00
Total			**634,453.00**	**634,453.00**

Adjusting Journal Entries JE # 12 **M&J**
to recognize Opioid Settlement and deferred inflow

001-0000-000-000-00-0000-11152	Opioid AR		312,550.00	
001-0000-000-000-00-0000-11177	DEFERRED INFLOW OPIOID			312,550.00
Total			**312,550.00**	**312,550.00**

Adjusting Journal Entries JE # 14 **6220.120**
To adjust for items noted via actuary

610-0000-000-518-51-0000-36120	UNREALIZED GAIN		68,069.38	
610-0000-000-518-51-0000-36840	CONTRIBUTIONS FROM CITY		4,284.00	
610-0000-000-518-51-0000-36850	CONTRIBUTIONS FROM EMPLOYEES		398.76	
610-0000-000-518-51-0000-53404	INVESTMENT EXPENSE		114,375.60	
610-0000-000-518-51-0000-53600	RETIREE BENEFITS		14,278.94	
610-0000-000-518-51-0000-53600	RETIREE BENEFITS		205,478.45	
610-0000-000-518-51-0000-20200	Accounts Payable			14,278.94
610-0000-000-518-51-0000-36110	INTEREST			98,165.74
610-0000-000-518-51-0000-36840	CONTRIBUTIONS FROM CITY			12,114.66
610-0000-000-518-51-0000-53400	CONTRACTUAL			56,048.22
610-0000-000-518-51-0000-53400	CONTRACTUAL			4,284.00
610-0000-000-518-51-0000-53610	CONTRIBUTION REFUNDS			221,993.57
Total			**406,885.13**	**406,885.13**

Adjusting Journal Entries JE # 15
To move cash out of 900 fund

001-0000-000-000-00-0000-10000	CASH		19,768.02	
900-0000-000-000-00-0000-36992	GAIN ON SALE OF ASSET		19,768.02	
001-0000-000-000-00-0000-36992	GAIN ON SALE OF ASSET			19,768.02
900-0000-000-000-00-0000-10000	CASH			19,768.02
Total			**39,536.04**	**39,536.04**

Adjusting Journal Entries JE # 17
To properly record write off of prior year grant receivable

470-0000-000-538-53-0000-53400	CONTRACTUAL		475,000.00	
470-0000-000-538-53-0000-72000	FUND BAL UNRES/UNDES			475,000.00
Total			**475,000.00**	**475,000.00**

Adjusting Journal Entries JE # 18
To adjust for negative cash position

001-0000-000-000-00-0000-11135	DUE FROM OTHER FUND		340,580.73	
001-0000-000-000-00-0000-11135	DUE FROM OTHER FUND		4,684.34	
410-0000-000-572-57-0000-10000	CASH		340,580.73	
450-0000-000-535-53-0000-11130	DUE FROM OTHER FUNDS		594,408.39	
470-0000-000-538-53-0000-10000	CASH		594,408.39	
510-0000-000-519-51-0000-10000	CASH		4,684.34	
001-0000-000-000-00-0000-10000	CASH			340,580.73
001-0000-000-000-00-0000-10000	CASH			4,684.34

410-0000-000-572-57-0000-20709	DUE TO OTHER FUND			340,580.73
450-0000-000-535-53-0000-10000	CASH			594,408.39
470-0000-000-538-53-0000-20709	DUE TO OTHER FUND			594,408.39
510-0000-000-572-57-0000-20709	DUE TO OTHER FUND			4,684.34
Total			**1,879,346.92**	**1,879,346.92**

Adjusting Journal Entries JE # 19
To adjust for additional items per actuary

620-0000-000-518-51-0000-36850	CONTRIBUTIONS FROM EMPLOYEES		16,484.00	
620-0000-000-518-51-0000-53404	INVESTMENT EXPENSE		167,985.00	
620-0000-000-518-51-0000-53600	RETIREE BENEFITS		1,443.00	
620-0000-000-518-51-0000-20200	Accounts Payable			21,142.00
620-0000-000-518-51-0000-36110	INTEREST			14,027.00
620-0000-000-518-51-0000-36700	GAIN/LOSS ON INVESTMENT			46,908.00
620-0000-000-518-51-0000-53400	CONTRACTUAL			97,336.00
620-0000-000-518-51-0000-53610	CONTRIBUTION REFUNDS			6,494.00
620-2100-000-513-51-0000-36840	CONTRIBUTIONS FROM CITY			5.00
Total			**185,912.00**	**185,912.00**

Adjusting Journal Entries JE # 21 **5501.000**
Per discussion with Susana and testing, these items needed to be accrued for FY24

140-0000-000-524-52-0000-20870	SCHOOL IMPACT FEE		21,722.40	
140-0000-000-524-52-0000-20875	COUNTY MOBILITY FEE		27,926.57	
450-0000-000-535-53-0000-54300	UTILITIES ELECTRIC		45,164.44	
140-0000-000-524-52-0000-20200	ACCOUNTS PAYABLE CONTROL			49,648.97
450-0000-000-535-53-0000-20200	ACCOUNTS PAYABLE			45,164.44
Total			**94,813.41**	**94,813.41**

Adjusting Journal Entries JE # 22
to adjust depreciation expense

460-9999-000-536-53-0000-59000	DEPRECIATION EXPENSE		33,531.09	
470-0000-000-538-53-0000-36992	GAIN ON SALE OF ASSET		35,957.00	
460-9999-000-536-53-0000-56999	CIP OFFSET			33,531.09
470-9999-000-538-53-0000-59000	DEPRECIATION EXPENSE			35,957.00
Total			**69,488.09**	**69,488.09**

	Total Adjusting Journal Entries		**19,965,707.89**	**19,965,707.89**
	Total All Journal Entries		**19,965,707.89**	**19,965,707.89**

FY25 Auditor Adjusting Journal Entries

Adjusting Journal Entries JE # 1To adjust pension for GE

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-3
410-0000-000-572-57-0000-21630	GENERAL EMP PENSION LIAB	197,264.76				
420-0000-000-542-54-0000-21630	GENERAL EMP PENSION LIAB	59,063.61				
440-0000-000-534-53-0000-21630	GENERAL EMP PENSION LIAB	57,905.50				
450-0000-000-535-53-0000-21630	GENERAL EMP PENSION LIAB	536,591.01				
460-0000-000-536-53-0000-21630	GENERAL EMP PENSION LIAB	511,498.63				
470-0000-000-538-53-0000-21630	GENERAL EMP PENSION LIAB	113,880.83				
410-0000-000-572-57-0000-11170	GE DEF OUTFLOW RES (PENSION)		77,579.48			
410-0000-000-572-57-0000-21640	GE DEF INFLOW OF RES (PENSION)		93,730.37			
410-9999-000-572-57-0000-52375	GEN EMP PENSION EXP GASB 68		25,954.91			
420-0000-000-542-54-0000-11170	GE DEF OUTFLOW RES (PENSION)		23,227.94			
420-0000-000-542-54-0000-21640	GE DEF INFLOW OF RES (PENSION)		28,064.08			
420-9999-000-542-54-0000-52375	GEN EMP PENSION EXP GASB 68		7,771.59			
440-0000-000-534-53-0000-11170	GE DEF OUTFLOW RES (PENSION)		22,772.94			
440-0000-000-534-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		27,513.81			
440-9999-000-534-53-0000-52375	GEN EMP PENSION EXP GASB 68		7,618.75			
450-0000-000-535-53-0000-11170	GE DEF OUTFLOW RES (PENSION)		211,028.24			
450-0000-000-535-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		254,961.28			
450-9999-000-535-53-0000-52375	GEN EMP PENSION EXP GASB 68		70,601.49			
460-0000-000-536-53-0000-11170	GE DEF OUTFLOW RES (PENSION)		201,159.85			
460-0000-000-536-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		243,038.63			
460-9999-000-536-53-0000-52375	GEN EMP PENSION EXP GASB 68		67,300.15			
470-0000-000-538-53-0000-11170	GE DEF OUTFLOW RES (PENSION)		44,786.56			
470-0000-000-538-53-0000-21640	GE DEF INFLOW OF RES (PENSION)		54,110.48			
470-9999-000-538-53-0000-52375	GEN EMP PENSION EXP GASB 68		14,983.79			
Total		**1,476,204.34**	**1,476,204.34**	**No**		

Adjusting Journal Entries JE # 2To record recognition of Dune grant after work complete

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-4
300-0000-000-517-12-0000-22300	DEFERRED REVENUE	50,000.00				
300-0000-000-517-12-0000-33710	COUNTY GRANT		46,950.00			
300-0000-000-517-12-0000-33710	COUNTY GRANT		3,050.00			
Total		**50,000.00**	**50,000.00**	**YES**		

Adjusting Journal Entries JE # 3To corect beginning fund balance

Account	Description	Debit	Credit	DISREGARD
460-0000-000-536-53-0000-72000	FUND BAL UNRES/UNDES	5,029.46		This was posted in Munis prior to y/e close process in FY24
460-0000-000-536-53-0000-36990	OTHER REVENUE		5,029.46	JE 2024-12-2115
Total		**5,029.46**	**5,029.46**	

Adjusting Journal Entries JE # 4To reclassify principle to match amort schedules and to record new firetruck agreeemnt

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-5
300-0000-000-517-12-0000-11555	PREPAID OTHER	885,435.00				
300-1000-000-519-51-0000-57100	PRINCIPAL	2,137.66				
300-0000-000-517-12-0000-38410	LOAN PROCEEDS		885,435.00			
300-1000-000-519-51-0000-57200	INTEREST		2137.66			
Total		**887,572.66**	**887,572.66**	**YES**		

Adjusting Journal Entries JE # 5To adjust accrued interest

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-6
230-0000-000-517-58-0000-21500	INTEREST PAYABLE	6,895.82				
230-0000-000-517-58-0000-57200	INTEREST		6,895.82			

Total		**6,895.82**	**6,895.82**	**No**	

Adjusting Journal Entries JE # 6To adjust Amublance AR to actual

Account	Description	Debit	Credit	Auto-Reverse	JE # 2025-13-7
001-0000-000-000-00-0000-11166	ALLOW FOR DOUBTFUL ACCTS AMBUL	489,238.11			
001-0000-000-000-00-0000-11156	AMBULANCE ACCOUNTS RECEIVABLE		458,249.83		
001-0000-000-000-00-0000-34260	AMBULANCE SERVICES		30,988.28		
Total		**489,238.11**	**489,238.11**	**No**	

Adjusting Journal Entries JE # 7To adjust opening equity to actual

Account	Description	Debit	Credit	
610-0000-000-518-51-0000-72000	FUND BAL UNRES/UNDES	8,148,249.52		
620-0000-000-518-51-0000-72000	FUND BAL UNRES/UNDES	10,116,188.77		**DISREGARD**
610-0000-000-518-51-0000-36110	INTEREST		5,059.69	**This was posted in Munis prior to y/e close process in FY24**
610-0000-000-518-51-0000-36120	UNREALIZED GAIN		8,143,189.83	**JE #2024-12-2082**
620-0000-000-518-51-0000-36110	INTEREST		6,918.23	
620-0000-000-518-51-0000-36120	UNREALIZED GAIN		10,109,270.54	
Total		**18,264,438.29**	**18,264,438.29**	

Adjusting Journal Entries JE # 8To adjust for current year OPEB changes

Account	Description	Debit	Credit	Auto-Reverse	JE # 2025-13-8
410-0000-000-572-57-0000-11175	OPEB DEFERRED OUTFLOW	16,623.00			
410-0000-000-572-57-0000-21645	OPEB DEFERRED INFLOW	14,718.00			
410-9999-000-572-57-0000-52355	OPEB Expense GASB 75	2,269.00			
420-0000-000-542-54-0000-11175	OPEB DEFERRED OUTFLOW	3,641.00			
420-0000-000-542-54-0000-21645	OPEB DEFERRED INFLOW	3,314.00			
440-0000-000-534-53-0000-11175	OPEB DEFERRED OUTFLOW	3,642.00			
440-0000-000-534-53-0000-21645	OPEB DEFERRED INFLOW	3,315.00			
440-9999-000-534-53-0000-52355	OPEB Expense GASB 75	532.00			
450-0000-000-535-53-0000-11175	OPEB DEFERRED OUTFLOW	32,264.00			
450-0000-000-535-53-0000-21645	OPEB DEFERRED INFLOW	28,666.00			
460-0000-000-536-53-0000-11175	OPEB DEFERRED OUTFLOW	35,906.00			
460-0000-000-536-53-0000-21645	OPEB DEFERRED INFLOW	31,981.00			
470-0000-000-538-53-0000-11175	OPEB DEFERRED OUTFLOW	11,113.00			
470-0000-000-538-53-0000-21645	OPEB DEFERRED INFLOW	9,786.00			
950-0000-000-000-00-0000-11175	OPEB DEFERRED OUTFLOW	291,077.00			
950-0000-000-000-00-0000-21645	OPEB DEFERRED INFLOW	259,000.00			
950-0000-000-000-00-0000-52355	OPEB Expense GASB 75	51,693.00			
410-0000-000-572-57-0000-23700	OPEB REQUIRED CONTRIBUTION		33,610.00		
420-0000-000-542-54-0000-23700	OPEB REQUIRED CONTRIBUTION		5,733.00		
420-9999-000-542-54-0000-52355	OPEB Expense GASB 75		1,222.00		
440-0000-000-534-53-0000-23700	OPEB REQUIRED CONTRIBUTION		7,489.00		
450-0000-000-535-53-0000-23700	OPEB REQUIRED CONTRIBUTION		51,365.00		
450-9999-000-535-53-0000-52355	OPEB Expense GASB 75		9,565.00		
460-0000-000-536-53-0000-23700	OPEB REQUIRED CONTRIBUTION		59,732.00		
460-9999-000-536-53-0000-52355	OPEB Expense GASB 75		8,155.00		
470-0000-000-538-53-0000-23700	OPEB REQUIRED CONTRIBUTION		20,837.00		
470-9999-000-538-53-0000-52355	OPEB Expense GASB 75		62.00		
950-0000-000-000-00-0000-23700	OPEB REQUIRED CONTRIBUTION		601,770.00		
Total		**799,540.00**	**799,540.00**	**No**	

Adjusting Journal Entries JE # 9 **To adjust for negative cash positions**

Account	Description	Debit	Credit	Auto-Reverse	JE # 2025-13-9
001-0000-000-000-00-0000-11135	DUE FROM OTHER FUND	42,994.96			
450-0000-000-535-53-0000-11130	DUE FROM OTHER FUNDS	374,761.33			

470-0000-000-538-53-0000-10000	CASH	374,761.33			
510-0000-000-519-51-0000-10000	CASH	42,994.96			
001-0000-000-000-00-0000-10000	CASH		42,994.96		
450-0000-000-535-53-0000-10000	CASH		374,761.33		
470-0000-000-538-53-0000-20709	DUE TO OTHER FUND		374,761.33		
510-0000-000-572-57-0000-20709	DUE TO OTHER FUND		42,994.96		
Total		**835,512.58**	**835,512.58**	**YES**	

Adjusting Journal Entries JE # 10To adjust balances to match actuarial report

Account	Description	Debit	Credit	Auto-Reverse	JE # 2025-13-10
610-0000-000-518-51-0000-36700	GAIN/LOSS ON INVESTMENT	766,177.00			
610-0000-000-518-51-0000-36850	CONTRIBUTIONS FROM EMPLOYEES	1,067.00			
610-0000-000-518-51-0000-53404	INVESTMENT EXPENSE	158,280.00			
610-0000-000-518-51-0000-53600	RETIREE BENEFITS	274,158.00			
620-0000-000-518-51-0000-11555	PREPAID OTHER	11,610.00			
620-0000-000-518-51-0000-36700	GAIN/LOSS ON INVESTMENT	1,250,486.76			
620-0000-000-518-51-0000-36850	CONTRIBUTIONS FROM EMPLOYEES	16,484.00			
620-0000-000-518-51-0000-53404	INVESTMENT EXPENSE	210,992.56			
620-0000-000-518-51-0000-53600	RETIREE BENEFITS	86,202.00			
610-0000-000-518-51-0000-20200	Accounts Payable		43,407.00		
610-0000-000-518-51-0000-36110	INTEREST		796,449.00		
610-0000-000-518-51-0000-36840	CONTRIBUTIONS FROM CITY		5,239.43		
610-0000-000-518-51-0000-53400	CONTRACTUAL		82,299.57		
610-0000-000-518-51-0000-53610	CONTRIBUTION REFUNDS		272,287.00		
620-0000-000-518-51-0000-20200	Accounts Payable		41,532.00		
620-0000-000-518-51-0000-36110	INTEREST		1,311,427.91		
620-0000-000-518-51-0000-53400	CONTRACTUAL		142,387.91		
620-0000-000-518-51-0000-53610	CONTRIBUTION REFUNDS		80,422.00		
620-2100-000-513-51-0000-36840	CONTRIBUTIONS FROM CITY		5.50		
Total		**2,775,457.32**	**2,775,457.32**	**No**	

Adjusting Journal Entries JE # 11To adjust for current year lease activity

Account	Description	Debit	Credit	Auto-Reverse	JE # 2025-13-11
480-0000-000-572-57-0000-11176	DEFERRED INFLOW LEASE REVENUE	51,945.15			
480-0000-000-572-57-0000-34760	BUSINESS RENTALS	163.36			
480-0000-000-572-57-0000-11157	LEASE RECEIVABLE - NONCURRENT		52,108.51		
Total		**52,108.51**	**52,108.51**	**No**	

Adjusting Journal Entries JE # 13To reclassify depreciation expense to match rollforward

Account	Description	Debit	Credit	Auto-Reverse	JE # 2025-13-12
410-0000-000-572-57-0000-36992	GAIN ON SALE OF ASSET	8,589.17			
460-0000-000-536-53-0000-36992	GAIN ON SALE OF ASSET	1,790.86			
410-9999-000-572-57-0000-59000	DEPRECIATION EXPENSE		8,589.17		
460-9999-000-536-53-0000-59000	DEPRECIATION EXPENSE		1,790.86		
Total		**10,380.03**	**10,380.03**	**YES**	

Adjusting Journal Entries JE # 14To adjust for current year opiod fund collections

Account	Description	Debit	Credit	Auto-Reverse	JE # 2025-13-13
001-0000-000-000-00-0000-11177	DEFERRED INFLOW OPIOD	35,101.75			
001-0000-000-000-00-0000-22301	OPIOD SETTLEMENT	35,101.75			
001-0000-000-000-00-0000-11152	UNBILLED REVENUE		35101.75		
001-0000-000-000-00-0000-34296	Opioid Settlement		35,101.75		
Total		**70,203.50**	**70,203.50**	**YES**	

Adjusting Journal Entries JE # 15To adjust revenue to actual

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-14
001-0000-000-000-00-0000-33400	STATE GRANT	50,000.00				
300-0000-000-517-12-0000-11333	DUE FROM STATE OF FL	6,500.00				
300-0000-000-517-12-0000-33400	STATE GRANT	11,837.56				
420-0000-000-542-54-0000-33220	FAA GRANT	16,728.00				
470-0000-000-538-53-0000-11333	DUE FROM STATE OF FL	294,707.00				
001-0000-000-000-00-0000-11333	DUE FROM STATE OF FL		50,000.00			
300-0000-000-517-12-0000-11333	DUE FROM STATE OF FL		11,837.56			
300-0000-000-517-12-0000-33400	STATE GRANT		6,500.00			
420-0000-000-542-54-0000-11332	DUE FROM FEDERAL GOVT		16,728.00			
470-0000-000-538-53-0000-33400	STATE GRANT		294,707.00			
Total		**379,772.56**	**379,772.56**	YES		

Adjusting Journal Entries JE # 16To reclass revenue to deferred

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-15
001-0000-000-000-00-0000-33400	STATE GRANT	244,763.34				
001-0000-000-000-00-0000-22300	DEFERRED REVENUE - UNAVAILABLE		244,763.34			*Changed 22302 to 22300 for deferred*
Total		**244,763.34**	**244,763.34**	YES		

Adjusting Journal Entries JE # 17To record payroll accruall previously recorded to cash

Account	Description	Debit	Credit	Auto-Reverse	JE #	2025-13-16
001-0000-000-000-00-0000-10000	CASH	508,293.70				
125-0000-000-519-53-0000-10000	CASH	3,421.80				
140-0000-000-524-52-0000-10000	CASH	84,046.18				
410-0000-000-572-57-0000-10000	CASH	121,990.42				
420-0000-000-542-54-0000-10000	CASH	11,971.22				
440-0000-000-534-53-0000-10000	CASH	9,544.88				
450-0000-000-535-53-0000-10000	CASH	171,531.84				
460-0000-000-536-53-0000-10000	CASH	135,153.64				
470-0000-000-538-53-0000-10000	CASH	46,743.72				
510-0000-000-519-51-0000-10000	CASH	34,154.58				
520-0000-000-513-51-0000-10000	CASH	48,267.38				
530-0000-000-519-51-0000-10000	CASH	84,929.12				
001-0000-000-000-00-0000-21620	ACCRUED PAYROLL		508,293.70			
125-0000-000-519-53-0000-21620	ACCRUED PAYROLL		3,421.80			
140-0000-000-524-52-0000-21620	ACCRUED PAYROLL		84,046.18			
410-0000-000-572-57-0000-21620	ACCRUED PAYROLL		121,990.12			
420-0000-000-542-54-0000-21620	ACCRUED PAYROLL		11,971.22			
440-0000-000-534-53-0000-21620	ACCRUED PAYROLL		9,544.88			
450-0000-000-535-53-0000-21620	ACCRUED PAYROLL		171,531.84			
460-0000-000-536-53-0000-21620	ACCRUED PAYROLL		135,153.64			
470-0000-000-538-53-0000-21620	ACCRUED PAYROLL		46,743.72			
510-0000-000-519-51-0000-21620	ACCRUED PAYROLL		34,154.88			
520-0000-000-513-51-0000-21620	ACCRUED PAYROLL		48,267.38			
530-0000-000-519-51-0000-21620	ACCRUED PAYROLL		84,929.12			
Total		**1,260,048.48**	**1,260,048.48**	YES		
	Total Adjusting Journal Entries	**27,607,165.00**	**27,607,165.00**			

CITY OF FERNANDINA BEACH RFP OPENING TALLY

RFP 26-05 May 13, 2026

RFP Name: INDEPENDENT AUDITING SERVICES

Attended by: **Susan Carless, and Wanda Weaks**

DATE/TIME REC'D	COMPANY NAME/LOCATION	PROPOSAL AMOUNT BASIC AUDIT	PROPOSAL AMOUNT FEDERAL SINGLE AUDIT	PROPOSAL AMONT STATE SINGLE AUDIT	ESTIMATED HOURS	HOURLY RATE	EXHIBITS A-H	ADDENDUM No. 1
5/12/2026 6:53pm	Carr, Riggs, Ingram LLC, Jacksonville, FL	$ 228,000.00	$ 23,900.00	$ 23,900.00	650	$ 550.00	✓	✓
5/12/2026 12:23pm	Mauldin & Jenkins LLC, Bradenton, FL	$ 215,100.00	$ 17,500.00	$ 17,500.00	530	$ 350.00	✓	✓
5/11/2026 4:13pm	Purvis, Gray & Company, Gainesville, FL	$ 217,850.00	$ 10,850.00	$ 10,850.00	470	$ 325.00	✓	✓

This is a preliminary summary of the submittals as they were opened and announced at the opening. Contractor/Vendor should not assume award until after final/review/recommendation for award

City of Fernandina Beach
RFP 26-05 Independent Auditing Services
Evaluation Committee Meeting Minutes
June 3, 2026 – 2:00PM - 3:30PM
City Hall Conference Room
204 Ash Street
Fernandina Beach, FL 32034

CALL TO ORDER: Finance Department Purchasing Specialist Wanda Weaks called the meeting to order at 2:00PM for interviews to start at 2:05PM..

ROLL CALL: Evaluation Committee Members: City Commissioner Genece Minshew; Citizen and Retired Attorney, Jim Rauschenberger, Citizen and Retired Comptroller, Patti Clifford.

Three CPA firms responded to RFP 26-05, Independent Auditing Services. Carr, Riggs & Ingram, LLC; Mauldin & Jenkins, LLC; Purvis, Gray and Company.

Teams meeting interviews were set up with each respondent beginning at 2:05PM for twenty-five minutes each. The interviews went well with each respondent. The interviews ended at 3:35PM.

The evaluation committee meeting began at 3:40PM. The members discussed the answers to the questions and the results of the interviews. The members had the opportunity to change their scoring based on the interviews. The evaluation forms were given to Ms. Weaks for computation. Ms. Weaks recited the Evaluation Committee Members' collective scores, from highest to lowest, which were as follows: Purvis, Gray and Company, (241); Mauldin & Jenkins, LLC, (208.50) and Carr, Riggs & Ingram, LLC, (188.50).

Following the discussion, a motion was made by Member Clifford and seconded by Members Minshew and Rauschenberger, to award RFP 26-05 to Purvis, Gray and Company.

The next step is to prepare a resolution to recommend to the City Commission, at their June 16, 2026, regular meeting, that Purvis, Gray and Company be awarded RFP 26-05.

ADJOURNMENT: There being no further business before the Evaluation Committee, the meeting adjourned at 3:55PM.

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT: Ordinance 2026-09
(*Legislative*) Historic District Downtown Design Guidelines - 2026 Updates

ITEM TYPE: Ordinance (w/o fiscal impact)

REQUESTED ACTION: Consider Ordinance 2026-09 at First Reading.

SYNOPSIS: The Historic Downtown Design Guidelines are adopted by reference by the Land Development Code (LDC, Section1.06.00). The integration of these guidelines into the Land Development Code is crucial for many functions and protections provided by the City. This specific document ensures the preservation of the downtown historic district.

The language of the 2026 Update to the Historic Downtown Design Guidelines adheres to the Comprehensive Plan and Land Development Code, as the changes do not modify the goal and adherence to best practices for historic preservation outlined in the 2013 version of the guidelines.

Chapter 11 of the Comprehensive Plan emphasizes the importance of historic preservation to the City's character, economy, and social wellbeing. The first objective of this chapter of the Comprehensive Plan states: "Continue to conduct historic, cultural, and archaeological resource surveys as needed, and update and develop ordinances, guidelines, and databases that seek to protect and preserve cultural and historic resources" (CP, 11-1). A policy in Objective 11.01, 11.01.06 states: "The City shall continue implementation of the historic preservation ordinance and continually monitor the ordinance for needed modifications to best protect historic, cultural and archaeological resources within the City. The City will continue through its historic preservation ordinance to ensure projects affecting historic properties, districts or sites within the City are in compliance with the Secretary of the Interior's Standards" (CP, 11-1).

On April 16, 2026, the HDC recommended approval for the 2026 Update to the City of Fernandina Beach Historic Downtown Design Guidelines to the City Commission.

FISCAL IMPACT: N/A

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission approve proposed Ordinance 2026- at First Reading.

Margaret Pearson, Planning and Conservation Manager	05/28/2026
Glenn Akramoff, Deputy City Manager	06/02/2026
Kimberly Elliott-Briley, Deputy City Clerk	06/02/2026
Teresa Prince, City Attorney	06/03/2026
Jeremiah Glisson, Deputy City Manager	06/05/2026
Sarah Campbell, City Manager	06/08/2026

Sylvie McCann

Date: May 27, 2026

Submitted By: Sylvie McCann, Administrative Coordinator

COMMISSION ACTION: Adopt

ORDINANCE 2026-09

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, AMENDING THE HISTORIC DOWNTOWN DESIGN GUIDELINES; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DAT.

WHEREAS, the City Commission adopted a unified Land Development Code ("LDC") on September 5, 2006, which became effective on October 1, 2006; and

WHEREAS, the design guidelines for Downtown are incorporated by reference into the Land Development Code in Section 8.01.00; and

WHEREAS, since the adoption of the first City historic preservation Ordinance in 1975, the City has recognized the importance of planning for and protecting the City's historic resources; and

WHEREAS, Goal 11, Policy 11.01.09 of the City's Comprehensive Plan states that the Downtown guidelines will be used in the City's historic district process and provide information to property owners, architects, and contractors, and that the City will continue to evaluate the necessity of updates and revisions to the design guidelines or creation of new guidelines as needed; and

WHEREAS, the City's Historic Downtown Design Guidelines were last adopted by the City Commission in 2013; and

WHEREAS, the Historic District Council (HDC) and City Staff noted the need to update the 2013 Historic Downtown Design Guidelines for updated guidelines to address historic preservation issues that were not addressed in the 2013 guidelines, provide an opportunity to provide new and updated images and graphics, and make the documents more accessible to the public; and

WHEREAS, in 2023, the Florida Division of Historical Resources awarded the City a $50,000 grant with no matching fund requirement to update the City's 2013 Historic Downtown Design Guidelines; and

WHEREAS, Marquis Latimer + Halback were selected through the City purchasing process to complete the updates to the Guidelines; and

WHEREAS, throughout the process of developing the new Historic Downtown Design Guidelines, Marquis Latimer + Halback and City staff revised the Guidelines to incorporate both public and HDC input; and

WHEREAS, under new leadership, the HDC continued to be actively involved in recommending improvements to the new Historic Downtown Design Guidelines; and

WHEREAS, on April 16, 2026, the Historic District Council approved the final draft of the new Historic Downtown Design Guidelines and herein recommends adoption of the new Guidelines by the City Commission.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, THAT:

SECTION 1. PURPOSE AND INTENT. The City of Fernandina Beach, FL Downtown Historic District Design Guidelines, attached hereto as Exhibit A, are hereby adopted and incorporated by reference into the City of Fernandina Beach Land Development Code.

SECTION 2. SEVERABILITY. If any section, sentence, clause, or phrase of this Ordinance is held to be invalid or unconstitutional by any Court of competent jurisdiction, the holding shall in no way affect the validity of the remaining portions of this Ordinance.

SECTION 3. The City Manager, or his or her designee, may administratively correct typographical and/or scrivener's errors of this Ordinance which do not make substantive changes or otherwise affect the intent of the Ordinance, upon receiving approval of the City Attorney, by filing a corrected or recodified copy of same with the City Clerk.

SECTION 4. This Ordinance shall become effective immediately upon adoption.

ENACTED this ___ day of _____ 2026.

CITY OF FERNANDINA BEACH

_____
JAMES ANTUN
Commissioner – Mayor

ATTEST:

_____
CAROLINE BEST
City Clerk

APPROVED AS TO FORM AND LEGALITY:

_____
TERESA L. PRINCE, ESQ.
City Attorney

Date of First Reading: June 16, 2026
Date of Publication:
Date of Second Reading:

Ordinance 2026-09
Exhibit "A"

City of Fernandina Beach, Florida

HISTORIC DOWNTOWN DESIGN GUIDELINES











Last Update April 28, 2026

Marquis Latimer + Halback
LANDSCAPE ARCHITECTURE · PLANNING

City of Fernandina Beach

Acknowledgements

Thanks are due to the cooperation and input from the residents and property owners of the historic district.

2026 Guidelines Updates

City Commission
Mayor James Antun
Vice Mayor Darron Ayscue
Joyce M. Tuten, *City Commissioner*
Genece Minshew, *City Commissioner*
Tim Poynter, *City Commissioner*
Sarah Campbell, *City Manager*
Jeremiah, Glisson, *Deputy City Manager*

Planning Department Staff
Margaret Pearson, *Planning Manager*
Sylvie McCann, *Administrative Coordinator*
Mia Sadler, *City Planner*
Mackennah Tarmey, *Planning Technician*
David Neville, *Urban Forester*
Kathy Russell, *Conservation Manager*

Historic District Council Members
Arlene Filkoff, *Chair*
James Pozzetta, *Vice-Chair*
Veronica Byrnes, *Member*
Tammi Kosack, *Member*
Dylan Psulkowski, *Member*
Heather Sherstad-Schaller, *Member*
Mia Sadler, *Staff Liaison*

2013 Guidelines

City Commission
Mayor Sarah Pelican
Vice Mayor Charles Corbett
Arlene Filkoff
Patricia Gass
Ed Boner
Joe Gerrity, *City Manager*
Marshall McCrary, *Deputy City Manager*
Nicole Bednar, *Assistant to the City Manager*

Planning Department Staff
Adrienne Burke, *Community Development Director*
Kelly Gibson, *Senior Planner*
Jennifer Gooding, *Senior Planner*

Historic District Council Members
Jennifer Cascone
Christian Rasch, *Vice Chairperson*
Suanne Thamm
Bruce Meger
Jose Miranda, *Chairperson*
George Sheffield, *Alternate #1*

Design Consultants

2026 Consultant Team

Marquis Latimer + Halback
LANDSCAPE ARCHITECTURE · PLANNING

Marquis Latimer + Halback, Inc., St. Augustine, Florida

Historic Properties Associates, Inc., St. Augustine, Florida

LES THOMAS ARCHITECT

Les Thomas Architect, Inc., St. Augustine, Florida

2013 Consultant Team

Thomason and Associates, Nashville, Tennessee

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GUIDELINES OVERVIEW

WHO SHOULD USE THE GUIDELINES?

The Fernandina Beach Historic Downtown District Guidelines were developed to assist property owners, members of the Historic District Council, city staff, architects and contractors. The guidelines address the character of the Fernandina Beach Historic District and properties in general and anyone who rehabilitates an older building can find relevant information. While the guidelines are specifically directed to those involved in the City of Fernandina Beach Certificate of Approval process, they can be useful to anyone involved in the rehabilitation of a historic building in Fernandina Beach. A Certificate of Approval is the permit that ensures design guidelines are being upheld.

HOW ARE THE DESIGN GUIDELINES ADMINISTERED?

In 1975 the Fernandina Beach City Commission established the Fernandina Beach Historic District Council (HDC), a board composed of both lay members and historic preservation professionals to review changes in the Fernandina Historic District. The Historic District Council is administratively supported by the staff of the City Planning Department. **Prior to applying for a Certificate of Approval, an applicant should consult the City of Fernandina Beach planning staff with any questions or requests for information.**

WHY HAVE DESIGN GUIDELINES?

Fernandina Beach began to focus on historic preservation efforts in the early 1970s. Since then, historic preservation has made significant progress in Fernandina Beach as well as in the state of Florida as a whole. Historic preservation **strengthens a community**. Without a formal plan to preserve historic resources and accommodate growth, the future character of Fernandina Beach remains uncertain. Design guidelines enable Fernandina Beach to protect its unique identity for generations to come.

Historic preservation **contributes to a community's quality of life and a stable real estate market.** The historic buildings of Fernandina Beach distinguish the city from all other places. They contribute to the cultural fabric of a community through uses such as museums, libraries and theaters. A community's self-image is embodied in the **quality and condition of its buildings and landscape.** Historic and well-maintained buildings and streetscapes such as Centre Street, Atlantic Avenue and surrounding streets in the historic district **invite visitors and enhance community life.**

Since the 1970s there has been an increasing awareness that **historic buildings, districts, and sites are economic resources,** attracting tourists. Studies by the Florida Division of Tourism, the National Trust for Historic Preservation, Southern Living magazine, and the Florida Department of Commerce all confirm that historic resources rank very high in tourist appeal among Americans. In 2006, the University of Florida completed a study **linking historic preservation not only to positive economic impact but quality of life for Floridians**. Fernandina Beach served as the case study demonstrating the **compatibility of historic preservation and economic development.** In 2019, the nearby historic city of St. Augustine found that over 55% of visitors were focused on "heritage tourism" (PlaceEconomics, Resilient Heritage report) with the value of the City's "heritage" being in excess of $2.9 billion.

Tourism is Florida's largest industry, meaning that cities compete for their share of the market. Thus, historic resources distinguish a city such as Fernandina Beach, mandating their preservation. Historic resources are unique to a city and convey a distinctive sense of place and individuality. Tourists seek unique experiences that are off the beaten path and that will impart special memories. A city's historic district lures tourists looking for **originality** and **an experience they cannot find anywhere else.** Still, these special historic and cultural resources are constantly threatened by demolition and inappropriate alterations. Thoughtless destruction of historic resources robs a city of its unique identity and renders its character generic and common. Fernandina Beach through its historic preservation program has resisted this trend.

To learn more about Fernandina Beach's history, refer to the Appendix.

THINK RESILIENCY

INTRODUCTION TO 'THINK RESILIENCY'

Throughout this document, ideas and guidelines to make the downtown core of historic Fernandina Beach more resilient are included. When "resiliency" strategies are noted, this is specifically oriented towards the **impacts of both tropical storm events, such as hurricanes, and even "blue sky" flooding** or high tide flooding. The objective is to help the community to respond and recover faster to storm events while maintaining the historic character and context that makes Fernandina Beach so unique.

A brief overview of strategies includes:

- **Pervious materials**, to help water percolate into the ground where it lands
- **Site walls**, which help to provide a barrier to storm surge and flooding at the property's edge, as opposed to the building itself.
- **Small earthen berms** to protect sites and structures.
- **Addition of more trees** to help absorb water in the soil and to help stabilize the subgrade.
- **Waterproofing** of structures.
- **Door dams**, which help close off building openings to storm surge flooding.
- **Flood vents** to allow storm water to move under a structure without dislodging it.





APPROPRIATE:



C.H. HUOT BUILDING IN 1882



C.H. HUOT BUILDING NOW

NOT APPROPRIATE:



CITY HALL STRUCTURE IN 1915



CITY HALL STRUCTURE NOW

Note that City Hall was changed from Mediterranean Revival to Mid-Century Modern.

This change occured before the Fernandina Beach Historic Guidelines had been adopted.

ONE PAGE GUIDE

PROJECT PROCESS

The guidelines are used in review of the project work to ensure that significant features of the building have been properly evaluated and will be appropriately treated during the course of rehabilitation.

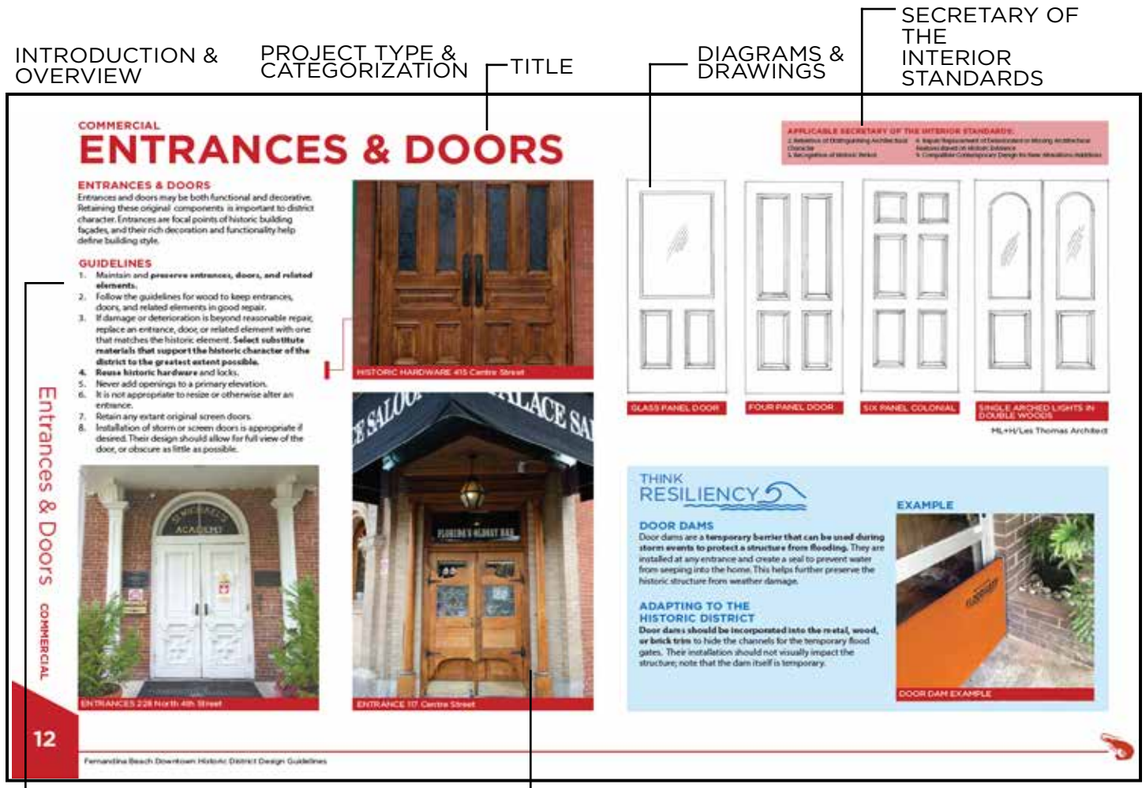
The Fernandina Beach Historic District Guidelines are to be used by:

- Applicants/ Architects/ Engineers
- Staff reviewer(s)
- The Historic District Council

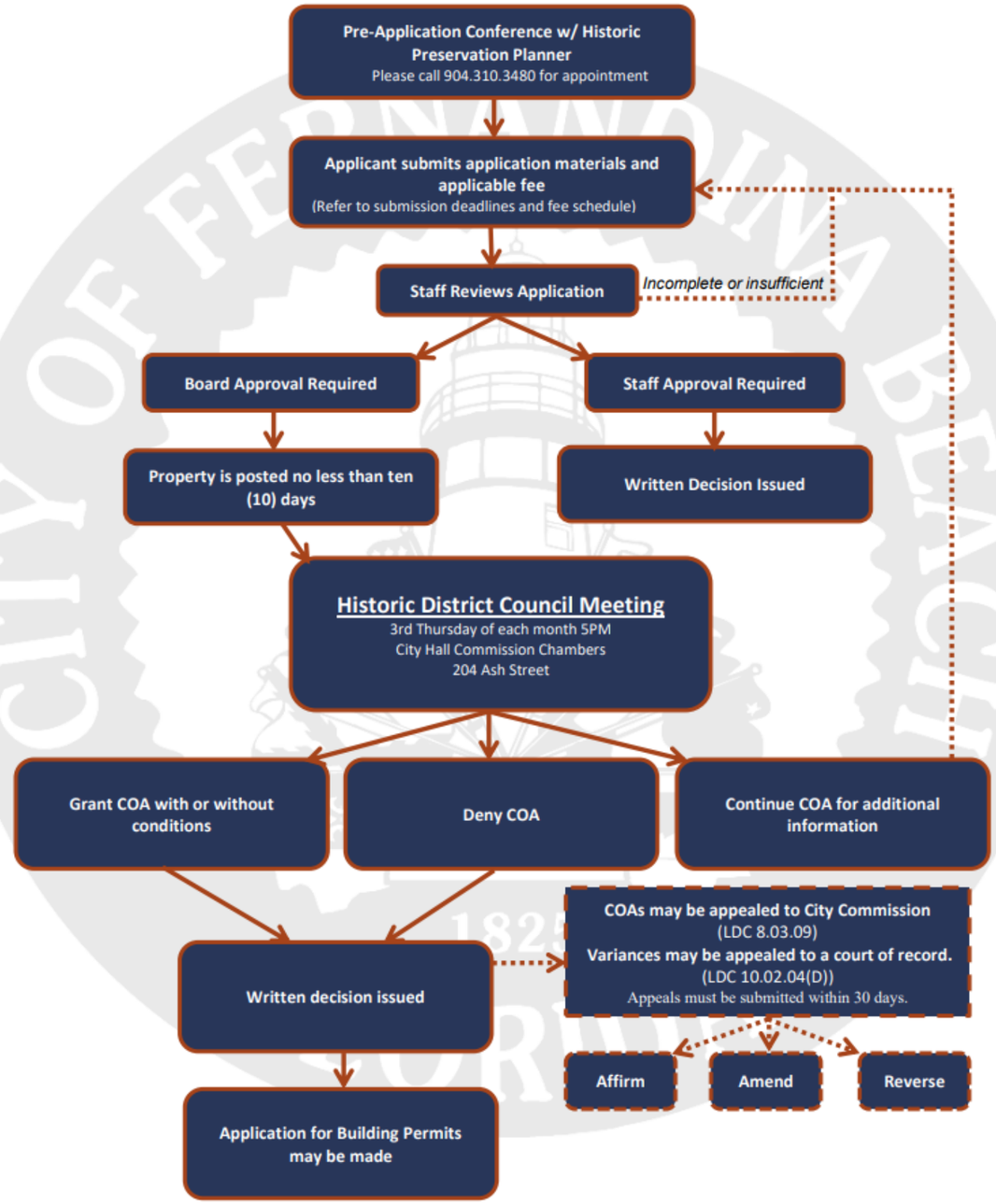
The steps for the process are to the right. Some applications can be evaluated by staff at the City of Fernandina Beach, while others will need approval by the Historic District Council.

Note that this document is set up for easy reference: see the flow chart to the right. The document is split into two sections:

- **COMMERCIAL (see pages 1-26)**
- **RESIDENTIAL (see pages 27-56)**



GUIDELINE PAGE EXAMPLE



CHECKLIST & GETTING STARTED

GETTING STARTED WITH 4 STEPS:

To begin a successful rehabilitation or infill project, it is important to identify the current conditions and architectural character of the building and site. Consult with a design professional if/when needed.

1. **ZONING & SETTING: Check your zoning. Consider the overall "setting", including site context and historic research.**
2. **EVALUATE: Evaluate the condition of the building and/or individual features where work is needed**
3. **CHARACTER: Identify the architectural character of the building**
4. **WORK OVERVIEW: Integrate work to be done with analysis of architectural character**

RECENT SUCCESSFUL PROJECTS IN FERNANDINA ARE USED AS EXAMPLES ON THE FOLLOWING PAGES TO SHOW THESE STEPS.

Note that projects also need to comply with Florida Building Code, ADA Standard for Accessible Design, and other applicable codes.

THE FOLLOWING CHECKLIST IS PROVIDED FOR USE OF THE APPLICANTS:

	Please submit the following:
	A complete application
	Proof of ownership (copy of deed or tax statement)
	Architectural drawings to scale showing ALL existing and proposed exterior elevations of primary and/or accessory buildings. Existing vs. proposed features should be clearly delineated with labels, shading, and/or hatching.
	Elevations **must** include specific material and detail information with call outs that define all visible exterior elements, such as (but not limited to): wall finishes, foundation wall finish, corner-boards, water-tables, barge-boards, cornice trim, door trim, window trim, column elements, railings, roof fascia, balcony trim elements, supporting/decorative brackets, gable end decorative elements, shutters, roof finishes, chimney finish, privacy fences, picket fences, gates, utility yard screens, gazebos, outdoor shower screens, etc. Provide specific detail views of features that cannot be called out with notes on the elevations. Examples include porch details, pier elements, lattice infill components, soffit and cornice trim detailing, etc.
	Elevations and/or site plan **must** show all proposed mechanical and plumbing equipment (HVAC, hood vents, backflow preventers, etc.) All rooftop mechanical equipment shall be screened from view to adjacent properties and rights-of-way by utilizing parapets or other screening elements that are integrated into the overall architecture of the structure and constructed using materials and methods that are consistent with those used on the building.
	Photographs of the existing site and existing buildings if any, including views from the street
	Product/material details and specifications, including brochures or printouts, for any proposed material as applicable and not limited to: doors, windows, roofing, exterior fabric, fascia/trim, shutters, fencing, sidewalk/driveway, landscaping, foundation, porch/deck, sheds, and proposed colors for ALL surfaces to be painted/stained/treated.
	For all new construction and any alteration that changes the footprint of a structure, please include:
	Signed, sealed, scaled survey of property. Completed within the last 2 years.
	Scaled site plan of the proposed work, including lot dimensions, setbacks, finished floor elevations, and any changes as a result of proposed building footprints
	Site plan **must** show all trees greater than 5" diameter at breast height (DBH) and indicate any trees that are to be removed as part of the scope of work.

CHECKLIST

FORMS & APPLICATIONS

Applications are available on the City of Fernandina Beach website: https://www.fbfl.us/1004/Applications-Forms

The Downtown Historic District Guidelines are based on the Secretary of the Interior's Standards for Rehabilitation (see overview) and are a layer of the City of Fernandina Beach's LDC, Comprehensive Plan, and Vision.

GETTING STARTED: STEP 1 "SETTING"

ZONING & SETTING

Sites should be checked for their specific zoning category. Always check your zoning. Zoning maps are available through the City of Fernandina Beach as well as the Nassau County GIS division.

The "setting" of each site is important as it addresses not only the individual property but its **contextual relationship in the historic district** and **development of Fernandina Beach.** Each application, particularly for additions, infill, and new construction, is better served by addressing the historic background of the property.

This page lists a series of potential resources applicants are encouraged to utilize for the historic maps of Fernandina Beach as well as sources for historic photographs.

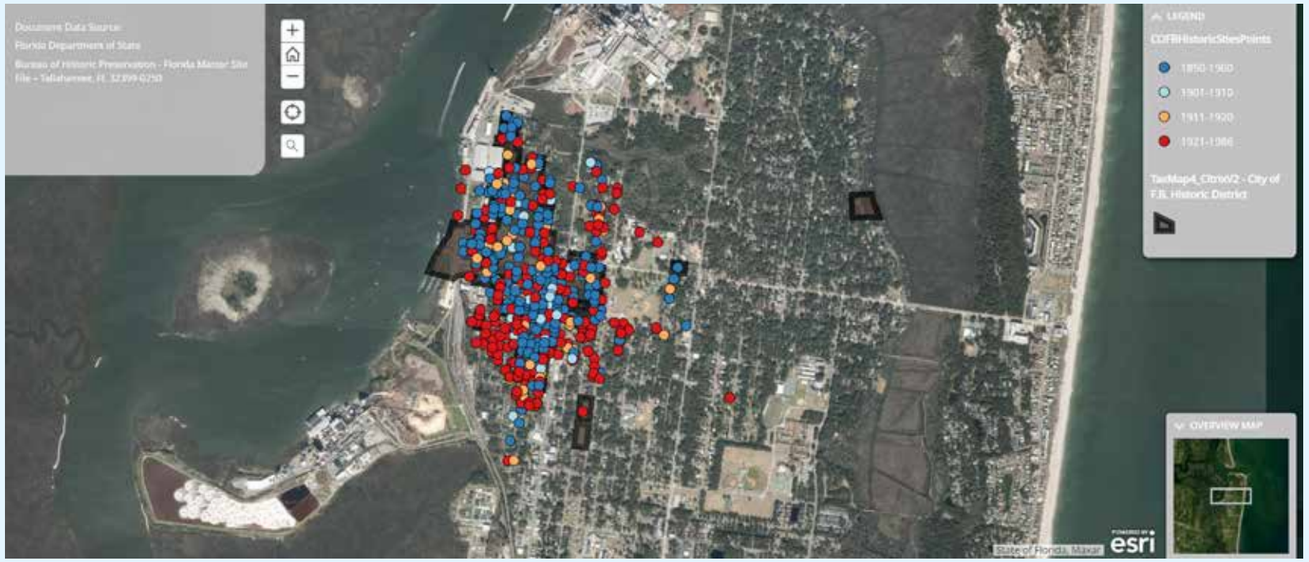
HELPFUL HINT

Visit the **City of Fernandina Beach's website** for links to the **Nassau County GIS maps** with more resources for your property.

INFORMATION PROVIDED:

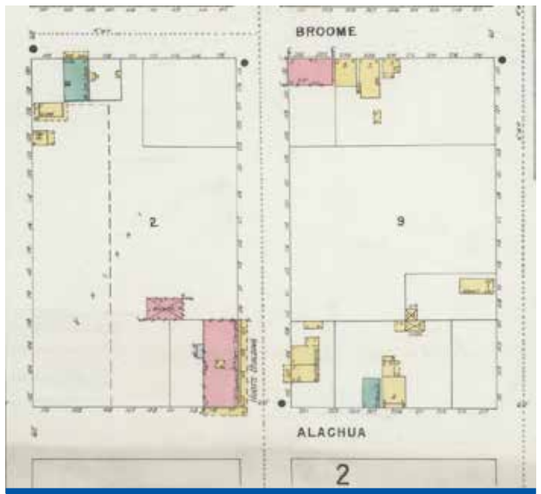
- Full Address
- Date/Time Period Built
- Architectural Style
- Building Type
- Florida Master Site File
- Historical Structure Form
- Photos

GIS Map and Information can be found at: https://maps.nassauflpa.com/portal/apps/MapSeries/index.



NASSAU COUNTY GIS MAP

SUGGESTED HISTORIC MAPS & OVERVIEW



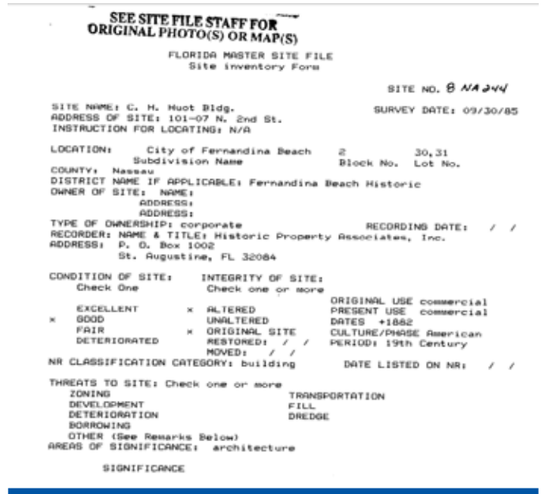
SANBORN MAP SHOWING C.H. HUOT BUILDING

https://ufdc.ufl.edu/collections/sanborn



HISTORIC PHOTOS

https://www.floridamemory.com/



SEE SITE FILE STAFF FOR ORIGINAL PHOTO(S) OR MAP(S)

FLORIDA MASTER SITE FILE
Site Inventory Form

SITE NO. 8 NA 244

SITE NAME: C. H. Huot Bldg.
SURVEY DATE: 09/30/85
ADDRESS OF SITE: 101-07 N. 2nd St.
INSTRUCTION FOR LOCATING: N/A

LOCATION: City of Fernandina Beach — Subdivision Name; 2 — Block No.; 30,31 — Lot No.
COUNTY: Nassau
DISTRICT NAME IF APPLICABLE: Fernandina Beach Historic
OWNER OF SITE: NAME:
ADDRESS:
ADDRESS:
TYPE OF OWNERSHIP: corporate — RECORDING DATE: / /
RECORDER: NAME & TITLE: Historic Property Associates, Inc.
ADDRESS: P. O. Box 1002
St. Augustine, FL 32084

CONDITION OF SITE: Check One
EXCELLENT
× GOOD
FAIR
DETERIORATED

INTEGRITY OF SITE: Check one or more
× ALTERED
UNALTERED
× ORIGINAL SITE
RESTORED: / /
MOVED: / /

ORIGINAL USE commercial
PRESENT USE commercial
DATES +1862
CULTURE/PHASE American
PERIOD: 19th Century

NR CLASSIFICATION CATEGORY: building — DATE LISTED ON NR: / /

THREATS TO SITE: Check one or more
ZONING
DEVELOPMENT
DETERIORATION
BORROWING
OTHER (See Remarks Below)
TRANSPORTATION
FILL
DREDGE

AREAS OF SIGNIFICANCE: architecture

SIGNIFICANCE

FLORIDA MASTER SITE FILE

Nassau County GIS



AMELIA ISLAND MUSEUM OF HISTORY

https://ameliamuseum.org/resources/

GETTING STARTED: STEP 2 “CONDITION”

STEP 2:

Evaluate the condition of the building and/or individual features where work is needed. Consult a design professional if/when needed.

- Foundation
- Exterior Walls
- Roof
- Doors & Windows
- Mechanical Systems
- Site Features (Walls, Fences, etc.)

Example photos are provided for reference.



FOUNDATION INCLUDING HISTORIC CORNER STONE



EXTERIOR FABRIC



EXTERIOR FABRIC



ROOF



DOORS



WINDOWS



MECHANICAL SYSTEMS

GETTING STARTED: STEP 3 "CHARACTER"

STEP 3:

Identify the architectural character of the Building.

Observe the building from afar to identify:

- **Shape:** relative size, extent, or degree, typically as compared to the surrounding property / properties.
- **Mass:** size and volume of the structure(s) on the site(s).
- **Scale:** refers to a system or standard of measurement used to compare or measure objects
- **Pattern of window and door openings**
- **Primary and Secondary roof features and porches**

Move closer to the building and identify:

- **Color:** the property possessed by an object of producing different sensations on the eye as a result of the way the object reflects or emits light
- **Texture:** visual and tactile "feel" of a surface; examples may include smooth, rough hewn, glossy, and so on.
- **Surface Features:** unique attributes or ornamentation.
- **Materials:** physical attributes of the building construction elements, such as wood, brick, glass, metal, and so on.

Example photos of the Amelia School House Inn are provided for reference.



SHAPE, MASS, SCALE



COLOR & TEXTURE



SURFACE FEATURES & MATERIALS

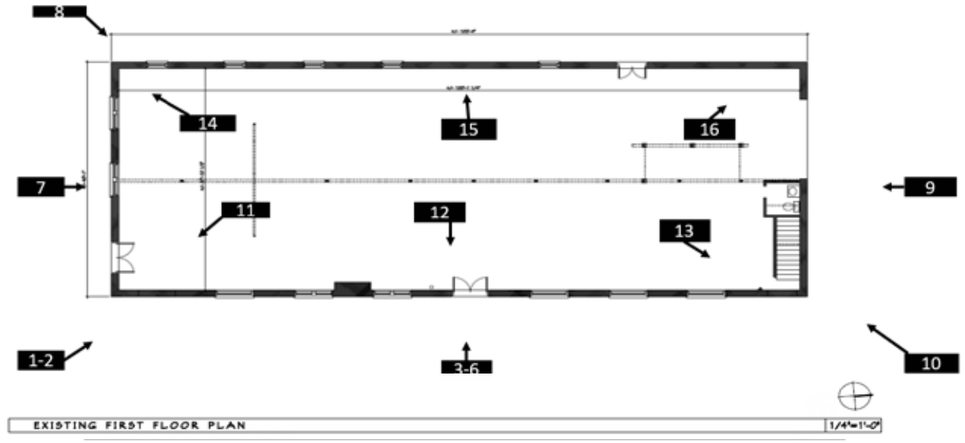
GETTING STARTED: STEP 4 "ANALYSIS"

STEP 4:

Integrate work to be done with analysis of architectural character

- Prepare a brief written description of the scope of work
- Photograph features where work will occur, provide key to photos
- Prepare drawings of features where work will occur
- Consult city planning staff with questions about documentation needed based on scope of work/each application is reviewed on a case by case basis.

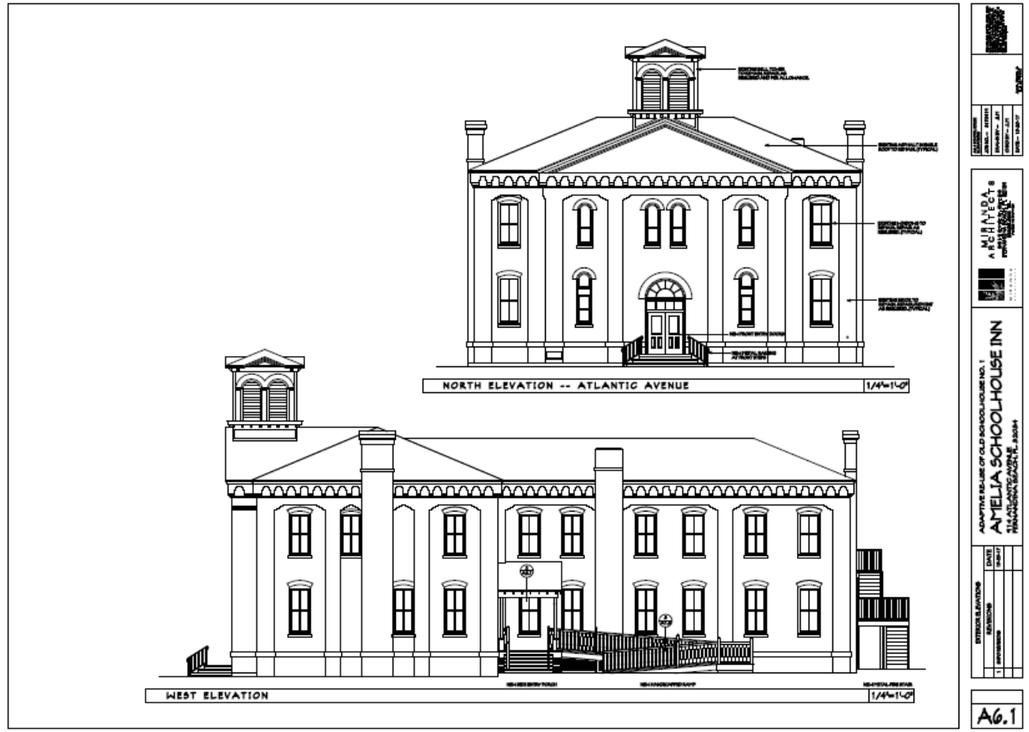
Examples for C.H. Huot and Amelia School House Inn are provided as reference.



DRAWING OF FEATURES WHERE WORK WILL occur

C.H. Hout

Paul Weaver



DRAWING OF BUILDING

Amelia School House

Miranda Architects, used by permission.

SECRETARY OF THE INTERIOR STANDARDS

BASIS IN NPS/SECRETARY OF THE INTERIOR STANDARDS

The Fernandina Beach Historic Downtown District Guidelines are based on the United States National Park Service, Secretary of the Interior's Standard for Rehabilitation. Accorfing to the National Park Service web page, "The Standards for Rehabilitation are codified in 36 CFR Part 67, are regulatory for the Historic Preservation Tax Incentives program, and are the Standards most often used by local historic district commissions nationwide." These long-standing national guidelines have passed the test of time and have been adapted to the unique needs of communities throughout Florida, including Fernandina Beach.

The 10 criteria of the Secretary of Interior Standards for Rehabilitation are below, refrenced in the blue box at the bottom of the page. Additionally the red and yellow box in top right of sheets shows applicable standards to each section.

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:



Identify: Before making changes, first identify those character-defining features, details, forms, and materials that are significant to your building.



Protect and Maintain: Try to maintain and preserve those character-defining elements that were previously identified. Protection generally involves the least degree of intervention.



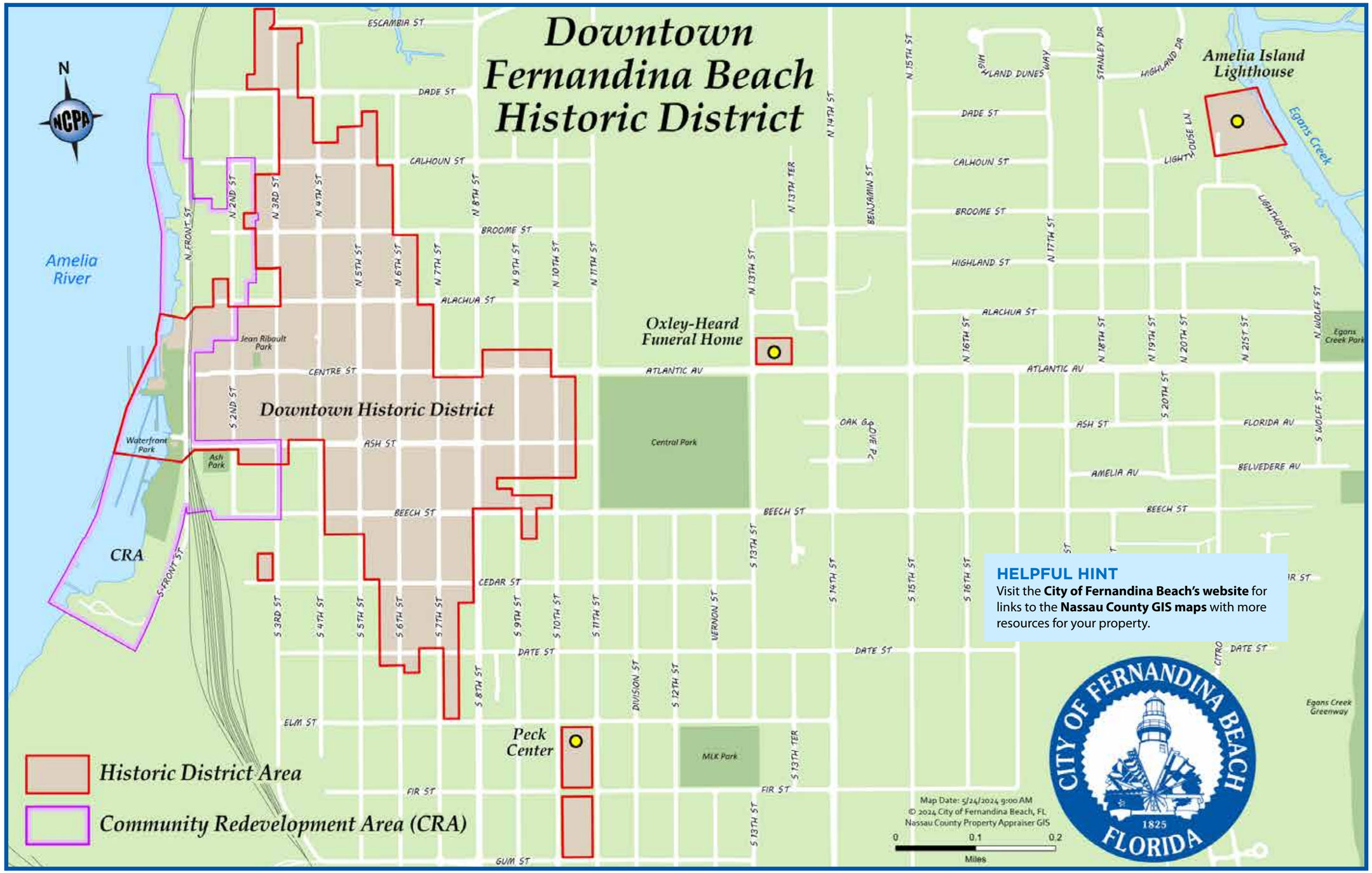
Repair rather than replace: Always try to repair deteriorated features first. **Reconstruct**: Lost features can be reconstructed under the guidelines**.** Reconstruction is, however, only appropriate if based on physical or documentary evidence, such as historic photographs, drawings or other graphic sources. Conjectural reconstruction is discouraged as is borrowing details from nearby buildings unless there is evidence that the buildings had the same design at the time they were constructed.



Respect the original design: All proposed treatments should consider the original overall design, individual features and materials of the historic building.

10 CRITERIA OF THE SECRETARY OF INTERIOR STANDARDS FOR REHABILITATION

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alterating of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired historic significance in their own right shall be retained and preserved.
5. Distinctive features, finishes and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture and other visual qualities and materials. Replacement of missing features shall be substantiated by documentary, physical or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archaeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale and architectural features to protect the historic intergrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.



HELPFUL HINT

Visit the **City of Fernandina Beach's website** for links to the **Nassau County GIS maps** with more resources for your property.

THE HISTORIC DISTRICT

The Fernandina Beach Historic District is composed of buildings reflecting a variety of uses, styles, materials, and several periods of development. The district consists primarily of **one and two-story masonry commercial buildings** and **one and two-story frame residences**. Due to fire and demolition the district has lost some of its integrity, but overall, it retains to a remarkable degree the physical characteristics which convey its historical significance.

The earliest building dates to 1856 and its period of significance extends to 1927.

There are four buildings within the district that are individually listed in the National Register of Historic Places. These are

- **C.W. Lewis House** (Tabby House); 27 South 7th Street
- The **Bailey House**; 28 South 7th Street
- The **Fairbanks House**; 227 South 7th Street
- The **Merrick-Simmons House**; 102 South 10th Street

Moreover, there are many other buildings which are individually significant and could be considered landmarks or individually eligible for listing in the National Register of Historic Places. The demolition of these individually significant buildings would be a significant loss to the district and is not allowed without extensive explanation and documentation. An inventory of these individually listed buildings and a more detailed history of the historic district is included in the appendix.



218 Centre Street



319 Centre Street Paul Weaver



31 North 2nd Street Paul Weaver



207 Centre Street

Centre Street between Front and 5th streets forms the focal point of the historic district. This area contains nearly all of the historic commercial and government buildings in the district. Centre Street east of 5th Street is mixed usage. This area consists of one and two-story wood frame residential buildings, a former school, several historic churches, and single-story commercial structures.

Beyond Centre Street, most of the buildings in the district are wood-frame residences with a scattering of commercial buildings and churches. **These buildings are important for their collective significance** While most are simple in design, they contribute to the Fernandina Beach Historic District through their location, design, setting, materials, workmanship, feeling and association. Non-contributing buildings are those constructed after the period of significance or those built between 1857 and 1927 which have lost their physical integrity through substantial alterations to their historic fabric. To be considered non-contributing a building constructed during the historic period must have severe alterations, usually involving insensitive additions, changes in siding, replacement of historic windows with incompatible types, and changes in fenestration and roof configuration. Usually, non-contributing buildings exhibit combinations of these alterations, and an individual alteration does not render an otherwise historic building non-contributing. It should be noted that all buildings in the district have undergone some level of alteration through upgrading of plumbing, electricity and HVAC systems to make a building functional in a 21st century context.

UNIQUELY FERNANDINA

THE HISTORIC DISTRICT

CHARACTER DEFINING FEATURES: COMMERCIAL AREAS

Setting (Note: Also check your ZONING for each project.)

- Setback: Main façade set on property line with zero setback.
- Lot coverage: See Land Development Code for specific zoning. Commercial zoning, C-3 allows for 100% lot coverage and a 10% landscape requirement.
- Streetscape: Typical pattern is building façade set directly on street.
- Landscape: Landscape including foundation plantings, live oak trees (particularly along streetscape), other trees, and lawn. Consider native and Florida Friendly landscape. Note Land Development Code requires specific landscape for parking lots, if included.

Characteristics of Individual Buildings

- Height: 1-3 stories
- Type: One and two-part commercial blocks
- Styles: Various, mostly Masonry Vernacular; formal styles, Beaux Art Classical and Italianate influences.
- Materials: Masonry, particularly high-quality brick, is the most common material. Cast iron storefronts.
- Roof form: Flat, built-up roof deck with decorative parapet
- Roof pitch: N/A
- Massing: Most buildings have regular, boxy massing.
- Details: Arched cornices and windows with hood molds; string courses; transom above recessed storefront; cornice with corbelled brick.



10 North 2nd Street



118 Centre Street Paul Weaver

CHARACTER DEFINING FEATURES: RESIDENTIAL AREAS

Setting (Note: Also check your ZONING for each project.)

- Setback: 15-20 foot range. Should be measured from the surrounding building. Use Sanborn Fire Insurance Maps as a guide.
- Lot coverage: See Land Development Code.
- Streetscape: Typical pattern is building façade, landscaped front yard, five-foot-wide concrete sidewalk (some with historic hexagonal pavers), grassed green strip planted with live oak trees, sections of historic granite curbing, and most streets paved with modern asphalt.
- Landscape: Landscape including foundation plantings, live oak trees (particularly along streetscape), other trees, and lawn. Consider native and Florida Friendly landscape. Note Land Development Code requires specific landscape for parking lots, if included.

Characteristics of Individual Buildings

- Height: 1-2.5 stories
- Type: Single-family, detached dwellings
- Styles: Various, most frame vernacular; formal styles, Greek Revival, Queen Anne, Italianate, Gothic Revival, Classical Revival, Mission, Mediterranean Revival and Bungalow.
- Materials: Wood, particularly high quality first cut heart pine, cedar and cypress, is the most common building material used for siding, trim, porches and railing. Shingle siding is found on several buildings. Brick and stucco are found on several buildings. A rare example of tabby construction is the C.W. Lewis House, 27 S. 7th Street.
- Roof form: Gable, hip. Front facing gable roofs are one of the most repetitive features in the district.
- Roof pitch: The more steeply pitched roofs are on Gothic Revival and Queen Anne style buildings. More common are gentler slopes on Bungalows and Frame Vernacular buildings.
- Massing: Most buildings have regular, boxy massing. Some styles, such as the Queen Anne, have characteristic highly irregular massing.
- Porches: A front entrance porch is a character defining feature of most residences. Porches are found in a variety of configurations including wrap around, two story galleries, and two-story porticos.
- Details: Decorative jig-sawn woodwork is an important decorative detail and includes porch and door and window trim fretwork and eave brackets. Wood structures are typically on raised foundation, 3-4 feet above grade, with masonry piers and lattice insets.



705 Ash Street Paul Weaver
Queen Anne Style

4.02.03 F. CONTEXT SENSITIVE SETBACK DETERMINATION

City code allows for structures to have a "context sensitive setback" to maintain historic neighborhood character. Specific language in the ordinance is shown below:

1. If **at least half of the lots on the same block face are occupied by principal structures** and at least **50% of those principal structures do not comply with minimum front yard setbacks**, property owners may elect to apply for a context sensitive front yard setback determination.
2. The front setback of other principal structures on the block face must be **measured from the property line to the closest vertical element** of the roofed portion of the principal structure, such as porch supports or the building face. Block Face shall be defined as one (1) side of a street between two (2) intersecting streets. The orientation of structures on corner lots determines the applicable block face.
3. On properties seeking a context sensitive setback determination, **principal structures must be set back from the front property line a distance equal to the average front setback depth of all principal structures on the same block face**. Buildings that front on a different street than the subject lot or that are separated from the subject lot by a street or alley may not be used in computing the average.
4. In using a context sensitive setback determination, **front-loaded garages must be setback at least twenty-five (25) feet in all cases.**

COMMERCIAL

INTRODUCTION & BUILDING TYPES

OVERVIEW

Fernandina Beach's commercial buildings can be categorized by their block type. **These One– and Two-part Commercial Block** building types were common in small and mid-size communities throughout the country in the 19th and early 20th centuries. Richard Longstreth's publication, *The Buildings of Main Street*, outlines these commercial building types based on their two separate components, storefronts and upper facades.

ONE-PART COMMERCIAL BLOCK

This one-part commercial block building at 110 Centre Street has an appropriately rebuilt storefront with **display windows, single-light, double doors and a flat roof.** Above the transom area is a rectangular panel and this space was historically the place for the business sign.



ONE-PART 110 Centre Street

TWO-PART COMMERCIAL BLOCK

Several commercial buildings in downtown Fernandina Beach can be characterized in form as **"Two-Part" commercial blocks.** These are buildings that have two primary components: **storefronts and upper facades**. Original storefronts are largely transparent and consist of display windows resting on bulkheads, transoms, and entrances with glass and wood doors. Upper facades have one or more floors of windows and decorative detailing such as brick corbelling, or terra cotta panels and cornices at rooflines.



TWO-PART 301 Centre Street

COMMERCIAL BUILDING DETAILS

Downtown Fernandina Beach retains many original storefronts and storefront elements that should be preserved. **The purpose of a storefront was to allow for visibility of merchandise.** Advances in technology in the mid-19th century allowed for essentially transparent storefronts. **Cast iron columns and pilasters** replaced wood frame and were load-bearing of the upper masonry wall, maximizing the display window area.

Recessed entrances increased display area, too, and had transoms above glass and wood doors. Upper facades on Two-Part Commercial Blocks had windows to allow natural light into upper floors, and exterior masonry walls were often embellished with decorative brickwork. The roofline was capped with a cornice of corbelled brick, wood, or sheet metal. Sheet metal, readily formed into custom design, was especially popular for commercial buildings.

The use of **cast iron** for storefronts extended into the early 20th century. After 1910, most storefronts were built with steel lintels to support the upper facade masonry. Various materials were used in storefront construction, including glass along with brick piers, marble, glazed tile, brick bulkheads, and metals like copper and bronze. Upper facades of commercial buildings generally became more functional and less decorative. Arched windows became rectangular windows, and the use of sheet metal for window and roof cornices gradually declined. Different patterns, colors, and textures of brick and concrete provided decoration. Where modern storefronts have been added, restoration is encouraged, or remodeling that is inkeeping with historic storefront configurations. **Upper facade changes** have often included covering windows with brick or wood panels, removal of cornices, and concealment of details beneath added metal panels. Future rehabilitation of commercial buildings should include the repair or replacement of upper floor elements to maintain and enhance the building's character.

The most important changes to the Fernandina Beach Historic District since it was first listed on the National Register in 1973 have taken place along Centre Street. In 1977 street improvements were undertaken which including the planting of palms and landscaping, the installation of mini-plazas and benches, and the construction of parking bays. These improvements were completed in 1978.



COMMERCIAL BUILDING DETAILS 214 Centre Street

ARCHITECTURAL STYLES

ITALIANATE (1870-1890)

The Italianate style derives from the country villas of Italy, though the style was popular in U.S. commercial, as well as residential, architecture of the period. The nineteenth-century designer Andrew Jackson Downing was instrumental in popularizing the Italianate style. With its characteristic decorative features, such as window hood moldings, string courses, large eave brackets, and corbelled brick work, the style embodied Dowling's ideal of picturesque architecture.

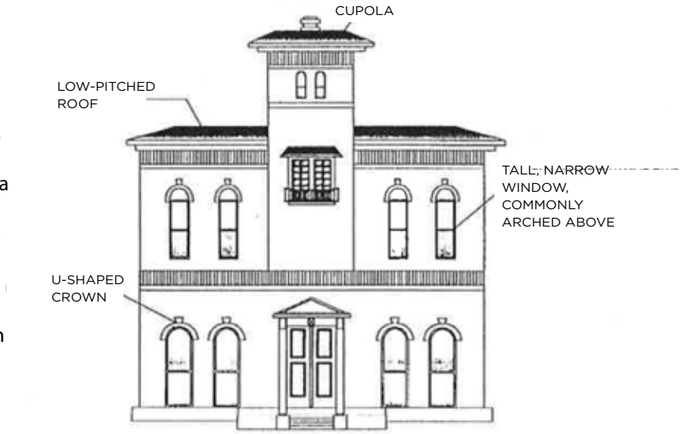
In Fernandina Beach, the Italianate style was the principle influence on late nineteenth-century commercial architecture of Centre Street. The Kydd and Hoyt Buildings and the Palace Saloon exemplify the Italianate influence within the commercial district. Common stylistic details found among these examples include a bracketed parapet, brick hood moldings, and cast iron pilasters (Kydd Building), as well as segmental arched window and door openings, decorative brick cornices, and window hoods (Hoyt Building and Palace Saloon).



ITALIANATE Hoyt Building, 201-203 Centre Street

CHARACTERISTICS

- Plan: rectangular or square
- Foundation: brick piers or continuous brick
- Height: two to three stories
- Primary exterior material: wood, weatherboard, brick, cast iron for storefronts
- Roof type: low-pitched hip, often with a square cupola or tower, commercial buildings, flat with parapet
- Roof surfacing: wood shingles (original), composition shingles, flat roofs: built-up
- Detailing: wide, over-hanging eaves with brackets beneath, cupola
- Windows: tall, elongated, narrow windows, often with hoods. Windows are most often arched.



Florida State Model Guidelines.

SECOND EMPIRE (1870-1900)

The Second Empire style originated in the mid-nineteenth century during the Second Empire of Napoleon III. It emerged in American architecture beginning after the Civil War. The Second Empire style is most recognizable by its definitive Mansard roof shape, which is flat with concave sides. The style was used for residential and commercial architecture in the United States.

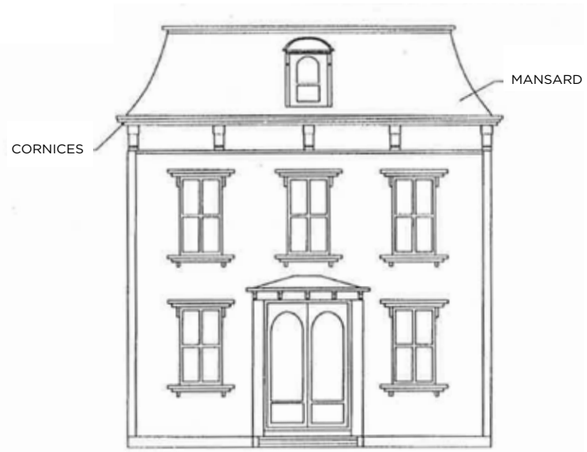
Second Empire-style architecture was not highly represented in Florida, and few examples can be found in Fernandina Beach. The most notable is at 228 North 4th Street. The building has a typical box-shape plan with a centered entry and symmetrical fenestration. Its mansard roof has evenly spaced windows, allowing for light to enter into the top half-floor; in traditional French design, the purpose of the Mansard roof was to create an additional half-floor of functional space.



SECOND EMPIRE St. Michael's Academy, 505 Broome St.

CHARACTERISTICS

- Plan: rectangular or ell
- Foundation: brick piers
- Height: one-and-one-half to two-and-one-half stories
- Primary exterior material: wood, brick, weatherboard, less frequently stone
- Roof type: Mansard
- Roof surfacing: wood shingles (original), composition shingles
- Detailing: eaves with decorative brackets, classical pediments and balustrades, arched windows with pediments and molded surrounds, cart-iron cresting



Florida State Model Guidelines.

ARCHITECTURAL STYLES

GOTHIC REVIVAL (1880-1920)

The Gothic Revival style originated in England during the eighteenth century and became popular in the United States beginning in the mid-nineteenth century. The style was applied to ecclesiastical and residential structures. As with the Italianate style, Andrew Jackson Downing favored the Gothic Revival style in his pattern books, helping to expand its popularity.

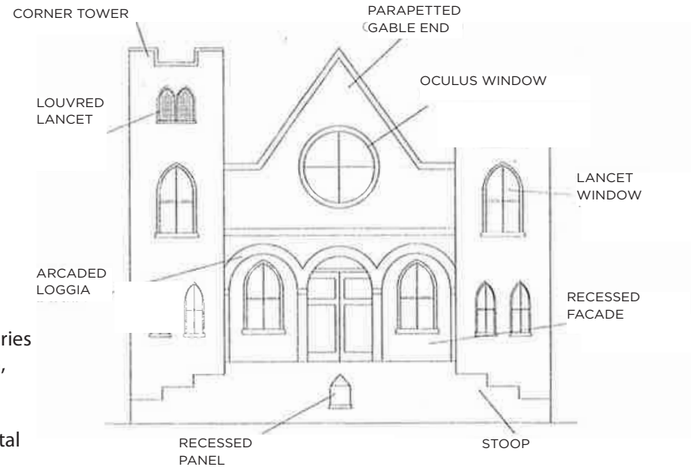
The best example of the Gothic Revival style in Fernandina Beach is St. Peter's Episcopal Church, built in ca. 1893. It features stylistic elements including pointed-arch windows, a tower with castellated parapet, buttressed walls, and a high-pitch roof.



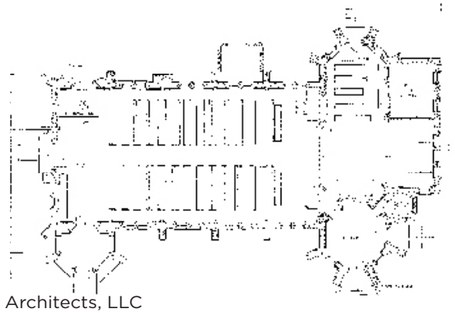
GOTHIC REVIVIAL St. Peter's Church, 801 Atlantic Ave.

CHARACTERISTICS

- Plan: rectangular or ell
- Foundation: brick piers
- Height: one-and-one-half to two-and-one-half stories
- Primary exterior material: wood, board and batten, weatherboard, less frequently stone
- Roof type: steep, high-pitched gable
- Roof surfacing: wood shingles (original), ornamental metal, composition shingles
- Detailing: wide, prominent gables, oriel windows, massive chimneys, pointed elliptical arches, towers and battlements, crenellation, jig-saw trim on eaves, leaded stain glass



Florida State Model Guidelines.



Cotner Architects, LLC

NEO-CLASSICAL (1900-1940)

Around the turn of the twentieth century, there was a renewed interest in Classical architecture. The buildings of the 1893 World's Columbian Exposition held in Chicago represented the influence of the favored classical ideals of order and balance. Such sensibilities were in stark contrast to the flamboyance and asymmetry that characterized Victorian styles. The Neo-Classical style became popular beginning after 1900. It is represented by two-story brick and frame dwellings with full-height porticos and classical columns on the primary facades. The Neo-Classical style is also characterized by a centered entrance and symmetry.

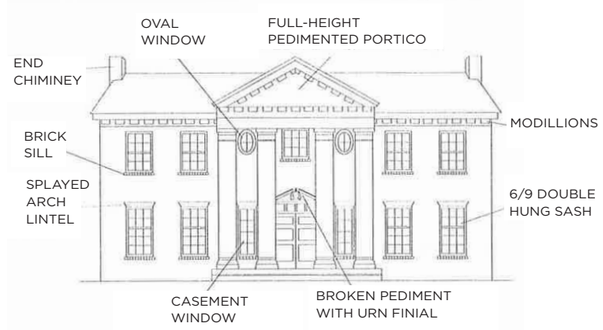
In Fernandina Beach, the Neo-Classical style is exemplified notably in two churches, the First Baptist Church at the corner of North 5th and Alachua Avenues and the Memorial Methodist church at 601 Centre Street. Both buildings date from the 1930s and feature characteristic full-eight porticos with massive classical columns supporting full entablatures.



NEO-CLASSICAL Methodist Church, 601 Centre Street

CHARACTERISTICS

- Plan: rectangular or nearly square
- Foundation: piers or continuous, brick or concrete
- Height: two to two-and-one-half stories
- Primary exterior material: horizontal wood siding, smooth masonry
- Roof type: low-pitched hip or side gable, flat with a balustrade
- Roof surfacing: embossed sheet metal or metal singles, composition, asbestos shingles, built-up on flat roofs
- Detailing: classically derived, full façade-height columns, balustrades, medallions, dentulous.
- Entrance detailing: transom, sidelights, ornamental woodwork common. Interiors: molded palter cornices, urns, swags, wainscoting, French doors.
- Windows: rectangular rather than arched



Florida State Model Guidelines.



Miranda Architects

COMMERCIAL

ARCHITECTURAL STYLES

GOTHIC REVIVAL (1880-1920)

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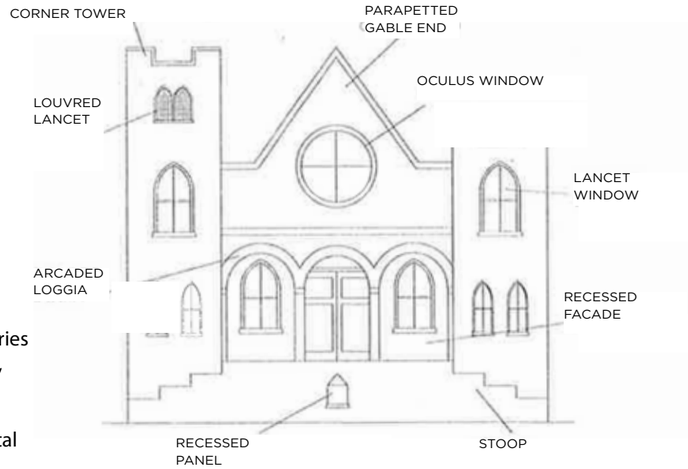
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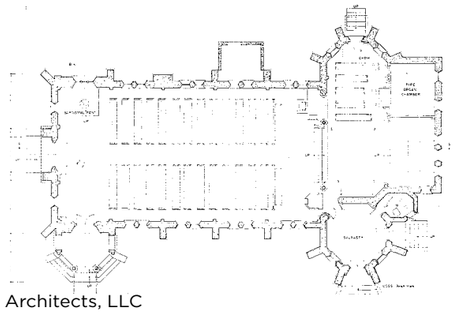
GOTHIC REVIVIAL St. Peter's Church, 801 Atlantic Ave.

CHARACTERISTICS

- Plan: rectangular or ell
- Foundation: brick piers
- Height: one-and-one-half to two-and-one-half stories
- Primary exterior material: wood, board and batten, weatherboard, less frequently stone
- Roof type: steep, high-pitched gable
- Roof surfacing: wood shingles (original), ornamental metal, composition shingles
- Detailing: wide, prominent gables, oriel windows, massive chimneys, pointed elliptical arches, towers and battlements, crenellation, jig-saw trim on eaves, leaded stain glass



Florida State Model Guidelines.



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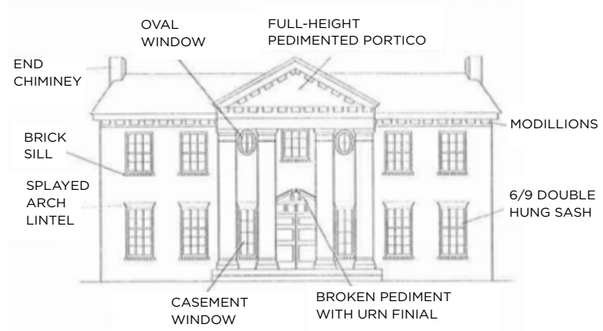
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NEO-CLASSICAL Methodist Church, 601 Centre Street

CHARACTERISTICS

- Foundation: piers or continuous, brick or concrete
- Height: two to two-and-one-half stories
- Primary exterior material: horizontal wood siding, smooth masonry
- Roof type: low-pitched hip or side gable, flat with a balustrade
- Roof surfacing: embossed sheet metal or metal singles, composition, asbestos shingles, built-up on flat roofs
- Detailing: classically derived, full façade-height columns, balustrades, medallions, dentulous.
- Entrance detailing: transom, sidelights, ornamental woodwork common. Interiors: molded palter cornices, urns, swags, wainscoting, French doors.
- Windows: rectangular rather than arched
- Plan: rectangular or nearly square



Florida State Model Guidelines.



Miranda Architects

ARCHITECTURAL STYLES

SPANISH REVIVAL (1910-1930)

Concurrent with the re-emergence of Classically-inspired architecture in the East and Midwest around 1900, California architects developed an interest in the Mission churches of the southwest. Following the Panama-California Exposition in San Diego in 1915, interest in imitation of Spanish architecture grew quickly, particularly in the southwestern United States. Spanish Mission, Spanish Colonial, and other architecture of Mediterranean origin also became popular in coastal areas such as Florida. These styles of architecture usually have an exterior of stucco, a parapet roofline, and arched opening (window, door, porch).

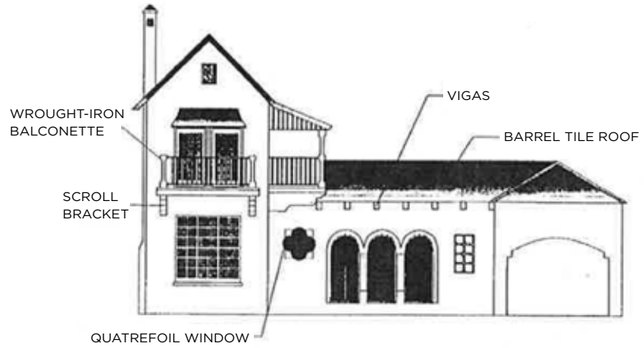
During the land boom of 1920s Florida, the Spanish Revival styles grew in popularity. The style can be found applied to churches, residences, train depots, and public buildings. Its most notable characteristics include a masonry (mainly stucco) exterior and a roof with terra cotta tiles and/or a parapet. The only pure example of the Mission style in the historic district is the building at 202 North 3rd Street, built in 1910. Its façade features a large curved parapet and arched windows.



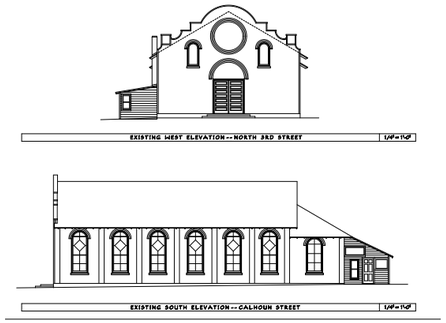
SPANISH REVIVAL 202 North 3rd Street

CHARACTERISTICS

- Plan: irregular
- Foundation: continuous
- Height: one to two stories
- Primary exterior material: stucco
- Roof type: flat with shaped parapet
- Roof surfacing: Barrel tile
- Detailing: plaster and terra cotta detailing, wrought iron grilles, balconies, and balconets
- Windows: rounded arch, casements



Florida State Model Guidelines.



Miranda Architects

MEDITERRANEAN INFLUENCE (1900-1930)

The influence of Mediterranean architectural styles can be seen across Florida, with its Spanish heritage, semi-tropical climate, and continuous coastline that naturally embraced elements of Mediterranean origin. As with the Spanish Revival styles, Mediterranean architecture has a stucco exterior and arched openings. Mediterranean-style buildings are often a full two stories in height and have a very low-pitched hip roof in more formal, symmetrical plans. The style encompasses Italian Renaissance and Moorish elements, fitting for grandiose hotels, churches, and public buildings, as well as affluent residences along Florida's coastline.

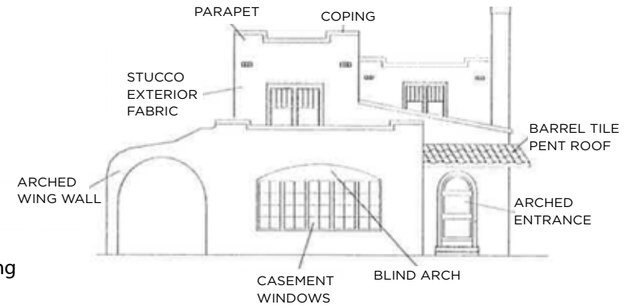
Fernandina Beach's excellent example is the U.S. Post Office at 401 Centre Street. The square plan embodies symmetry and order with stylistic elements of the Mediterranean, including its low-pitched, barrel-tile roof and series of uniform arches, resembling a loggia. Second floor window openings have gable pediments, reminiscent of Classical designs.



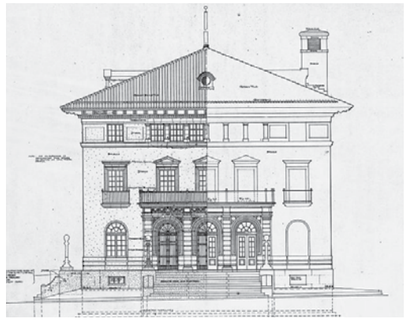
MEDITTERANEAN INFLUENCE U.S. Post Office, 401 Centre Street

CHARACTERISTICS

- Plan: regular or irregular
- Foundation: continuous
- Height: two stories
- Primary exterior material: stucco
- Roof type: low-pitched hip, flat with curvilinear parapet
- Roof surfacing: Barrel, French interlocking tile
- Detailing: plaster and terra cotta detailing highlighting arches, columns, window surrounds, cornices and parapets, wrought iron grilles, balconies, and balconets
- Windows: rounded arch, casements



Florida State Model Guidelines.



Library of Congress

ARCHITECTURAL STYLES

MID-TWENTIETH CENTURY (MID-CENTURY)

During the mid-twentieth century, the exteriors of commercial buildings were characterized by simplicity. While the form of buildings retained a traditional plan, upper facades had less ornamentation than those of previous decades. Often, these buildings' storefront components, such as entrance floors and bulkheads, were the most decorative features, with applied tile. These buildings are currently deemed non-contributing to the district.



MID CENTURY 602 Centre Street



MID CENTURY City Hall, 204 Ash Street



MID CENTURY 508 Centre Street (Demolished)



MID CENTURY 515 Centre Street

Miranda Architects - 515 Centre Street (Existing)

Miranda Architects - 515 Centre Street (Proposed)

COMMERCIAL

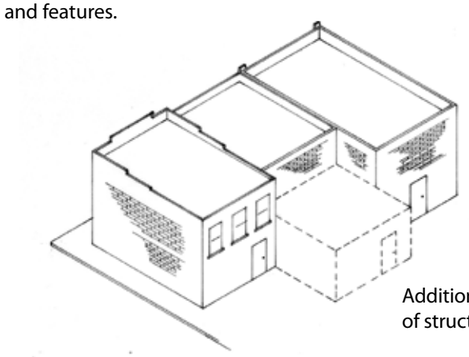
ADDITIONS

OVERVIEW

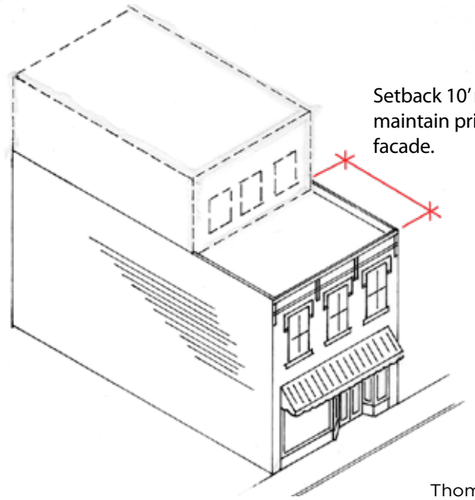
Rear and roofline additions provide owners with flexibility in their building use. Additions should use design, materials, and placement that minimize their affect on the district's historic character.

GUIDELINES

1. Additions should cause minimal damage or removal of **historic walls, roofs, and features from historic buildings**. Existing openings should be used to connect the building and the addition.
2. Additions should have **little or no** visibility from the primary street façade.
3. Additions should be compatible with the original building in **scale, proportion, rhythm, and materials.**
4. Additions should be distinguishable from the historic building: they should be **smaller and simpler in design.**
5. Roofline additions should not be visible from the street.
6. Roofline additions should use **similar roof forms** to the buildings to which they are attached.
7. Roofline additions should not cause the removal of character-defining materials and features.



Addition to rear of structure.



Setback 10' minimum to maintain primary street facade.

HELPFUL HINT
Refer back to the Context Sensitive Setback Determination on page XIV.

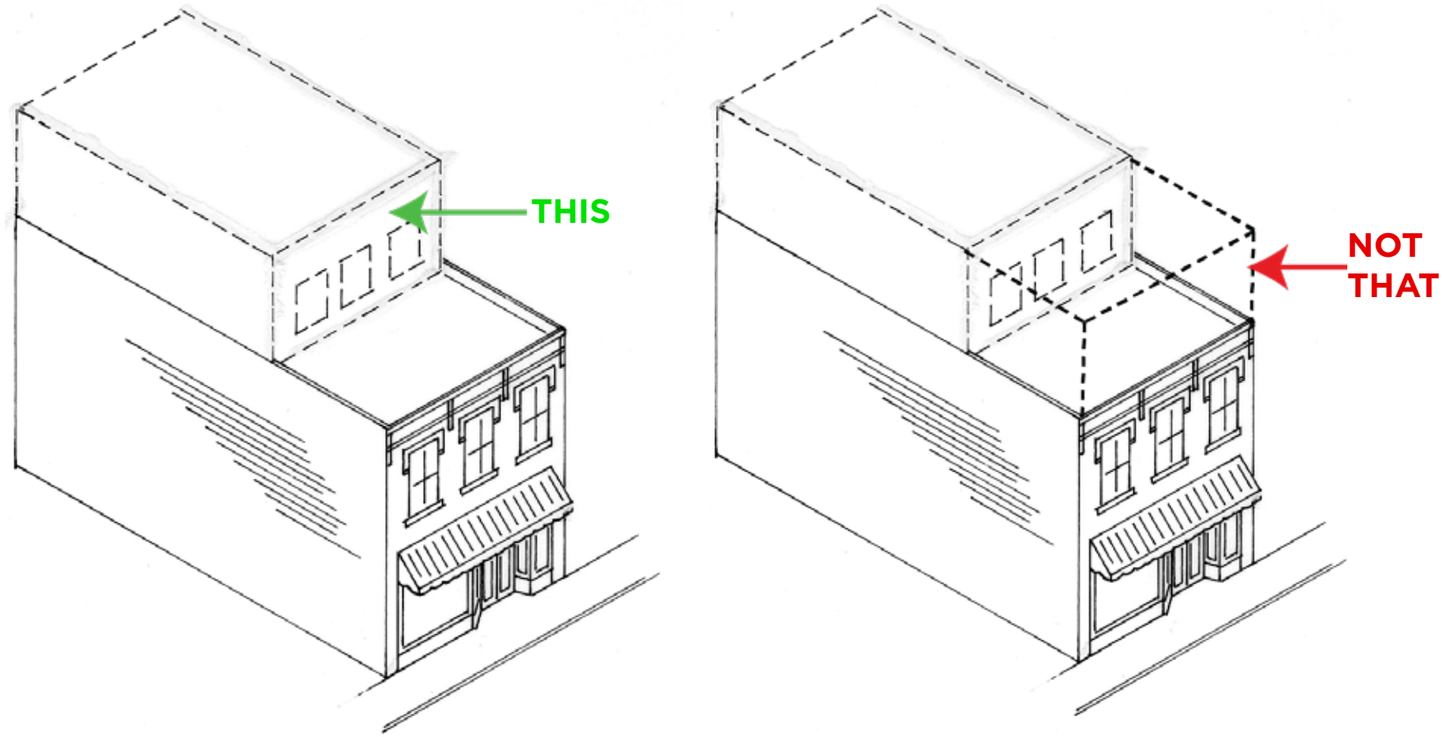
APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
9. Compatible Contemporary Design for New Alterations/Additions
10. Reversibility of New Alterations/Additions

NEW ADDITIONS EXAMPLES

HELPFUL HINT **THIS...NOT THAT**

Below is an overview graphic to help show what the guidelines are asking for ("this")...and what should be avoided ("not that").



Thomason and Associates

COMMERCIAL

ARCHITECTURAL DETAILS

OVERVIEW

Common architectural details in the district include **bargeboards, brackets, cornices and returns, dentils, and other decorative or trim elements.** They might be of wood, metal, or masonry materials. Architectural details help define individual building styles and contribute to overall district character.

SEE EXAMPLES



STAR-SHAPED VENT 213 Centre Street



BRICK CORBELLING + SEGMENTAL ARCH 215-217 Centre Street



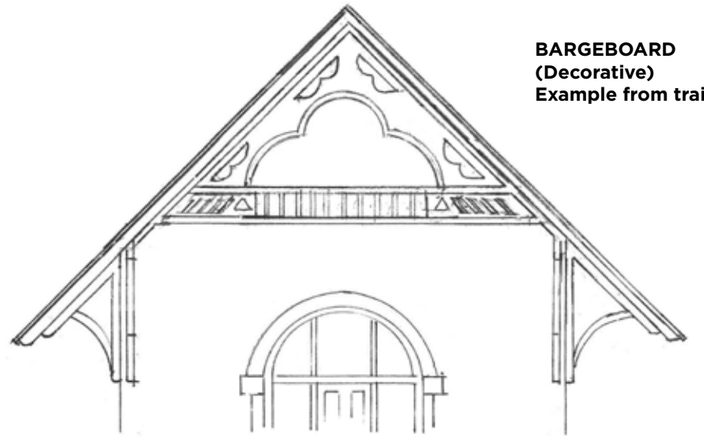
METAL CORNICE 117 Centre Street



CAST IRON COLUMNS 204 Centre Street (Removed)

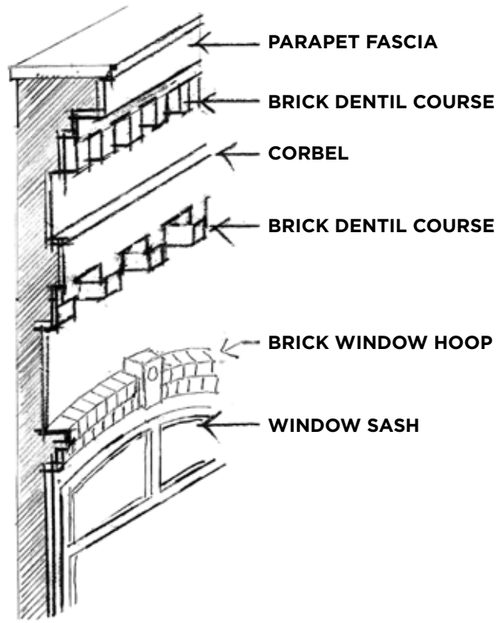
APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions



BARGEBOARD (Decorative) Example from train station.

BARGEBOARD EXAMPLE



EXTERIOR FACADE DETAIL EXAMPLES

ML+H/Les Thomas Architect

COMMERCIAL

AWNINGS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

AWNINGS

On storefronts, awnings were very common elements historically. They provided shade and helped cool commercial buildings pre-air-conditioning.

Retain and keep in good repair any existing historic awnings. Add appropriately designed new awnings as desired.

GUIDELINES

1. Retain and maintain **historic awnings**, including metal ones.
2. Ensure that the **installation of new awnings does not damage the building**. Appropriate materials for new awnings include canvas duck or cotton and polyester blends; these may be treated with acrylic. Select awnings in colors that complement the building and mimic the shape of their opening.
3. New awnings should either **fit exactly over display windows**, not spanning across wall surface in between display windows or should span across windows without impacting architecturally important features. If spanning multiple windows, review and approval is with HDC only.
4. Preserve and maintain **mid-20th century** metal awnings.
5. Repair **damaged historic metal** awnings.



CANVAS AWNING Centre Street



CANVAS SHED AWNING 213 Centre Street



AWNINGS 313-319 Centre Street

BRICK & MASONRY

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:
2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
7. Cleaning with Gentlest Method Possible
9. Compatible Contemporary Design for New Alterations/Additions

BRICK & MASONRY

Masonry is used on cornices, pediments, lintels, sills, and decorative features as well as for wall surfaces. Color, texture, mortar joints, and patterns of the masonry define the overall character of a building.

GUIDELINES

1. Preserve and **maintain original brick, stone, terra cotta, cast concrete** and other masonry original to a building.
2. Repair damaged masonry by **patching, piecing in, or consolidating instead of removing an entire feature.**
3. **Repair cracks**; they are an indication of structural settling or deterioration, and may also allow moisture penetration.
4. Hire skilled craftsman to repair broken stone or carved detail using epoxies.
5. Moisture control on masonry
6. **Repair leaking roofs, gutters, and downspouts;** secure loose flashing.
7. **Caulk the joints** between masonry and windows to prevent water penetration.
8. Ensure that the grade **slopes away from the wall** to prevent water from gathering at the base. If there is excessive ground water, correct the grade or install drain tiles around the building.
9. Prevent moisture by applying a **damp-proof course just above the ground level** with slate or other impervious material. Seek professional advice from knowledgeable preservation architects or engineers.

CLEANING OF MASONRY

1. Clean masonry **only where deterioration or heavy surface staining has occurred**.
2. When cleaning unpainted masonry, use the **gentlest means possible**, ideally low-pressure water and mild detergent.
3. Apply water to masonry surfaces only when temperatures are above freezing and will remain above freezing for at least 14 days after application.
4. Find an inconspicuous area to test cleaning methods and observe the results before using on the entire building.

CHEMICAL CLEANING OF MASONRY

1. **Chemical cleaners can damage masonry; use them with caution.**
2. Follow directions for chemical cleaning and do not leave the compounds on the masonry for longer than directed.
3. Never apply acid cleaners on marble or limestone.

MACHINE CLEANING OF MASONRY

1. **Do not use abrasive or high-pressure cleaning methods like sand blasting or high-pressure water**; these methods cause rapid deterioration of the brick and mortar.
2. Do not use electric saws or hammers to remove mortar.

MORTAR ISSUES WITH MASONRY

1. Remove deteriorated mortar by carefully hand raking the joints to avoid damaging the masonry.
2. Cut out old mortar to a depth of one inch.
3. In replacing historic mortar, **match the original in strength, composition, color, and texture.** Use one part lime and two part sand with no more than 20 percent combined Portland cement.
4. Repoint to match original joint profiles and retain the original joint width.
5. Do not use Portland cement to replace historic mortar; it is stronger than the historic mortar and bricks and will not give way as bricks expand and contract with temperature changes, causing them to crack, break, or spall.
6. Do not repoint with a synthetic caulking compound.
7. Do not use a "scrub" coating technique in place of traditional repointing.

PAINTING OF MASONRY

1. **Leave unpainted historic masonry unpainted**; paint bricks only if they have lost their protective outer coating due to sandblasting. In this case paint helps preserve the brick. Paint may also be appropriate to conceal extremely mismatched repair work to the brick and mortar.
2. Follow the guidelines for paint when covering brick.
3. Apply a water-proof, water-repellent, or other non-historic coating only as a last resort, as it can actually trap moisture inside the masonry, which exacerbates existing problems.



PAINTED BRICK 306 Centre Street

HELPFUL HINT **THIS...NOT THAT**

Below is an overview graphic to help show what the guidelines are asking for ("this")...and what should be avoided ("not that").

This: Keep existing mortar profile and match.

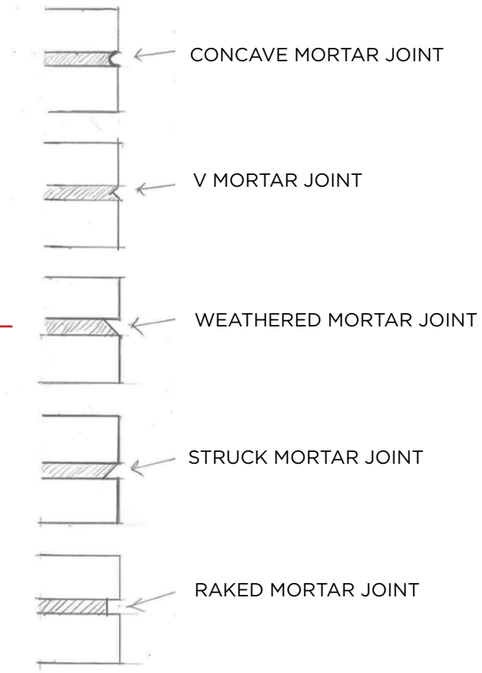
Not That: New mortar profile.



BRICK EXTERIOR William Henderson Peck High School



BRICK EXTERIOR 102 Centre Street



Les Thomas Architect

TYPICAL MORTAR PROFILE EXAMPLES



BRICK CORBELLING 309-311 Centre Street

COMMERCIAL

CAST IRON & METAL

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

CAST IRON & METAL

With the rise of the industrial revolution in the 19th century, a variety of new metals began to appear in building construction. Cast iron, steel, pressed tin, copper, aluminum, nickel, bronze, galvanized sheet iron, and zinc were all used at various times for different architectural features.

GUIDELINES

1. Retain the **painted surfaces of historically painted elements**.
2. **Remove all corrosion** from metal elements before repainting.
3. **Remove loose and peeling paint from metal surfaces** with gentle methods such as hand scraping or wire brushing.
4. If hand scraping or wire brushing fails to clean hard metals like cast iron and iron alloys, use low-pressure dry-grit blasting. Protect adjacent wood or masonry surfaces from the grit.
5. If hand scraping or wire brushing fails to clean softer metals like copper, lead, or tin, use chemical or thermal methods.
6. After cleaning metal elements, immediately apply a rust-inhibiting primer coat.
7. **Prevent corrosion between incompatible metals (such as copper with cast iron, steel, tin, or aluminum)** by separating them with nonporous, neoprene gaskets, or butyl rubber caulking.



METAL DOOR HANDLES 201 North 4th St.



CAST IRON FENCING 601 Ash Street



PAINTED METAL SURFACE 218 Centre Street

COMMERCIAL

ENTRANCES & DOORS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
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9. Compatible Contemporary Design for New Alterations/Additions

ENTRANCES & DOORS

Entrances and doors may be both functional and decorative. Retaining these original components is important to district character. Entrances are focal points of historic building façades, and their rich decoration and functionality help define building style.

GUIDELINES

1. Maintain and **preserve entrances, doors, and related elements.**
2. Follow the guidelines for wood to keep entrances, doors, and related elements in good condition.
3. If damage or deterioration is beyond reasonable repair, replace an entrance, door, or related element with one that closely approximates the historic element. **Select substitute materials that support the historic character of the district to the greatest extent possible.**
4. **Reuse historic hardware** and locks.
5. Never add openings to a primary elevation.
6. It is not appropriate to resize or otherwise alter an entrance.
7. Retain any extant original screen doors.
8. Installation of storm or screen doors is appropriate if desired. Their design should allow for full view of the door, or obscure as little as possible.



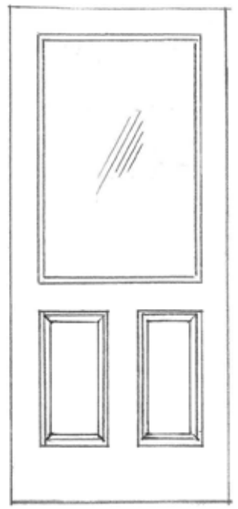
HISTORIC HARDWARE 415 Centre Street



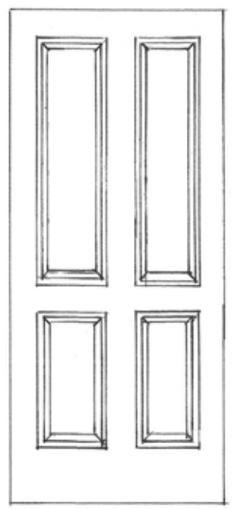
ENTRANCE 228 North 4th Street



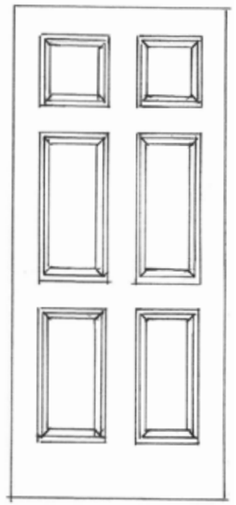
ENTRANCE 117 Centre Street



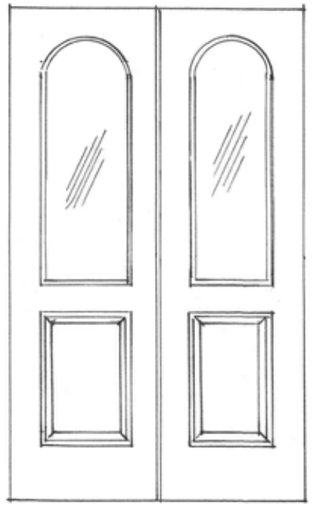
GLASS PANEL DOOR



FOUR PANEL DOOR



SIX PANEL COLONIAL



SINGLE ARCHED LIGHTS IN DOUBLE WOODS

ML+H/Les Thomas Architect

THINK RESILIENCY

DOOR DAMS

Door dams are a **temporary barrier that can be used during storm events to protect a structure from flooding.** They are installed at any entrance and create a seal to prevent water from seeping into the home. This helps further preserve the historic structure from weather damage.

ADAPTING TO THE HISTORIC DISTRICT

Door dams should be incorporated into the metal, wood, or brick trim to hide the channels for the temporary flood gates. Their installation should not visually impact the structure; note that the dam itself is temporary.

EXAMPLE



DOOR DAM EXAMPLE

COMMERCIAL

FIRE ESCAPES & STAIRWELLS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

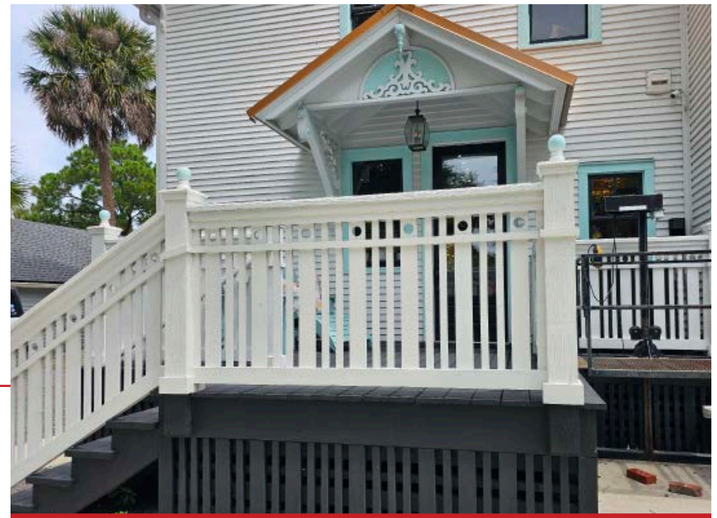
2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
9. Compatible Contemporary Design for New Alterations/Additions
10. Reversibility of New Alterations/Additions

OVERVIEW

Generally, historic buildings did not originally have fire escapes. Fire escapes are generally modern building components. However, they have become standard safety features for upper-floor escape, when another means does not exist. As modern components, fire escapes should not be visible from the street.

GUIDELINES

1. Review and comply with State of Florida Fire Code as well.
2. Locate **fire escapes and staircases out of view of the street**, such as on rear elevations.
3. When installing fire escapes, ensure they cause **no damage to architectural features.**
4. In design, fire escapes may be either **open or enclosed.**
5. The exterior surfaces of enclosed fire escapes may be of wood siding, brick veneer, or stucco.
6. Open-design fire escape surfaces may be of metal or wood.
7. Consider designs that are separate structures from the historic buildings.



REAR ELEVATION OF DECK & STAIRWELL 303 South 8th Street



REAR ELEVATION OF FIRE ESCAPE 601 Centre Street

COMMERCIAL

GUTTERS & DOWNSPOUTS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

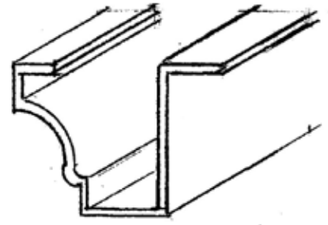
Keeping gutters and downspouts in good repair helps to protect buildings from water damage. If new gutters are required, choose a design that is period specific and most appropriate for the historic building.

GUIDELINES

1. Install and maintain gutters, downspouts, and splash-blocks.
2. Retain and maintain existing boxed or built-in gutters.
3. Repair deteriorated or damaged boxed or built-in gutters.
4. If late nineteenth- or early twentieth-century buildings are in need of gutters, the most appropriate design for hanging gutters is half round.
5. For **buildings constructed during or after the 1940s, ogee gutters are also appropriate.**
6. Locate downspouts on the least public building elevation and away from architectural features.
7. Eliminate excessive moisture problems by **repairing leaking roofs, gutters, and downspouts and by securing or replacing loose or deteriorated flashing.**



GUTTER & DOWNSPOUT MODEL



OGEE OR K-STYLE GUTTE

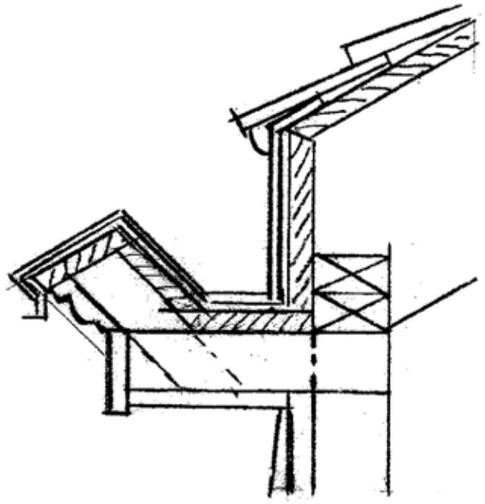
LATE 19TH OR 20TH CENTURY



HALF ROUND GUTTER

DATING TO 18TH OR 19TH CENTURY

ML+H/Les Thomas Architect



WOOD OR YANKEE GUTTER

DATING BACK TO 18TH CENTURY

THINK RESILIENCY

EXAMPLES

RAIN CHAINS + RAIN BARRELS

Rain chains are '**decorative, functional alternatives to downspouts.** They move rainwater from gutters to drains in a more unique way' (happygardens.com).

Rain barrels help collect rainwater from downspouts for reuse in the garden. This helps reduce use of clean filtered water.

The use of these helps to conserve water, reduce bills, lowers demand on freshwater resources, and reduces flooding in low-lying areas of your yard.



RAIN CHAIN 111 South 6th Street



RAIN CHAIN
111 South 7th Street



RAIN BARREL MODEL

COMMERCIAL

LIGHTING

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Retain and preserve historic light fixtures; new ones should be unobtrusive and follow historic examples in terms of materials and placement.

GUIDELINES

1. Retain and maintain **historic light fixtures and neon signs.**
2. Repair deteriorated or damaged historic light fixtures using methods that allow them to retain their historic appearance.
3. When replacement of missing or severely damaged historic light fixtures is necessary, select designs that replicate the originals or other historic examples in appearance and materials.
4. If a modern design of fixture is desired, or if light is needed where there was previously no fixture, conceal the light source, and direct light toward the building.
5. Ensure that light fixtures do not damage or obscure architectural features or other building elements.
6. Lighting color temperature should be **2700K to 3000K** (similar to incandescent color). Avoid utilizing **4000K or 5000K**, which is a whiter / bluer light color. Utilize primary fixtures with a **historically appropriate** 'lighting temperature', such as **2700K or 3000K**. Bluer/whiter lighting (4000K or 5000K) may be appropriate in limited use to highlight architectural features.
7. Gas lamps are encouraged.
8. **Full cut off fixtures** should be utilized when possible and/or optics installed to point light downward. More on'Dark Sky' can be accessed on page 36.



LAMPPOST 401 Centre Street
20th Century



LIGHTING 1 South 3rd Street
Early 20th Century



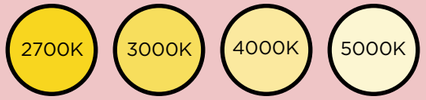
LIGHT FIXTURE 19 South 2nd Street
19th Century Carriage Light

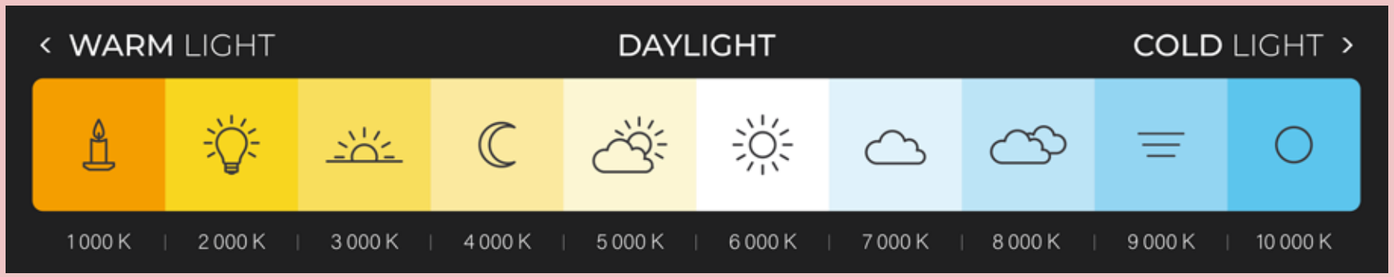


LIGHT FIXTURE 114 Centre Street
19th Century Carriage Light

COLOR TEMPERATURE

Color temperature is measured in Kelvin. 2700K to 3000K is close to an incandescent, and is preferred for historic lighting.





Shutterstock



FULL CUT OFF LIGHT FIXTURE 110 Centre Street

COMMERCIAL

PAINT

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:
2. Retention of Distinguishing Architectural Character
5. Sensitive Treatment of Distinctive Features and Craftsmanship

OVERVIEW

Maintain the painted finish on traditionally painted parts of **buildings and components like wood siding, architectural details, and window sashes**. Paint has both protective and aesthetic purposes.

GUIDELINES

1. Maintain the painted finish of building and landscape elements that were historically painted.
2. Historically unpainted masonry should remain unpainted. Adding a coating (such as waterproofing) to **historically unpainted masonry** or other surface, using proper techniques, may be appropriate under extenuating circumstances and with prior HDC Board approval.
3. Use **oil paint** on surfaces that have been painted with oil paint in the past; this is generally the case for historic buildings in the district.
4. The use of latex paint is **not recommended**, as it will likely not adhere well and also shrinks more than oil paint when drying. **This can pull off underlying old paint**. If latex is used, first completely prime the surface with an oil-based primer.
5. Before painting, **remove dirt with household detergent and water** to allow new paint to adhere.
6. Remove damaged or deteriorated paint to the next sound layer.
7. If paint has blistered and peeled down to the bare wood, **remove all paint down to the bare wood.**
8. Use the **gentlest means of paint removal** possible, such as hand sanding and hand scraping.
9. If the use of chemical strippers is needed to supplement the above technique, be certain to **follow directions to neutralize chemicals after use**. Otherwise, new paint will not adhere.
10. Select paint colors that complement the style and period of the building and the overall color scheme of the street.
11. Use the **same color for trim** including horizontal and vertical trim boards, porch framing and columns, and window framing; a contrasting color for walls; and a darker color for doors, shutters, and window sashes.
12. Use period appropriate paint colors for all exterior building elements.



PAINTED EXTERIOR 516 Ash Street


UNPAINTED MASONRY 215-217 Centre St.


PAINTED TRIM 215-217 Centre Street



PAINTED EXTERIOR 204 Centre Street


PAINTED EXTERIOR 110 Centre Street



PAINTED EXTERIOR 214 Centre Street

COMMERCIAL

ROOFS

OVERVIEW

Since a roof covers and protects the rest of the building from the elements, it **is one of the most important parts of a building**. Proper roof maintenance is critical. Since it is such a large and possibly visible part of the building, a change in its shape or materials can radically alter the appearance of the entire building. Original roofing material in Fernandina Beach was typically **wood shingles on pitched roofs**; however, much of it has been lost due to hurricanes and storms. The addition of roofing materials to match the original as closely as possible is recommended.

GUIDELINES

1. Retain, maintain, and repair historic roof forms and materials.
2. Replace individual damaged roofing elements as needed.
3. If overall deterioration is beyond repair, substitute materials may be used. Appropriate substitute materials must support the historic character of the building and the district. Appropriate roof materials **include metal, shingles, and hot tar and gravel or other aggregate materials for built-up flat roofs**. Match original materials whenever possible.
4. Keep gutters and downspouts clean and in good repair.
5. Regularly check for and fix **leaks in roofs, gutters, and downspouts.**
6. Regularly check for and secure loose or missing flashing; if flashing is deteriorated, replace it with high-quality materials. Fasten aluminum flashing with **aluminum nails and paint.**
7. Ensure proper ventilation to prevent condensation.
8. Provide adequate anchorage for the roofing material to guard against wind and water damage.



METAL CORNICE 313-319 Centre Street



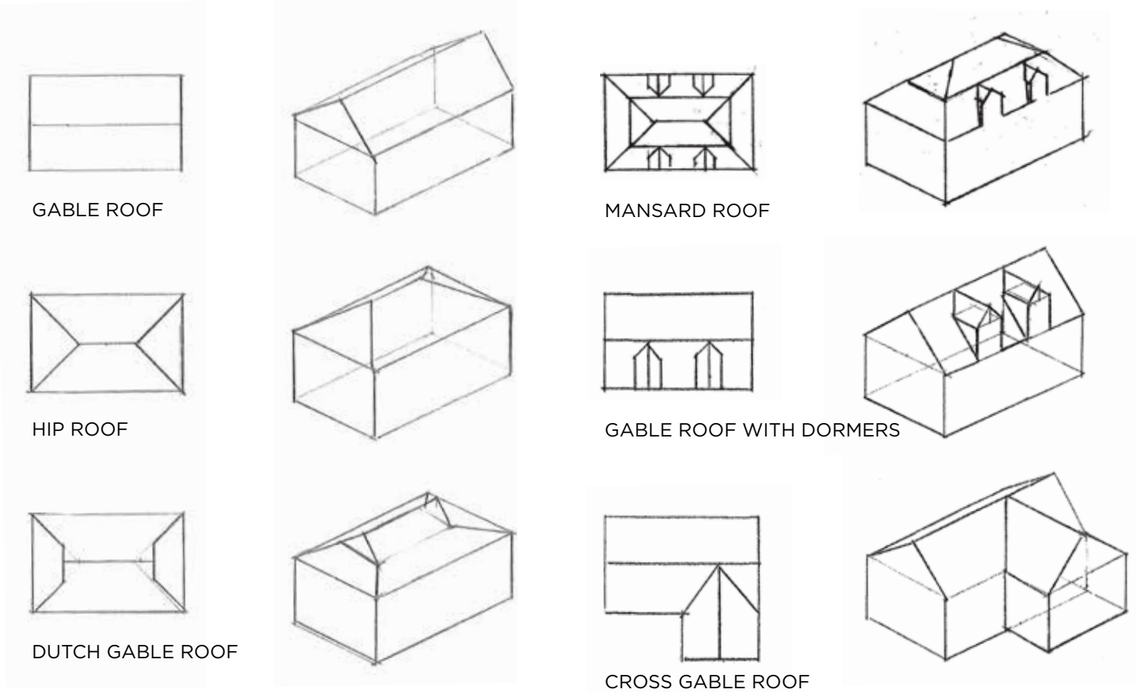
DECORATIVE BRICK CORBELLING 301 Centre Street



PARAPET & FACADE 3 North 4th Street

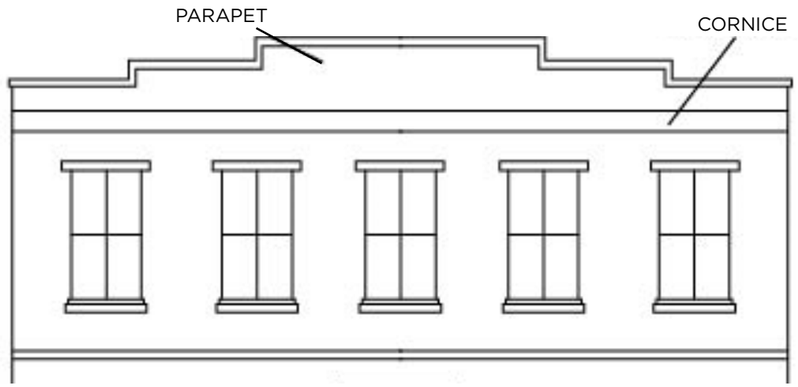
APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
4. Retention of Significant Later Alterations/Additions
5. Sensitive Treatment of Distinctive Features and Craftsmanship
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions



ML+H/Les Thomas Architect

ROOF STYLE EXAMPLES



ML+H

ROOF ELEMENTS EXAMPLE

COMMERCIAL

SIGNS

OVERVIEW

Commercial buildings traditionally have had a variety of sign designs and placements, and there should be wide flexibility for their use for the businesses of Fernandina Beach. Signs contribute to the historic and commercial character of the downtown business district, and historic signage should be retained and maintained. Reference 8.01.03 of the Land Development Code for more requirements.

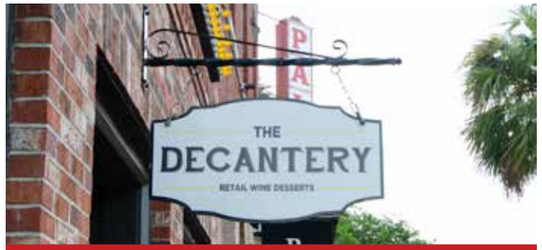
GUIDELINES

1. Preserve, maintain, and repair historic signs including neon signs.
2. New signs should be of traditional materials such as **wood, glass, copper or bronze, or materials that replicate these. Sandblasted wood signs are appropriate. Plastic, substrate or unfinished wood signs are not recommended.**
3. Avoid oversized signs. Use the proportions of the building to guide sign size.
4. Buildings should have **no more than two signs**, not counting signs painted on windows.
5. Signs that resemble logos or symbols for businesses are encouraged.
6. Signs should have no more than two or three colors; colors should be coordinated with overall building colors.
7. Lettering and fonts are not reviewed, but traditional lettering for signs include Serif, Sans Serif or Script styles. Letters should not exceed **18 inches in height or cover more than 60% of the total sign area.**
8. Ensure that sign installation causes no damage to historic materials. Anchor mounting brackets and hardware for signs into mortar, not masonry.
9. Conceal lighting for signs; spot- or down-lighting is appropriate for signs. Internally lit signs are not appropriate.
10. Traditional sign locations include **storefront beltcourses, upper facade walls (one square foot/ linear foot of frontage up to 25 square feet), hanging or mounted inside windows, or projecting from the face of the building (maximum area of 12 square feet).** Freestanding signs and movable sandwich boards or easels are also allowable downtown and provide additional signage for businesses.
11. The use of neon based on historic designs and locations may be appropriate.
12. "Legacy" signs are also allowed.

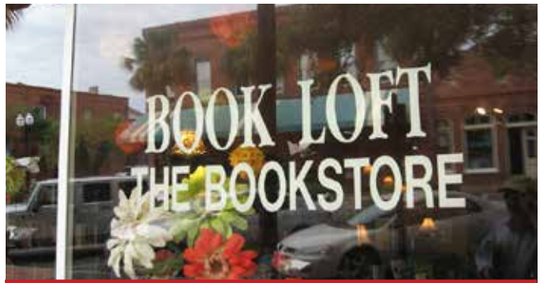
SEE EXAMPLES



HANGING SIGN 214 Centre Street



HANGING SIGN 117 Centre Street



WINDOW SIGN 214 Centre Street

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
4. Retention of Significant Later Alterations/Additions
9. Compatible Contemporary Design for New Alterations/ Additions



SERIF EXAMPLES	Garamond Baskerville Times New Roman
SAN SERIF EXAMPLES	Gotham TW Cen MT Arial
SCRIPT EXAMPLES	*Monotype Corsiva* Gabriola

ML+H

LETTERING & FONTS

NOTE: THIS IS A SAMPLE OF FONTS ONLY. OTHER FONTS MAY BE USED.

COMMERCIAL

STOREFRONTS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
4. Retention of Significant Later Alterations/Additions
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Storefronts are defining elements of the commercial buildings in the historic district. Historic storefronts should be retained, visible, maintained and, if needed, repaired.

GUIDELINES

1. Retain and maintain historic storefronts and their component elements, such as **display windows, bulkheads, transoms, doors, cornices, pillars, and pilasters**.
2. Ensure that historic storefronts and their component elements remain visible.
3. Repair deteriorated or damaged storefronts or elements so that the storefront retains its historic appearance.
4. Replace missing storefronts or elements so that they replicate the original storefront or other historic examples, or replace with compatible modern examples.
5. The installation of temporary storm shutters to protect storefronts is appropriate **as long as they are reversible and do not result in damage to historic elements.**



STOREFRONT BULKHEADS 218 Centre Street



REBUILT STOREFRONT 216 Centre Street



BRICK STOREFRONT 212 Centre Street



HISTORIC STOREFRONT FACADE 306 Centre Street

COMMERCIAL

WINDOWS

OVERVIEW

Windows are functional and aesthetic, helping to define a building's particular style. Windows allow light into the interior of a building, provide ventilation, and allow a visual connection to the outside. Street-level windows allow passersby to view into the building.

In the historic district there are numerous types and sizes of windows in addition to a variety of designs of **sills, lintels, decorative caps, and shutters.** Preserving windows and their components helps uphold the architectural integrity of the district as a whole. Reference the required window survey for the repair and/or replacement of historic windows.

GUIDELINES

1. Retain and maintain historic windows.
2. **Patch, paint, putty, and weather strip** as needed to restore historic windows to their original condition.
3. If damage to a historic window is beyond repair, **replace it entirely**. However, when possible, replace only damaged components and retain as much historic material as possible. To test for condition, stick an ice pick into the sill or bottom rail of the frame; if it penetrates more than half an inch into the wood, the frame may require replacement.
4. If replacement of historic windows is required, closely match them in **size, type, and material.**
5. If the **majority** of windows are beyond reasonable repair, wood windows should be replaced with wood windows to match the original.
6. While the windows do not need to be true divided lights, **raised muntins** should be used on the exterior and interior of the window pane.
7. Reuse serviceable window hardware and locks.
8. To boost energy conservation, opt for the installation of storm windows over replacement of historic windows.
9. Retain historic blinds or shutters.
10. If new blinds or shutters are installed, use ones that are **constructed of wood** and **sized and installed like historic working** ones. Operable shutters are preferred.
11. The installation of "bahama" style shutters is appropriate if the property owner can demonstrate the building originally had such shutters through photographic or physical evidence.
12. The installation of vinyl shutters is **not appropriate.** Vinyl is not a sustainable material and its plastic appearance is not similar to wood.
13. Do not change the **number, location, size, or glazing pattern of windows** by cutting new openings, blocking in windows, or installing replacement sashes that do not fit the historic openings.
14. Do not install bars in windows visible from the street.
15. The installation of temporary storm shutters to protect windows is appropriate **as long as they are reversible and do not result in damage to historic elements**.



WOOD SASH WINDOW 319 Centre Street



ARCHED WINDOW 31 North Second Street

HDC WINDOW APPLICATION

Applications are available on the City of Fernandina Beach website:

https://www.fbfl.us/1004/Applications-Forms



Historic District Council Windows List

As amended from time to time – Approved 12/17/2021

*New products not on the list will be reviewed on a case-by-case basis.

APPROVED FOR USE ON HISTORIC STRUCTURE PROJECTS

Note: If window muntins are used, they must match profile of existing historic muntins and must include exterior raised muntins (grilles).

Wood:	Aluminum-Clad Wood:	Vinyl-Clad Wood:	Cellular PVC/Ultrex:	Composite:
Hurd Jeld-Wen (Custom) Marvin Pella (Reserve)	Hurd Jeld-Wen (Custom) Marvin Pella (Architect, Designer, Reserve) Weather Shield	Andersen (400 Series, Architectural, 200 Series)	Marvin Elevate (Previously known as Integrity Wood-Ultrex) Windsor	Renewal by Andersen

APPROVED FOR USE ON NEW CONSTRUCTION PROJECTS ONLY

Any product list approved for use on historic structures can also be used on new construction. Window style and light pattern are at the discretion of the applicant. Note: If window muntins are used, they must include exterior raised muntins (grilles).

Aluminum-Clad Wood:	All Vinyl/Plastic/Fiberglass:
Pella (ProLine)	Pella (Impervia, 350 Series, Encompass)

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
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9. Compatible Contemporary Design for New Alterations/Additions



ARCHED STOREFRONT WINDOW 115 Centre St.



POINTED ARCH WINDOW 801 Atlantic Ave.

PRESERVING HISTORIC WOOD WINDOWS

- Rebuilding historic wood windows and adding storm windows makes them as efficient as new vinyl windows and more than offsets the cost of installation.
- The old-growth lumber used in historic window frames can last indefinitely, unlike new-growth wood or vinyl.
- Vinyl window seals often fail after a few years, making their replacement more costly than upgrading historic wood windows.
- Vinyl windows don't look like historic wood windows; their texture and thinness are inappropriate for the historic district.
- Vinyl is harmful both in its creation and disposal.

GENERAL MAINTENANCE

- Keep the glazing putty free of cracked, loose, or missing sections.
- Monitor the paint condition; if paint becomes deteriorated, check the wood below in those spots.
- Remove excess, peeling, or flaking paint.
- Keep wooden components painted.
- Replace deteriorated components like broken sash cords and panes.
- For more information on general maintenance and more involved repair of wood windows, see the preservation brief at http://www.nps.gov/history/hps/tps/briefs/brief09.htm.

STREETSCAPE ELEMENTS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Fernandina Beach has invested in improvements to the downtown area with the installation of streetscape elements. Continued expansion of this program is encouraged.

GUIDELINES

1. The City of Fernandina Beach should continue to enhance the commercial area with streetscape elements such as **benches and planters.**
2. The existing streetlamp fixtures in the downtown area are an appropriate design that should continue to be used for future installation.
3. Future streetscape improvements should be consistent with the historic character of the downtown area and follow traditional designs.
4. Outdoor furniture provided by the city should be uniform in appearance, of **historically appropriate materials**, such as wrought iron, and placed so as not to impede pedestrian flow.

Fernandina Beach has a detailed Tree Ordinance that serves to enhance the appearance of the historic district. The ordinance is dedicated to:

- No net loss of trees;
- Placing structures and all impervious surfaces in such a way as to protect the survivability and substantial growth of the **healthiest trees on a property;**
- Maintaining the diversity of tree species native to Amelia Island;
- Protecting and maintaining **existing mature growth native trees** important to the City's tree canopy;
- Preserving, enhancing, and restoring the unique aesthetic character of the City;
- Preserving, enhancing, and restoring the natural environment through protection and establishment of native trees and existing natural systems for the enjoyment of present and future populations.

For more details on the site design requirements and the City's Tree Ordinance, please refer to the Land Development Code Section 4.05.00.

Consider green walls, green roofs, roof top gardens, and planters to satisfy the 10% landscaping requirements for properties zoned C-3.



BENCH EXAMPLE



GARBAGE RECEPTACLE EXAMPLE



LANDSCAPING EXAMPLE



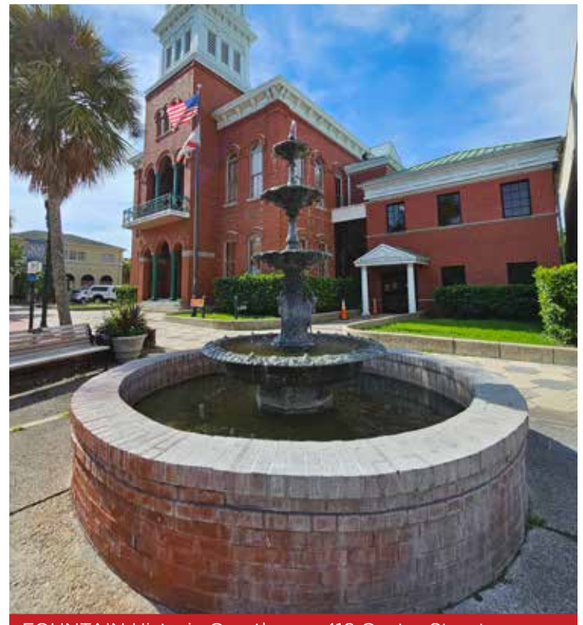
BRICK CROSSWALK EXAMPLE



STREET LAMP EXAMPLE



HEXAGON BLOCK WALKWAY 315 Alachua Street



FOUNTAIN Historic Courthouse 416 Centre Street

PROTECTION OF HISTORIC STREETSCAPE ELEMENTS

- Hexagon block sidewalks: where hexagon blocks currently exist as part of the public sidewalk, the City and the adjoining property owner(s) must maintain and preserve the hexagon blocks and are prohibited from installing any alternative construction material that is different. See 'Walkways' for more.
- Granite curbing: all existing granite curbing throughout the City must be repaired or replaced in-kind. Use of concrete curbs along radii, curb cuts, and handicapped ramps to replace existing granite curbs is allowed.
- Concrete street markers: all existing concrete street markers throughout the city must be repaired or replaced in-kind. Markers will retain their original appearance by being painted white with black text as necessary
- Brick crosswalks: all existing brick crossswalks throughout the City must be repaired or replaced in-kind.

PARKING & OPEN LOTS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Surface parking areas added to downtown Fernandina Beach should be screened through **landscaping or fencing**. Owners are encouraged to add appropriate landscape features to their lots.

GUIDELINES

1. In planning and constructing parking lots, the protection of historic landscape elements, **particularly buildings**, is essential to the integrity of the district.
2. In the commercial downtown, parking lots should be located behind historic buildings and out of pedestrian view.
3. Ideally, a parking lot should be shared by businesses or institutions **with different peak use times.**
4. Clearly distinguish parking and pedestrian areas.
5. Landscape or screen **lots and alleys.**

For more details on the parking lot requirements, please refer to the Land Development Code Section 4.05.07 Parking Lot Landscaping.



SHELL PARKING LOT EXAMPLE



SHELL PARKING LOT EXAMPLE



FENCED CORNER PARKING South 4th Street



LANDSCAPED VACANT LOT 100 Centre Street

THINK RESILIENCY

SHELL & PERVIOUS PARKING SURFACES

Shell parking lots are an option for non-ADA pervious parking. This involves putting crushed shells on top of a prepared plot of land.

Pervious refers to the ability for rainwater to seep through the material. This helps **reduce flooding, excess soil compaction, chemical runoff** from cars and keeps water on the same lot.

Other pervious parking options include: (a) pavers, (b) crushed granite, (c) crushed stone, and (d) reinforced turf.

EXAMPLE



SHELL PARKING LOT EXAMPLE

WALKWAYS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Sidewalks are streetscape elements that must incorporate ADA requirements into their design. Historic walkway surfaces should be maintained and preserved, while new ones should be ADA-compliant.

GUIDELINES

1. The City of Fernandina Beach continues to enhance the commercial area through installation of ADA tactile mats.
2. Maintain existing historic sidewalks following guidelines for **masonry.**
3. Future streetscape improvements should be consistent with the historic character of the downtown area and follow traditional designs.



ADA CURBING South 8th Street & Beech Street



HEXAGON BLOCK WALKWAY 2 North 6th Street



ADA CURBING South 7th Street



HISTORIC WALKWAY SURFACE 800 Block of Atlantic Ave.

UTILITIES & ENERGY RETROFITTING

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:
2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Utilities such as **garbage containers and mechanical systems** are important to the functionality of buildings and the district. Locate theses mechanical systems, solar panels and also air conditioning and heating units **at rear facades or on rooftops**, where they are **not readily visible from the street.** Paint conduits to blend with the color of the building.

GUIDELINES

1. Locate garbage containers behind buildings.
2. Locate mechanical systems behind or on top of buildings, set back or behind a parapet, where they will not be visible from the street.
3. Rear elevations are also the appropriate location for **meters, conduits, and other equipment.**
4. Minimize the visibility of window unit systems by locating them on the **side or rear elevations.**
5. Owners of commercial buildings are encouraged to paint their roofs with **reflective coatings** to reduce energy costs.
6. The installation of solar panels or solar shingles is appropriate for commercial buildings as long as these panels or shingles are **not readily visible from the street** and are **concealed behind roof parapet walls.**
7. The installation of solar panels on rear elevations **not readily visible from the street** is also appropriate in the downtown area.
8. Energy-saving devices such as solar panels may be reviewed, but not to the extent that their placement renders them ineffective. Property owners are encouraged to place solar panels, wind turbines or other energy saving measures on elevations that are not readily visible from the street and **do not detract from a building's architectural character.**


FENCED UTILITIES PLACEMENT EXAMPLE


SOLAR PANELS EXAMPLE


FENCED UTILITIES PLACEMENT EXAMPLE


UTILITIES PLACEMENT EXAMPLE

RESIDENTIAL

ARCHITECTURAL STYLES

FRAME VERNACULAR OR FOLK VICTORIAN (1870-1910)

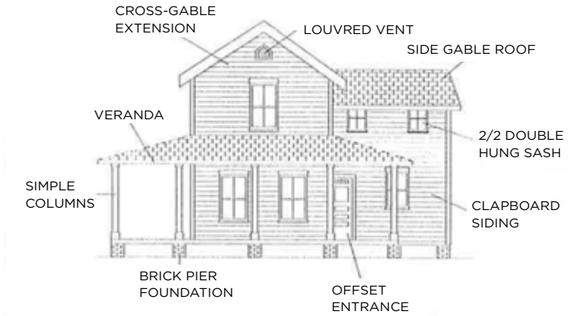
The Folk Victorian style is a vernacular version of more elaborate late-nineteenth-century styles. These frame dwellings are modest in scale and decoration, but may contain **spindlework porch details or milled wood posts.** They are, to some extent, defined by their forms. The forms include **gabled ell, gable front, cross gable, and the pyramidal square with a hip roof.** Typically, they are **one (1) or two (2) stories** in height.



FRAME VERNACULAR 126 South 6th Street

CHARACTERISTICS

- Plan: regular, rectangular; ell and irregular also common.
- Foundation: Piers, wood, tabby or coquina prior to Civil War; brick; concrete block during 1920s.
- Height: 1 to 2 stories.
- Primary exterior material: horizontal wood siding; less common wood shingles, board and batten.
- Roof type: gable, less common hip, pyramidal; false-front on commercial buildings.
- Roof surfacing: wood shingles during 19th century; metal during late 19th century; composition and asbestos shingles beginning in 1920s.
- Detailing: simple, usually jig-sawn woodwork on porches or around eaves; corbelling on chimneys.



Florida State Model Guidelines.



James Pozzetta, Architect (18 N 4th St)

GREEK REVIVIAL (1855-1880)

The Greek Revival style was a popular architectural style across the country as early as the **1830s.** As Americans increasingly embraced democratic roots, they turned towards classical antecedants in philosophy as well as architecture. The Greek and Roman cultures of ancient periods provided templates for nineteenth-century architectural design. Characterized by **symmetry and order**, the style was embellished with restrained classical features such as full-height columns in Doric, Ionic, or Corinthian orders. The Greek Revival style was equally prevalent for residential buildings as for churches, banks, and courthouses.

In Fernandina, the Greek Revival style gained a hold during the 1850s, and its influence persisted as late as 1880. Traditionally, the residential use of the style was applied to **a side-gable form with a central entrance anchoring symmetrical bays** (e.g., 111 South 9th Street, shown adjacent). However, in Fernandina, a second form arose where narrow urban lots were predominant. A gable-front form echoed the **"temple front" design** of ancient Greece. An example is the Merrick-Simmons House at 102 South 10th Street. This variation has a façade with distinct Greek Revival influences, but with an offset entrance.



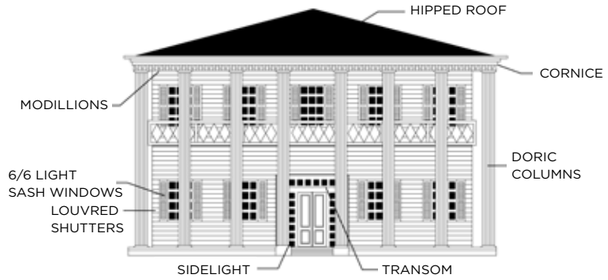
GREEK REVIVAL 111 South 9th Street



GREEK REVIVAL 102 South 10th Street

CHARACTERISTICS

- Plan: regular, rectangular or nearly square
- Foundation: brick or other masonry piers
- Height: 2 to 2.5 stories
- Primary exterior material: Horizontal wood siding
- Roof type: gable or hip
- Roof surfacing: wood shingles (original), sheet metal or shingles, composition shingles
- Detailing: classically-derived columns, balustrades, modillions, dentils. Entrance detailing: transom, sidelights, fanlight; entry porch or full-width portico with square or round columns. Cornice line emphasized with wide band of trim.
- Windows: square, not arched



Florida State Model Guidelines.

ARCHITECTURAL STYLES

ITALIANATE (1870-1890)

The Italianate style derives from the country villas of Italy. The nineteenth-century landscape designer Andrew Jackson Downing believed that beautiful homes promoted morality, which he found embodied in these rural dwellings. The Italianate style that he promoted in his pattern books featured such **embellishments as window hood moldings, string courses, large eave brackets, cupolas, and corbelled brick work.** This picturesque ideal was meant to uplift standards in architecture and social mores and inspire new home-ownership.

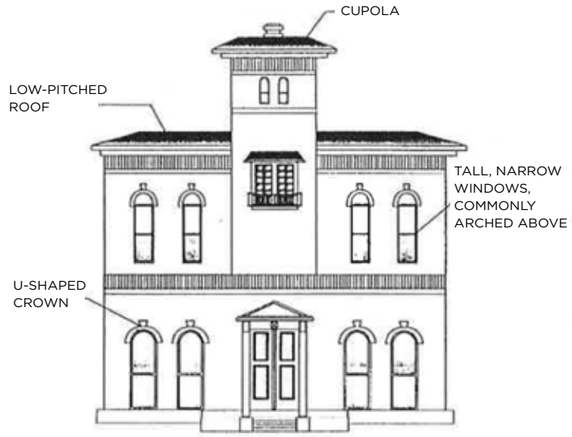
In Fernandina Beach, the Italianate style is represented in high-style residential examples, as well as in several vernacular dwellings that illustrate its influence. The dwelling known as the Fairbanks House at 227 South 7th Street and the Hirth House at 103 North 6th Street feature characteristic towers as focal points of their designs. They also have **low-pitched roofs and elongated windows, eave brackets, and bay windows.**



ITALIANATE 103 North 6th Street

CHARACTERISTICS

- Plan: rectangular or square
- Foundation: brick piers or continuous brick
- Height: 2 to 3 stories
- Primary exterior material: wood, weatherboard, brick, cast iron for storefronts
- Roof type: low-pitched hip, often with a square cupola or tower; commercial buildings, flat with parapet
- Roof surfacing: wood shingles (original), composition shingles, flat roofs: built-up
- Detailing: wide, over-hanging eaves with brackets beneath, cupola
- Windows: tall, elongated, narrow windows, often with hoods. Windows are most often arched.



Florida State Model Guidelines.

QUEEN ANNE (1880-1905)

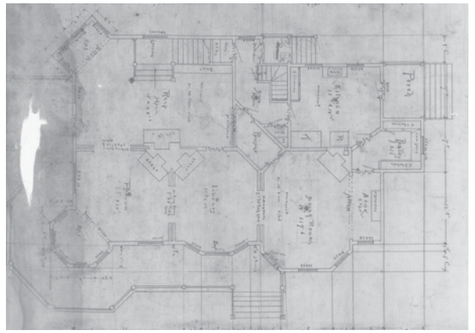
The emergence of the Queen Anne style coincided with the rise of balloon framing and mass production of wood ornamental features. These developments allowed for extravagant architectural designs with asymmetrical floor plans and irregular roof planes. These houses are typically of **asymmetrical floor plan** and often feature porches that wrap around from the main façade to a side elevation. More exuberant examples may also have a corner tower, highly detailed spindling, oriole or stained glass windows, roof cresting, wood shingle siding, corbelled brick chimneys with chimney pots, and irregular roof planes. Queen Anne style houses are often painted in **rich, contrasting color schemes.** Its popularity through Florida expanded rapidly, as rail lines transported the mass-produced millwork and other stylistic elements. In Fernandina Beach, Queen Anne examples include the ca. 1895 Bailey House (28 South 7th Street), with a wrap-around porch, a tower and a turret, and the ca. 1902 Horsey House (603 Centre Street), also with a tower and an irregular plan. In Fernandina Beach, the Queen Anne was fashionable from the **mid-1880s until 1910**. By then, the popular late nineteenth century Queen Anne style had generally fallen out of favor among designers and homeowners. Beginning in the **early twentieth century**, Americans embraced a return to its own architectural roots.



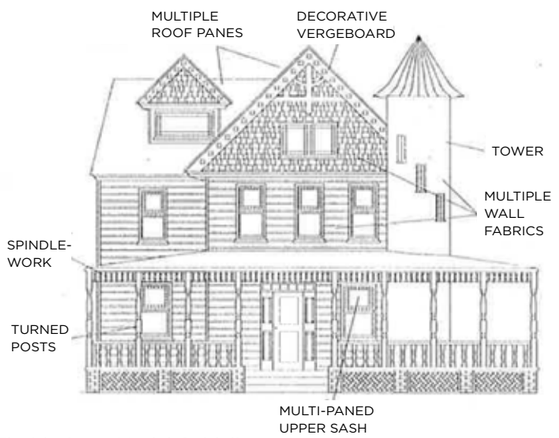
QUEEN ANNE 214 South 7th Street

CHARACTERISTICS

- Plan: irregular
- Foundation: piers, brick
- Height: 2 to 2.5 stories
- Primary exterior material: various - horizontal wood siding, shingles.
- Roof type: multi-planed, gable most common, towers, gables, turrets common as secondary roof structures.
- Roof surfacing: sheet metal, embossed, composition, asbestos shingles
- Detailing: a variety of woodwork including finial, pendants, brackets, scrollwork, trusses, verge boards, panels; a variety of textures, fish scales and other shingles; variety of color



Cotner Architects, LLC (Bailey House)



Florida State Model Guidelines.

ARCHITECTURAL STYLES

COLONIAL REVIVAL (1895-1955)

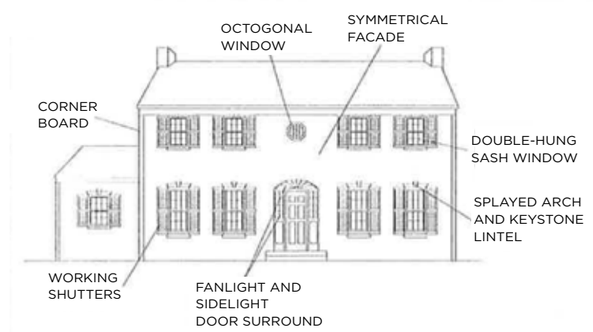
By the end of the nineteenth century, American architects began to look towards the country's own architectural roots. The Colonial Revival style reflects the nation's embrace of its colonial past. The style is characterized by **simplicity, symmetry, and unadorned order**, as a movement away from asymmetrical, highly embellished styles of the Victorian era. Colonial Revival dwellings typically have rectangular plans and symmetrical facades. The roof may be gabled or hipped. Windows are multi-paned double sashes. Doorways may contain sidelights, fanlights, pediments, and columns or pilasters. The details are **classically inspired, and entry porticos are common**.



COLONIAL REVIVAL 315 Calhoun Street

CHARACTERISTICS

- Plan: regular, rectangular, or nearly square
- Foundation: brick, piers or continuous
- Height: two to two-and-one-half stories
- Primary exterior material: horizontal wood siding, shingles
- Roof type: gable or hip, with dormers as secondary roof features
- Roof surfacing: embossed sheet metal or shingles; composition, asbestos shingles
- Detailing: classically derived columns, balustrades, modillions, dentils. Entrance details—transom, sidelights, fanlights, ornamental woodwork common.



Florida State Model Guidelines.

CRAFTSMAN/BUNGALOW (1905-1930)

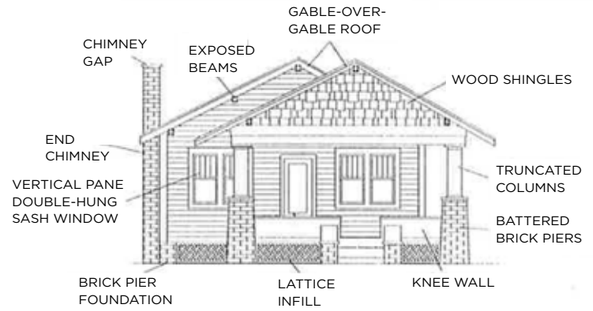
The Bungalow plan has roots in British India during the eighteenth and nineteenth centuries. The house type, **melded with Japanese building techniques**, exhibited at late nineteenth-century American expositions. Craftsman bungalow buildings typically have **low-pitched gabled roofs with a wide eave overhang, exposed rafters, decorative beams or braces, full- or partial-width porches, and tapered posts on brick piers.** Designers often used the Craftsman style for Bungalows, which were generally one-story houses with large porches and open interior floor plans. The Bungalow first emerged as a house type in American residential architecture in California and quickly spread across the country as a popular design choice for small houses. While the bungalow can take the form of a modest gable-front example, elaborate bungalow design can include multi-plane roof shape, known as an Airplane bungalow, and can feature extensive Craftsman detail on the interior. Bungalows are found throughout the Fernandina Beach historic district. Typically, they are one–to one-and-one-half-story structures. Their plan is **rectangular, with horizontal massing on the façade.**



CRAFTSMAN/BUNGALOW 202 South 7th Street

CHARACTERISTICS

- Plan: regular, rectangular, usually with the narrow side facing the street
- Foundation: brick pier or continuous brick or concrete block
- Height: one-and-one-half to two stories
- Primary exterior material: horizontal wood siding, shingles, less frequently stucco
- Roof type: gable main over gable porch roof, shed dormers frequent roof features, less frequent multiple gable
- Roof surfacing: sheet metal; composition asbestos cement shingles
- Detailing: exposed rafter tails , truss work, purlins, beams, knee brace brackets under the eaves, battered porch posts on piers, tapered chimneys



Florida State Model Guidelines.



Cotner Architects, LLC (414 Broome St, North Elevation)

ARCHITECTURAL STYLES

TUDOR REVIVAL (1910-1940)

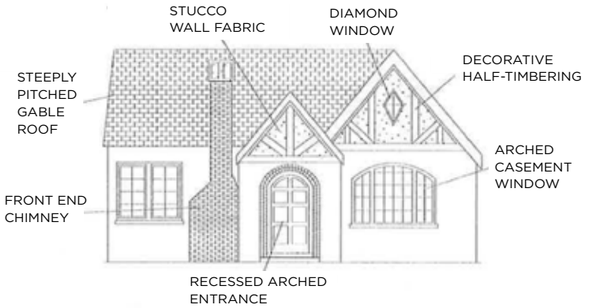
The Tudor Revival style is based loosely on Medieval architecture. Peaking in popularity during the 1920s, the style was fashionable for single-family dwellings as well as small apartment buildings. The plans often feature **cross gable, high-pitched roofs.** Exteriors can be of **stucco with false half-timbering, brick veneer, or weatherboard siding**. A Tudor Revival dwelling may feature a gable-front projecting bay with an arched entrance, an exterior, façade wall chimney, and even an entrance tower. Windows may be double-hung wood sash or multi-light styles. Of particular note in the historic district are one- and two- story rresidences in the 300 block of South 7th Street.



TUDOR REVIVAL 330 South 7th Street

CHARACTERISTICS

- Plan: regular, rectangular
- Foundation: continuous brick
- Height: tone-and-one-half to two-and-one-half stories
- Primary exterior material: brick, first story; stucco and wood, second story (half-timbering)
- Roof type: high-pitched gable
- Roof surfacing: composition shingles
- Detailing: half-timbering, prominent gables, oriel windows, massive chimneys, pointed elliptical arch



Florida State Model Guidelines.

MEDITERRANEAN INFLUENCE (1900-1930)

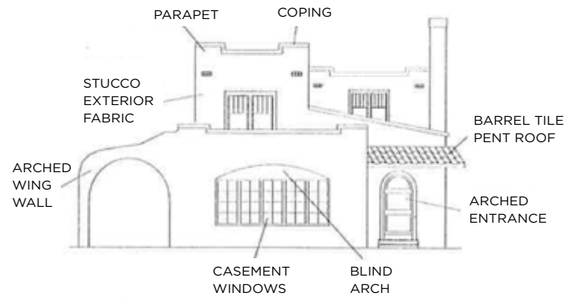
As noted for commercial buildings in Fernandina Beach, the influence of Mediterranean architectural styles is fitting in this coastal region with its Spanish heritage. At 315 Alachua Street, Villa Las Palmas represents a formal, symmetrical design and plan that incorporates elements of Spanish Mission and Mediterranean architecture, such as curvilinear parapet at the roofline, echoed in the entry porch roofline, and stucco exterior.



MEDITERRANEAN INFLUENCE 315 Alachua Street

CHARACTERISTICS

- Plan: regular or irregular
- Foundation: continuous
- Height: two stories
- Primary exterior material: stucco
- Roof type: low-pitched hip, flat with curvilinear parapet
- Roof surfacing: barrel tile
- Detailing: plaster and terra cotta detailing highlighting arches, columns, window surrounds, cornices and parapets, wrought iron grilles, balconies, and balconets



Florida State Model Guidelines.

RESIDENTIAL

ADDITIONS

OVERVIEW

New additions should be designed and constructed so that the character-defining features of the historic building are not radically changed, obscured, or destroyed in the process of rehabilitation. The new design should **complement the original historic building and still be distinguishable. Do not try to copy the original design.**

GUIDELINES

1. Before building an addition, attempt to accommodate needed functions within the existing building.
2. **Limit the size of new additions** so as not to overwhelm the historic building.
3. Respect the **scale, massing, materials, and window spacing** of the historic building.
4. Do not attempt to duplicate **form, material, style, wall plane, roofline, cornice height**; the new addition **should not** appear to be part of the historic building.
5. Use contemporary designs for new work or **reference design motifs** from the historic building.
6. Respect the existing historic character of surrounding buildings in the district and insure than the new addition will complement this historic character.
7. Place new additions on **rear or side elevations** where not visible from the street.

HELPFUL HINT
Refer back to the Context Sensitive Setback Determination on page XIV.

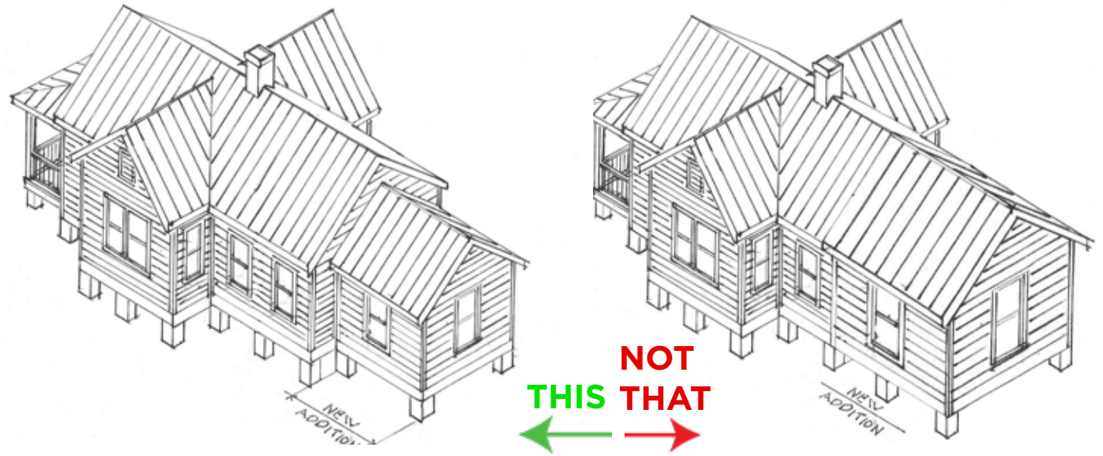
APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:
2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
9. Compatible Contemporary Design for New Alterations/Additions
10. Reversibility of New Alterations/Additions



GARAGE WING ADDITION 31 South 10th Street

HELPFUL HINT THIS...NOT THAT

Below is an overview graphic to help show what the guidelines are asking for ("this")...and what should be avoided ("not that").



ML+H/Les Thomas Architect

REAR ADDITION EXAMPLE

ML+H/Les Thomas Architect

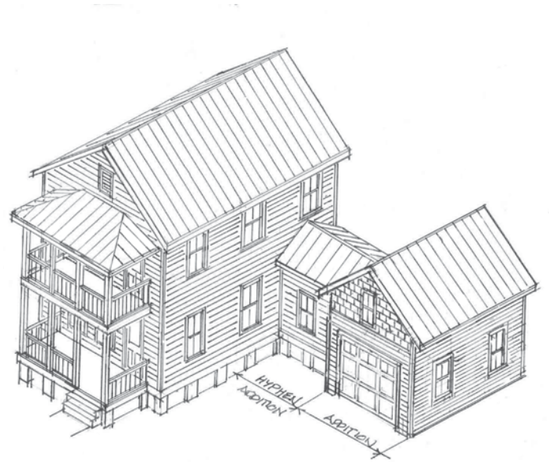
REAR ADDITION EXAMPLE



LATERAL WING ADDITION 31 South 10th Street



REAR PORCH ADDITION 120 North 6th Street



NEW ADDITION EXAMPLE

RESIDENTIAL

ARCHITECTURAL DETAILS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Architectural details help define individual building styles and contribute to overall district character. Common architectural details in the district include **bargeboards, brackets, cornices, dentils,** and other decorative or trim elements. Materials include **wood, metal, and masonry.**

GUIDELINES

1. Follow the guidelines for masonry, metal, or wood to maintain architectural details.
2. Ensure that architectural features remain visible; **do not cover or conceal them.**
3. Follow the guidelines for masonry, metal, or wood to repair damaged architectural features.
4. If architectural features are missing or too severely damaged for repair, replace them with similar design and materials. Use replacements appropriate for the style and period of the building.
5. Do not add architectural features to locations where **none historically existed.**

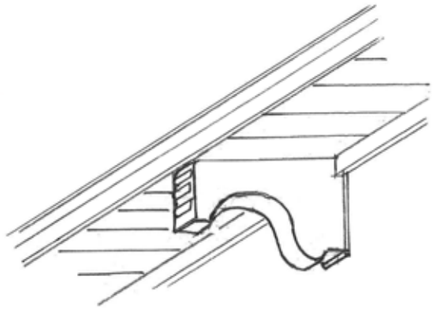
For more information on maintenance and repairs, refer to Appendix A or the Secretary of Interior Standards.



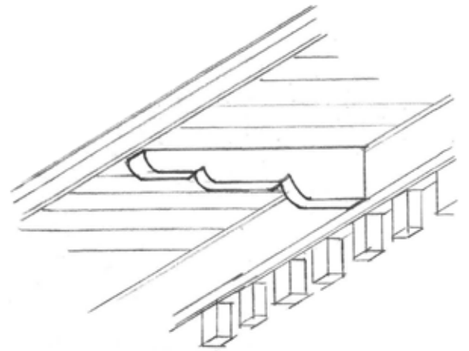
PORCH TRIM 614 Ash Street



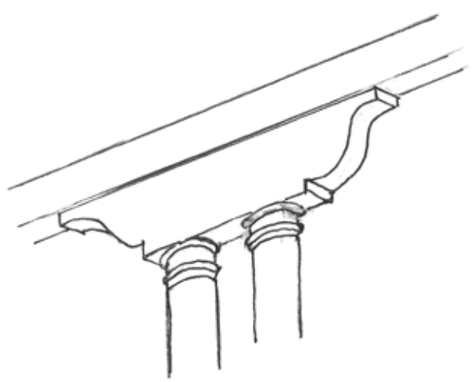
DECORATIVE TRIM 601 Ash Street



ROOF BRACKET EXAMPLE

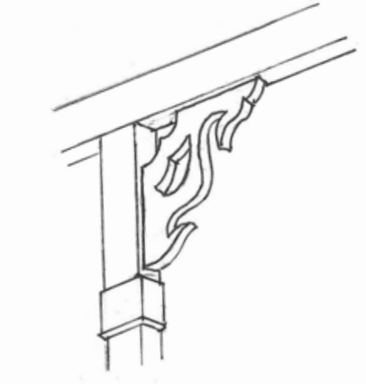


ROOF BRACKET WITH BRICK CORBELS



PORCH BRACKET EXAMPLE

ML+H/Les Thomas Architect



SCROLL SAWN PORCH BRACKET

RESIDENTIAL

AWNINGS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Awnings were common features for windows and porches of buildings prior to the widespread use of air conditioning. They were functional in providing a cooling effect and also added texture to an exterior façade. While the use of awnings declined after World War II, their re-emergence has been seen in recent years as a means to help reduce energy use. Canvas awnings may be appropriate for historic dwellings.

GUIDELINES

1. Retain and maintain historic metal awnings.
2. Repair damaged historic metal awnings.
3. Awnings may be added to houses at appropriate locations such as **window and door openings and porches.**
4. New awnings should be in traditional designs and fit the rectangular or arched openings to which they are applied.
5. For new awnings, select those made of **canvas, cotton and polyester blends**. Ensure their installation does not damage the building. **Choose colors to complement the building.**
6. Maintain metal awnings added in the mid-20th century. New metal awnings are not permitted.

For more information on maintenance and repairs, refer to Appendix A or the Secretary of Interior Standards.



AWNING 304 Calhoun Street



SHED-TYPE AWNING 114 North 3rd Street



METAL AWNINGS 306 South 7th Street

RESIDENTIAL

CHIMNEYS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
7. Cleaning with Gentlest Method Possible
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Chimneys are integral features on historic houses and are, on some houses, important stylistic elements. Chimney pots or caps are functional additions to the chimney tops, improving ventilation of coal fumes. As oil came to replace coal's use in heating, chimney pots became less prevalent. Many chimneys, as well, have become obsolete appendages, in terms of function of the dwelling. Yet aesthetically, they **contribute to the historic character of the dwelling.**

GUIDELINES

1. Retain and maintain historic chimneys.
2. Follow guidelines for masonry for chimney maintenance and preservation.
3. Follow masonry guidelines for repairing chimneys.
4. If original chimneys are missing or too severely damaged for repair, consider replacement using appropriate designs for the style and period of the building.
5. Retain extant chimney pots of terra cotta and brick. Replace in kind, do not substitute other non-historic materials such as sheet metal or concrete block.

For more information on maintenance and repairs, refer to Appendix A or the Secretary of Interior Standards.



CORBELLED CHIMNEYS 227 South 7th Street



CORBELLED CHIMNEY 415 Centre Street



ROUNDED CHIMNEY 129 North 4th Street

HELPFUL HINT ## THIS...NOT THAT

Below is an overview to help show what the guidelines are asking for ("this")...and what should be avoided ("not that").

This: Keep existing chimneys even if fireplace is no longer in use.
Not That: Remove chimneys.

RESIDENTIAL

ENTRANCES & DOORS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Entrance elements such as **doors, transoms and sidelights** are significant in defining a house's architectural character. Preserve and maintain original. If storm doors or screen doors are desired, select and install designs that allow for **full-view of the historic door.**

GUIDELINES

1. Maintain entrances, doors, and related elements.
2. Follow guidelines for wood to keep entrances, doors, and related elements in good repair. **Reuse historic hardware and locks.**
3. If an entrance element suffers from deterioration, **salvage as much historic material as possible**. Replace an entrance door, or related element only when damage is beyond reasonable repair. Match the replacement to the historic original.

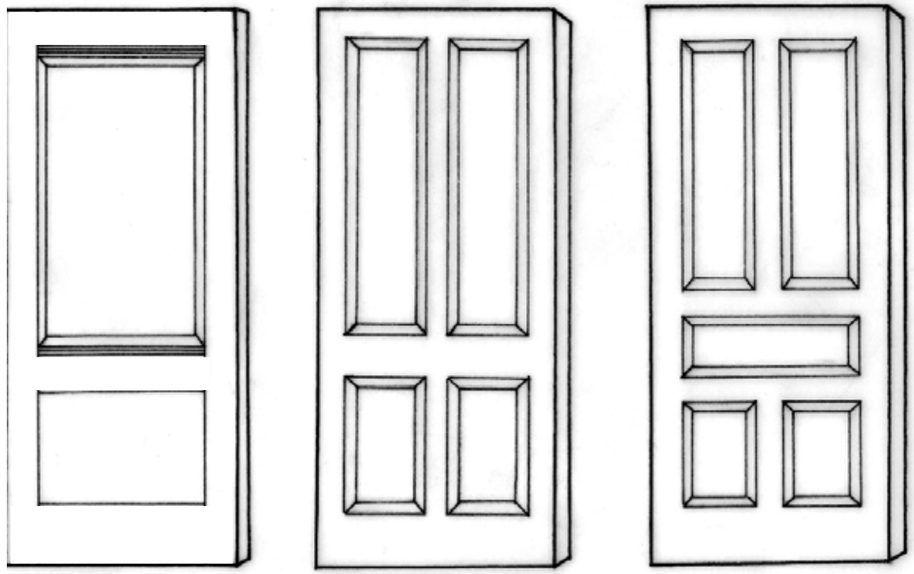
   For more information on maintenance and repairs, refer to Appendix A or the Secretary of Interior Standards.



ENTRANCE 614 Beech St.



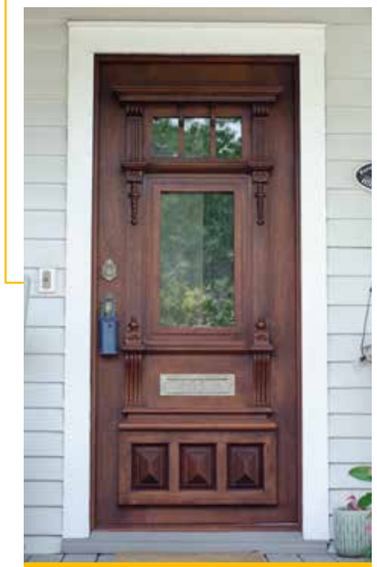
ENTRANCE 319 South 3rd Street


ML+H/Les Thomas Architect

SUGGESTED PANEL DESIGNS FOR REPLACEMENT DOORS



CRAFTSMAN DOOR 126 South 6th Street


PANEL DOOR 204 South 6th St.



SIDELIGHTS 102 10th Street

RESIDENTIAL

FOUNDATIONS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Most dwellings in Fernandina Beach have **brick or concrete foundations,** many of which are on **raised piers**. The use of lattice panels between pier foundations is encouraged. Follow masonry guidelines to keep foundations in good condition. They are not just functional features, but also convey a sense of time, contributing to the over-all historic appearance of the building.

GUIDELINES

1. Retain and maintain foundations according to masonry guidelines.
2. Do not cover or conceal foundations. Allow them to remain visible **if they were historically visible.**
3. Follow masonry guidelines for foundation repairs.
4. For pier foundations, use sections of lattice installed between the piers. **Do not cover over the piers.**
5. Wood lattice panels are to be placed within frames to extend their life expectancy. **The use of vinyl or plastic lattice panels is prohibited.**
6. If brick piers are required to be enclosed, use pierced brick or a stucco wash and consider placing the new materials behind the existing brick piers to maintain the pier configuration as much as possible.
7. **Flood vents are encouraged.**

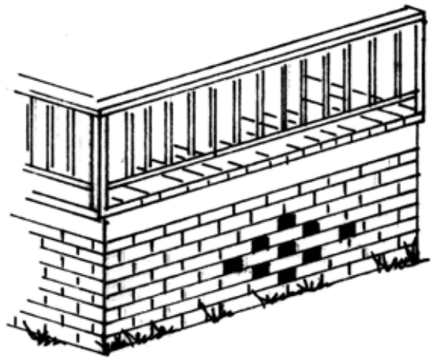
For more information on maintenance and repairs, refer to Appendix A or the Secretary of Interior Standards.



VISIBLE FOUNDATIONS 601 Ash Street



WOOD PANELS 322 North 3rd Street



Thomason and Associates

PIERCED BRICK PANELS EXAMPLE

SEE SKETCH



WOOD LATTICE PANELS 319 South 3rd Street

THINK RESILIENCY

PIER CONSTRUCTION & FLOOD VENTS

Pier construction is constructing or moving a home on top of **'deeply grounded piers and beams'.** Homes with this construction have numerous benefits: flood protection, easy access to pipes, wires, and crawl spaces for repairs and easier to build on uneven ground site.

Flood vents are for use at the base of a home that has either a crawlspace or enclosed area that needs natural air ventilation or flood protection. Some vents may offer **extra insulation, or even open and close with temperature changes making them more flexible in varying weather conditions.**

https://permapier.com/blog/pier-beam-vs-slab-foundation/#:~:text=Flood%20Protection%3A%20One%20of%

EXAMPLE



FLOOD VENT

RESIDENTIAL

LIGHTING

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Retain and preserve historic light fixtures; new ones should be **unobtrusive** and **follow historic examples** in terms of materials and placement.

GUIDELINES

1. Retain historic light fixtures.
2. Repair damaged historic light fixtures or replace damaged pieces with similar replacements.
3. If original fixtures are missing or beyond repair, new fixtures should either replicate historic examples appropriate for the **period and style** of the building or use unobtrusive **design, materials and traditional placement.**
4. Utilize primary fixtures with a **historically appropriate** 'lighting temperature', such as **2700K or 3000K**. Bluer/whiter lighting (4000K or 5000K) may be appropriate in limited use to highlight architectural features.

SEE EXAMPLES
SEE NOTE

DARK SKY/ FULL CUT OFF:

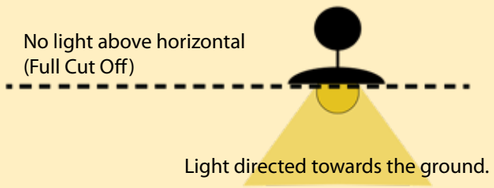
According to Dark Sky organization, light polution is the 'human-made alteration of outdoor light from those occurring naturally' (darksky.org)

Light pollution can:

1. Have an adverse effect on wildlife and its habitat by altering animals' and plants' abilities to detect day from night.
2. Decrease safety. Glare from unsheilded streetlights contribute to vehicular accidents. There is no clear evidence that increased outdoor lighting deters crime.
3. Waste energy and money.

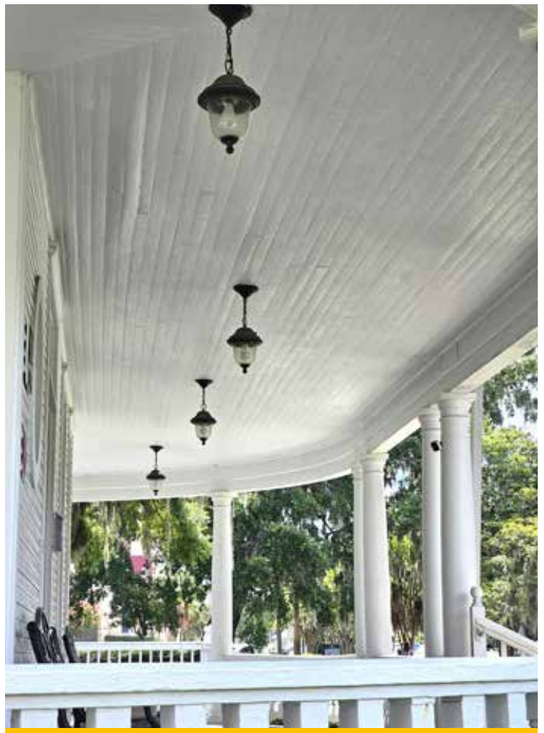
How to help reduce light pollution:

4. Only use lights when and where they are needed. Turning off lights or using timers can help reduce excess light.
5. Use targeted lights. Sheild and aim lights so they only fall downward.
6. Use low level lights.
7. Use warm colored lights, as these cause less skyglow. Lights that have 3000 Kelvin warmth or lower (refer to chart on right) help reduce skyglow.





HISTORIC PORCH LIGHT FIXTURE 319 South 3rd Street



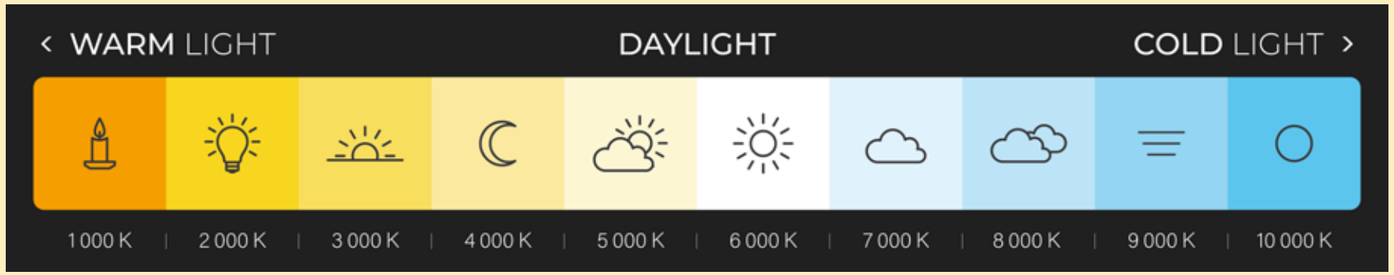
PORCH LIGHT FIXTURE 603 Centre Street



4 ARM VICTORIAN LIGHT POSTS 227 South 7th St.

COLOR TEMPERATURE

Color temperature is measured in Kelvin. 2700K to 3000K is close to an incandescent, and is preferred for historic lighting.



Shutterstock

2700K

3000K

4000K

5000K

RESIDENTIAL

PAINT

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
5. Sensitive Treatment of Distinctive Features and Craftsmanship

OVERVIEW

Maintain the painted finish on traditionally painted parts of buildings and components like **wood siding, architectural details, and window sashes**. Paint has both protective and aesthetic purposes.

GUIDELINES

1. Maintain the painted finish of building and landscape elements that were historically painted, such as **wood siding and fences.**
2. Historically unpainted masonry should remain unpainted. Adding a coating (such as waterproofing) to historically unpainted masonry or other surface, using proper techniques, may be appropriate under extenuating circumstances and with prior HDC Board approval.
3. Use oil paint on surfaces that have been painted with oil paint in the past; this is generally the case for historic buildings in the district.
4. Latex paint is **not recommended**, as it does not adhere well and shrinks more than oil paint when drying. This can pull off underlying old paint. If latex is used, first **completely prime the surface** with an oil-based primer.
5. The use of elastomeric paints and other long lasting paints is recommended as long as they are **breathable and have similar qualities to historic paint adherence**. The use of spray-on sidings such as "liquid siding" should not be used **unless** they are proven to be breathable and will not damage the original wood or brick surface.
6. Before painting, clean surfaces with water and household detergent to allow new paint to adhere.
7. Remove damaged or deteriorated paint to the next sound layer.
8. If paint has blistered and peeled down to bare wood, remove all paint down to the bare wood. Otherwise, it is not necessary to remove but the blistered outer layer.
9. Use the gentlest means of paint removal possible, such as hand sanding and hand scraping.
10. If the use of a chemical stripper is needed to supplement the above technique, first test it in an inconspicuous area to ensure it will not cause damage to historic materials. Also, be certain to follow directions to neutralize chemicals after use. Otherwise, new paint will not adhere.
11. Select paint colors that complement the style and period of the house and the overall color scheme of the street.
12. Use **the same color** for trim boards, porch framing and columns, and window framing; **a contrasting color** for walls; and a darker color for doors, shutters, and window sashes.
13. Limit the number of colors used to three.



CONTRASTING PAINT COLORS 601 Ash Street



CONTRASTING PAINT COLORS 117 North 6th Street



PAINTED EXTERIOR 310 South 6th Street



PAINTED EXTERIOR & TRIM 102 North 6th Street



PAINTED EXTERIOR & TRIM 303 South 8th Street

RESIDENTIAL

PORCHES

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
4. Retention of Significant Later Alterations/Additions
5. Sensitive Treatment of Distinctive Features and Craftsmanship
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions
10. Reversibility of New Alterations/Additions

OVERVIEW

Like so many architectural elements, porches serve a function, as well as help convey building style. Porches are focal points since they have traditionally been a social gathering space. Residents use a porch as a sitting area, and visitors use a porch as a place of transition between the exterior and interior of the dwelling. Decorative elements, such as porch columns or spindles, **help define architectural style**. In the district, many homes retain either large front or side porches. Removing or altering a porch greatly alters a building's integrity and can effect the overall historic character of the district. Therefore, **retaining porches is essential.**

GUIDELINES

1. Follow wood and masonry guidelines to retain, maintain, and repair wooden and masonry porches.
2. Porches on rear elevations are mainly **functional** and are **less crucial** to historic character.

3. When a porch is damaged or deteriorated beyond repair, replace it using a design that matches the **original porch in design and materials**, supporting the historic character of the district **to the greatest extent possible.**

4. Because porches were originally designed to be open and semi-transparent, their enclosure is **not recommended**. If enclosure is desired, use **glass or screens with minimal structural elements** instead of solid materials.
5. The use of **substitute materials for porch floors such as wood and plastic composites may be appropriate for rear porches only**. If these treatments are used ensure they are not easily seen from the street.

6. The addition of vinyl porch columns is not appropriate for porches readily visible from the street and are discouraged for rear elevations. The use of fiberglass columns may be appropriate for certain architectural styles such as **Colonial Revival** when restoration is not feasible.
7. Porch depth is recommended to be **between 6' and 8' in depth.**

For more information on maintenance and repairs, refer to Appendix A or the Secretary of Interior Standards.

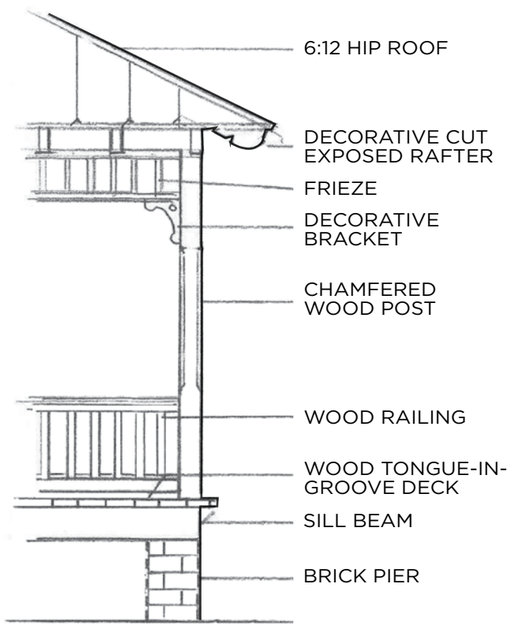
SEE EXAMPLES



WOOD BALUSTERS 123 South 7th Street



SCREENED PORCH 301 South 6th Street



ML+H/Les Thomas Architect

PORCH TERMINOLOGY



PORCH FEATURES 28 North 4th Street



BUNGALOW PORCH 213 South 6th Street



DECORATIVE BRACKETS 215 South 7th Street

RESIDENTIAL

PORCH STAIRS & RAILINGS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
4. Retention of Significant Later Alterations/Additions
5. Sensitive Treatment of Distinctive Features and Craftsmanship
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions
10. Reversibility of New Alterations/ Additions

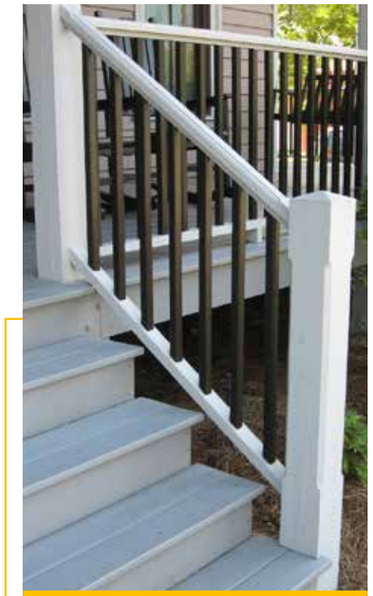
OVERVIEW

If porch stairs or railings are in need of replacement, match new components to the original porch in terms of design and materials.

GUIDELINES

1. All elements of a historic porch, including steps and railings are important to the architectural integrity of the building. Retain these components when possible.
2. Porch steps and railings are subject to regular use. Check them often and make repairs with materials that match the original.
3. If an individual porch step and rail requires replacement, use materials that match the originals.
4. The use of materials such as **brick, concrete, or wrought iron steps** for wooden front porches is **not recommended.**
5. Do not use pre-cast concrete steps on entrances **that are in public view.**
6. If desired, adding wooden or metal handrails may be appropriate if they are compatible with the style and design of the building.
7. In most cases, balusters or railings must be a minimum of finished dimensions of **three inches by three inches**. Simple painted wood railings with balusters between the top and bottom rail are generally appropriate.
8. Balusters shall be historic palings, flat sawn, or otherwise historically appropriate.
9. Comply with Florida Building Code for Residential buildings and 404 guidelines.

For more information on maintenance and repairs, refer to Appendix A or the Secretary of Interior Standards.



REBUILT PORCH STAIRS & RAILING 604 Ash Street



PORCH STAIRS & RAILING 322 N 3rd Street



JIGSAW PORCH RAILING DESIGN 27 South 7th Street



PORCH STAIRS & RAILING 414 South 7th Street



PORCH STAIRS & RAILING 302 South 7th Street

RESIDENTIAL

ROOFS

OVERVIEW

The purpose of a roof is to cover and protect the rest of the building from the elements, making it is one of the most important parts of a building. Regular roof maintenance is essential. A roof's size and visibility tend to restrict any change in its shape or materials, as this would drastically alter the appearance of the entire building. Original roofing materials in Fernandina Beach include **wood shingles and standing seam metal**; however, much of these original materials have been lost due to hurricanes and storms. New roofing materials of **asphalt, metal, and fiberglass are appropriate** for the district.

GUIDELINES

1. Retain, maintain, and repair historic roof forms and materials.
2. Where damage has occurred, retain as much historic material as possible, replacing only individual elements.
3. If overall deterioration is beyond the repair, substitute materials may be used. Select substitute materials that will best support the historic character of the building and the district. Match original materials whenever possible.
4. Roof maintenance extends to **keeping gutters and downspouts clean and in good repair.**
5. Inspect regularly for leaking roofs, gutters, and downspouts, and make repairs.
6. Regularly check for and secure loose or missing flashing; if flashing is deteriorated, replace it with high-quality materials. Fasten aluminum flashing with **aluminum nails and paint.**
7. Ensure proper ventilation to prevent condensation.
8. Provide adequate anchorage for the roofing material to guard against wind and water damage.
9. Check seams of metal roofs and keep metal surfaces painted **except for copper roofs,** which are protected by their patinas.
10. Secure metal roofs with **metal fasteners** that are compatible with the roofing material.
11. If supporting material has deteriorated below a slate or cement-tile roof, carefully remove and retain the tiles, repair the supports, and reinstall the tiles using **copper nails** to nail slate tiles to the roof.
12. If solar panels, skylights, rooftop satellite dishes, or other modern roof elements are used, install them out of public view. **Use the smallest satellite dish possible.**

    For more information on maintenance and repairs, refer to Appendix A or the Secretary of Interior Standards.

SEE EXAMPLES



SCALLOPED ROOFING 102 North 6th Street



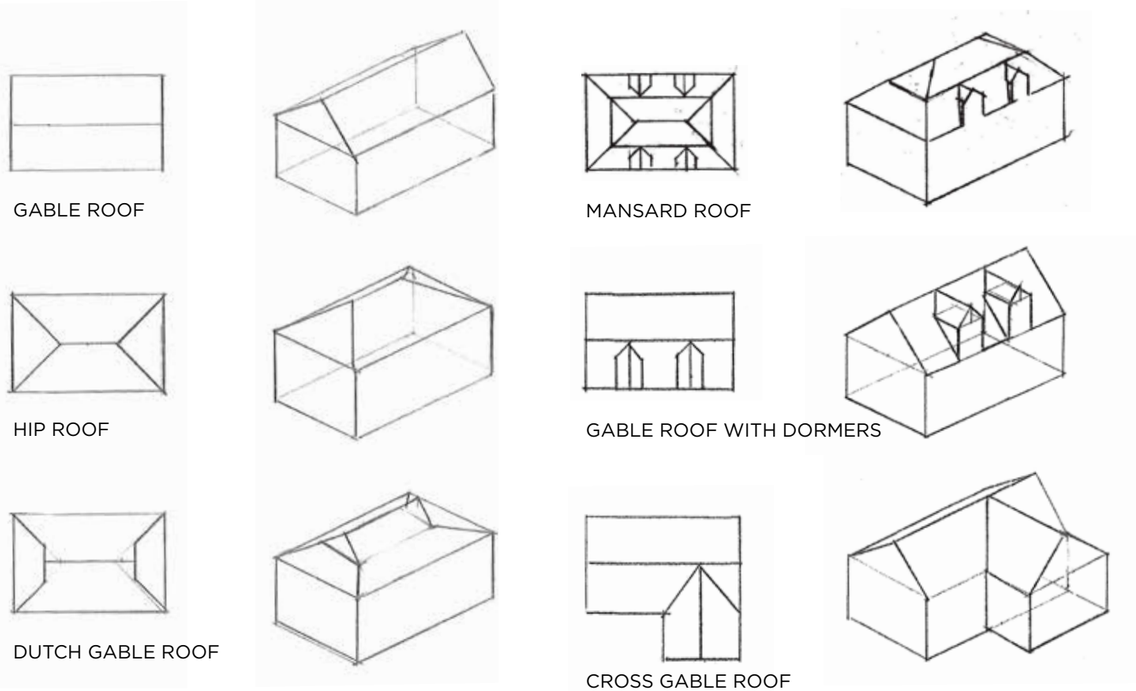
QUEEN ANNE ROOF 117 North 6th Street



PAINTED METAL ROOF 116 North 4th Street

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
4. Retention of Significant Later Alterations/Additions
5. Sensitive Treatment of Distinctive Features and Craftsmanship
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions



ML+H/Les Thomas Architect

ROOF STYLE EXAMPLES



SCALLOPED SLATE ROOFING 214 South 7th Street

RESIDENTIAL

SIDING

OVERVIEW

Original siding is highly demonstrative of architectural integrity. Modern siding treatments like vinyl or aluminum are not permitted and cannot replicate the natural appearance of real wood and are therefore not permitted. Retain and maintain original wood siding.

GUIDELINES

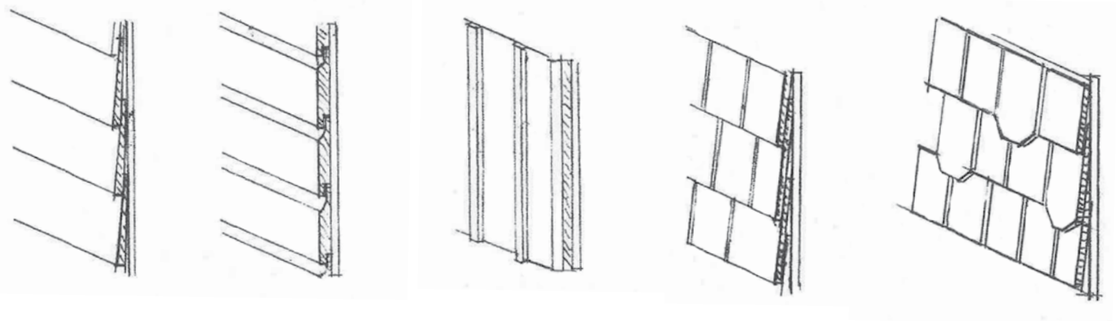
1. Preserve historic siding and exterior materials.
2. Re-nail warped or loose wood shingles.
3. Follow wood or masonry guidelines when repairing damaged historic siding and exterior materials.
4. Repair stucco by removing loose material and patching with a new material that is similar in **composition, colors, and texture.**
5. Replace historic siding and shingles only as required and with materials that match the original as closely as possible.
6. If historic siding was removed or covered prior to the adoption of design guidelines or becomes damaged beyond reasonable repair, **the use of synthetic replacement siding may be permitted. However, original materials are still preferred.**
7. While cementitious siding may be used, it should be focused **on additions and new construction.** Vinyl and aluminum siding are prohibited.
8. Choose cementitious siding that most closely matches the shape, size, profile, and texture of wood siding.



ORIGINAL WOOD SIDING 502 Broome Street

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions



LAP | CHANNEL (NOVELTY) | BOARD & BATTEN | SHINGLES | FISH SCALE SHINGLES

WOOD SHINGLE PATTERNS

ML+H/Les Thomas Architect



WOODEN SHINGLES 214 South 7th Street

WOOD VERSUS SYNTHETIC SIDING

- Vinyl and aluminum are still too new to definitely say whether they are more or less economical than wood. In terms of resale value, wood siding has the economic advantage; a recent study by Remodeling Magazine judges that property owners lose one out of every three dollars invested in aluminum siding when they sell their house.
- Wood and synthetic materials perform fairly equally in terms of energy conservation since most heat leaves houses through roofs, basements, windows, and doors.
- Any claims that synthetic siding is "maintenance-free" are untrue. Owners of 15 to 20 year old aluminum and vinyl siding often find that it, like wood, requires painting.
- Vinyl siding is a toxic material and is not considered "green" and friendly to the environment.
- Synthetic siding is likely to trap moisture and condensation between it and the wood underneath, leading to rotted wood and structural problems.
- Synthetic siding can keep the problem hidden until major damage is done.
- If choosing synthetic siding, choose a style that has thickness and detail such as a tapered shape.

MAINTAINING WOOD SIDING

- Paint wood siding every five to eight years to seal it against water penetration.
- Repair or replace damaged sections. Epoxies can be helpful.
- For its best appearance, keep wood siding clean by using a strong stream of water from a garden hose or by using household detergent and a medium soft brush.
- Allow sunlight and air to reach siding to prevent mildew.
- For more information on general maintenance and painting of wood siding, see the preservation brief at http://www.nps.gov/history/hps/tps/briefs/brief10.htm.

RESIDENTIAL

WINDOWS & SHUTTERS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Windows are functional and aesthetic, helping to convey a building's particular style. Windows allow **light into the interior of a building, provide ventilation, and allow a visual connection to the outside**. Their spacing divides a building into distinct sections, or bays, which defines the elevation. There are numerous types and sizes of windows in addition to a variety of designs of **sills, lintels, decorative caps, and shutters**. Preserving windows and their components helps uphold the architectural integrity of the district as a whole. **Due to the importance of windows, a condition survey and specific application are required.**

SEE TERMINOLOGY, NEXT PAGE

GUIDELINES

SEE EXAMPLES

1. Preserve historic windows.
2. **Patch, paint, putty, and weather strip** historic windows as needed in order to restore them to their original conditions. See guidelines for wood for more detailed repair information.
3. If damage to a historic window is beyond repair, it may be replaced with proper HDC prior approval. However, when possible, replace only damaged components and retain as much historic material as possible. To test for condition, stick an ice pick into the sill or bottom rail of the frame; if it penetrates more than half an inch into the wood, the frame may require replacement.
4. If the majority of windows are beyond reasonable repair and HDC prior approval has been given, wood windows should be replaced with wood windows to match the original.
5. To boost energy conservation, opt for the **installation of storm windows** over replacement of historic windows.
6. Window tinting should be limited and allow the window to be largely transparent.
7. Retain historic shutters and blinds.
8. If new blinds or shutters are installed, use ones that are constructed of wood and sized and installed like historic working ones and are based on physical or photographic evidence. **Operable shutters are preferred.**
9. The installation of vinyl shutters is not permitted. Vinyl is not a sustainable material and its plastic appearance is not similar to wood.
10. When proposed, storm shutters must be fully functional to aid in storm protection.
11. Do not change **the number, location, size, or glazing pattern** of windows by cutting new openings, blocking in windows, or installing replacement sashes that do not fit the historic openings.
12. Do not install bars in windows visible from the street.
13. Do not use snap-in or flush muntins on historic buildings or new infill.
14. While the windows do not need to be true divided lights, raised muntins must be used on the **exterior and interior** of the window pane.
15. Re-use serviceable hardware and locks as long as they are reversible and do not result in damage to historic elements.
16. The installation of temporary storm shutters to protect windows is appropriate as long as they are reversible and do not damage the historic fabric of the property.
17. The installation of "bahama" style shutters is appropriate if the property owner can demonstrate the building originally had such shutters through photographic or physical evidence.



1X1 WINDOWS 121 North 6th Street



2X2 WINDOW 17 South 7th Street

APPROVED FOR USE ON HISTORIC STRUCTURE PROJECTS

Note: If window muntins are used, they must match profile of existing historic muntins and must include exterior raised muntins (grilles).

Wood:	Aluminum-Clad Wood:	Vinyl-Clad Wood:	Cellular PVC/Ultrex:	Composite:
Hurd Jeld-Wen (Siteline) Marvin Pella (Reserve)	Hurd Jeld-Wen (Siteline) Marvin Pella (Architect, Designer, Reserve) Weather Shield	Anderson (400 Series, Architectural, 200 Series)	Marvin Elevate (Previously known as Integrity Wood-Ultrex) Windsor	Renewal by Andersen

APPROVED FOR USE ON NEW CONSTRUCTION PROJECTS ONLY

Any product line approved for use on historic structures can also be used on new construction. Window style and light patternare at the discretion of the applicant. Note: If window muntins are used, they must include exterior raised muntins (grilles).

Aluminum-Clad Wood:	All Vinyl/Plastic/Fiberglass:
Pella (ProLine)	Pella (Impervia, 350 Series, Encompass)

NOTE: APPROVED WINDOWS MAY CHANGE. CHECK LINK (BELOW) OR DISCUSS WITH CITY STAFF.

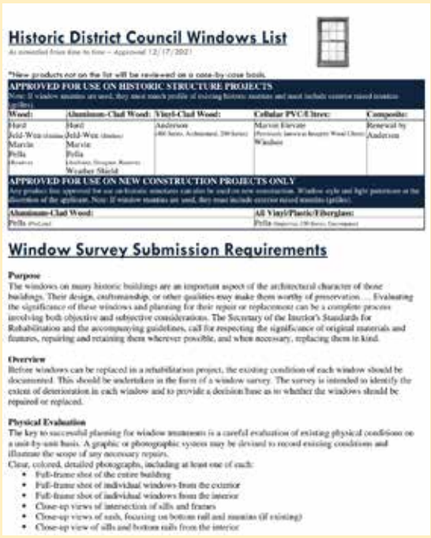


ARCHED WINDOWS 102 North 6th Street

HDC WINDOW APPLICATION

Applications are available on the City of Fernandina Beach website:

https://www.fbfl.us/1004/Applications-Forms



Historic District Council Windows List

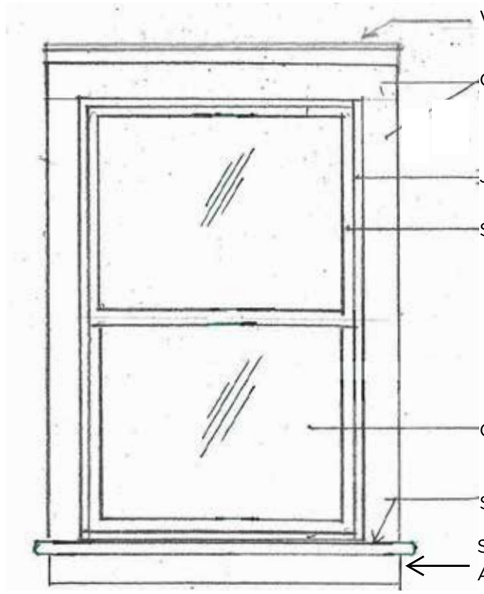
Window Survey Submission Requirements

Purpose

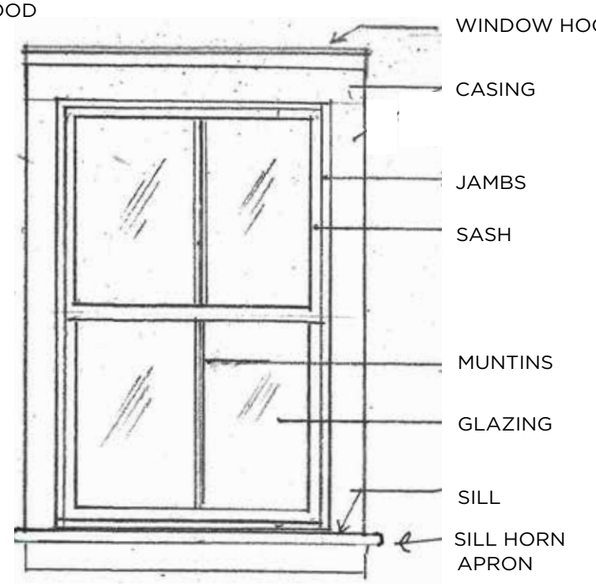
Overview

Physical Evaluation

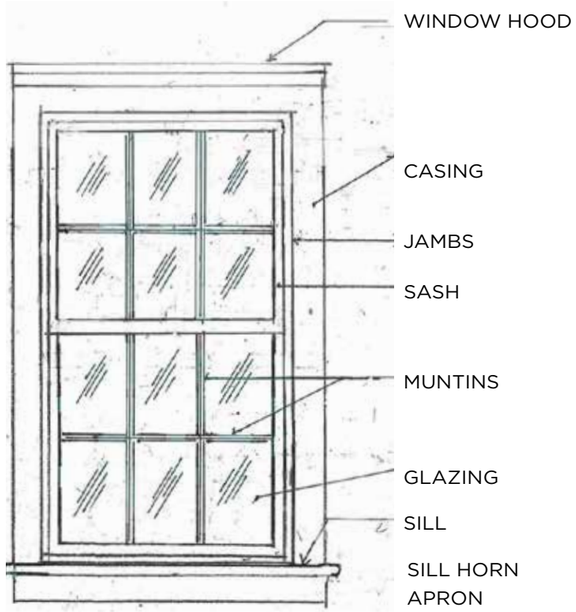
WINDOW TERMINOLOGY



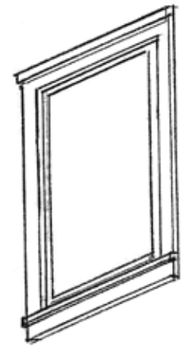
1X1 DOUBLE HUNG WINDOW



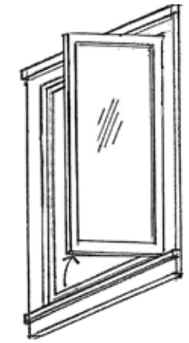
2X2 DOUBLE HUNG WINDOW



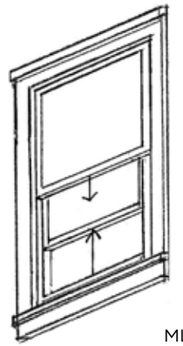
6X6 DOUBLE HUNG WINDOW



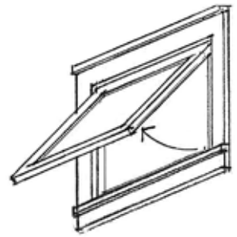
FIXED SASH



CASEMENT WINDOW

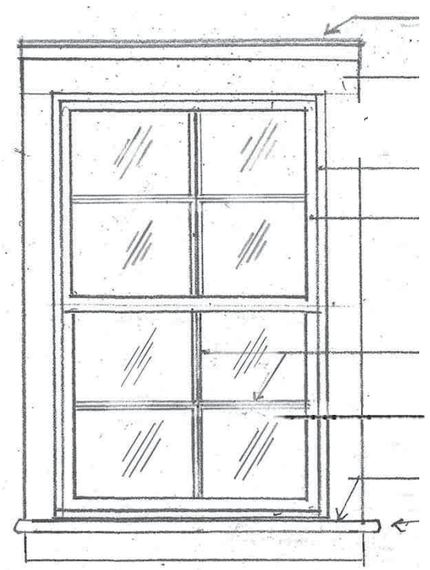


DOUBLE HUNG WINDOW

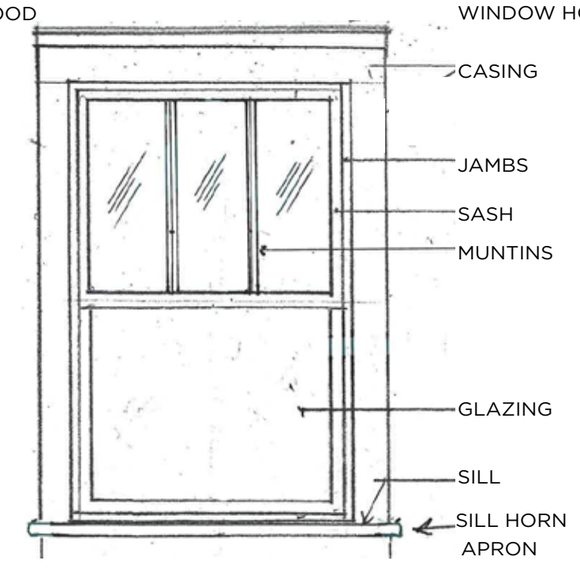


AWNING WINDOW

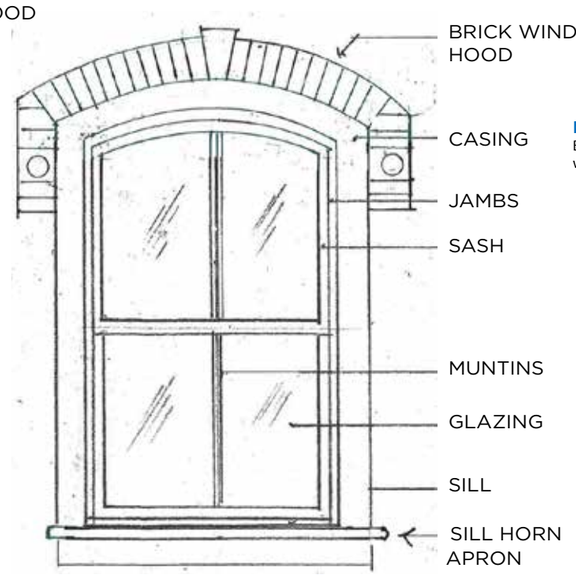
ML+H/Les Thomas Architect



4X4 DOUBLE HUNG WINDOW



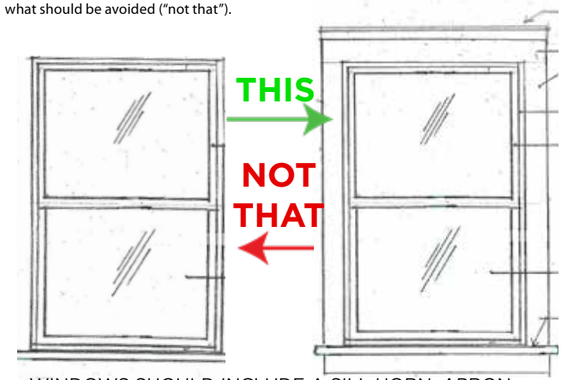
3X1 DOUBLE HUNG WINDOW



2X2 WITH ROUND TOP DOUBLE HUNG

HELPFUL HINT **THIS...NOT THAT**

Below is an overview graphic to help show what the guidelines are asking for ("this")...and what should be avoided ("not that").



WINDOWS SHOULD INCLUDE A SILL HORN, APRON, WINDOW HOOD.

RESIDENTIAL

WOOD MAINTENANCE

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
7. Cleaning with Gentlest Method Possible
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

The abundance of wood has made it the most common building material throughout much of the country's building history. Also, wood is pliable and can be easily shaped, which allowed for a broad range of decorative and functional elements. Many wooden elements, such as **architectural details, doors, siding, and windows**, are addressed in their own sections. While wood is durable and easy to work with, it must be **maintained properly** to have a long life.

GUIDELINES

ALSO SEE 'PAINT'

1. Follow the guidelines for paint to keep all wood surfaces protected from the elements. **Paint prevents deterioration from moisture.**
2. Use pest-control products with caution; conduct regular inspections for termites.
3. Maintain landscaping so that it does not cause damage to wood.
4. Inspect for **leaking roofs, gutters, and downspouts** and make needed repairs to eliminate excessive moisture issues. Secure or replace loose or deteriorated flashing and insure proper ventilation.
5. Check for proper drainage around the foundation to eliminate standing water.
6. Re-caulk where rainwater can penetrate such as in junctions of dissimilar materials or at corner boards. First remove old caulk and dirt and use a high quality caulk such as one made with polyurethane. **Refrain from caulking under individual siding boards or windowsills.**
7. If wood is beginning to rot, dry it thoroughly and treat it with fungicide. Waterproof it (two to three applications of boiled linseed oil with **24 hours of drying time between coats** has been quite successful), then fill any cracks and holes with putty and sand. Caulk between the wood members when necessary, then prime and paint the wood.
8. If wood is partially decayed, fill and strengthen it by applying **semi-rigid epoxy** into the decayed wood and allowing it to harden. Then **fill, patch, sand, and paint** the consolidated wood. Caulk between the wood members when necessary, then prime and paint the wood.
9. Wood boards with wide splits likely cannot be fixed with putty; however, pry the crack apart wide enough to apply a strong exterior glue, then press the sections back together. Secure with finishing nails to hold it together while the glue dries.
10. For convex warped boards, drill several holes along the centerline of the board. Insert countersunk screw (countersink enough so that screw heads end up below the surface of the board) and gradually tighten the screws to pull the board flush. **Wet the board down during this procedure to avoid splitting.** The procedure should be **gradual,** perhaps even taking days.
11. For concave warped boards, use a row of finishing nails at both the top and bottom edges to pull the edges back down. **Countersink the nail heads and fill the holes with putty.**
12. When a portion of a wooden board is too deteriorated for repair, use a circular or hacksaw to **remove** the damaged portion as close to the edge of the board above as possible. Then **replace** the section with a section or board that matches the existing boards in size and profile by nailing it in place, countersinking the nails, puttying the nail holes and any cracks, and painting the area.



DETAILED WOOD TRIM 121 North 6th Street



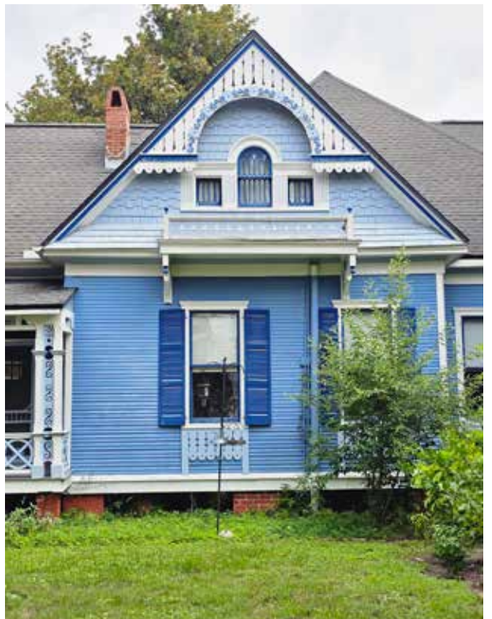
PAINTED WOOD 614 Ash Street



WOOD SIDING 304 North 5th Street



PAINTED WOOD SIDING 221 South 5th Street



PAINTED WOOD SIDING 701 Beech Street



PAINTED WOOD SIDING 511 Cedar Street

FENCES & WALLS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Walls and fences, including gates, are found throughout the district. Their continued use is appropriate. Regularly maintain and make repairs to existing historic walls and fences instead of replacing them. Fences that are incompatible with the surrounding sites, like chain link, split rail, or stockade fences in areas where picket or iron fences predominate, are discouraged. **The removal of incompatible walls and fences is encouraged.**

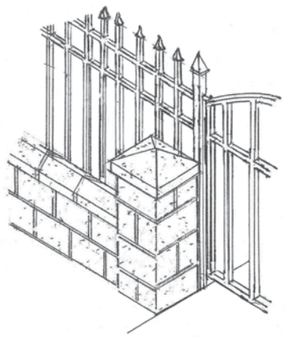
GUIDELINES

1. Preserve historic fences and walls.
2. Construct new fences and walls using materials that predominated historically or that visually match these materials. **Wood or metal** for new fences and brick/concrete for new walls are generally appropriate materials.
3. Consider **new site walls and low berms** to provide protection of site and historic structures during storm events. See 'Think Resiliency' for more.
4. Paint new wooden fences to complement their adjacent houses. Construct front-yard fences to a maximum height of **four feet tall** and with pickets.
5. For front yards, new fences and walls **may not exceed four feet in height**. This includes any material beneath the fence including berms, or existing site walls that would be built on top of.
6. If a solid wood board fences is desired, use in **back yards only.** Height shall be consistent with LDC and zoning standards and painted.
7. Locate non-traditional fences such as split or horizontal rail, railroad tie, or timber fences at rear yards or where not visible from the street. Chain link fencing is **not permitted** within the district.
8. The installation of vinyl fencing is prohibited for yards of houses in the historic district per the LDC. Vinyl is not a sustainable material and does not convey the same appearance as historic fencing materials such as wood or brick.

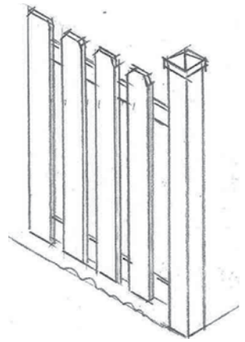


HOOP & DART IRON FENCE 605 Ash Street

ML+H/Les Thomas Architect



4 FOOT FENCING GUIDELINE



PICKET FENCE



CONCRETE BLOCK WALL



PICKET FENCE 414 Broome Street



PERMANENT SITE WALL 402 South 7th Street



CONCRETE RETAINING WALL 117 North 6th Street



CONCRETE RETAINING WALL 112 North 6th Street



WOOD PRIVACY FENCE & SHRUBS 102 South 7th St.

THINK RESILIENCY

SITE WALLS FOR STORM SURGE MANAGEMENT

Permanent site walls can be used as a barrier for storm surge events if built properly. To ensure flooding is prevented, these walls will need to be tall enough to rise above flood water levels and have sufficient strength to counteract the pressure of flooding in a storm surge. A large benefit of site walls is the low to no impact that building these will have on the home, however you will need sufficient land and fill to create a flood proof site wall. Site walls have been used for numerous purposes: **to emphasize lot lines, create privacy, and to help fight against storm surges.** Some popular materials may be **coquina, brick, or another local stone.** These can blend into a historic home site with ease. Check with the planning and permitting process prior to construction of walls.
Additional Information can be found here: www.nps.gov/subjects/ncptt/upload/2018-04.pdf

EXAMPLE



PERMANENT SITE WALL 801 Beech Street

GROUND SURFACES

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Historic sidewalks, driveways, planting patterns, and grades should be preserved. If replacements or new elements are required, patterns of placement and material should be retained.

GUIDELINES

1. Follow guidelines for masonry to retain and maintain historic placement, materials, and design for ground surface elements like **walkways and drives.**
2. Keep landscaping maintained so that vegetation does not cause damage to masonry features.
3. Maintain compatibility between private ground materials like walkways and drives and public materials like sidewalks.
4. Traditional materials such as **brick pavers, oyster shell, gravel, and concrete** are recommended for new ground surfaces. **Permeable concrete** is also acceptable. Concrete ribbons, versus complete coverage of a driveway area, were commonly used. Their design is traditional and also decreases the amount of water run-off.



BRICK DRIVEWAY 404 Broome Street



BRICK WALKWAY 410 South 7th Street



RIBBON DESIGN DRIVEWAY 221 North 4th Street



BRICK WALKWAY 415 Centre Street

THINK RESILIENCY

PERVIOUS PAVING MATERIALS, SHELL & PERVIOUS PARKING SURFACES

Shell parking lots are an option for non-ADA pervious parking. They involve putting crushed shells on top of a prepared plot of land. Pervious pavers are another material option to help with runoff.

Pervious refers to the ability for rainwater to seep through the material. This helps **reduce flooding, excess soil compaction, chemical runoff from cars** and keeps water on the same lot.

Pervious pavement has been used throughout history. It was first noted during the '18th century when porous concrete was employed to construct load-bearing walls or pavement surfaces due to heightened cement costs.'

More information at: www.sciencedirect.com/science/article/abs/pii/S0950061823030258

EXAMPLE



HISTORICAL PERVIOUS SURFACE 103 South 10th St.

OUTBUILDINGS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
9. Compatible Contemporary Design for New Alterations/Additions
10. Reversibility of New Alterations/Additions

OVERVIEW

Historic outbuildings such as garages, carriage houses, and sheds should be retained where they exist.

GUIDELINES

1. Preserve and maintain original outbuildings such as **garages and sheds** as long as possible. Regular use carriage houses, outbuildings and application of rehabilitation guidelines for dwellings will help ensure their longevity.
2. Design new outbuildings to be complimentary to, yet discernible from, the associated dwelling's architectural style.
3. Locate new outbuildings appropriately, such as to the **rear of a house or set back from the side elevations.** It is preferred for the outbuilding to be unattached from the main house.
4. Scale and relationship to the dwelling should be taken into consideration.
5. Both one– and two-story accessory outbuildings are permitted for a **primary dwelling.**

   Per the LDC, an Accessory Dwelling Unit (ADU) is a dwelling unit that is subordinate to an existing principal structure. Refer to LDC Section 5.01.00 Accessory Uses and Structures for guidelines.

SEE EXAMPLES



OUTBUILDING SHED 416 North 3rd Street



GARAGE OUTBUILDING 302 South 7th Street



OUTBUILDING DWELLING 432 North 3rd Street

UTILITIES & ENERGY RETROFITTING

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:
2. Retention of Distinguishing Architectural Character
5. Sensitive Treatment of Distinctive Features and Craftsmanship
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Appliances such as dish antennae, external heating and air conditioning units, utility meters, garbage receptacles, utility wires, and ramps are modern additions to dwellings. These amenities should not be obtrusive.

GUIDELINES

1. Retain plants, trees, and landscape features to perform **passive solar energy functions** like **shading and wind breaks.**
2. Use inconspicuous placement and the smallest size possible for dish antennae.
3. Screen **garbage cans, HVAC units, and utility meters** from view through inconspicuous placement, landscaping, or fencing designed to blend with the building.
4. Locate window air-conditioning units on **side or rear elevations.**
5. Compliance with health and safety codes should not negatively affect character- defining features and finishes of the building.
6. Energy-saving devices such as solar panels may be reviewed, but not to the extent that their placement renders them ineffective. Property owners are encouraged to place solar panels, wind turbines or other energy saving measures on elevations that are **not readily visible from the street** and do not detract from a dwelling's architectural character.



DISH ANTENNAE PLACEMENT 214 South 7th Street



DISH ANTENNAE PLACEMENT 229 South 8th Street



SOLAR PANEL PLACEMENT 322 North 3rd Street

SIGNS

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
4. Retention of Significant Later Alterations/Additions
9. Compatible Contemporary Design for New Alterations/ Additions

OVERVIEW

Private signs on houses converted to office or retail use should be of appropriate size, styles, materials, colors, and placement.

GUIDELINES

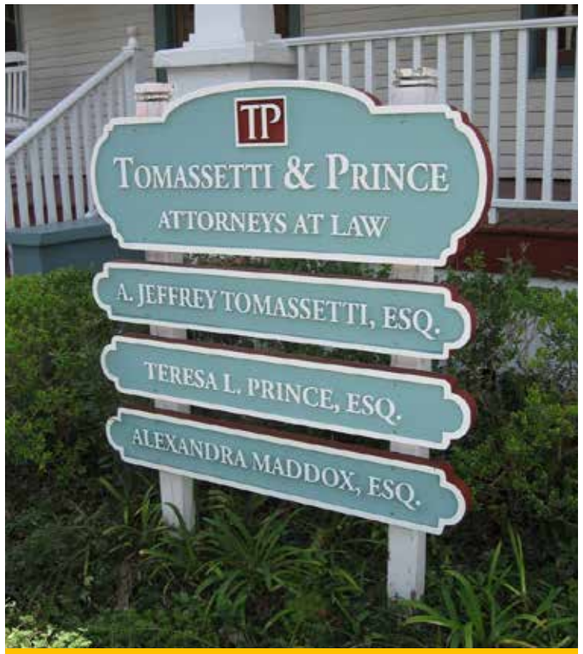
1. Use historic materials like finished **wood, glass, iron, copper, or bronze** for modern signs in a residential area, or modern materials that replicate them.
2. Use small signs with proportions that complement those of the building. Home-occupation signs may have a maximum sign area of **one square feet** per the LDC.
3. Simple designs and content are most effective and least intrusive. Use no more than **three colors** that complement the building.
4. Install signs in locations historically used for signs like on awnings, inside windows, projecting from the building façade, or standing in the yard. Do not obscure architectural features. Anchor mounting equipment in mortar, **not bricks or stones**.
5. Use only gooseneck lamps or concealed lighting sources.
6. Use no more than **two signs** per building, not counting window or easel type signs (Fernandina Beach Land Development Code 8.01.03).



FREESTANDING SIGN 10 South 7th Street



GROUPED HANGING SIGNS 20 South 4th Street



FREESTANDING SIGN 406 Ash Street

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NEW CONSTRUCTION

RELOCATION, HANDICAP ACCESS, DEMOLITION

NEW CONSTRUCTION
COMMERCIAL

ADA COMPLIANCE & ACCESSIBILITY RAMPS

OVERVIEW

Most commercial buildings have entrances that meet Americans with Disabilities Act (ADA) requirements. Entrances can also be retrofitted with new hardware and automatic door openers if desired. To incorporate accessibility ramps and chair lifts, they should be designed to minimize their visual impact on the primary facade.

GUIDELINES

1. Americans with Disabilities Act (ADA) curb cuts should be installed to minimize damage to the original concrete sidewalks and be consistent with the existing concrete **color and texture.**
2. Ramps should be incorporated seamlessly into the hardscape. If monumental stairs cannot be modified, the nearest entry to the main entrance should be modified for the ramp.
3. Use landscaping where appropriate to screen accessibility ramps.
4. Temporary access ramps which will not **remain over 365 days** may be built out of unpainted wood. Structure and site should be restored following the 1 year timeframe.
5. More permanent (over 365 days) ramps and lifts should be made of compatible materials and, when applicable, painted to blend.



ADA RAMP 218 Ash Street



ADA RAMP 14 South 2nd Street



ADA LIFT 201 Alachua Street

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
9. Compatible Contemporary Design for New Alterations/Additions
10. Reversibility of New Alterations/Additions



ADA RAMP EXAMPLE



AUTOMATIC DOOR OPENER



ADA LIFT 19 South 2nd Street

NEW + INFILL BUILDINGS

HELPFUL HINT
Refer back to the Context Sensitive Setback Determination on page XIV.

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:
2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
6. Repair/Replacement of Deteriorated or Missing Architectural Features Based on Historic Evidence
9. Compatible Contemporary Design for New Alterations/Additions

OVERVIEW

Ensuring the integrity of the historic district requires attention to new construction and its compatibility with respect to visual and historic characteristics. The following guidelines address the many factors involved in determining the appropriateness of proposed new buildings. Apply each guideline in terms of the new building's relationship to adjacent historic buildings. For instance, if brick walls are the dominant characteristic in the existing streetscape, the compatibility of color and materials of the new building is highly important. In other areas, where colors and materials vary, conformity of materials is less significant, and other factors such as height and roof shape may be more important.

GUIDELINES

1. Construct new buildings to a height compatible with existing buildings on the block. New buildings should have the same number of stories and be within **ten percent of the average height of existing buildings** as seen from the street and publicly accessible areas.
2. Construct new buildings with façade proportions, including the height-to-width ratio, similar to and compatible with others on existing buildings.
3. New buildings should be compatible with buildings in terms of set back.
4. Match the degree of new design's complexity with that of existing adjacent buildings. The area's dominant architecture should dictate the degree of simplicity or complexity for a new building.
5. With respect to height-to-width ratios, design new buildings' windows and doors **in relation to the proportions of existing buildings visible from public areas.**
6. Design new buildings with **solid-to-void rhythms and open-to-solid proportions** compatible with those used in existing buildings.
7. Select materials and textures for new buildings that relate to the extent such materials and textures are used in the surrounding area and on existing adjacent buildings. In areas where strong continuity of materials and textures is a factor, the continued use of those materials should be strongly considered.
8. Select colors for a new building that relate to the use of color in the surrounding area and on existing adjacent buildings. In areas where strong continuity of color is a factor, the continued use of existing colors should be strongly considered.
9. Relate architectural details and articulation to that of existing buildings. Such details may include **lintels, cornices, arches, chimneys, and ironwork.**
10. Design new buildings to be compatible with the historic and architectural character of the area while also recognizing them as products of their own time. By following a majority of the above guidelines, a new building can be designed that respects its historic neighbors without simply duplicating them.
11. Windows for infill shall not use snap-in or flush muntins. While the windows do not need to be true divided lights, raised muntins should be used on the exterior and interior of the window pane.


INFILL BUILDINGS 200 Block of Centre Street


INFILL COMMERCIAL BUILDING 105-107 Centre Street


INFILL BUILDINGS 100 Block of Centre Street

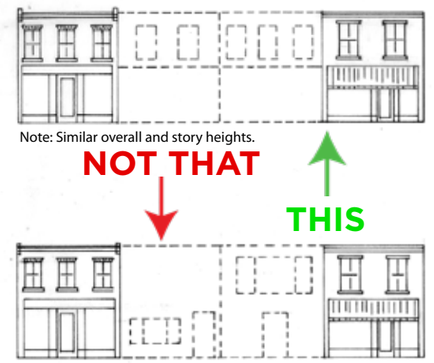

INFILL BUILDINGS 100 Block of Centre Street

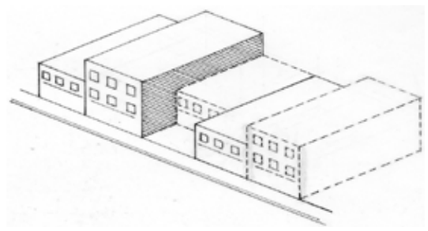

INFILL BUILDING 203 Centre Street


A building constructed over several lots should have vertical divisions to maintain the streetscape rhythm.

HELPFUL HINT THIS...NOT THAT

Below is an overview graphic to help show what the guidelines are asking for ("this")...and what should be avoided ("not that"). The top sketch illustrates new construction that maintains traditional storefront and upper façade alignment. The sketch below illustrates inappropriate alignment.




Thomason and Associates

DECKS/BALCONIES

OVERVIEW

Decks are not historic elements. As modern features, they should be designed and placed to minimize their impact on district appearance.

GUIDELINES

1. Place decks on **rear elevations or in other locations that are out of view from the street.**
2. Paint decks in **modest colors** as to not be obtrusive.
3. Design decks that are simple in appearance.



REAR DECK EXAMPLE



REAR DECK EXAMPLE

NEW CONSTRUCTION

HELPFUL HINT
Refer back to the Context Sensitive Setback Determination on page XIV.

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:
2. Retention of Distinguishing Architectural Character
3. Recognition of Historic Period
9. Compatible Contemporary Design for New Alterations/ Additions

OVERVIEW

The protection of the historic and architectural resources of the district includes new construction and requires compatible new buildings to respect visual and historic characteristics. New construction of primary buildings should maintain the existing historic pattern of a neighborhood in terms of characteristics such as **setback, distance between homes, scale, materials, and colors.** New outbuildings and detached garages are addressed in the section for outbuildings.

GUIDELINES

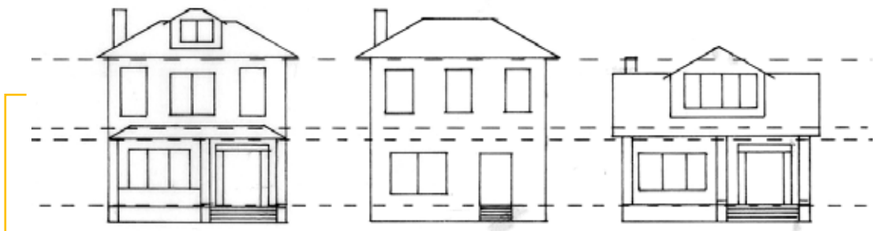
1. New buildings should be compatible with adjacent buildings in terms of **height.**
2. New buildings should be compatible with adjacent buildings in terms of **materials.**
3. New buildings should be compatible with adjacent buildings in terms of **set back.**
4. Applicants should consider the context sensitive Setback Determination, which allows the City to permit setbacks less than required zoning if **over 50% of the structures** have smaller setbacks. See page xiv for more information.
5. New buildings should be compatible with adjacent buildings in terms of **width, scale, and proportions.**
6. New buildings should be compatible with adjacent buildings in terms of **roof form.**
7. New construction should be **oriented toward the major street.**
8. New construction should have **raised foundations or the appearance of raised foundations.**

4.02.03 F. CONTEXT SENSITIVE SET-BACK DETERMINATION

City code allows for structures to have a "context sensitive setback" to maintain historic neighborhood character. Specific language in the ordinance is shown below:

1. If **at least half of the lots on the same block face are occupied by principal structures** and at least **50% of those principal structures do not comply with minimum front yard setbacks**, property owners may elect to apply for a context sensitive front yard setback determination.
2. The front setback of other principal structures on the block face must be **measured from the property line to the closest vertical element** of the roofed portion of the principal structure, such as porch supports or the building face. Block Face shall be defined as one (1) side of a street between two (2) intersecting streets. The orientation of structures on corner lots determines the applicable block face.
3. On properties seeking a context sensitive setback determination, **principal structures must be set back from the front property line a distance equal to the average front setback depth of all principal structures on the same block face**. Buildings that front on a different street than the subject lot or that are separated from the subject lot by a street or alley may not be used in computing the average.
4. In using a context sensitive setback determination, **front-loaded garages must be setback at least twenty-five (25) feet in all cases.**

COMPATIBLE INFILL EXAMPLE



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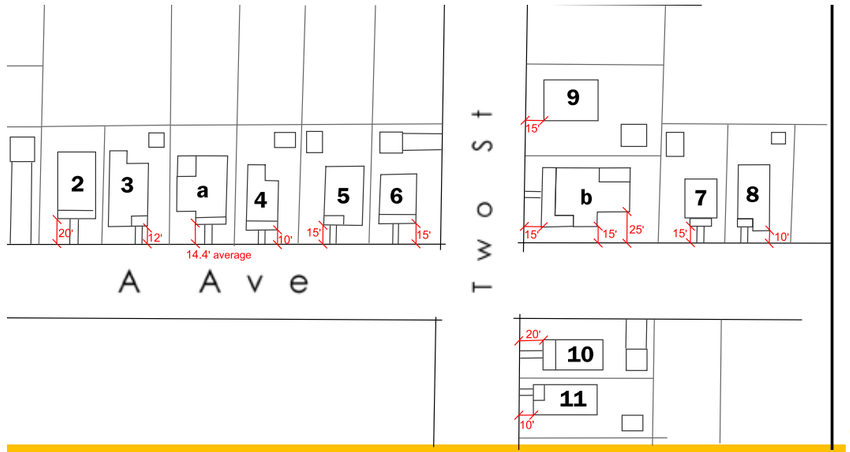
HEIGHT APPROXIMATION EXAMPLE



Thomason and Associates

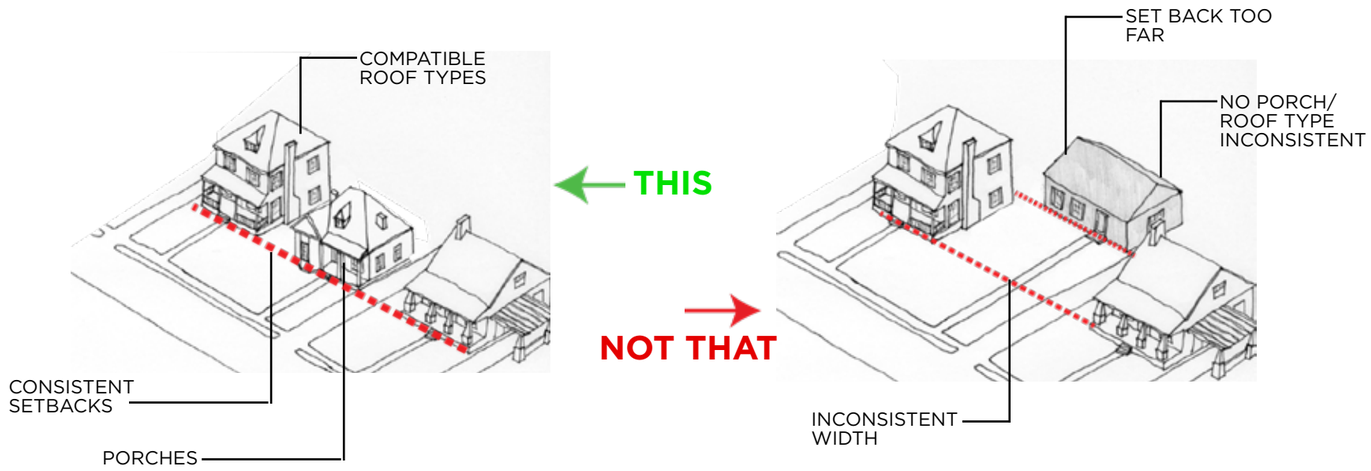
FACADE ELEMENTS EXAMPLE

CONTEXT SENSITIVE SETBACKS



HELPFUL HINT ## THIS...NOT THAT

Below is an overview graphic to help show what the guidelines are asking for ("this")...and what should be avoided ("not that").



Thomason and Associates

ACCESSIBILITY RAMPS

OVERVIEW

Because ramps are modern elements, they should use placement and design to minimize their visual impact.

GUIDELINES

1. Blend a ramp into the existing design of the building and its architectural features.
2. Chair lifts may also be approved if they are not readily visible from the street and their installation has minimal removal of historic fabric.
3. Ramps should be incorporated seamlessly into the hardscape. If monumental stairs cannot be modified, **the nearest entry to the main entrance** should be modified for the ramp.
4. Use landscaping where appropriate to screen accessibility ramps.
5. Temporary access ramps which **will not remain over 180 days** may be built out of unpainted wood. Structure and site should be restored following the 1 year time frame. If special condition exist, flexibility can be granted by Planning and Conservation Staff.

   6. More permanent (over 365 days) ramps and lifts should be made of compatible materials and, when applicable, painted to blend.

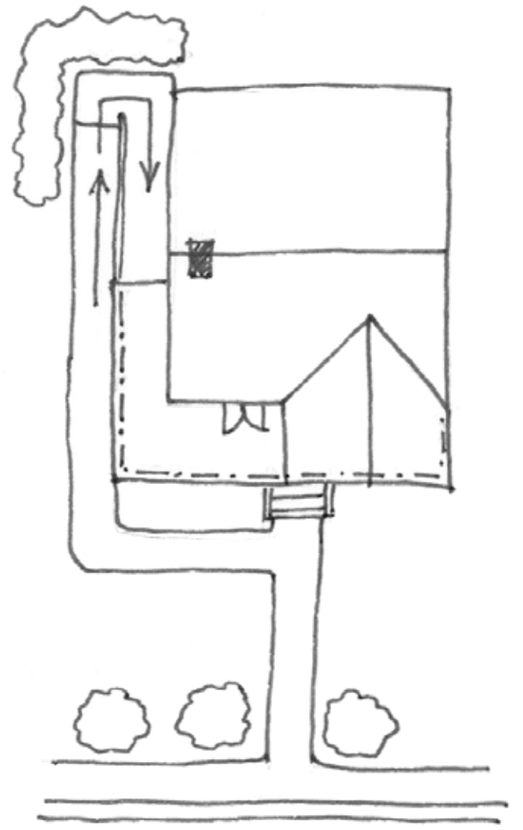
SEE EXAMPLES
SEE SKETCH



ACCESSIBILITY RAMP 218 Ash Street

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:

2. Retention of Distinguishing Architectural Character
9. Compatible Contemporary Design for New Alterations/Additions
10. Reversibility of New Alterations/Additions



STREET

Thomason and Associates

SIDE ELEVATION RAMP PLACEMENT EXAMPLE

DECKS

OVERVIEW

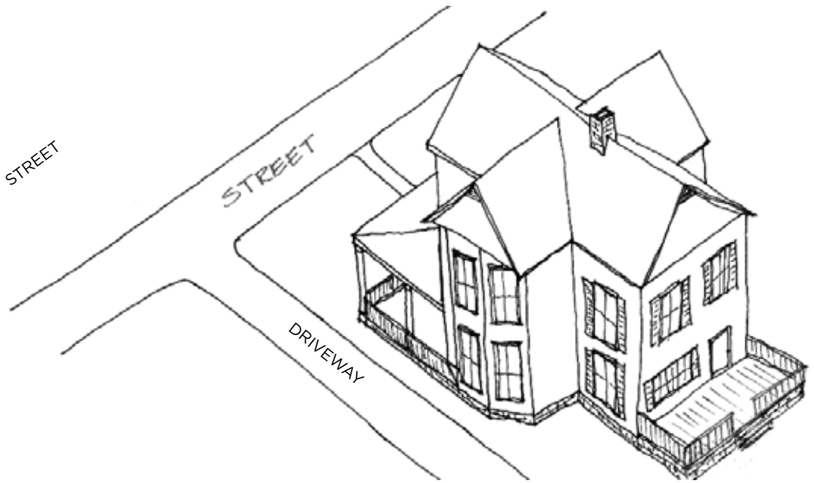
Because decks are modern features, design and locate them to **minimize their visual impact on district appearance.**

GUIDELINES

1. Place decks on rear elevations or in other locations that are out of view from the street.
2. Paint and design decks to have **architectural elements within the railing system that meet code** and **are complimentary to the style of the house.**
3. Keep deck designs simple in appearance. If visible from the street, ensure that decks have square balusters set no **more than three inches apart** and **no more than two inches in width and depth.**



REAR DECK EXAMPLE



Thomason and Associates

REAR DECK PLACEMENT EXAMPLE



REAR DECK EXAMPLE

DEMOLITION

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:
2. Retention of Distinguishing Architectural Character
4. Retention of Significant Later Alterations/Additions

OVERVIEW

Application for a Certificate of Approval for any demolition of a primary building or structure (contributing or noncontributing) located within a designated historic district or the CRA shall be submitted by the property owner to the HDC. **No building or structure in a designated historic district or the CRA shall be demolished without approval by the HDC, unless by a superseding order of a government agency or a court of competent jurisdiction.**

GUIDELINES

1. Demolition should only occur **after all other options have been considered** and retention of the building is found not to be feasible due to structural or economic reasons.
2. Demolition may occur to ensure the **public safety and welfare.**

SEE DEMOLITION MATRIX ON NEXT PAGE

DEMOLITION

- Demolition exerts a negative impact on a historic district. Either a void is created, or the replacement building is less well-designed and constructed than the original. Moreover, vacant lots can become unsightly and create nuisance abatement problems.
- Demolition of significant buildings, outbuildings and individual features conflicts with Standards 2 and 4 of the Secretary of the Interior's Standards. Demolitions alter the essential character and integrity of a building and the district in which it is located in violation of Standard 2. Standard 4 recommends the retention of long-standing and significant later additions to historic buildings.
- In some instances, selective demolition may be appropriate and may even enhance a historic district, building or site. Non-historic buildings whose designs and materials are not in character with their surroundings can be removed with no negative impact. Likewise, under certain circumstances, non-historic or non-significant features of a building can be removed. Measures to consider are whether the features are non-character defining; are located on secondary or rear facades; or lack architectural significance.
- Demolition of non-significant additions may also be appropriate. Demolitions may be undertaken if the addition is less than fifty years old; does not exhibit stylistic details or fine workmanship or materials; was added after the period of significance of the building or district; is so deteriorated it would require reconstruction; or obscure earlier significant features.
- Avoid demolition of important outbuildings and additions. Carriage houses and garages can be significant components of building complexes. Many buildings in a historic district have additions, new ornament, storefronts, porches, windows, wings, and added stories. If long-standing, these alterations may have gained significance in their own right and should be retained under Standard 4. Assessing the significance of later additions requires careful professional review and should be done on a case-by-case basis.

Recommendations:

- Identify, retain and preserve buildings, particularly landmark buildings, which are important in defining the overall historic character of a historic district.
- Retain the historic relationship between buildings and landscape and streetscape features.
- Remove non-significant buildings, additions, or site features which detract from the historic character of a site or the surrounding district.
- Demolition should occur only after all prudent and feasible options have been considered and retention of the building is found not to be feasible due to the loss of structural integrity, economic hardship, or public safety

Avoid:

- Removing buildings which are important in defining the overall historic character of a district so that the character is diminished
- Removing buildings thus destroying the historic relationship between, site features and open space
- Removing historic outbuildings in a complex, significant site features, or significant later addition which is important in defining the historic character of an individual site or the surrounding district.

DEMOLITION BY NEGLECT

The term demolition by neglect occurs when a building is allowed to decay through lack of maintenance, to the point of becoming a liability. The following shall apply to maintenance and repair to structures in the locally designated historic districts, as well as any structure or property in the City that has been listed individually or deemed eligible for individual listing in the National Register:

1. The owner, lessee, or other person in physical control of the structure shall comply with all applicable codes, laws and regulations governing the maintenance and safety of property including but not limited to City Codes, as applicable. It is the intent of this section to preserve from deliberate or inadvertent neglect of the exterior features of a building designated as a contributing structure to a historic district, and the interior portions therefore when such maintenance is necessary to prevent deterioration and decay of the exterior. All such buildings shall be preserved against such decay and deterioration and shall be free from structural defects through prompt correction of any of the following defects:
    a. Facades which may fall and injure members of the public or property;
    b. Deteriorated or inadequate foundation, defective or deteriorated flooring or floor supports, deteriorated walls or other vertical structural supports;
    c. Members of ceilings, roofs, ceiling and roof supports or other horizontal members which sag, split, or buckle due to defective material or deterioration;
    d. Deteriorated or ineffective waterproofing of exterior walls, roofs, foundations or floors, including broken windows or doors;
    e. Defective or insufficient weather protection for exterior wall covering, including lack of paint or weathering due to lack of paint or other protective covering.;
    f. Any fault or defect in the building which renders it not properly watertight or structurally unsafe; and
    g. Any fault or defect in the building rendering such structure an unsafe structure as defined by the Building Official.
2. Where the property is an archaeological site, the owner shall be required to maintain the property in such a manner so as not to adversely affect the archaeological integrity of the site.

DEMOLITION MATRIX WORKSHEET

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:
The demolition worksheet, below, is provided as a guide to the HDC for consideration of criteria and impacts

SCORE EACH CRITERIA ON A SLIDING SCALE OF 1 TO 5

Four General Standards for alterations, new construction, demolition, or relocation:

___1. The effect of the proposed work on the landmark, landmark site or property within an historic district upon which such work is to be done.
- ***1*** –A contributing property that has been severely altered or significantly deteriorated, as well as has little contribution to the ambiance of the district.
- ***5*** – Demolition of contributing property with high degree of original or early architectural integrity and soundness and significantly contributes to the ambiance of the district.

___2. The relationship between such work and other structures on the landmark site or other property in the historic district.
- ***1*** –Although contributing has very little importance to the district due to location, and relationship if any with surrounding buildings.
- ***5*** – Having high importance to the ambiance of the landmark site or historic district due to architectural or historical significance, location, and relationship with surrounding buildings.

___3. The extent to which the historic, architectural, or archaeological significance, architectural style, design, arrangement, texture, and materials of the landmark or property will be affected.
- ***1*** – The property has lost its historic or architectural significance due to insensitive and irreversible alterations, additions, or deterioration.
- ***5*** – The property continues to contribute to the district, or maintains its significance as an historic, architectural, or archaeological landmark.

___4. Whether the plans may be carried out by the applicant within a reasonable period of time.
- ***1*** – Applicant provides detailed rendered plans with detailed timeline of new construction on the site after demolition.
- ***5*** – Applicant provides no information on use of property after demolition or state intent to hold for an unspecified time as a vacant parcel.

In considering an application for a certificate of approval for demolition, the Council shall consider the following additional standards:

___1. The historic or architectural significance of the building or structure.
- ***1*** - Although contributing has very little historic or architectural significance due to alterations, incompatible additions, limited amount of original exterior & interior fabric.
- ***5*** - Having extreme historic or architectural significance (individual landmark quality).

___2. The importance of the building or structure to the ambiance of the historic district.
- ***1*** – Although contributing has very little importance to the district due to incompatible alterations & additions, location, and relationship if any with surrounding buildings.
- ***5*** –Having high importance to the ambiance of the historic district due to architectural or historical significance, location, and relationship with surrounding buildings.

___3. The difficulty or the impossibility of reproducing such a building or structure because of its design, texture, material, detail or unique location.
- ***1*** –Easily replicated due to design, texture, material, detail, or location.
- ***5*** – Very difficult or impossible to reproduce due to design, texture, material, detail, unique location, or current code restrictions.

___4. Whether the building or structure is one of the last remaining example of its kind in the neighborhood, the county or the region.
- ***1*** – The building is not a rare or significant example of its kind in the neighborhood or county.
- ***5*** –Building is a rare or significant example of its kind in the neighborhood or county.

___5. Whether there are definite plans for reuse of the property if the proposed demolition is carried out, and what effect of those plans on the character of the surrounding area would be.
- ***1*** –Provide detailed rendered plans of new construction on the site after demolition.
- ***5*** – Provide no information on use of property after demolition.

___6. The difficulty or the impossibility of saving the building or structure from collapse.
- ***1*** – The building has a high probability of collapsing due to severe deterioration.
- ***5*** – The building is in no danger of collapsing due to soundness of walls, roofs and structural systems.

___7. Whether the building or structure is capable of earning economic return on its value.
- ***1*** – The building is not capable of earning economic return on its value due to such demonstrated factors as condition & rehabilitation cost, local code restrictions, or financial encumbrances specific to the property.
- ***5*** –The building is currently earning economic return on its value.

___8. Whether there are other feasible alternatives to demolition.
- ***1*** –There are no feasible alternatives to demolition due to location, condition, size, and lack of appropriate sites to relocate.
- ***5*** – There are feasible alternatives to demolition.

___9. Whether the property no longer contributes to an historic district or no longer has significance as an historic, architectural or archaeological landmark.
- ***1*** – The property has lost its historic or architectural significance due to insensitive and irreversible alterations, additions, or deterioration.
- ***5*** – The property continues to contribute to the district, or maintains its significance as an historic, architectural, or archaeological landmark.

___10. Whether it would be undue economic hardship to deny the property owner the right to demolish the building or structure.
- ***1*** – Applicant has demonstrated an undue economic hardship based on criteria adopted by the City.
- ***5*** – Applicant has not provided any evidence to establish a case for undue economic hardship based on criteria.

_____ **TOTAL FOR DEMOLITION MATRIX (*34 or less* -** Recommend approval ***35 or above* -** Recommend deny demolition)

MOVING & NON-CONTRIBUTING BUILDINGS

OVERVIEW

Moving buildings is recommended only in instances where all other means of preservation have failed. Vacant lots may be appropriate locations for new construction or the relocation of buildings fifty years old or older. Moving commercial buildings is expensive and is generally considered a last resort to demolition.

Residential and commercial buildings that are **less than fifty years of age or no longer display their historic character are considered to be non-contributing to the district**. While these properties are still required to go through design review, the guidelines are applied with more flexibility regarding additions and replacement and repair of materials.

GUIDELINES

1. Explore **all other avenues of preservation** before moving a building or feature from its historic location.
2. Moving buildings into the downtown district may be appropriate if the building is compatible with the district's architectural character in **style, period, height, scale, materials, setting, and placement** on the lot.
3. Avoid moving buildings out of the district that contribute to the historic and architectural character of a district. This should occur only as an **alternative to demolition.**
4. Perform a structural assessment by a qualified professional to ensure the structure can be moved without failure.



RECENTLY BUILT DWELLING EXAMPLE 504 Beech Street

(Example of Non-Contributing Structure)

APPLICABLE SECRETARY OF THE INTERIOR STANDARDS:
2. Retention of Distinguishing Architectural Character

APPENDIX

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APPENDIX A

BASIC MAINTENANCE GUIDANCE

MATERIALS

1. Prevent water from making contact with exterior wood siding. Of particular importance is keeping all gutters and downspouts in good repair to keep water from infiltrating the wood surface.
2. All exposed wood should be kept painted, stained or treated with preservatives.
3. Repairs for wood siding such as cracks can be made through the use of waterproof glue. Large cracks may be filled with caulk followed by putty. The surface should then be sanded, allowed to dry, and painted.
4. Where exterior siding has to be replaced the use of siding to match in dimension, size and profile is recommended.
5. Use paints consistent (oil or latex) with the existing paint surface for exterior siding.
6. Keep exterior brick clean of mildew, efflorescence and dirt. Also keep exterior brick clean of vines, ivy, and other plant materials. Washing with detergents and water are best for exterior masonry and mortar. Sandblasting, water-blasting and other abrasive cleaning methods are detrimental to historic buildings and should not be used.
7. Re-pointing of historic mortar should be with a mortar which matches the original in appearance and composition. Most mortar from before 1900 was composed of lime and sand and a mortar with similar content should be applied. The use of Portland cement is not appropriate due to the hardness of the mortar versus the softness of the brick.
8. Most silicone based or waterproof coatings have limited effectiveness and may actually add to moisture problems by not allowing the brick to breathe. The use of these products is not appropriate.

ROOFS, CORNICES, CHIMNEYS

1. Check the roof regularly for leaks, deterioration of flashing, and worn roof surfaces such as rolled or asphalt shingles. An inspection of the upper floor or attic space during or following a rainstorm can also assist in detection of water related problems.
2. Know what metals are used in the cornice or roof flashing and use only similar metals during replacement or repair. Different metals should not touch each other or a galvanic reaction may occur leading to corrosion.
3. Metal roofs and cornices should be kept painted to prevent rust and deterioration. Appropriate paints include those with an iron oxide oil base. Asphalt based paints and aluminum paints should not be used on historic metals as they could accelerate the rusting process.
4. Chimneys should be regularly checked for cracking, leaning, spalling, and infestation by birds and insects. The use of chimney caps over chimneys or flue openings is recommended to keep out moisture. Refer to the chimney section – only certain types of caps and colors are acceptable.

GUTTERS & DOWNSPOUTS

1. Keep gutters and downspouts in good repair. Make sure they are properly connected, are clean of leaves and other debris, and channel water effectively away from the building. Seal all cracks in downspouts with silicone caulk or sealants.
2. The use of splash blocks to keep water away from the foundation is recommended.
3. Gutters and downspouts which are deteriorated should be replaced with new gutters and downspouts. Half-round gutters and round downspouts are preferable to corrugated designs.

FOUNDATIONS

1. All water should drain away from a building and should not enter the foundation.
2. Trees, shrubs, and other plants should be kept well away from the foundation to prevent damage from moisture and root movement. Typically a minimum distance of 2' between the plantings and the foundation wall is recommended

PORCHES & EXTERIOR ORNAMENTATION

1. Keep all porch and trim elements painted.

ENTRANCES

1. Doors, transoms, and sidelights should be kept clean.
2. Original locks and hardware should be kept oiled and in good repair. If original hardware is missing or is deteriorated, the use of reproduction locks and hardware suitable for the building is recommended.
3. Doors with a stained wood finish should be kept varnished; painting over the wood finish is not recommended

WINDOWS

1. Windows should be kept clean and free of dirt and grime. Wood sash surfaces should be painted regularly.
2. Windows should be kept caulked and sealed to aid in energy conservation.
3. Shutters should be kept painted and in good repair.

AWNINGS

1. Canvas awnings should be washed periodically and kept in good repair.
2. Awning hardware should be regularly checked for rust or loose mechanisms.
3. Awnings which become torn or otherwise deteriorated should be replaced.

SIGNS

1. Abandoned signs and sign hardware should be removed from buildings, unless historic.
2. Signs should be kept painted and mounting bolts should be checked periodically to make sure they are secure.
3. Light fixtures, conduits, and wiring for signs should be inspected and replaced when necessary

APPENDIX B

DEFINITIONS & TERMS

TECHNICAL DEFINITIONS

Adaptive Use Rehabilitation of a historic structure for use other than its original use such as a residence converted into offices.
Acceptable Work that will be approved.
Addition New construction added to an existing building or structure.
Alteration Work which impacts any exterior architectural feature including construction, reconstruction, repair, or removal of any building element.
Appropriate Especially suitable or compatible.
Building A structure used to house human activity such as a dwelling or garage.
Character The qualities and attributes of any structure, site, street or district.
Configuration The arrangement of elements and details on a building or structure which help to define its character.
Contemporary Reflecting characteristics of the current period. Contemporary denotes characteristics which illustrate that a building, structure, or detail was constructed in the present or recent past rather than being imitative or reflective of a historic design.
Compatible In harmony with location and surroundings.
Context The setting in which a historic element, site, structure, street, or district exists.
Demolition Any act which destroys in whole or in part a building or structure.
Demolition by Neglect The destruction of a building or structure through abandonment or lack of maintenance.
Design Guidelines Criteria developed to identify design concerns in an area and to help property owners ensure that rehabilitation and new construction respect the character of designated buildings and districts.
Element A material part or detail of a site, structure, street, or district.
Elevation Any one of the external faces or facades of a building.
Fabric The physical material of a building, structure, or community, connoting an interweaving of component parts.
Façade Any one of the external faces or elevations of a building.
Harmony Pleasing or congruent arrangement.
Height The distance from the bottom to the top of a building or structure.
Historic District A geographically definable area with a significant concentration of buildings, structures, sites, spaces, or objects unified by past events, physical development, design, setting, materials, workmanship, sense of cohesiveness or related historical and aesthetic associations. The significance of a district may be recognized through listing in a local, state, or national landmarks register and may be protected legally through enactment of a local historic district ordinance administered by a historic district board or commission.
Historic Imitation New construction or rehabilitation where elements or components mimic an architectural style but are not of the same historic period as the existing buildings (historic replica).
Infill New construction in historic districts on vacant lots or to replace existing buildings.
Landmark A building, structure, object or site which is identified as a historic resource of particular significance.
Landscape The totality of the built or human-influenced habitat experienced at any one place. Dominant features are topography, plant cover, buildings, or other structures and their patterns.
Maintain To keep in an existing state of preservation or repair.
Material Change A change that will affect either the exterior architectural or environmental features of an historic property or any structure, site, or work of art within an historic district.
New construction Construction which is characterized by the introduction of new elements, sites, buildings, or structures or additions to existing buildings and structures in historic areas and districts.
Obscured Covered, concealed, or hidden from view.
Preservation Generally, saving from destruction or deterioration old and historic buildings, sites, structures, and objects and providing for their continued use by means of restoration, rehabilitation, or adaptive use.
Proportion Harmonious relation of parts to one another or to the whole.
Reconstruction The act or process of reproducing by new construction the exact form and detail of a vanished building, structure, or object, or a part thereof, as is appeared at a specific period of time.
Rehabilitation The act or process of returning a property or building to usable condition through repair, alteration, and/or preservation of its features which are significant to its historical, architectural, and cultural values.
Restoration The act or process of accurately taking a building's appearance back to a specific period of time by removing later work and by replacing missing earlier features to match the original.
Retain To keep secure and intact. In the guidelines, "retain" and "maintain" describe the act of keeping an element, detail, or structure and continuing the same level of repair to aid in the preservation of elements, sites and structures.
Reuse To use again. An element, detail, or structure might be reused in historic districts.
Rhythm Movement or fluctuation marked by the regular occurrence or natural flow of related elements.
Scale Proportional elements that demonstrate the size, materials, and style of buildings.
Setting The sum of attributes of a locality, neighborhood, or property that defines its character.
Significant Having particularly important associations within the contexts of architecture, history, and culture.
Stabilization The act or process of applying measures essential to the maintenance of a deteriorated building as it exists at present, establishing structural stability and a weather-resistant enclosure.
Streetscape The distinguishing character of a particular street as created by its width, degree of curvature, paving materials, design of the street furniture, and forms of surrounding buildings.
Style A type of architecture distinguished by special characteristics of structure and ornament and often related in time; also a general quality of a distinctive character.

APPENDIX B

DEFINITIONS & TERMS

GLOSSARY OF COMMON PRESERVATION TERMS

Addition New construction added to an existing building or structure.
Alteration Work which impacts any exterior architectural feature including construction, reconstruction, or removal of any building or building element.
American bond A brickwork pattern where most courses are laid flat, with the long "stretcher" edge exposed, but every fifth to eighth course is laid perpendicularly with the small "header" end exposes, to structurally tie the wall together.
Apron A decorative, horizontal trim piece on the lower portion of an architectural element.
Arch A curved construction of wedge-shaped stones or bricks which spans an opening and supports the weight above it. (see flat arch, jack arch, segmental arch and semi-circular arch).
Attic The upper level of a building, not of full ceiling height, directly beneath the roof.
Baluster One of a series of short, vertical, often vase-shaped members used to support a stair or porch handrail, forming a balustrade.
Balustrade An entire rail system with top rail and balusters.
Bargeboard A board which hangs from the projecting end of a gable roof, covering the end rafters, and often sawn into a decorative pattern.
Bay The portion of a facade between columns or piers providing regular divisions and usually marked by windows.
Bay window A projecting window that forms an extension to the floor space of the internal rooms; usually extends to the ground level.
Belt course A horizontal band usually marking the floor levels on the exterior facade of a building.
Board and batten Siding fashioned of boards set vertically and covered where their edges join by narrow strips called battens.
Bond A term used to describe the various patterns in which brick (or stone) is laid, such as "common bond' or "Flemish bond."
Bracket A projecting element of wood, stone or metal which spans between horizontal and vertical surfaces (eaves, shelves, overhangs) as decorative support.
Bulkhead The structural panels just below display windows on storefronts. Bulkheads can be both supportive and decorative in design. 19th century bulkheads are often of wood construction with rectangular raised panels. 20th century bulkheads may be of wood, brick, tile, or marble construction. Bulkheads are also referred to as kickplates.
Bungalow Common house form of the early twentieth century distinguished by horizontal emphasis, wide eaves, large porches and multi-light doors and windows.
Carrara Glass Tinted glass widely used for storefront remodeling during the 1930s and 1940s. Carrara glass usually came in black, tan, or dark red colors.
Capital The head of a column or pilaster.
Casement window A window with one or two sashes which are hinged at the sides and usually open outward.
Clapboards Horizontal wooden boards, thinner at the top edge, which are overlapped to provide a weather-proof exterior wall surface.
Classical order Derived from Greek and Roman architecture, a column with its base, shaft, capital and entablature having standardized details and proportions, according to one of the five canonized modes: Doric, Tuscan, Ionic, Corinthian, or Composite.
Clipped gable A gable roof where the ends of the ridge are terminated in a small, diagonal roof surface.
Colonial Revival House style of the early twentieth century based on interpretations of architectural forms of the American colonies prior to the Revolution.
Column A circular or square vertical structural member.
Corbel In masonry, a projection, or one of a series of projections, each stepped progressively farther forward with height and articulating a cornice or supporting an overhanging member.
Corinthian order Most ornate classical order characterized by a capital with ornamental acanthus leaves and curled fern shoots.
Cornice The uppermost, projecting part of an entablature, or feature resembling it. Any projecting ornamental molding along the top of a wall, building, etc.
Cresting A decorated ornamental finish along the top of a wall or roof, often made of ornamental metal.
Cross-gable A secondary gable roof which meets the primary roof at right angles.
Dentils A row of small tooth-like blocks in a classical cornice.
Doric order A classical order with simple, unadorned capitals, and with no base.
Dormer window A window that projects from a roof.
Double-hung window A window with two sashes, one sliding vertically over the other.
Eave The edge of a roof that projects beyond the face of a wall.
Elevation Any of the external faces of a building.
Ell The rear wing of a house, generally one room wide and running perpendicular to the principal building.
Engaged column A column attached to a wall.
Entablature A part of a building of classical order resting on the column capital; consists of an architrave, frieze, and cornice.
Facade The face or front elevation of a building.
Fanlight A semi-circular window usually over a door with radiating muntins suggesting a fan.
Fascia A projecting flat horizontal member or molding; forms the trim of a flat roof or a pitched roof; also part of a classical entablature.
Fenestration The arrangement of windows on a building.
Finial A projecting decorative element, usually of metal, at the top of a roof turret or gable.
Fishscale shingles A decorative pattern of wall shingles composed of staggered horizontal rows of wooden shingles with half-round ends.

APPENDIX B

DEFINITIONS & TERMS

GLOSSARY OF COMMON PRESERVATION TERMS

Flashing Thin metal sheets used to prevent moisture infiltration at joints of roof planes and between the roof and vertical surfaces.
Flat arch An arch whose wedge-shaped stones or bricks are set in a straight line; also called a jack arch.
Flemish bond A brick-work pattern where the long "stretcher" edge of the brick is alternated with the small "header" end for decorative as well as structural effectiveness.
Fluting Shallow, concave grooves running vertically on the shaft of a column, pilaster, or other surface.
Foundation The lowest exposed portion of the building wall, which supports the structure above.
Frieze The middle portion of a classical cornice; also applied decorative elements on an entablature or parapet wall.
Gable The triangular section of a wall to carry a pitched roof.
Gable roof A pitched roof with one downward slope on either side of a central, horizontal ridge.
Gambrel roof A ridged roof with two slopes on either side.
Ghosts Outlines or profiles of missing buildings or building details. These outlines may be visible through stains, paint, weathering, or other residue on a building's facade.
Guardrail A building component or a system of building components located at or near the open sides of elevated walking surfaces that minimizes the possibilities of a fall from the walking surface to a lower level.
Handrail A horizontal or sloping rail intended for grasping by the hand for guidance or support.
Hipped roof A roof with uniform slopes on all sides.
Hood molding A projecting molding above an arch, doorway, or window, originally designed to direct water away from the opening; also called a drip mold.
Ionic order One of the five classical orders used to describe decorative scroll capitals.
Infill New construction where there had been an opening before, such as a new building between two older structures; or block infill between porch piers or in an original window opening.
Jack arch (see Flat arch)
Keystone The wedge-shaped top or center member of an arch.
Knee brace An oversize bracket supporting a cantilevered or projecting element.
Lattice An openwork grill of interlacing wood strips used as screening.
Lintel The horizontal top member of a window, door, or other opening.
Luxfer glass A glass panel made up of small leaded glass lights either clear or tinted purple. These panels were widely used for storefront transoms during the early 20th century.
Mansard roof A roof with a double slope on all four sides, with the lower slope being almost vertical and the upper almost horizontal.
Masonry Exterior wall construction of brick, stone or adobe laid up in small units.
Massing The three-dimensional form of a building.
Metal standing seam roof A roof composes of overlapping sections of metal such as copper-bearing steel or iron coated with a terne alloy of lead and tin. These roofs were attached or crimped together in various raised seams for which the roof are named.
Modillion A horizontal bracket, often in the form of a plain block, ornamenting, or sometimes supporting, the underside of a cornice.
Mortar A mixture of sand, lime, cement, and water used as a binding agent in masonry construction.
Mullion A heavy vertical divider between windows or doors.
Multi-light window A window sash composed of more than one pane of glass.
Muntin A secondary framing member to divide and hold the panes of glass in multi-light window or glazed door.
Neo-classical Revival style Early twentieth century style which combines features of ancient, Renaissance, and Colonial architecture; characterized by imposing buildings with large columned porches.
Oriel window A bay window which emerges above the ground floor level.
Paired columns Two columns supported by one pier, as on a porch.
Palladian window A window with three openings, the central one arched and wider than the flanking ones.
Paneled door A door composed of solid panels (either raised or recessed) held within a framework of rails and stiles.
Parapet A low horizontal wall at the edge of a roof.
Pediment A triangular crowning element forming the gable of a roof; any similar triangular element used over windows, doors, etc.
Pier A vertical structural element, square or rectangular in cross-section.
Pilaster A square pillar attached, but projecting from a wall, resembling a classical column.
Pitch The degree of the slope of a roof.
Portico A roofed space, open or partly enclosed, forming the entrance and centerpiece of the facade of a building, often with columns and a pediment.
Portland cement A strong, inflexible hydraulic cement used to bind mortar. Mortar or patching materials with a high Portland cement content should not be used on old buildings. The Portland cement is harder than the masonry, thereby causing serious damage over annual freeze-thaw cycles.)
Preservation The act of maintaining the form and character of a building as it presently exists. Preservation stops deterioration and stabilizes the structure.

APPENDIX B

DEFINITIONS & TERMS

GLOSSARY OF COMMON PRESERVATION TERMS

Pressed tin Decorative and functional metalwork made of molded tin used to sheath roofs, bays, and cornices.
Pyramidal roof A roof with four identical sides rising to a central peak.
Quoins A series of stone, bricks, or wood panels ornamenting the outside of a wall.
Reconstruction The accurate recreation of a vanished, or irreplaceably damaged structure, or part thereof; the new construction recreates the building's exact form and detail as they appeared at some point in history.
Rehabilitation The act of returning a building to usable condition through repair, alteration, and/or preservation of its features.
Restoration The process of accurately taking a building's appearance back to a specific period of time by removing later work and by replacing missing earlier features to match the original.
Ridge The top horizontal member of a roof where the sloping surfaces meet.
Rusticated Roughening of stonework of concrete blocks to give greater articulation to each block.
Sash The moveable framework containing the glass in a window.
Scale The relative size of one object compared to another.
Segmental arch An arch whose profile or radius is less than a semicircle.
Semi-circular arch An arch whose profile or radius is a half-circle the diameter of which equals the opening width.
Shape The physical outline of a building including its volume, massing, proportions and how different parts come together as a whole.
Sheathing An exterior covering of boards of other surface applied to the frame of the structure. (see Siding)
Shed roof A gently-pitched, almost flat roof with only one slope.
Sidelight a vertical area of fixed glass on either side of a door or window.
Siding the exterior wall covering or sheathing of a structure.
Sill The bottom crosspiece of a window frame.
Spindles Slender, elaborately turned wood dowels or rods often used in screens and porch trim.
Stabilization The essential maintenance of a deteriorated building as it exists at present, establishing structural stability and a weather-resistant enclosure.
Streetscape The general appearance and configuration of the many buildings which define the street.
Stretcher bond A brickwork pattern where courses are laid flat with the long "stretcher" edge exposed.
Surround An encircling border or decorative frame, usually at windows or doors.
Swag Carved ornament on the form of a cloth draped over supports, or in the form of a garland of fruits and flowers.
Terra cotta Decorative building material of baked clay. Terra cotta was often glazed in various colors and textures. Terra cotta was widely used for cornices, inset panels, and other decorative façade elements from ca. 1880 to 1930.
Transom A horizontal opening (or bar) over a door or window. (see Overlight)
Trim The decorative framing of openings and other features on a facade.
Turret A small slender tower.
Veranda A covered porch or balcony on a building's exterior.
Vergeboard The vertical face board following and set under the roof edge of a gable, sometimes decorated by carving.
Vernacular A regional form or adaptation of an architectural style.
Wall dormer Dormer created by the upward extension of a wall and a breaking of the roofline.

APPENDIX C

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APPENDIX D

INCENTIVES & ASSISTANCE FOR REHABILITATION

FEDERAL REHABILITATION TAX CREDITS

Over the past twenty-five years, more than 29,000 buildings have been rehabilitated across the country, generating over $25 billion in private investment in historic buildings nation-wide. In Washington, 29 projects with expenditures totaling $131 million benefited from the Investment Tax Credit (ITC) program between 2000 and 2004. There are two types of ITCs available: 20% for a certified historic structure or 10% for a non-historic structure. Investment Tax Credits are available to the owners or certain long-term renters of income-producing properties.

The 20% ITC reduces the cost of restoration and rehabilitation to the owner of an income producing historic property as an income tax credit. The credit is 20% of what an owner spends rehabilitating the building, not including acquisition costs.

To qualify for the 20% Credit:

1. The building must be listed on the National Register of Historic Places, or listed as a contributing structure within a National Register Historic District.
2. The rehabilitation project must meet the "substantial rehabilitation test," which means you must spend the adjusted value of the building or $5000, whichever is greater. The figure is derived by subtracting the value of the land from the cost of the building and land together.
3. After rehabilitation, the structure must be income producing for five years (commercial, rental, B&B).
4. The rehabilitation must meet *The Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitation of Historic Buildings.*

To qualify for the 10% credit:

1. The structure must have been built before 1936 and not "historic" (must not be listed or eligible for listing on the National Register of Historic Places).
2. The structure must retain 50-70% of external walls and 75% of internal walls.
3. The rehabilitation must meet the "substantial rehabilitation test" as in the 20% credit.
4. The structure must be used for five years as income producing but NOT housing.
5. For additional general information on the Investment Tax Credit program, see the National Park Service's ITC web-site at http://www2.cr.nps.gov/tps/tax/.

LOCAL PROPERTY TAX EXEMPTIONS FOR HISTORIC PROPERTIES

There are two local ad valorem tax exemptions for historic properties in Fernandina Beach.

The **first** allows for an exemption on City ad valorem taxes only for 50% of the assessed value of a property which meets criteria related to certain commercial or nonprofit uses and historic property status. To qualify, a property must:

1. Be used for a commercial or nonprofit purpose; AND
2. Be listed in the National Register of Historic Places, be a contributing property to a National Register district, or be designated as a contributing property under terms of a local preservation ordinance; AND
3. Be regularly open to the public—minimum of 40 hours per week, 45 weeks a year, or an equivalent of 1800 hours per year.

Applications are made through the Nassau County Property Appraisers Office, and are due by March 1st of each year.

For more information, please contact (904) 491-7300. This exemption is authorized under § 196.1961, Fla. Stat.

The **second** is authorized by Section 196.1997 of Florida Statues and allows counties and municipalities to adopt ordinances allowing a property tax exemption for up to 100% of the increase in assessed improvements resulting from an approved rehabilitation of a qualified historic property. The exemption may remain in effect for up to ten years. The exemption applies only to that portion of the property tax levied by the unit of government granting the exemption.

Qualified properties may be residential or commercial and must either be individually listed in the National Register of Historic Places, a contributing building in a National Register District or designated as historic under the provisions of a local preservation ordinance. The rehabilitation work must be in accordance with the Secretary of the Interior's Standards for Rehabilitation and Guidelines for Rehabilitating Historic Buildings.

Applications for the property tax exemption are reviewed by the Planning and Conservation staff in Fernandina Beach. To qualify for an exemption a covenant is required for the term of the exemption.

APPENDIX E

RESOURCES

Historic District Council (HDC)
City of Fernandina Beach
204 Ash Street
Fernandina Beach, FL 32034
(904) 310-3135
www.fbfl.us/historicdistrict

Florida State Historic Preservation Office
Director, Division of Historical Resources
Bureau of Historic Preservation
500 South Bronough Street
R.A. Gray Building, Room 305
Tallahassee, FL 32399-0250
(800) 847-7278
(850) 245-6333
http://www.flheritage.com

National Park Service
Southeast Regional Office
100 Alabama Street NW
1924 Building
Atlanta, GA 30303
(404) 507-5600
http://www.nps.gov

National Trust for Historic Preservation Southern Field Office
William Aiken House
456 King Street
Charleston, SC 29403
(843) 722-8552
http://preservationnation.org

Planning and Conservation Department
City of Fernandina Beach
204 Ash Street
Fernandina Beach FL 32034
(904) 310-3400
planninginfo@fbfl.city

APPENDIX F

BRIEF HISTORY OF FERNANDINA BEACH

The buildings of the Fernandina Beach Historic District embody a period when the city served as an important transportation center of North Florida. They reflect a variety of romantic and revival architectural styles typical of national and state trends of architecture associated with the late nineteenth and early twentieth centuries. They are associated with persons and events of local, and in some cases state-wide, significance.



Florida State Library & Archives

The City of Fernandina Beach has served as the seat of Nassau County since 1824, except for the period from 1835 to 1850. Nassau County was originally one of the earliest counties founded in the state, and the city functioned as an important transportation, commercial, and political center for Northeast Florida until it was eclipsed by Jacksonville after the Civil War. The city has one of the best concentrations of nineteenth-century residential architecture in Florida and has a wider variety of romantic and revival styles than any community of comparable size in the state. Many of its buildings are associated with persons who made important contributions to both local and state history.

The original town of Fernandina was founded by the Spanish and named for King Ferdinand VII in 1811. During the 1850s, construction of the Florida Railroad, for which Fernandina served as a railhead, marked a turning point in the history of transportation in Florida. This event served as a catalyst for the development of a new town to the south of the original town of Fernandina.

David Levy Yulee, United States Senator and president of the newly-formed railroad, was among the most influential men in Florida. Yulee chose Fernandina as the starting point of the Florida Railroad because of its fine natural harbor on the Amelia River. Construction began in 1855 near the site of Old Fernandina. The starting point of the railroad had, however, to be moved farther south because of marshy land surrounding the original town. The rail line was completed from New Fernandina to Cedar Key on the west coast of Florida in 1861.


Florida State Library & Archives

Real estate development in New Fernandina commenced with construction of the railroad. Though most historic buildings in Fernandina Beach date from the 1880s to 1920s, some antebellum buildings remain. These include the Lesesne House on Centre Street, the First Presbyterian Church on North 6th Street, the Florida House on South 3rd Street, and the Marcellus Williams House on South 9th Street. During the late 1850s, the town grew rapidly and by 1860 had a population estimated at several thousand.

The Civil War and the occupation of Fernandina by federal forces temporarily halted development of the town and operation and expansion of the Florida Railroad. By the 1870s and 1880s, Fernandina was again prospering as a rail town from both passenger and freight traffic as well as from the growing tourist industry. The building most associated with rail development in Fernandina Beach is the Old Depot, built in 1899. The depot now houses offices of the Fernandina Beach Tourist Development Council.

During the post-Civil War boom, brick buildings began replacing wooden commercial structures along Centre Street. Fires, which struck the district in 1876 and 1883, mandated this change in architectural materials. The 1873 Kydd Building was the first brick building in downtown Fernandina. It housed the dry goods business of James and Thomas Kydd. The 1876 Hoyt Building was a grocery store later used for a ship's chandlery. The Palace Saloon originally housed Prescott's Shoe Store when built in 1878, but in 1903 it was converted to a saloon owned by Louis G. Hirth, a German immigrant. The Dotterer Building, also constructed in 1878, housed Dotterer Grocery Store and the offices of Samuel Swann, another key figure in the development of Fernandina. A hurricane in 1898 required some new construction to the downtown area.

Swann came to Fernandina in 1855 to work for the Florida Railroad. During the two decades following the Civil War, Swann served the state of Florida as a special advisor to the governor on real estate promotion and development. In this capacity, Swann was appointed one of the trustees of the State Improvement Fund. In Fernandina, he erected the Swann Building and a number of residences. His own home, once located at the corner of Centre and 6th Streets, has been demolished.


Florida State Library & Archives

Other businessmen were also instrumental in the development of Fernandina following the Civil War. In 1877, the Seydel brothers built a general store at 29-31 North 2nd Street. They lived above their store in second-floor apartments, a common practice among store owners of the period. Another prominent business owner at this time was C. H. Huot, who built three impressive store buildings on 2nd Street. From these, Huot operated his general merchandise business. One of the most important buildings on Centre Street was the Duryee Building. Major William C. Duryee had been a Union officer serving at Fernandina during the Civil War and had settled there at the end of hostilities. He became the United States Custom Collector for the Port of Fernandina. The 1882 building housed Duryee's offices, those of his grain business, the local newspaper, and the principal bank. Another building of the same period was that of Jeffreys and Angel & Friend, at 215 Centre Street.

The development of Centre Street was largely complete with the construction of the Nassau County Courthouse in 1891. Alfred E. McClure, then residing in Jacksonville, designed this local landmark. McClure was one of Florida's pioneer architects, moving to Jacksonville in 1869 to open an architectural firm with Robert Naudin Ellis. The team of McClure and Ellis designed many landmark buildings in Jacksonville, including the Duval County Courthouse, the city waterworks, and the Park Opera House. The firm designed the Clay County Courthouse, which was listed on the National Register in 1975.

Two of the last historic buildings constructed on Centre Street were the Allan Building, a dry goods store, and the United States Post Office and Customs House. The latter was built in 1910. The former is located at 303 Centre Street and was built in 1911. Farther east on Atlantic Avenue was Public School No. 1, designed by architect Robert S. Schuyler. Before becoming an architect, the New York City-native had served as a Union Army captain. He settled in Fernandina in 1881. Among his other designs are St. Peter's Episcopal Church, the Fairbanks House, and the Lewis House, all listed on the National Register.

APPENDIX F

BRIEF HISTORY OF FERNANDINA BEACH

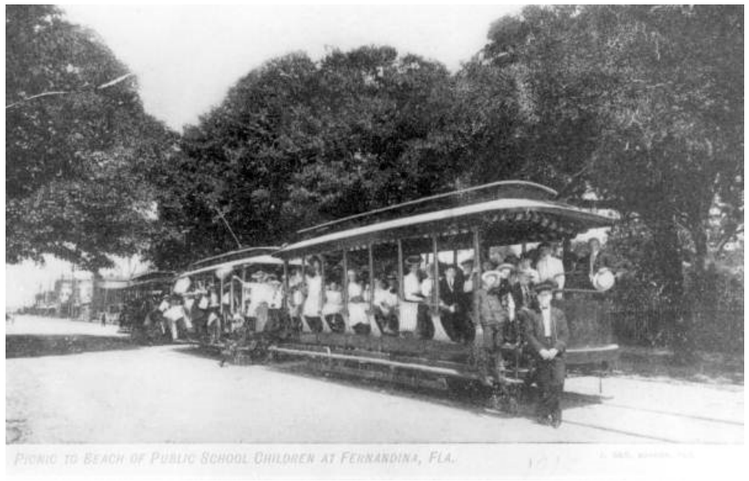
Another famous architect of the period whose designs are represented in Fernandina is George W. Barber. Barber designed the Bailey House on South 7th Street for Effingham Bailey, a local steamship agent and lumber and phosphate broker. Barber also designed the T. G. Henderson House in Lake City, Florida. Both of these houses are listed on the National Register.

Several local builders made noteworthy contributions to the historic built environment of Fernandina Beach. James and William Bell were harbor pilots who additionally worked as building contractors. In addition to his own home at 121 North 3rd Street, James Bell constructed residences at 130 South 7th Street and 303 South 8th Street. His brother William constructed a personal residence at 801 Beech Street, as well as dwellings at 125 and 131 South 8th Street and 714 Beech Street, his son's home.

John R. Mann was also an important local contractor. He owned a company dealing in marine hardware and groceries. He also built some of Fernandina's finer residences, including the John Denham Palmer House, now the Oxley-Heard Funeral Home. His credits also include Villa Las Palmas, the Horsey House, and the Hinton, Baker, and Humphrey Houses on North 6th Street. In addition to residential buildings, Mann built the afore-mentioned Allan Building and the Memorial Methodist Church, both on Centre Street.

By 1900, the economic character of Fernandina was well defined. The port continued to ship lumber, cotton, naval stores, and phosphate, but the town has ceased growing to any significant degree. The extension of rail lines, and port development elsewhere, resulted in diversion of shipping and tourism to more southern destinations of the peninsula. One bright spot in the local economy was the development of the shrimp industry during this period. At Fernandina Beach, the shrimping industry evolved from inshore, net-casting using rowboats to offshore trawling on motorized vessels. The Huot Building was used as a net-making facility for shrimping. The National Container Corporation also opened a factory on the river during these years. Fernandina was a major shrimping-fishing and distribution center from 1900 until the 1940s.

In the late 1930s, the Kraft Corporation of America built a $7 million paper mill to produce newsprint and paper bags. This was followed by several other industries which used the city's harbor and rail connections for manufacturing and shipping. By 1960, the city's population reached over 7,000 residents and its population continued to increase in the late 20th century. Fernandina Beach and Amelia Island grew rapidly as new housing developments took place to the east of Downtown towards the ocean. Today, the city is recognized for its tourism industry and commitment to historic preservation.



Florida State Library & Archives

APPENDIX G

OVERVIEW OF HISTORIC GUIDELINES

EXPANDED FROM OVERVIEW

INTRODUCTION



Fernandina Beach began to focus on historic preservation efforts in the early 1970s. Since then, historic preservation has made significant progress in Fernandina Beach as well as in the state of Florida as a whole. The impetus for this gain has been an increasing awareness that historic buildings, districts, and sites are economic resources, attracting tourists. Studies by the Florida Division of Tourism, the National Trust for Historic Preservation, Southern Living magazine, and the Florida Department of Commerce all confirm that historic resources rank very high in tourist appeal among Americans. In 2006, the University of Florida completed a study linking historic preservation not only to positive economic impact but quality of life for Floridians. Fernandina Beach served as the case study demonstrating the compatibility of historic preservation and economic development.

Tourism is Florida's largest industry, meaning that cities compete for their share of the market. Thus, historic resources distinguish a city such as Fernandina Beach, mandating their preservation. Historic resources are unique to a city and convey a distinctive sense of place and individuality. Tourists seek unique experiences that are off the beaten path and that will impart special memories. A city's historic district lures tourists looking for originality and an experience they cannot find anywhere else. Still, these special historic and cultural resources are constantly threatened by demolition in the name of development. Such destruction robs a city of its unique identity and history, and the process of development renders Florida's landscape generic and common. Fernandina Beach has resisted this trend.

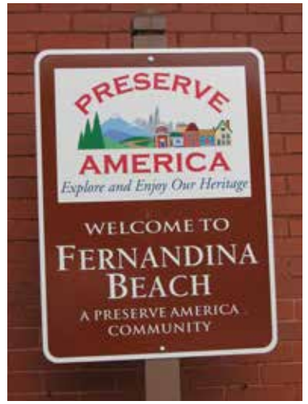
The initiation of federal tax incentives for historic rehabilitation, followed within a few years by improved state funding of historic preservation grants, greatly broadened support of historic preservation throughout Florida. Through grants-in-aid from the Florida Department of State, many local governments and preservation organizations such as the Amelia Island-Fernandina Restoration Foundation, sponsored surveys to identify resources important to local history. Subsequently, again with state financial and technical assistance, local governments and non-profit organizations, including those in Fernandina Beach, supported the creation of local and National Register historic districts.
The next step in the preservation process was the establishment through the state of local design review boards as regulatory authorities over historic districts and landmarks. Those boards and their staffs require assistance in reviewing development activities in locally designated historic districts. Design guidelines provide such assistance, helping to direct planning that also embraces the preservation of significant historic and cultural resources.



The creation of design guidelines was a logical outgrowth of the local preservation movement in Fernandina Beach. The loss of several key buildings, such as the Keystone Hotel, during the 1960s and 1970s was a catalyst for preservation efforts. In 1972, the community's preservation efforts began in earnest when the Florida Division of Archives performed a survey of the city and prepared the 1973 National Register nominations for the Bailey, Fairbanks, and Lewis (Tabby) Houses and a thirty-block district encompassing the Centre Street core and outlying areas. The Amelia Island Company initiated fund raising for the restoration program, contributing $5,000. On top of this seed money, local merchants raised $13,500 for the creation of a master plan of preservation. The Amelia Island-Fernandina Restoration Foundation was organized and incorporated to raise and dispense funds for preservation activities.

In 1975, the City Commission passed an ordinance establishing the Fernandina Beach Historic District Council (HDC) to be the primary agency responsible for furthering historic preservation within in the city. The HDC functions to protect sites of historical and architectural significance by acting as a design-review board for new construction and rehabilitation of historic buildings in the National Register district. Included in the HDC's purview are exterior alterations, repairs, moving or demolition of structures or historic landscape features, as well as new construction within the city's local historic districts.

The HDC is responsible at the local level for ensuring compliance with the Secretary of the Interior's Standards for Rehabilitation. The purpose of the review process is to ensure that any proposed construction or changes are compatible with existing historic features and/or design guidelines in terms of design, textures, material, siting, and location.



In July of 1975 the National Endowment for the Arts awarded the City a grant to implement its master plan. At the same time, the Historic American Buildings Survey (HABS) program of the United States Department of the Interior and the Bicentennial Commission of Florida sponsored a team of architectural students in Fernandina. The HABS team made scale drawings of the Railroad Depot, St. Peter's Episcopal Church, the First Presbyterian Church, and the C. W. Lewis House, also called the Tabby House. The team also measured and noted the Lesesne House. This collection of media, along with histories of the houses, were placed in the Library of Congress. In 1975, local preservationists prevented the demolition of the 1882 Convent of the Sisters of St. Joseph.

In 1976, the Nassau County Board of Commissioners appropriated $200,000 for the restoration of the 1891 County Courthouse. The following year, the Economic Development Administration awarded the City of Fernandina Beach a $1.3 million grant for street improvements to Centre Street. The City officially dedicated the street improvements on April 29, 1978. In May of 1984, recognizing the lack of survey and registration activity in the city since 1973, the Restoration Foundation sponsored a comprehensive survey of the standing structures of the city, an expansion of the original historic district, and the nomination of individual eligible buildings outside the district to the National Register of Historic Places. As a result of the survey completed in September of 1985, the John D. Palmer House (Oxley-Heard Funeral Home), the site of the original Town of Fernandina (Old Town), and the expanded Fernandina Beach Historic District were listed in the National Register.

Since then, preservation has become part of the mainstream in the community life in Fernandina Beach. A number of property owners of National Register-listed properties have taken advantage of the federal tax credit for rehabilitation. State grants-in-aids have funded preservation projects such as restoration of St. Michael's Catholic School and the Peck Center. Renovations to commercial buildings on Centre Street and of residential buildings in the surrounding historic neighborhoods of the city have continued.

APPENDIX G

OVERVIEW OF HISTORIC GUIDELINES



In 2007 a re-survey of Downtown was undertaken, and Fernandina Beach was designated a Preserve America community in 2009. A reconnaissance survey studied the remainder of the city 2010, and in 2011 an archaeological predictive model was developed. A beachfront development survey was conducted in 2012. The City also established an advisory board for the Community Redevelopment Area (CRA), which includes the historic working waterfront. The CRA board is charged with stewardship of this historic area. A section of the Community Redevelopment Area overlaps the Historic District boundaries (see map in this document). Consequently, additional development guidelines and architectural restrictions are applied to all projects within this area. Proposed projects that lie within this overlap shall also be reviewed for compliance with the Downtown Historic District Design Guidelines. All projects within the Historic District must undergo design review through the Historic District Council (HDC) to ensure design is consistent with the City's historic character.

The CRA Design Guidelines maintain and support the Historic District Council's role in guiding redevelopment within its boundaries in the CRA. Along the waterfront area of this overlap, which lies within city property, no historic or contributing structures remain. Therefore, the CRA Design Guidelines provide appropriate guidance since they support the "compatibility" language of the Historic District Guidelines. In the areas east of Front Street that abut the Historic District and a fabric of historic and contributing buildings, the Historic District Guidelines must be followed. In either case, the two documents are complementary and shall be consulted simultaneously. The review of proposed development within any part of the CRA Overlay shall be based upon compliance with the CRA Design Guidelines. All plans for development within the CRA Overlay shall be reviewed by the Historic District Council.

HISTORIC DISTRICT COUNCIL

The mission of the Historic District Council is to preserve and protect the cultural and architectural heritage of the city of Fernandina Beach as set forth in the City's Charter and Land Development Code. The goals of the Historic District Council include:

- Safeguarding the City's historic architectural resources by applying The Secretary of the Interior's Standards for Rehabilitation, the City's Land Development Code and applicable design guidelines fairly and consistently in reviewing applications for Certificates of Approval;
- Seeking or assisting others seeking National Register listing for historic properties;
- Monitoring the health of the City's historic districts through periodic re-surveys;
- Recommending administrative changes as required to strengthen code and guidelines for dealing with matters that affect preservation of historic properties, districts and sites, and other cultural and archaeological resources; and
- Fostering and encouraging the preservation of private and public historic, cultural, and archaeological resources through public education.

These guidelines enable the HDC to uphold its mission of stewardship in providing information on recommended rehabilitation, new construction and streetscape improvements. The guidelines include real examples from within the historic district to assist property owners in identifying architectural styles and components. Design guidelines are intended to help property owners with decisions about maintaining and enhancing the appearance of their properties, as well as provide the city of Fernandina Beach with a framework for evaluating proposed changes. This framework brings together private and municipal partners using the guidelines as a tool for the preservation of significant resources. Design guidelines help property owners understand the purpose and proper methods for rehabilitation. Through a concerted effort of participation, the private and public benefits of preserving are realized in the perpetuation of the historic character and architectural integrity of individual properties and the district as a whole.

WHY DEVELOP GUIDELINES?

Architectural guidelines are criteria for making reasoned decisions with regard to proposed alterations, demolition, or new construction in a locally designated historic district. Without sound guidelines, design review can be an arbitrary and capricious process, subject to legal and political challenge. The Fernandina Beach Downtown Historic District Design Guidelines were created to be consistent with contemporary state and federal preservation standards. Design guidelines should insure the preservation of architectural resources through measures that are cost-effective and consistent. Administrative overlap and conflicts among local, state, and federal guidelines should be avoided or minimized. Federal and state guidelines emphasize rehabilitation, which is the process of repairing or altering a historic property while retaining its historic features. A practical approach to preservation, rehabilitation is a compromise between remodeling, which can be insensitive to the historic features of a building, and restoration, which is a more accurate, but costly approach to repair, replacement and maintenance.

The Secretary of the Interior, under which the National Park Service administers the National Register program, has developed Standards for Rehabilitation that serve as the basis for the Fernandina Beach Design Guidelines. The Standards are used for reviewing all federal and state preservation projects in Florida. The intent of the Standards is to encourage the retention and preservation of historic buildings as expressed in their architectural design, materials, and workmanship. The result of any project reviewed under the Standards should be the preservation of a building's historic materials and distinguishing character. Important characteristics of a building include its overall shape, materials, craftsmanship, decorative details, interior spaces and features, and its site and setting.

The reason for using the Secretary of the Interior Standards are numerous. The first and most important is consistency. Rehabilitation projects in Fernandina Beach receiving federal or state funding or tax credits already must comply with the Standards. Furthermore, property owners seeking a historic preservation property tax exemption under Section 196.1997, Florida Statutes, must also comply with them. Consistent guidelines will result in savings of time and money and help avoid administrative overlap and conflicting regulations.

A second important reason for using the Secretary of the Interior's Standards is precedent. The Standards have been successfully applied for many years and have resulted in a number of case studies, published in "Interpreting the Secretary of the Interior's Standards of Rehabilitation." These case studies are available from the Architectural Preservation Services Section of the Bureau of Historic Preservation and provide an excellent source of information for local review boards, preservation architects, preservation planners, owners of historic properties, and others undertaking modification to historic buildings.

OVERVIEW OF HISTORIC GUIDELINES

DESIGN GUIDELINES

In an effort to provide detailed guidance to building owners and the Fernandina Beach Historic District Council, these guidelines have been developed for specific application in the Fernandina Beach Downtown Historic District. The guidelines are based on The Secretary of the Interior's Standards for Rehabilitation, a document created in 1977 and revised in 1990. The Department of the Interior describes the standards as ten basic principles created to help preserve the distinctive character of a historic building and its site, while allowing for reasonable change to meet new needs. They are used for the review of rehabilitation projects involving federal funding or requiring federal licenses or permits, and local preservation commissions and boards throughout the country use them as a basis for their design guidelines and for reviewing local preservation projects. The Secretary of the Interior's Standards for Rehabilitation are:

1. A property shall be used for its historic purpose or be placed in a new use that requires minimal change to the defining characteristics of the building and its site and environment.
2. The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.
3. Each property shall be recognized as a physical record of its time, place, and use. Changes that create a false sense of historical development, such as adding conjectural features or architectural elements from other buildings, shall not be undertaken.
4. Most properties change over time; those changes that have acquired significance in their own right shall be retained and preserved.
5. Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a property shall be preserved.
6. Deteriorated historic features shall be repaired rather than replaced. Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities and, where possible, materials. Replacement of missing features shall be substantiated by documentary, physical, or pictorial evidence.
7. Chemical or physical treatments, such as sandblasting, that cause damage to historic materials shall not be used. The surface cleaning of structures, if appropriate, shall be undertaken using the gentlest means possible.
8. Significant archaeological resources affected by a project shall be protected and preserved. If such resources must be disturbed, mitigation measures shall be undertaken.
9. New additions, exterior alterations, or related new construction shall not destroy historic materials that characterize the property. The new work shall be differentiated from the old and shall be compatible with the massing, size, scale, and architectural features to protect the historic integrity of the property and its environment.
10. New additions and adjacent or related new construction shall be undertaken in such a manner that if removed in the future, the essential form and integrity of the historic property and its environment would be unimpaired.



SUBSTITUTE OR REPLACEMENT MATERIALS

In general, substitute or replacement materials for siding, roofs, windows, and similar elements will be permitted where original materials have been removed or fully covered prior to the adoption of the overlay of the Fernandina Beach Historic District. This allowance is made in recognition of the fact that many buildings have previously been altered or repaired using substitute materials. Accordingly, in making changes to such a building, the owner will not be required to restore original materials. On buildings that have retained their original materials following the adoption of the overlay, the Historic District Council may require that those original materials other than asbestos shall be maintained. If original materials are damaged or deteriorated beyond repair, substitute materials will be permitted. In either case of substitute materials, they should promote the historic character of the district to the greatest extent possible.



WHAT GUIDELINES DO & DO NOT DO

Generally, these guidelines consist of recommendations regarding repairs to and maintenance of historic buildings and structures. Historic building owners are strongly encouraged to seek the expertise of a qualified architect when making major renovations and construction decisions. Assistance of a professional is especially recommended if the building owner plans to apply for federal tax credits for rehabilitation of an income-producing property. Design Guidelines are meant to assist owners of historic properties in determining if a project is appropriate for the historic district. The homeowner can refer to the guidelines to apply specific criteria, a simple list of general statements developed to ensure that the project complements or does not detract from the existing character of the area.

These guidelines are intended to:

- Provide guidance to property owners voluntarily undertaking changes or planning additions to their building or lot,
- Assist the HDC by providing minimum standards to guide decision making,
- Result in more appropriate changes that reinforce the distinctive character of the district,
- Help identify and resolve specific design concerns frequently raised in the district,
- Assist the local building industry, including architects, contractors, and suppliers, as well as city officials such as building inspectors and public works officials, to understand the nature of these historic areas and how to reinforce their special character,
- Improve the design quality of future developments and growth within the district,
- Protect current property values and public investment in the district by discouraging poorly designed and inappropriate projects, and
- Increase the overall public awareness of the unique character of the district.

These guidelines will not:

- Require involuntary rehabilitation or restoration of existing buildings or structures in the district,
- Regulate the amount or location of growth and development within the district,
- Regulate changes to the interior of any building within the district, or
- Absolutely ensure the highest quality design in every instance. The purpose of design guidelines is to assist property owners. Therefore, guidelines flexible enough to allow a certain level of decision making by the property owner will be easier to administer and more widely accepted by the public. This factor is especially important in new construction guidelines where overly specific criteria stifles architectural creativity and often results in mediocre designs.

APPENDIX G

OVERVIEW OF HISTORIC GUIDELINES

THE EFFECTS OF HISTORIC PRESERVATION

Historic preservation strengthens a community. The character of Fernandina Beach in 10 or 20 years would be uncertain without a formal plan that both preserves significant historic resources and considers the natural growth and development that occurs in a thriving community. Design review guidelines enable Fernandina Beach to demonstrate a clear commitment and direction for ongoing community evolution and protection of Fernandina Beach's unique identity. The use of design guidelines assures property owners that the integrity of the district will not be compromised and that their investment will be protected.



Promotes Quality of Life

The historic buildings and landscape of a community distinguish it from all other places. Historic buildings tend to attract new tenants that offer cultural attractions, such as museums, theaters, and libraries. Outlets of the arts and entertainment provide enjoyment for residents and draw tourists. A community's self image is embodied in the quality and condition of its buildings and landscape. Historic, well-maintained streetscapes rife with a variety of commercial and cultural offerings invite visitors and enhance community life.

Attracts Visitors to Cities

One of the most rapidly growing segments of the tourism industry is heritage tourism, which focuses on historic sites. Florida has a long history of tourism, which continues to be a major economic base across the state. A community like Fernandina Beach, rich with a unique quality and quantity of the historic architecture, stands out among the many possible tourist destinations in Florida. The City actively augments its tourism potential by encouraging rehabilitation of historic buildings that embody the local historic identity. Heritage tourists tend to stay longer and spend more than other types of tourists, which benefits small business owners and the local economy.

Increases Property Values

Nationally, studies consistently indicate that a historical designation increases property value. Properties within historic districts tend to have higher real estate values than those in adjoining neighborhoods not designated as historic, even those of similar architecture and landscape. This advantage holds for both National Register-listed districts and especially for districts that also have an overlay of a local historic ordinance with design review.

Historic Buildings Often Outlast New Ones

Inexpensive building materials and construction during the last 50 years allowed for rapid growth and expansion across the country. However, many of the buildings from this period are so poorly made that updating and improving them is generally not a cost-effective proposition. By contrast, buildings constructed before 1960 embody durability and opportunity for continued active use, with some rehabilitation. Thus, a standing historic building has the potential for prolonged life and lesser capital outlay than the construction of a new building.

Supports Taxpayers' Investments

Over time, a city invests in its infrastructure system, including roads and streets, water and sewer lines, gutters and curbs, telephone and electrical service, lights, and sidewalks. Therefore, permitting the deterioration of downtown and working neighborhoods represents neglect of this financial investment. In contrast, the regular maintenance and occasional upgrade of infrastructure in existing neighborhoods, versus outward sprawl, reduces financial expenditure. Nationally, studies have consistently illustrated the negative financial gain of sprawl on a municipality's tax base. Outward expansion actually burdens a city with capital investment greater than the corresponding tax revenue derived from such development, which would require new infrastructure from roads and traffic lights to water and sewer lines to schools and fire stations. A city's commitment to revitalize and reuse historic neighborhoods is among local government's most effective acts of responsibility, and the savings are passed on to residents in stabilized property taxes.

Creates Jobs

New construction is often used as an indication of the health of a local economy. However, rehabilitation and revitalization of existing building stock actually create thousands of construction jobs annually. In fact, historic preservation creates more jobs than new construction. Consider that in the typical new construction project, about half of the expenditures are for labor and half for materials. In a rehabilitation project, it is more typical that 60-70% of expenses go towards labor. Since labor is often local, the economic benefits are felt within the community. Contractors of rehabilitation projects often buy their materials locally, as well, whereas supplies for new construction are typically brought in from outside the area.

Benefits Property Owners

Design guidelines help to prevent the intrusion of inappropriate new construction, remodeling, or demolition in a historic area, which represents a protection of investments for property owners in the area. The alteration, neglect, or loss of a neighboring building will often have a detrimental effect on the market value of nearby properties. Thus, the consistent treatment and guidance of design review for one property helps protect the overall value and character of a neighborhood. Additionally, an income-producing property that is listed on the National Register of Historic Places is eligible for a 20% federal tax credit for rehabilitation projects.

APPENDIX G

OVERVIEW OF HISTORIC GUIDELINES

HISTORIC PRESERVATION & SUSTAINABILITY



Introduction

While a chief purpose of historic preservation is to embrace and showcase a city's unique heritage, its by-product is sustainable development. Preservation encourages the maintenance and re-use of existing buildings, embracing the philosophy of recycling, making it inherently "green." Preservation's traditional focus on the aesthetic and cultural significance of historic buildings is expanding to highlight the inherent energy-efficient values of historic properties as well.

Embodied Energy

While many architects and developers today point to new "green" practices and materials used in constructing contemporary buildings, the fact is construction of a new building requires a new expense of energy. From the extraction of raw natural materials, to their transportation, manufacture, and distribution, to the physical act of construction, energy is spent. An existing building represents an embodiment of this cumulative energy, already in place. This energy, in the inert form of a building, remains in place as long as the building stands. If razed, the building's embodied energy is lost; this demolition represents an expenditure of new energy. Loading and hauling the building debris to a landfill requires additional energy and loss of resources. Thus, embodied energy can be viewed as the existing investment in a building. Demolishing a sound building wastes that investment.

Working with Nature: Site Orientation

Buildings constructed before World War II were designed, constructed, and sited with respect to the advantages available via the natural environment, optimizing ventilation, insulation, and use of daylight. Banks of windows on a south elevation, for example, optimize natural light on the interior and also passive solar heat during winter months. During summer months, these windows could be shaded with removable awnings to block heat. Indigenous trees of Fernandina Beach help create shade. Evergreen hedges can be added on north-western exposures to serve as wind blocks during winter. In construction, thick masonry walls of older buildings help retain interior heat in the winter and also help lengthen the time it takes for summer heat to penetrate the building. Architectural elements with form-to-function design include operable transoms and high ceilings, both allowing the escape of hot air. Over the past sixty years, as electricity, synthetic insulation, and central heating and air conditioning systems became standard installations in modern construction, architectural design no longer required attention to the natural environment. Quality and longevity of building materials also became less important, as these modern conveniences could control the interior climate of buildings, and materials were readily available to build anew.

Inherent Energy Efficiency of Older Buildings

Due to advantageous siting and superior construction, historic buildings are often as energy-efficient as new ones. Data from the U.S. Energy Information Agency found that buildings constructed before 1920 are actually more energy-efficient than those built at any time until the past decade, when home builders began a concerted effort to design more energy-efficient buildings. Yet, contrary to common thought, these newer buildings use more energy because they are not designed to take advantage of the natural benefits of their site.

Retro-fitting and Weatherization

Buildings of the late nineteenth and early twentieth centuries often have inherent energy-efficient design features. However, older buildings with numerous windows and minimal insulation, pose particular challenges in the face of rising energy costs. Some homeowners have resorted to covering the building's original exterior with synthetic sidings, replacing original windows, and enclosing porches. These actions result in the loss of a property's historic character. However, historic character need not be compromised for improved energy efficiency. Common upgrades to historic buildings include the addition of attic insulation, installation of storm windows, and more efficient heating and cooling systems. In particular, repairing and weatherstripping historic wood windows and adding storm windows often results in energy performance equal to or exceeding new vinyl or aluminum windows and at much less cost. Every building will benefit from a systematic assessment of its energy-efficiency. Historic buildings can also be adapted to benefit from new technology such as geo-thermal heating/cooling systems and solar roof tiles. Furthermore, many of the methods for improving energy efficiency of a historic or older building can be performed without the need for review by the Historic District Council, whereas requests for replacement and removal of historic architectural components may require review.

Windows

As noted, original windows in a historic building are often considered the first culprits of inefficiency. Many homeowners are too quick to consider replacement over weatherization options. Sealing air leaks is as simple and inexpensive as caulking around window and door frames and installing storm windows. In fact, rebuilding historic wood windows and adding storm windows can make them as efficient as new vinyl windows and more than offsets the cost of replacement. The concept of embodied energy as applies to a whole building translates to its components. The old growth lumber used in historic wood windows can last indefinitely. Removal and replacement of original windows represents the loss of embodied energy. Further more, vinyl replacement windows are not as durable and will eventually require wholesale replacement. All windows expand and contract with temperature change. However, vinyl expands more than twice as much as wood, resulting in failed seals between the frame and glass and a significant performance reduction. Vinyl windows have a high failure rate – more than one-third of all windows being replaced today are less than ten years old. Any energy savings from replacing wood windows with vinyl seldom justifies the costs of installation. Vinyl windows cannot be recycled and are detrimental to the environment when discarded. Therefore, retaining and weatherizing historic windows eliminates potential waste, increases their energy efficiency, and allows the building to retain an important architectural component that helps convey its character and style. The design guidelines embrace the philosophies of preserving historic character, energy efficiency, and retaining embodied energy.

New Construction

While the re-use of existing buildings is a priority, design guidelines must also address and promote sustainable practices and materials in new buildings. Recommendations for new buildings begin with assessing the site and designing the building to maximize the natural benefits of the existing environment. For example, keeping the site's natural contour intact reduces erosion. Preserving existing trees or adding shade trees to shield the southern elevation from summer heat will reduce energy consumption within the building. Additionally, the design of the new building should include porches for shade and should be oriented for optimum ventilation. The use of recycled building materials is highly encouraged, and interior appliances should meet high energy-efficiency standards.

APPENDIX G

OVERVIEW OF HISTORIC GUIDELINES

THE HISTORIC DISTRICT - DESCRIPTION & CHARACTER

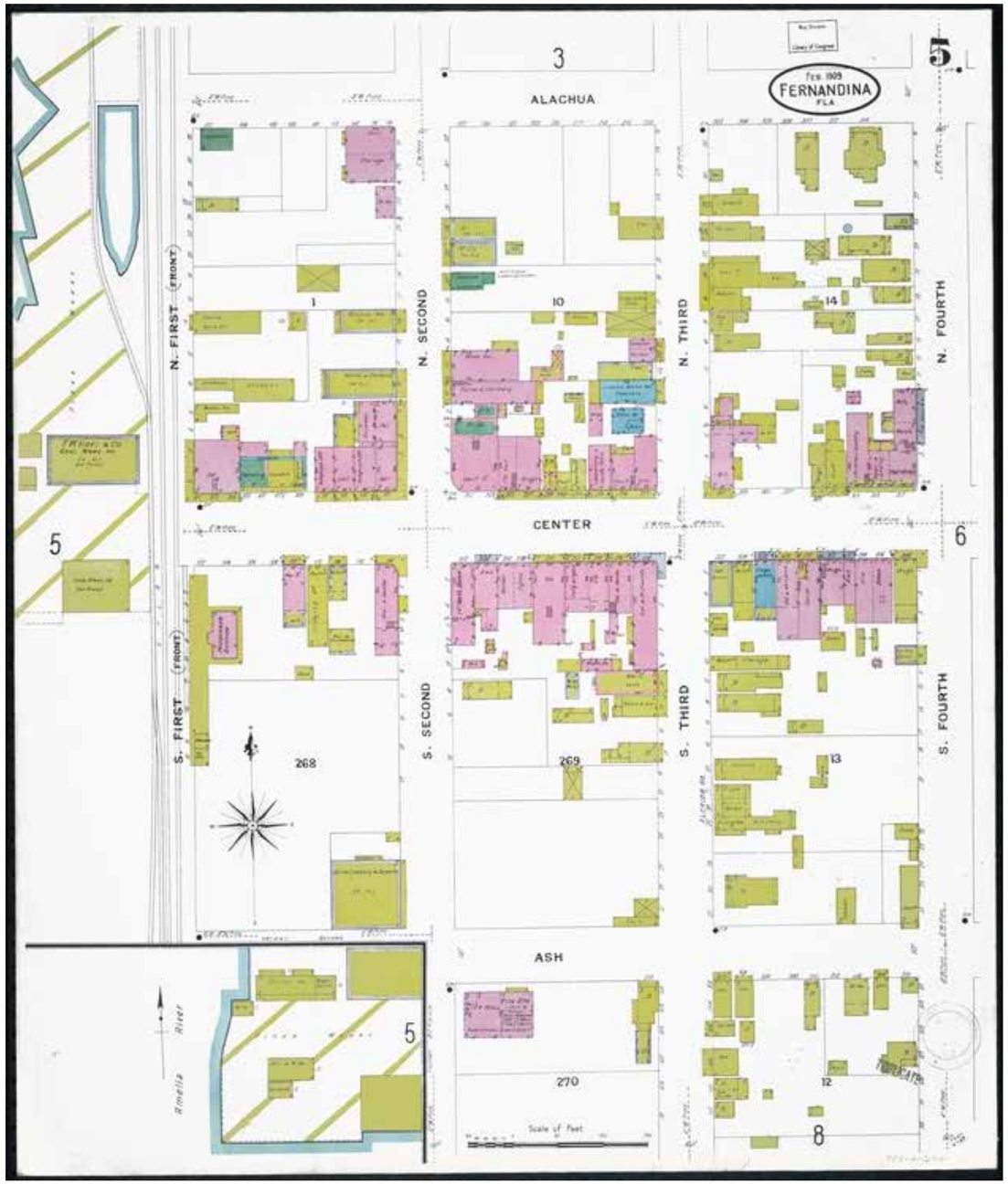
The Fernandina Beach Historic District is composed of buildings reflecting a variety of uses, styles, materials, and several periods of development. The district consists primarily of one- and two-story masonry commercial buildings and one- and two-story frame residences. Its physical development began in the mid-1850s, the time from which the earliest contributing buildings date, and extends to the late 1920s. The district has lost some of its integrity due to poor maintenance and the alteration and destruction of a number of buildings, but overall it retains to a remarkable degree the physical characteristics that convey its historic significance.

The historic district extends over an area of approximately 97 acres. Its rough boundaries are Front Street on the west, Elm Street on the south, 10th Street on the east, and Escambia Street on the north. The boundaries are irregular in form, however. Helping to define the boundaries of the district are a number of natural and man-made features, some of which historically served as logical margins to the downtown area. To the north are marshlands, the port, and a massive industrial complex. On the east are a large community park, a city water treatment facility, woodlands, and a non-contributing residential area. The southern boundary is marked by non-contributing buildings, and the western boundary, by rail lines and the Amelia River.

The historic district is located with the limits of several land grants dating from the Second Spanish Period. The Florida Railroad Company acquired the town site in 1851 and subdivided it to form a plat, recorded in 1857 as the Original Town of Fernandina. The Florida Town Improvement Company revised the original plat in 1887 and 1901. The town plan is composed of a grid with streets running north-south and east-west. With the exception of Front Street on the Amelia River, the north-south streets are ordered numerically, from 2nd Street to 20th Street, from west to east. The principal east-west street through the commercial area is Centre Street. Parallel to and south of Centre, the east-west streets are named for trees and proceed alphabetically. To the north of Centre, the east-west streets are named in alphabetical order for Florida counties, except for Broome Street, named for James E. Broome, governor of Florida at the time Fernandina was founded.

City blocks within the district are rectangular in shape. All or part of fifty of these blocks are found within the historic area. East-west blocks are 400 feet in length, while north-south blocks are 225 feet long. The majority of streets in the districts have modern asphalt surfaces, though some do retain their granite curbstones, which were installed during the district's period of significance. Centre Street was originally brick.

At the time the Fernandina Historic District was listed on the National Register in 1973, there were 347 buildings, of which approximately 85% were contributing. The district is both listed on the National Register and designated under a local district ordinance. It also contains buildings individually listed on the National Register. These are the John Denham Palmer House, the Bailey House, the Fairbanks House, the Tabby House, the Merrick-Simmons House, and the Amelia Island Lighthouse. Non-contributing buildings in the district are those that were built after the period of significance or those that have lost architectural integrity due to drastic alteration, such as insensitive additions, installation of inappropriate exterior siding materials, replacement of historic windows with examples that are incongruous with the building's character, and major transformation of roof shape. Usually, non-contributing buildings incorporate a combination of these alterations. All the buildings dating from the period of significance that are known to have been moved in the past remain contributing.



Sanborn Insurance Map, University of Florida

OVERVIEW OF HISTORIC GUIDELINES

Centre Street between Front and 5th Street forms the focal point of the district. This area contains nearly all the historic commercial and governmental buildings in Fernandina Beach. Nearly all are masonry buildings constructed primarily during the last quarter of the nineteenth century. Centre Street east of 5th Street is an area of mixed use. It consists of one- and two-story, wood frame residential buildings dating from the end of the nineteenth century and beginning of the twentieth century, a former school, several historic churches, and recent, single-story commercial buildings. This section of Centre Street was at one time more residential, but in most cases the houses were destroyed or moved, such as the Fred Lohman House, now at 19 South 6th Street. However, a few landmarks remain, the most significant of which is probably the Queen Anne-style Horsey House, built in 1902, at 603 Centre Street. Another important property is the Lesesne House, from 1856, at 415 Centre Street. Other important landmarks contributing to the mixed character of the area include the 1926 Memorial Methodist Church at 601 Centre Street; the 1893 St. Peter's Episcopal Church at 801 Atlantic Avenue; and Public School No. 1, built in 1886 at 914 Atlantic Avenue.



North and south of Centre Street, buildings contributing to the character of the historic district are primarily residential, with a scattering of commercial and religious structures. The 100 block of North 6th Street, locally referred to as the "Silk Stocking district," contains seven large, wood frame houses constructed between 1859 and 1900. These dwellings exhibit features of the Italianate, Queen Anne, and Stick styles. The group includes the Hinton Baker House, ca. 1891, at #102; the Hirth House, ca. 1886, at #103; the Baker House, ca. 1859, at #112; the Humphrey House, ca. 1900, at #117; the Prescott House, ca. 1876, at #120; the Chadwick House, ca. 1884, at #121; and the Meddaugh House, ca. 1872, at #130.

The 400 and 500 blocks of North 3rd Street also contain a number of historic buildings. These include the William J. David House, ca. 1907, at #421; the Morse House, ca. 1901, at #424; and the J. H. P. Merrow House, ca. 1888, at #501. The houses in these blocks are in a historically important location known as "Yellow Bluff," the site of the plantation of Domingo Fernandez, an early settler whose land holdings formed much of the new town of Fernandina.

Another important group of buildings within the historic district is located within the streets of Centre, Beech, 7th, and 10th. Among these prominent buildings are the First Missionary Baptist Church, ca. 1874, at #20 9th Street; the Marcellus Williams House, ca. 1856, at #103 9th Street; the Rutishauer House, ca. 1893, at 28 South 10th Street; the Epps House, ca. 1891, at 31 South 10th Street; and the New Zion Baptist Church, ca. 1907, at #10 S. 1oth Street. The Merrick-Simmons House on South 10th Street and Public School No. 1 on Atlantic Avenue are also in this area.



West of 8th Street is another concentration of residential buildings dating primarily from the latter part of the nineteenth century. This area includes the Bailey, Lewis, and Fairbanks Houses on 7th Street. Also in this area is the ca. 1897 Trinity United Methodist Church at 715 Ash Street. Other house types in the area include one-story, frame, vernacular houses and bungalows and two-story, gable-front houses with two-story porches. Much of the rest of the district south of Centre Street and west of 7th Street also contains frame, vernacular residences and bungalows dating from the turn of the twentieth century to the 1920s.

The density of development in the historic district is moderate. There are also vacant lots. Some large residential buildings, such as those in the 100 block of North 6th Street, those along South 7th Street, and those on North 3rd Street beyond Dade Street, occupy two or more lots. The majority of the buildings in the district, however, are sited on only one lot. Some lots have been historically vacant, while others are vacant due to demolition. Even along Centre Street between Front and 5th Streets, where development is most dense, there are gaps in the streetscape. There are a number of architectural styles and building traditions in the historic district. The most prevalent is wood frame vernacular; however, there are excellent examples of high style architecture, including Greek Revival, Italianate, Queen Anne, and Second Empire. Additionally, there are examples of Gothic Revival, Colonial Revival, Spanish Mission Revival, Renaissance Revival, Tudor Revivals, Bungalows, and Mediterranean Revival styles.

The Fernandina Beach Historic District has one of the best concentrations of Victorian period architecture in Florida. The architecture of the late Victorian period, versus the more conservative antebellum architecture, was exotic and eclectic. It was characterized by flamboyant use of decoration, irregular form, multiple roof types, and a variety of materials and colors. Classically-influenced architecture prior to the Civil War yielded to these flamboyant Revival styles. Commercial buildings favored the Italianate style in particular and included the use of cast iron. In general, the period witnessed a flowering of a variety of materials, methods of construction, and architectural styles and types.

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OVERVIEW OF HISTORIC GUIDELINES

SIGNIFICANT CHARACTERISTICS OF THE HISTORIC DISTRICT

- Setting
- Entrances: Centre Street at 8th Street
- Parks, monuments, and green spaces; Fernandez Reserve, pocket parks, statues
- Streetscape features such as tree-lined streets and granite curbing
- Subdivision layout: rectangular blocks and lots
- Façade lines, front and side setbacks: Commercial buildings solid wall of facades with no front and side setbacks; residential buildings, detached with similar side and front setbacks
- Lot size and density of development: generally small, rectangular lots; development dense in commercial areas around Centre Street; increasingly diffuse in outlying residential areas
- Block patterns: rectangular, 400 feet in length on east and west side; 225 feet on north and south ends
- Patterns of development such as age, size, use of buildings: masonry commercial, industrial, transportation, and government buildings concentrated on Centre Street and adjoining streets; older wooden residential buildings also near downtown
- Patterns of vacant lots and open spaces: none

SIGNIFICANT CHARACTERISTICS OF INDIVIDUAL BUILDINGS

- Height: one– to three-stories
- Width: three to five bays
- Roofs: Commercial buildings, flat roof with parapet; Residential buildings, gable, hip, gable and hip combo, pyramidal, mansard
- Foundations: Commercial buildings, continuous brick or slab; Residential, continuous masonry or raised piers
- Materials: Commercial, brick and other masonry, cast iron; Residential, wood, brick, tabby
- Styles and design influences: Commercial storefronts with Italianate influences on Centre Street and adjoining streets; Greek Revival, Italianate, Queen Anne, Bungalow, Colonial Revival, Classical Revival, Tudor Revival, Renaissance Revival, Spanish Mission primarily associated with residential buildings
- Repetitive features: Storefront are common on Commercial buildings; porches are common on most residential buildings
- Decoration: Commercial buildings, brick corbelling, panels; cast iron pillars, panels and brackets; Residential buildings, wood millwork such as brackets, spindles, fretwork, and modillions; churches, stained glass





APPENDIX H

FERNANDINA BEACH LANDMARKS



Railroad Depot, 102 Centre Street, 1899: Florida's first cross-state railroad extended from Fernandina to Cedar Key and was built between 1855 and 1861. The original depot was west of the tracks along the riverfront and north of Centre Street. When the depot was destroyed by a hurricane in 1898, the present depot was constructed the following year.



The Palace Saloon, 117 Centre Street, 1878: This highly detailed brick commercial building was originally built in 1878 by Josiah Prescott as a shoe store and haberdashery. In 1903 Louis G. Hirth, a German immigrant, converted it to a saloon. It is believed to have served as the oldest saloon in Florida since with the exception of the Prohibition Era when it was an ice cream parlor.



Hoyt Building, 201 Centre Street, 1876, 1901: Originally built in 1876 by A.E. Noyes as a grocery, the building is best known for the ownership of Fred W. Hoyt and its use as a ship's chandlery. After a fire in 1901 it was renovated and a third story was added.



Three Star Saloon, 213 Centre Street, 1877: Noted for the three star studded motif on its façade, this building was constructed in 1877 by William Marson. It was later used as a clothing and jewelry store.



Kydd Building, 301 Centre Street, 1873: The Kydd Building is believed to be the first brick structure on Centre Street. It was constructed in 1873 for James and Thomas Kydd and used as a dry goods store.



Swann Building, 313-319 Centre Street, 1880: Pioneer Fernandina developer Samuel Swann financed construction of this building in 1880. In 1890, when an adjacent building was erected, the two buildings were linked by a highly detailed metal façade. The upper floor was the location of Fernandina's first library.

APPENDIX H

FERNANDINA BEACH LANDMARKS



The Amelia Island Lighthouse, 215 O'Hagan Ln, 1838: Built in 1838, the lighthouse has been an island landmark for over 150 years. The lighthouse has been upgraded several times and continues to be operated by the U.S. Coast Guard. The building is open for tours on a periodic basis.



Nassau County Courthouse, 416 Centre Street, 1892: Believed to be Florida's finest Victorian era courthouse, the red brick structure with cast-iron columns, cast iron balcony and steeple was completed in 1892.



Post Office and Customs House, 401 Centre Street, 1912: Completed in 1912, the Post Office and Custom House is a beautiful example of Italian Renaissance Revival architecture. The architect was John Know Taylor, a relative of the 12th President of the United States, Zachary Taylor.



The Horsey House, 603 Centre Street, 1902: One of Fernandina's finest Queen Anne style residences, the house was built for Dr. H.J. Horsey by local master builder George Watts in 1902.



Florida House Inn, 22 S. 3rd Street, 1859, 1882: The Florida House is the state's oldest extant hotel. The original building was constructed between 1857 and 1859 by the Florida Railroad Company headed by Senator David Levy Yulee. In 1882 former Union officer Thomas Leddy purchased the hotel and added a smaller addition on the north side.



Lesesne House, 415 Centre Street, c. 1850: Built by Dr. John F. Lesesne prior to the Civil War, the Lesesne House is one of Fernandina's oldest buildings. It was individually listed in the National Register of Historic Places in 1973.

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FERNANDINA BEACH LANDMARKS



St. Michael's Catholic Church, 505 Broome Street, 1872, 1888: Fernandina's principal historic Catholic church, St. Michael's was constructed in 1872 and remodeled in 1888 to its present appearance.



St. Peter's Episcopal Church, 801 Atlantic Avenue: Fernandina's most outstanding example of the Gothic Revival, St. Peter's was rebuilt in 1892 following a fire in 1892. Designed by master architect Robert S. Schuler, the church includes numerous stained-glass windows including one memorializing Yellow Fever doctors.



St. Peter's Claver Catholic Church, 302 North 3rd Street, 1910: Built in 1910, this Mission Style building was a highly appropriate design for Fernandina's Black Catholic congregants. Its main façade features a character defining curvilinear parapet and arched windows.



First Presbyterian Church, 19 North 6th Street, 1860: One of Florida's oldest churches, First Presbyterian was completed c. 1860 on land donated by Senator David Levy Yulee. It is an outstanding example of Greek Revival Architecture and has been recorded in the Historic American Building Survey (HABS).



Memorial United Methodist American Church, 601 Centre Street, 1926: Begun during the Florida Boom of the 1920s, the Memorial United Methodist Church is one of the best examples of the Classical Revival style in Fernandina Beach.



First Missionary Baptist Church, 1874: This Carpenter Gothic Church was completed in 1874 for Fernandina's African American community. It features a bell tower, steeple and a circular spoked window on its main façade.

APPENDIX H

FERNANDINA BEACH LANDMARKS



Humphreys House, 117 N. 6th Street, c. 1900: Built c. 1900 by master builder George Watts, who also built the strikingly similar Horsey House, the Humphreys's House is an outstanding local example of the Queen Anne style. The original owner was Dr. D.G. Humphrey who shared a practice with Dr. H.J. Horsey.



Bell House, 801 Beech Street, 1889: Constructed in 1889 by master builder Captain William Bell, the Bell House is an outstanding example of local millwork. The balustrades on first and second floor porches were inspired by Chinese Chippendale furniture design.



Williams House, 103 S. 9th Street, 1856: One of Fernandina's oldest buildings, the house was built in 1856 and purchased by Marcellus Williams in 1859. Williams became a wealthy timber baron in partnership with Samuel Swann. Master architect Robert Schuyler designed the wood gingerbread detailing on the porch and south and west 2-story additions in the 1880s.



Villa Las Palmas, 304 Alachua Street, 1910: This Mediterranean styled mansion breaks with Fernandina's Victorian period architecture. Constructed in 1910 for lumber baron Nathniel B. Borden, Villa Las Palmas has massive proportions and features multiple arched openings, multiple tile roofs, a widow's walk, and a multitude of surface detailing.



Merrick-Simmons House, 102 S. 10th Street, 1856: This Greek Revival style, antebellum residence was constructed in 1856. It was the home for many years of John Simmons, owner of an ice plant, a business which was key to the local fishing and shrimp industry. The Merrick-Simmons House is individually listed in the National Register.



Hirth House, 103 N. 6th Street, 1885: Robert Schuyler, Fernandina's premier historic architect designed this outstanding example of the Italianate Style in 1885. It was similar to Fairbanks Folly but reduced in scale. Originally owned by Norman Bowman of the Florida Mirror newspaper, it became known as the Hirth House following its acquisition by Louis G. Hirth and family in the 1890s.

APPENDIX H

FERNANDINA BEACH LANDMARKS



Charles E. Lewis/Tabby House, 27 S. 7th Street, 1885: The Tabby House was another example of architect Robert Schuyler's work. Completed in 1885, the house was constructed for local businessman Charles W. Lewis. It's significant Tabby construction uses oyster shell, sand, and lime to form structural walls, and is the only example in Fernandina, and one of few in Florida.



Bailey House, 28 S. 7th Street, 1895: An outstanding example of the Queen Anne Style, the Bailey House was designed in 1895 by prominent architect George W. Barber for Effingham W. Bailey, a steam ship agent. Its turrets, gables, bays, decorative wood shingles and irregular features are character defining features of the Queen Anne style.



Fairbanks House, 227 S. 7th Street, 1885: Recognized as Florida's most outstanding example of the Italianate Style, the house know as "Fairbanks Folly," was designed in 1885 by architect Robert S. Schuyler for George Rainsford Fairbanks. Fairbanks was a pioneer citrus grower, founder and first President of the Florida Historical Society.



St. Michael's Academy, 228 N. 4th Street, 1882: Formerly known as St. Joseph Academy and convent school, this building is an excellent example of the Second Empire School. Built in 1882, the third-floor mansard roof was restored in 1998.



Peck High School, 516 S. 10th Street, 1928: This school was built in 1928 and served as the main city school for African-American students. The two-story brick building was designed in the Colonial Revival style and was used as a school until 1969. The building has been restored into a community center by the City.



Amelia Schoolhouse Inn, 914 Centre Street, 1886: This robust brick Romanesque Revival school building was another example of the work of Master Architect Robert S. Schuyler. It served as a school until 1927. It was adapted for use as offices in the 1980s and is presently a boutique hotel.

APPENDIX H

FERNANDINA BEACH LANDMARKS



Seydel Building, 29-31 N 2nd Street, 1877: Constructed in 1877, this handsome brick building housed the millinery and general store of A. Seydel and Brother, German immigrants.



Huot's 1882 Building, 101-107 N. 2nd Street, 1882: This second building of C.H. Huot of France also housed his lumber and merchandise businesses. For most of the 20th century it housed Standard Marine Supply Company, a well-known business serving Fernandina's shipping and shrimping industry.



The Oxley-Heard Funeral Home, 1305 Atlantic Ave, 1891: This funeral home is located in the John Denham Palmer House which was built ca. 1891 at 1305 Atlantic Avenue. This two-story frame building is distinguished by its wraparound porch with elaborate millwork. Joseph Oxley established his funeral home in the former residence in 1948.



Salvador House, 20 S. 4th Street, c. 1880: Constructed in the early 1880s, by Captain James Bell, a contractor and boat builder, the Salvador House was the home of pioneer Fernandina shrimper Mike Salvador.



The Lohman House, 19 S. 6th Street: Originally located on Centre Street, the Lohman House was moved to S. 6th Street in the 1940s. It is named for local businessman and owner Fred Lohman.

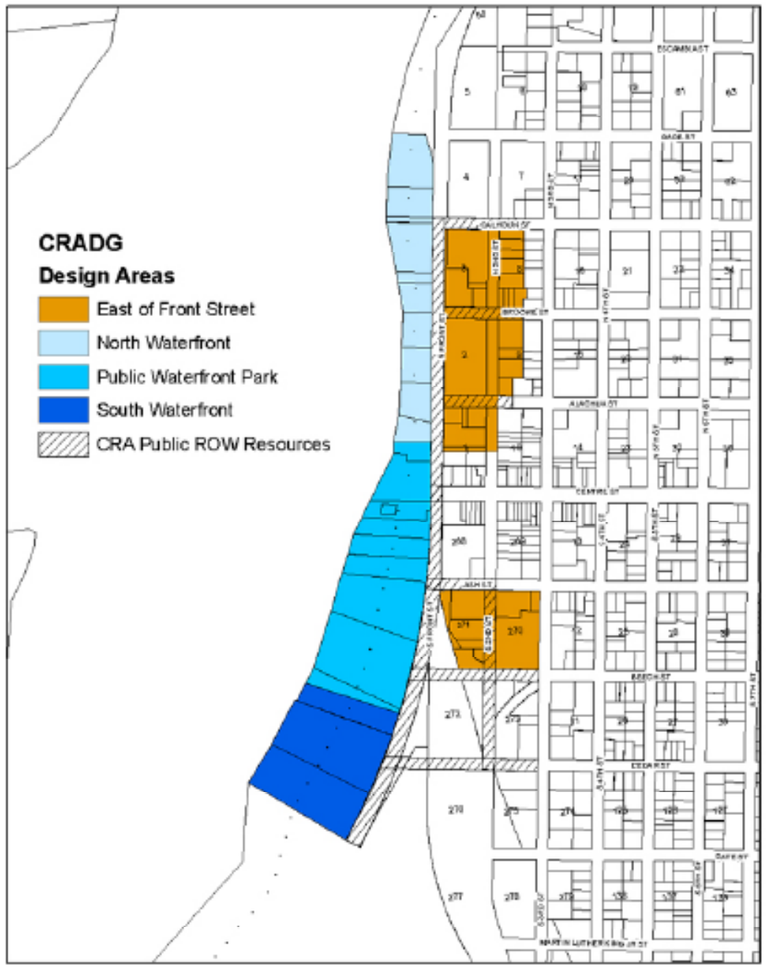


J.H.P. Merrow House, 501 N. 3rd Street, c. 1870: This beautifully restored Italianate Style residence is located on a prominent hill in Fernandina. It was built c. 1870 for Josiah H.P. Merrow, a lumber inspector.

CRA HISTORIC GUIDELINES

6.0 HISTORIC GUIDELINES

The CRA Development Area overlaps with portions of Fernandina Beach's Historic District. To help maintain design continuity, we ask that you use the Historic District guidelines as a reference. This appendix is a brief summary of the full-length document.



(fig. 5.1) General Standards apply to all CRA Design areas.

6.1 HISTORIC DISTRICT DESCRIPTION AND CHARACTER

BASIC PRINCIPLES BEHIND THE DESIGN GUIDELINES
The Fernandina Beach Design Guidelines are based on the United States National Park Service, Secretary of the Interior's Standard for Rehabilitation. These long-standing national guidelines have passed the test of time and have been adapted to the unique needs of communities throughout Florida, including Fernandina Beach.

Identify: Before making changes, first identify those character-defining features, details, forms, and materials that are significant to your building.

Protect and Maintain: Try to maintain and preserve those character-defining elements that were previously identified. Protection generally involves the least degree of intervention.

Repair rather than replace: Always try to repair deteriorated features first.

Reconstruct: Lost features can be reconstructed under the guidelines**.** Reconstruction is, however, only appropriate if based on physical or documentary evidence, such as historic photographs, drawings or other graphic sources. Conjectural reconstruction is discouraged as is borrowing details from nearby buildings unless there is evidence that the buildings had the same design at the time they were constructed.

Respect the original design: All proposed treatments should consider the original overall design, individual features and materials of the historic building.

CHARACTER DEFINING FEATURES

Commercial Areas (Get measurables from COFB):

Setting:
Setback: Main façade set on property line with zero setback.
Lot coverage: Approximately 70% on a typical lot
Streetscape: Typical pattern is building façade set directly on street.

Characteristics of Individual Buildings
Height: 1-3 stories
Type: One and two-part commercial blocks
Styles: Various, mostly Masonry Vernacular; formal styles, Beaux Art Classical and Italianate influences.
Materials: Masonry, particularly high-quality brick, is the most common material. Cast iron storefronts.
Roof form: Flat, built-up with decorative parapet
Roof pitch: N/A
Massing: Most buildings have regular, boxy massing.
Details: Arched cornices and windows with hood molds; string courses; transom above recessed storefront; cornice with corbelled brick.



CRA HISTORIC GUIDELINES

Setting:
Setback: 15-20 foot range. Should be measured from the surrounding building. Use Sanborn Fire Insurance Maps as a guide.
Lot coverage: Approximately 30% on a typical lot
Streetscape: Typical pattern is building façade, landscaped front yard, five-foot-wide concrete sidewalk some with historic hexagonal pavers, grassed green strip planted with live oak trees, sections of historic granite curbing, and most streets paved with modern asphalt.

Characteristics of Individual Buildings
Height: 1-2.5 stories
Type: Single-family, detached dwellings
Styles: Various, most frame vernacular; formal styles, Greek Revival, Queen Anne, Italianate, Gothic Revival, Classical Revival, Mission, Mediterranean Revival and Bungalow.
Materials: Wood, particularly high quality first cut heart pine, cedar and cypress, is the most common building material used for siding, trim, porches and railing. Shingle siding is found on several buildings. Brick and stucco are found on several buildings. A rare example of tabby construction is the C.W. Lewis House, 27 S. 7th Street.
Roof form: Gable, hip. Front facing gable roofs are one of the most repetitive features in the district.
Roof pitch: (any information on roof slope?) The more steeply pitched roofs are on Gothic Revival and Queen Anne style buildings. More common are gentler slopes on Bungalows and Frame Vernacular buildings.
Massing: Most buildings have regular, boxy massing. Some styles, such as the Queen Anne, have characteristic highly irregular massing.



6.2 GUIDELINES FOR COMMERCIAL BUILDINGS

Downtown Fernandina Beach retains many original storefronts and storefront elements that should be preserved. Where modern storefronts have been added, restoration is encouraged, or remodeling that is in keeping with historic storefront configurations. Upper facade changes have often included covering windows with brick or wood panels, removal of cornices, and concealment of details beneath added metal panels. Future rehabilitation of commercial buildings should include the repair or replacement of upper floor elements to maintain and enhance the building's character.

The most important changes to the Fernandina Beach Historic District since it was first listed on the National Register in 1973 have taken place along Centre Street. In 1977 street improvements were undertaken which including the planting of palms and landscaping, the installation of mini-plazas and benches, and the construction of parking bays. These improvements were completed in 1978. Renovation and restoration efforts have been undertaken on a number of buildings along Centre Street and the adjoining residential neighborhoods.







CRA HISTORIC GUIDELINES

6.3 GUIDELINES FOR NEW CONSTRUCTION

Guidelines





1. ADA: Most commercial buildings have entrances that meet Americans with Disabilities Act (ADA) requirements. Entrances can also be retrofitted with new hardware and automatic door openers if desired. To incorporate accessibility ramps and chair lifts, they should be designed to minimize their visual impact on the primary facade.
2. Additions: Rear and roofline additions provide owners with flexibility in their building use. Additions should use design, materials, and placement that minimize their effect on the district's historic character.
3. Infill Buildings: Ensuring the integrity of the historic district requires attention to new construction and its compatibility with respect to visual and historic characteristics. The following guidelines address the many factors involved in determining the appropriateness of proposed new buildings. Apply each guideline in terms of the new building's relationship to adjacent historic buildings. For instance, if brick walls are the dominant characteristic in the existing streetscape, the compatibility of color and materials of the new building is highly important. In other areas, where colors and materials vary, conformity of materials is less significant, and other factors such as height and roof shape may be more important.
4. Decks: Decks are not historic elements. As modern features, they should be designed and placed to minimize their impact on district appearance.
5. Streetscape Elements: Fernandina Beach has invested in improvements to the downtown area with the installation of streetscape elements. Continued expansion of this program is encouraged.
6. Parking and Open Lots: Surface parking areas added to downtown Fernandina Beach should be screened through landscaping or fencing. Owners are encouraged to add appropriate landscape features to their lots.
7. Walkways: Sidewalks are streetscape elements that should incorporate ADA requirements into their design. Historic walkway surfaces should be maintained and preserved, while new ones should be ADA-compliant.
8. Utilities and Energy retrofitting: Utilities such as garbage containers and mechanical systems are important to the functionality of buildings and the district. Locate these mechanical systems, solar panels and also air conditioning and heating units at rear facades or on rooftops, where they are not readily visible from the street. Paint conduits to blend with the color of the building.

6.4 GUIDELINES FOR RESIDENTIAL BUILDINGS



1. Architectural Details: The best form of preservation is to help define individual building styles and contribute to overall district character. Common architectural details in the district include bargeboards, brackets, cornices, dentils, and other decorative or trim elements. Materials include wood, metal, and masonry.
2. Awnings: Repair and/or Maintain historic metal awnings. Select new awnings that are a traditional design and fit the openings to which they are applied. For new awnings, select those made of canvas, cotton and polyester blends. Ensure their installation does not damage the building. Choose colors to complement the building.
3. Chimneys: Follow masonry guidelines for repairing chimneys. If original chimneys are missing or too severely damaged for repair, consider replacement using appropriate designs for the style and period of the building. Retain extant chimney pots of terra cotta and brick. Replace in kind, do not substitute other non-historic materials such as sheet metal or concrete block.
4. Entrances and doors: Maintain entrances, doors, and related elements. Reuse historic hardware and locks. If an entrance element suffers from deterioration, salvage as much historic material as possible. Replace an entrance door, or related element only when damage is beyond reasonable repair. Match the replacement to the historic original.
5. Foundations: Retain and maintain foundations according to masonry guidelines. Do not cover or conceal foundations; allow them to remain visible if they were historically visible. For pier foundations, use sections of lattice installed between the piers. Do not cover the piers. Flood vents are encouraged. See the next page for more on resiliency.
6. Lighting: Retain historic light fixtures. Repair damaged historic light fixtures or replace damaged pieces with similar replacements. If original fixtures are missing or beyond repair, new fixtures should either replicate historic examples appropriate for the period and style of the building or use unobtrusive design and materials and traditional placement.
7. Paint: 1. Maintain the painted finish of building and landscape elements that were historically painted, such as wood siding and fences. Adding a painted finish to historically unpainted masonry or other surfaces may be appropriate under extenuating circumstances. Paint color guidelines based on the home style is noted in the guidelines.
8. Porches: Follow wood and masonry guidelines to retain, maintain, and repair wooden and masonry porches. Porches on rear elevations are mainly functional and are less crucial to historic character. Their treatment can be more flexible and may include alteration, replacement, or removal. Because porches were originally

CRA HISTORIC GUIDELINES

designed to be open and semi-transparent, their enclosure is not recommended. If enclosure is desired, use glass or screens with minimal structural elements instead of solid materials. The addition of vinyl porch columns is not appropriate for porches readily visible from the street and are discouraged for rear elevations. The use of fiberglass columns may be appropriate for certain architectural styles such as Colonial Revival. Porch depth is recommended to be between 6' and 8' in depth.



9. Porch Stairs and Railings: All elements of a historic porch, including steps and railings are important to the architectural integrity of the building. Retain these components when possible. The use of materials such as brick, concrete, or wrought iron steps for wooden front porches is not recommended. Do not use pre-cast concrete steps on entrances that are in public view. If desired, adding wooden or metal handrails may be appropriate if they are compatible with the style and design of the building. In most cases, balusters or railings must be a minimum of finished dimensions of three inches by three inches. Simple painted wood railings with balusters between the top and bottom rail are generally appropriate.
10. Roofs: Retain, maintain, and repair historic roof forms and materials. Inspect regularly for leaking roofs, gutters, and downspouts, and make repairs. Regularly check for and secure loose or missing flashing; if flashing is deteriorated, replace it with high-quality materials. While repair is preferred when possible, it is understood that in Florida and especially in coastal communities, roofs need more frequent replacement. The new roof must be based on the existing materials, or historic documentation and pictorial evidence; or it must be compatible with the historic character of the building. Fasten aluminum flashing with aluminum nails and paint. Ensure proper ventilation to prevent condensation. Provide adequate anchorage for the roofing material to guard against wind and water damage. Check seams of metal roofs and keep metal surfaces painted except for copper.



11. Siding: Preserve historic siding and exterior materials. Re-nail warped or loose wood shingles. If feasible, remove synthetic siding and restore the historic siding material.
12. Windows and Shutters: To boost energy conservation, opt for the installation of storm windows over replacement of historic windows. All windows are prone to damage and rot especially after storm events. Please inspect windows, especially wooden windows annually for damage. Window tinting should be limited and allow the window to be largely transparent. If new shutters are installed, operable shutters are preferred. The installation of vinyl shutters is not appropriate. Vinyl is not a sustainable material and its plastic appearance is not similar to wood. Do not change the number, location, size, or glazing pattern of windows by cutting new openings, blocking in windows, or installing replacement sashes that do not fit the historic openings.
13. Wood: Follow the guidelines for paint to keep all wood surfaces protected from the elements. Paint prevents deterioration from moisture. Use pest-control products with caution; conduct regular inspections for termites. Maintain landscaping so that it does not cause damage to wood.



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Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: **2026-09**

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, AMENDING CITY'S DOWNTOWN HISTORIC DISTRICT DESIGN GUIDELINES; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City of Fernandina Beach is of the view that a business impact estimate is not required by state law[1] for the proposed ordinance, but the City of Fernandina Beach is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☒ The proposed ordinance is enacted to implement the following:
  a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
  b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
  c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or
  d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

[1] See Section 166.041(4)(c), Florida Statutes.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City of Fernandina Beach hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

The purpose of the ordinance is to adopt an update to the City of Fernandina Beach's Downtown Historic District Design Guidelines. Historic preservation is vital to the city's character, economy, and social wellbeing.

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City of Fernandina Beach, if any:

(a) An estimate of direct compliance costs that businesses may reasonably incur if the ordinance is enacted: **$0.00**

(b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible: **None**

(c) An estimate of the City of Fernandina Beach regulatory costs, including estimated revenues from any new charges or fees to cover such costs: **$0.00**

Direct impacts involve the cost associated with the HDC application. The City currently regulates property and requires COA within the City's Historic District. The cost of obtaining a COA will not change.

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance: **All properties with the Downtown Historic District will be subject to the updated guidelines.**

4. Additional information the governing body deems useful (if any): **None**

STAFF REPORT

City Commission Hearing
June 16, 2026

2026 UPDATE TO THE CITY OF FERNANDINA BEACH HISTORIC DOWNTOWN DESIGN GUIDELINES

SUMMARY OF REQUEST AND BACKGROUND INFORMATION:

In 2024, a small matching grant of $50,000.00 from the Division of Historic Resources funding allowed for an update to the City of Fernandina Beach Historic Downtown Design Guidelines ("guidelines"). The City was exempt from matching this grant due to its status as a Certified Local Government. Using this grant funding, Planning and Conservation staff hired an experienced landscape architecture and design company, Marquis Latimer + Halback (MLH) to assist in updating the document. This document guides the treatment, preservation, and development of properties in the City's Nationally registered Downtown Historic District. The clarity, usability, and consistency of this document is critical in maintaining the historic downtown which supports our residents and businesses while attracting tourism.

Throughout 2024, City staff and the consultant group worked to update the document. The main changes were in formatting, from a letter size paper to a horizontal 11 x 17 layout paper, clarity in review process for historic properties, and more precise images to go along with the written guidance. However, when the guidelines were presented to the Historic District Council (HDC), the board responsible for upholding and enforcing the standards in the guidelines, they did not recommend approval to the City Commission. The HDC found many issues with the draft ranging from typos and poor-quality pictures to inaccurate historical information and incomplete guidance. Due to a shortage of staff time, the project stalled slightly.

In the spring of 2025, the project was picked up again by the HDC and staff were directed to make the necessary changes. MLH was reengaged to make about 50 changes to the document in a software that City staff was not familiar with. Following these changes, City staff brought the draft back to the HDC and another round of comments were addressed by City staff. On April 16, 2026, the HDC recommended approval for the 2026 Update to the City of Fernandina Beach Historic Downtown Design Guidelines to the City Commission.

The draft guidelines and the minutes from HDC's April meeting are included in the agenda packet.

CONSISTENCY WITH THE COMPREHENSIVE PLAN / LAND DEVELOPMENT CODE:

The language of the 2026 Update to the City of Fernandina Beach Historic Downtown Design Guidelines adheres to the Comprehensive Plan and Land Development Code, as the changes do not modify the goal and adherence to best practices for historic preservation outlined in the 2013 version of the guidelines.

Chapter 11 of the Comprehensive Plan emphasizes the importance of historic preservation to the city's character, economy, and social wellbeing. The first objective of this chapter of the Comprehensive Plan states: "Continue to conduct historic, cultural, and archaeological resource surveys as needed, and update and develop ordinances, guidelines, and databases that seek to protect and preserve cultural and historic resource" (CP, 11-1). A policy in objective 11.01, 11.01.06 states: The City shall continue implementation of the historic preservation ordinance and continually monitor the ordinance for needed modifications to best protect historic, cultural and archaeological resources within the City. The City will continue through its historic preservation ordinance to ensure projects affecting historic properties, districts or sites within the City are in compliance with the Secretary of the Interior's Standards." (CP, 11-1).

STAFF REPORT

City Commission Hearing
June 16, 2026

City of Fernandina Beach Historic Downtown Design Guidelines are adopted by reference by the Land Development Code (LDC, Section1.06.00). Other guidelines and policies that are adopted by reference include: the Zoning Map, Fernandina Beach, Florida, the Flood Insurance Rate Map, Old Town Preservation & Development Guidelines, CRA Design Guidelines, design and engineering standards manuals under current usage by FDOT, SJRWMD, FDEP, USACOE and other agencies, as applicable, and more. The integration of these guidelines into the Land Development Code is crucial for many functions and protections provided by the city. This specific document ensures the preservation of the downtown historic district.

MOTION TO CONSIDER:

1. I move to (**approve or deny**) the 2026 update to The City Of Fernandina Beach Historic Downtown Design Guidelines and as presented, **(is or is not**) adequately compliant with the Comprehensive Plan and Land Development Code for approval at this time.

Respectfully submitted,
Planning and Conservation Department

APPROVED

MINUTES
HISTORIC DISTRICT COUNCIL
REGULAR MEETING
APRIL 16, 2026
5:00 PM
CITY HALL COMMISSION CHAMBERS
204 ASH STREET
FERNANDINA BEACH, FL 32034

1. CALL TO ORDER / ROLL CALL / DETERMINATION OF QUORUM

MEMBERS PRESENT

Arlene Filkoff (Chair)
Heather Sherstad-Schaller
Dylan Psulkowski
Tammi Kosack
Veronica Byrnes

MEMBERS ABSENT:

James Pozzetta (Vice-Chair)

OTHERS PRESENT:

Mia Sadler, Planner II
Teresa Prince, City Attorney
Mackennah Tarmey, Recording Secretary

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF MEETING MINUTES

3.1 Approval of Minutes from the March 19, 2026 Regular Meeting.

No Minutes were presented for approval.

Chair Filkoff asked members to disclose any ex parte communications. Member Sala disclosed speaking to Staff about items on the agenda along with having some discussion with some of the Old Town residents. Member Byrnes disclosed a conversation with the owner of 322 S. 6th Street, Member Kosack and Chair Filkoff both disclosed discussions with Staff regarding all items, and lastly Member Sherstand-Schaller had no ex parte disclosure.

Ms. Tarmey administered the oath to parties that wished to give testimony.

Ms. Prince, City Attorney, explained the quasi-judicial procedures and appeal process.

4. OLD BUSINESS

5. NEW BUSINESS

5.1 PRESENTATION - CITY PROJECTS UPDATE

Parks & Recreation and City Manager's Office

Scott Mikelson, Parks and Recreation Director, gave a brief presentation on the proposed Lighthouse project proposal. He indicated that the goal of this project is to create better visitor experience for the Amelia Island Lighthouse and provided the work scope of improvements of the structure, including the light repairs, acquiring funding and completion of exterior and interior works.

Jeremiah Glisson, Deputy City Manager, stated that a Facilities Needs assessment was completed in order to solidify the Special Category Grant that was acquired from the State's Department of Historic Resources. He described the nature of the work that has been going on at the Lighthouse and looks forward to providing more updates in the future.

Mr. Mikelson continued with his presentation, showing the Board the proposed changes such as fencing, the base of the lighthouse and incorporating the historic bricks within the new brick layout. Additionally, other improvements to be made are removing and replacing all of the sidewalks and widening them for ADA accessibility. He stated that visitor experience enhancement will help the lighthouse become more of a fixture in the community while allowing Florida's oldest lighthouse to shine.

Member Kosack said this would be a great improvement to the area and applauded the increased availability. She agreed with the fencing choice and then asked Mr. Mikelson if he knew the old bricks versus new bricks ratio. He answered that he was unsure of the exact ratio but there are a lot of new bricks to be used. He briefed Member Kosack with a potential plan and spoke of the technicalities of brick laying.

Member Sala asked about the age of the new bricks. Mr. Mikelson said they are brand new.

Mr. Glisson provided additional updates about City activities and noted that the historic Marine Street in Old Town has been subjected to people driving on the bluff and encroaching on private property. Bollards have now been proposed to restrict access to this area. Member Kosack recounted that a few years ago this case had come up and the board had opted to not open Marine Street to discourage access due to its sensitivity to coastal erosion. Mr. Glisson concurred and further discussed the kind of bollards styles and encouraged the board to provide feedback. Ms. Prince noted that you can close a right-of-way without vacating a right-of-way.

Further discussion ensued regarding accessibility and pedestrian access, and location of the bollards.

Bill Kavanaugh, 715 San Fernando Street, gave a brief history of the issues with Marine Street accessibility and concluded that there are a lot of nefarious activities happening in that area at night and want increased safety. Member Sala, being a resident of Old Town, engaged with Chair Filkoff about safety and the appearance of enforcement.

Mr. Glisson said it's been 60 days since the implementation of Paid Parking. Cumulative Gross Revenue has been exponential and approaching $400,000 and there is a live revenue update that lives on the website. Member Kosack and Member Sala asked about the gross revenues and the cumulative revenue comparisons.

Mr. Glisson gave another update on the Amelia River Waterfront Park. The grand opening occurred on April 11th and was a success with over a hundred people in attendance. There are a few aspects of the park that are under repair, including a water fountain and irrigation breaks. Inquiries are coming regarding rentals and usage of the park and pavilion, so an amended master fee schedule is in the works. Lastly, he closed with comments about the upcoming work to the seawall and the recent installation of the new pirate statue.

Chair Filkoff asked about honoring and giving recognitions to the railroad industry and shrimping industry within the area of the waterfront.

Mr. Glisson also gave updates on the following: the storm water projects on Ash Street, and the closing on the purchase of 115 South 2nd Street April 29th along with a condition assessment, with the demolition application likely being submitted to this Board in June/July as the subject property lies within the CRA district.

Chair Filkoff asked what the intent of the property use. Mr. Glisson provided a couple of options that have been talked about. Chair Filkoff asked Mr. Glisson to try to keep some aspects of the building intact to preserve some of the history of the building.

5.2 HDC 2026-0006 - SHANE DONOVAN FATLAND, 322 S. 6TH STREET
FINAL Certificate of Approval (COA) for a comprehensive restoration of the structure including conversion from a duplex to a single-family home, reintroduction of historic features, replacement of a shed, and addition of a garage.

Ms. Sadler presented the Staff Report Analysis and recommended approval.

Member Byrnes asked if the applicant will be required to submit engineering and architectural plans at the time of permitting. Ms. Sadler answered in the affirmative.

Member Kosack spoke of the request to also restore a side porch on the northeast area and noted that the sketches are not very detailed and may be more of the conceptual nature.

Shane Fatland, 322 S. 6th Street, welcomed questions from Board Members.

Member Byrnes noted her appreciation for the project but feels there is information missing and would feel uncomfortable giving a Final approval for this project. Mr. Fatland said all drawing that were provided are to scale. Member Byrnes made further comments about the replacement of columns, the 2nd floor door, and the bay window.

Mr. Fatland said he is a historic preservationist and has a keen eye for small detail. He indicated that other homes have similar features and that the door and bay window fit best as a single-family home, since this property is currently a duplex.

There was further discussion regarding the aesthetic elements of this home.

There was discussion here about the motions that could be made. Member Byrnes suggested that the review be changed from Final to Conceptual or that a continuance be applied for additional details to be submitted.

Bryan Schreier, 322 S 6th Street, said that conceptual approval for these plans would further delay their project.

Board Members discussed the options on how to proceed such as conceptual approval with additional information.

Chair Filkoff asked Board Members to provide feedback on what additional information to provide, such as elevation call outs dimension and the elimination of the bay window.

Member Kosack emphasized the need for plans to state that openings remain the same when doors or windows are replaced or moved.

ACTION TAKEN: A motion was made by Member Byrnes, seconded by Member Kosack, to Conceptually approve HDC case 2026-0006 with the following conditions: that bay window be removed from the front elevation and that more details provided in terms of existing conditions and materials and heights on documents submitted for Final; AND that the HDC make the following findings of fact and conclusions of law part of the record: that the HDC case 2026-0006, as presented, is substantially compliant with the Land Development Code, the Secretary of the Interior's Standards, and the Downtown Historic District Design Guidelines to warrant CONCEPTUAL approval at this time.

Vote upon passage of the motion was taken by ayes and nays, being all ayes carried.

5.3 **HDC 2026-0007 - MEMORIAL UNITED METHODIST CHURCH - 601 CENTRE STREET**
FINAL Certificate of Approval (COA) to replace original windows at the Lamb Daycare building with new windows.

Ms. Sadler presented the Staff Report Analysis and recommended approval. She explained that this application is to seek final approval to replace 22 windows which proposed windows are not on the approved Window List. Ms. Sadler stated that the applicant provided a Window Survey and since the windows are not wooden or within our period of significance, Staff did not scrutinize this application as they would do with historic wood windows.

Tom Oliver, 4734 Oliver Lane, Co-Chair of the Board of Trustees of the memorial United Methodist Church and Randall Domingue representative from Home Depot were present to provide a sample of the windows and answer any questions from Board Members.

Member Kosack commended the applicant for the thoroughness of the history of the church.

Member Byrnes asked if the windows that are on the building now are original. The applicant answered in the affirmative.

Member Kosack spoke of the period of significance and when a building becomes a building of significance and the type of institution this building is, she would be more lenient and does understand the need for a daycare to be energy efficient and accept this choice of window.

Member Byrnes said that she doesn't love the vinyl style. Member Psulkowski agreed with her comments regarding vinyl style.

Chair Filkoff noted that this structure is not contributing. She engaged in conversation with Mr. Oliver about the history of the windows installation and the materials.

Mr. Oliver explained that they tried to match windows from neighboring structures which windows have exterior muntins.

Member Byrnes asked about the life expectancy of the chosen windows. Mr. Oliver answered that life expectancy is 100 years and this is why they chose this type.

Board Members discussed the different Series of Andersen windows and what guidance could be given to the applicant.

ACTION TAKEN: A motion was made by Member Psulkowski, seconded by Member Byrnes, to deny HDC case 2026-0007; AND that the HDC make the following findings of fact and conclusions of law part of the record: that the HDC case 2026-0007, as presented, is not substantially compliant with the Land Development Code, the Secretary of the Interior's Standards, and the Downtown Historic District Design Guidelines to warrant approval at this time.

Vote upon passage of the motion was taken by ayes and nays as follows:

Member Sherstad-Schaller, yes
Member Kosack, yes
Member Psulkowski, yes
Member Byrnes, yes
Member Sala, yes
Chair Filkoff, no

Motion Carried.

After a lengthy discussion, Board Members agreed to reopen the case to allow a vote on a different type of window, the Andersen 100 Series.

ACTION TAKEN: A motion was made by Member Kosack, seconded by Member Sherstad-Schaller, to amend and approve HDC case 2026-0007 with the following conditions: that the replacement of all windows be with the Andersen 100 Series windows, with 6 over 6 exterior raised muntins as stipulated in the original submission ; AND that the HDC make the following findings of fact and conclusions of law part of the record: that the HDC case 2026-0007, as presented, is substantially compliant with the Land Development Code, the Secretary of the Interior's Standards, and the Downtown Historic District Design Guidelines to warrant Final approval at this time.

Vote upon passage of the motion was taken by ayes and nays, being all ayes, carried.

5.4 HDC 2026-0009 - DONALD SKIPPER, AGENT FOR FOR JUDITH TORTORA, 811 WHITE STREET

CONCEPTUAL Certificate of Approval (COA) for the construction of a new 2-story single family residence and a 2-story detached accessory structure. *(Quasi-Judicial)*

Ms. Sadler presented the Staff Report Analysis and recommended Conceptual approval, referring to the necessity of a visibility feature to denote the mid-lot line and the media peonia visibility corridor.

Donald Skipper, 855 Cashen Drive, Skipper Construction Services, welcomed questions from the Board.

Member Sala asked Mr. Skipper the lot coverage and voiced concern about flooding. He asked the applicant to come back at final with stormwater mitigation plans. The applicant agreed.

Chair Filkoff brought up the media peonia line and its needed denotation. Mr. Skipper said he went back to the drawing board with this information and adjusted the plans to include a dormer which he thought would suffice.

Member Sala shared his personal experiences in accommodating the media peonia line and referred to the Old Town Preservation Design Guidelines that indicates that "if an owner owns the entire row of media peonia and plans to build on the maximum allowable percentage, then all building elements must demonstrate a mid-lot visibility corridor".

Member Kosack provided examples of connecting elements such as front porches or breezeway.

Member Byrnes suggested something on the 1st floor that would help define that connecting element. Mr. Skipper noted that the applicant would then have to revise their whole plans. He then listed other projects in Old Town where he feels connecting elements were less pronounced but approved by the Board.

Public Hearing was opened and closed with other parties wishing to give testimony.

ACTION TAKEN: A motion was made by Member Kosack, seconded by Member Byrnes, to conceptually approve HDC 2026-0009 with the following conditions: that there be more design guidance addressed to the media peonia delineation and that there be screening for the mechanical equipment; AND that the HDC case 2026-0007, as presented, is substantially compliant with the Land Development Code, the Secretary of the Interior's Standards, and the Old Town Development and Preservation Design Guidelines to warrant Conceptual approval at this time.

Vote upon passage of the motion was taken by ayes and nays, being all ayes, carried.

6. BOARD BUSINESS

6.1 Historic Downtown Design Guidelines- Board Comments

Chair Filkoff asked Members how comfortable they are in approving the amended guidelines after approving the latest

changes provided by Board Members.

Member Byrnes commented that due to Vice-Chair Pozzetta is absent, she isn't comfortable with voting for final approval.

Ms. Prince also noted the time sensitivity due to grant funding being involved.

Ms. Sadler said she made the necessary changes submitted that she saw applicable. She may have to reach out to the consultant to modify some formatting.

Upon Member Byrnes bringing up item Roman numeral 10, Board Members discuss the inclusion of language covering documents needed for proper review and the creation of a checklist.

Member Byrnes spoke of page 41 regarding "discussion of removal of existing siding" and emphasized the need to retain original siding.

With the proposed amendment having been implemented, Chair Filkoff encouraged the Board to vote on this latest version of the Guidelines and recommended consideration to the City Commission for final approval.

ACTION TAKEN: A motion was made by Member Kosack, seconded by Member Byrnes, to approval the 2026 updates to the Fernandina Beach Historic Downtown Design Guidelines per Land Development Code 1.06.00, Documents Adopted by Reference in Section 8.02.00 Historic District Council Roles and Responsibilities, as presented, and recommend adoption to the City Commission.

Vote upon passage of the motion was taken by ayes and nays, being all ayes, carried.

7. BOARD BUSINESS

8. STAFF REPORT

8.1 Staff Certificates of Approval (COA) - March 2026

Member Byrnes asked about the possibility to be provided all submitted documents to Staff COA application. Ms. Sadler suggested created a separate document that could be provided to Member at the time the agenda packet is emailed. Board Members agreed.

9. PUBLIC COMMENT

No members of the public were present to speak.

10. ADJOURNMENT: 8:26PM

Mackennah Tarmey, Recording Secretary

Arlene Filkoff, Chair

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT: Ordinance 2026-08
(Legislative) Code Amendment — Personal Mobility Devices

ITEM TYPE: Ordinance (w/ fiscal impact)

REQUESTED ACTION: Consider Ordinance 2026-08 at Second Reading.

SYNOPSIS: The City of Fernandina Beach, pursuant to §316.2128, Florida Statutes, has the authority to adopt ordinances governing the operation and regulation of personal mobility devices to include micromobility devices, motorized scooters and E-Bikes, to regulate speed limits on sidewalks, paths and trails; to protect the health, safety, and welfare of the public and implement other regulations to enhance user safety, standardize operational rules for predictability of users, protect environmentally sensitive areas and for the safe and lawful operation of personal mobility devices within the City limits.

The City Commission, at their May 19, 2026, regular meeting, approved Ordinance 2026-08, as amended, at First Reading.

FISCAL IMPACT: No fiscal impact.

CITY ATTORNEY COMMENTS: No additional comments.

CITY MANAGER RECOMMENDATION(S): I recommend that the City Commission adopt proposed Ordinance 2026-08 at Second Reading.

Teresa Prince, City Attorney	06/03/2026
Kimberly Elliott-Briley, Deputy City Clerk	06/03/2026
Jeffrey Tambasco, Police Chief	06/03/2026
Jeremiah Glisson, Deputy City Manager	06/05/2026
Sarah Campbell, City Manager	06/08/2026

Caroline Best

Date: May 20, 2026

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION: Approve

ORDINANCE 2026-08

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, AMENDING THE CODE OF ORDINANCES OF THE CITY OF FERNANDINA BEACH, FLORIDA BY AMENDING CHAPTER 78, TRAFFIC AND VEHICLES TO CREATE DEFINITIONS FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES; TO CREATE TRAFFIC LAWS AND ENFORCEMENT MEASURES FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES TO INCLUDE A SPEED LIMIT FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, in the interest of the health, safety, and welfare of citizens in City rights-of-way, the City Commission of the City of Fernandina Beach, Florida, regulates traffic and vehicles; and

WHEREAS, the Florida Legislature passed updated legislation related to electric bicycles during its 2026 regular session; and

WHEREAS, in order to enhance user safety, standardize operational rules for predictability of users, and to protect environmentally sensitive areas, the City Commission desires to govern the operations of electric bicycles.

NOW, THEREFORE, THE CITY OF FERNANDINA BEACH, FLORIDA, HEREBY ENACTS:

SECTION 1. It is hereby proposed that Chapter 78, Section 1 of the Code of Ordinances, City of Fernandina Beach, Florida, is hereby amended to read as follows:

Sec. 78-1. – Definitions.

The following words, terms and phrases, when used in this chapter, have the meanings ascribed to them in this section~~. , except where the context clearly indicates a different meaning~~ Where applicable and appropriate to the context, definitions and provisions refer to Chapter 316, Florida Statutes and are used in conjunction with these terms and the requirements of this Chapter. In the event a term utilized herein is not defined, then it shall have the meaning ascribed to it in Chapter 316, Florida Statutes, as may be amended from time to time.

****

Bicycle shall be as defined in Section 316.003(4), Florida Statutes, as may be amended from time to time and the term includes electric bicycles. ~~means every vehicle propelled solely by human power, and every motorized bicycle propelled by a combination of human power and an electric helper motor capable of propelling the vehicle at a speed of not more than 20 miles per hour on level ground upon which any person may ride, having two tandem wheels, and including any device generally recognized as a bicycle though equipped with two front or two rear wheels. The term does not include such a vehicle with a seat height of no more than 25 inches from the ground when the seat is adjusted to its highest position, or a scooter or similar device.~~

****

Electric bicycle (*e-bike)* shall be defined as in Section 316.003(23), Florida Statutes, as may be amended from time to time.

****

Electric personal assistive mobility device shall be defined as in Section 316.003(24), Florida Statutes, as may be amended from time to time.

Micromobility device shall be as defined in Section 316.003(41), Florida Statutes, as may be amended from time to time.

Moped shall be defined as in Section 316.003(44), Florida Statutes, as may be amended from time to time.

Motor vehicle shall be defined as in Section 316.003(46), Florida Statutes, as may be amended from time to time. ~~means and includes any vehicle which is self-propelled, but not including any bicycle or moped as defined under the definition of "bicycle."~~

~~*Motor-driven cycles* means any motorcycle, including any motor scooter, having a motor with 150 cubic centimeters displacement or less, and any bicycle or moped with a motor having a displacement of more than 50 cubic centimeters or which is capable of propelling the vehicle at a speed in excess of 30 miles per hour on level ground.~~

Motorcycle shall be defined as in Section 316.003(47), Florida Statutes, as may be amended from time to time. ~~means any motor vehicle powered by a motor with a displacement of more than 50 cubic centimeters, having a seat or saddle for the use of the rider and designed to travel on not more than three wheels in contact with the ground, but excluding a tractor.~~

Motorized shall mean anything powered by non-human power.

Motorized scooter shall be defined as in Section 316.003(48), Florida Statutes, as may be amended from time to time.

Multi-use path also known as a shared use path means a paved, hard-surfaced facility, typically 10 to 14 feet wide, physically separated from motorized vehicular traffic by an open space or barrier designed specifically to accommodate a mix of non-motorized users, including bicyclists, pedestrians, skaters, and joggers. A muti-use path also means a sidewalk as defined herein.

****

Personal mobility device means motorized scooters, micromobility devices, electric personal assistive mobility devices, or a transportation device other than a motor vehicle as defined in Section 316.003, Florida Statutes, as amended from time to time

****

Public places means all grounds, parks, playgrounds and buildings owned, leased, operated, or maintained by the City.

****

Recreational park means the parks identified in Section 65-2 of the City's Code of Ordinances, as may be amended from time to time, excluding city owned beaches defined in that section and beaches within the City's jurisdiction, or as otherwise designated by the City.

****

Sidewalk or multi- use path means that portion of a street between the curbline, or the lateral line, of a roadway and the adjacent property lines, intended for use by pedestrians.

****

Trail network means City owned or leased property utilized as a connected network of non-motorized trails and ecological corridors, including wildlife corridors and the Egans Creek Greenway, that provide alternative transportation and recreation.

****

SECTION 2. It is proposed that Chapter 78, Section 78-3 of the Code of Ordinances, City of Fernandina Beach, Florida, is hereby amended to read as follows:

Sec. 78-3. – Pushcarts, bicycles, electric bicycles, personal mobility devices, moped or animal drawn vehicles to obey traffic regulations.

Every person propelling any pushcart or riding a bicycle, electric bicycle, personal mobility device, moped or an animal upon a roadway, and every person driving any animal-drawn vehicle, are subject to the provisions of this chapter applicable to the driver of any vehicle, except those provisions of this chapter which by their very nature can have no application.

SECTION 3. It is proposed that Chapter 78, Section 78-5 of the Code of Ordinances, City of Fernandina Beach, Florida, is hereby created to read as follows:

Sec. 78-5. – Electric bicycles, personal mobility devices, and mopeds.

Every person operating bicycles, electric bicycles, personal mobility devices or mopeds shall operate as follows:

(a) Any person who rides or operates a bicycle, electric bicycle, personal mobility device or moped within the City shall comply with all traffic regulations, signal lights, stop signs and other traffic-control devices as required in Sections 316.2065, 316.20655 and 316.2128, Florida Statutes.

(b) Any person who rides or operates bicycles, electric bicycles, personal mobility devices and mopeds on a roadway shall not exceed twenty (20) miles per hour.

(c) Any person who rides or operates bicycles, electric bicycles, personal mobility devices and mopeds on a trail network, city owned beaches and beaches within the City's jurisdiction shall not exceed ten (10) miles per hour.

(d) When not otherwise restricted by law, operating bicycles, electric bicycles, personal mobility devices and mopeds are allowed upon and along the sidewalks, muti-use paths, or upon any unpaved portion of a public-right-of way in the City only when operated by human power and shall not exceed ten (10) miles per hour.

(e) When not prohibited by law, a person propelling a bicycle, electric bicycle, personal mobility device or moped upon a sidewalk, across a roadway or upon a crosswalk, shall yield the right-of-way to any pedestrian and shall give an audible signal before overtaking and passing such pedestrian.

(f) Bicycles, electric bicycles, personal mobility devices and mopeds are prohibited within City recreational parks unless signage instructs otherwise.

(g) Any person operating a bicycle, electric bicycle, personal mobility device or moped upon the roadways or sidewalks within the City will do so in a careful and prudent manner, having regard for speed and the need to reduce speed based on conditions, width, grade, curves, corners, traffic, and all other

attendant circumstances, so as not to endanger the life, limb, or property of any person. Failure to drive in such manner shall constitute careless driving and a violation of this section.

(h) No person operating a bicycle, electric bicycle or personal mobility device shall carry any package, bundle or article which causes the vehicle to be unstable or dangerous to operate.

(i) Official emergency services and law enforcement agencies and City personnel in the course and scope of their duties are exempt from this section.

(j) Unless otherwise provided herein, a fine of $50.00 shall be levied for violations of this section.

(k) For enforcement purposes, the City will issue and process citations under this section using the procedures set forth in Sec. 78-91(a)(1)–(3) of this chapter, as may be amended from time to time.

SECTION 4. It is proposed that Chapter 78, Section 78-41 of the Code of Ordinances, City of Fernandina Beach, Florida, is hereby amended to read as follows:

Sec. 78-41. – Speed restrictions.

The City Manager is empowered to designate speed restrictions in any area as long as the speeds conform with state speed laws.

(1) No person may drive a vehicle on a street at a speed greater than is reasonable and prudent under the conditions then existing.

(2) Where no special hazard exists, the following speeds are lawful, when not otherwise posted, but any speed in excess of those limits will be prima facie evidence that the speed is not reasonable or prudent and is unlawful:

a. Twenty miles per hour in any business district.

b. Twenty-five miles per hour in any residential district.

c. Fifteen miles per hour in a school zone.

d. Five miles per hour on the Atlantic Ocean beach.

(3) Bicycles, electric bicycles and personal mobility devices shall operate at the speeds indicated in Sec. 78-5 herein.

(4 ~~3~~) The fact that the speed of a vehicle is lower than the limits set out in this section does not relieve the driver from the duty to decrease speed when approaching and crossing an intersection, when approaching and going around a curve, when approaching a hillcrest, when traveling upon any narrow or winding roadway, or when special hazard exists with respect to pedestrians or other traffic, or by reason of weather or highway conditions; and speed must be decreased as may be necessary to avoid colliding with any person, vehicle or other conveyance on or entering the street, in compliance with legal requirements and the duty of all persons to use due care.

(5 4) In every charge of violation of this section, the complaint~~,~~ and the summons or notice to appear~~,~~ will specify the speed at which the defendant is alleged to have driven, and the prima facie speed applicable within the district or at the location.

(6 ~~5~~) The provisions of this section will not be construed to relieve the plaintiff in any civil action from the burden of proving negligence upon the part of the defendant as the proximate cause of an accident.

SECTION 5. SCRIVENER'S ERRORS. The City Manager, or their designee, may administratively correct typographical and/or scrivener's errors of this Ordinance which do not make

substantive changes or otherwise affect the intent of the Ordinance, upon receiving approval of the City Attorney, by filing a corrected or recodified copy of same with the City Clerk.

SECTION 6. SEVERABILITY. If any section, subsection, sentence, clause, phrase of this ordinance, or the particular application thereof is held invalid by any court, administrative agency, or other body with appropriate jurisdiction, the remaining section, subsection, sentences, clauses, or phrases under application must not be affected thereby.

SECTION 7. EFFECTIVE DATE. The provisions of this Ordinance will take effect immediately upon its passage and enaction.

ENACTED this _____ day of _____, 2026.

CITY OF FERNANDINA BEACH

_____
JAMES ANTUN
Commissioner – Mayor

ATTEST:

_____
CAROLINE BEST
City Clerk

APPROVED AS TO FORM & LEGALITY:

_____
TERESA L. PRINCE
City Attorney

Date of First Reading: May 19, 2026
Date of Advertisement: June 3, 2026
Date of Second Reading: June 16, 2026

Business Impact Estimate

This form should be included in the agenda packet for the item under which the proposed ordinance is to be considered and must be posted on the City of Fernandina Beach's website by the time notice of the proposed ordinance is published.

Proposed ordinance's title/reference: 2026-08

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, AMENDING THE CODE OF ORDINANCES OF THE CITY OF FERNANDINA BEACH, FLORIDA BY AMENDING CHAPTER 78, TRAFFIC AND VEHICLES TO CREATE DEFINITIONS FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES; TO CREATE TRAFFIC LAWS AND ENFORCEMENT MEASURES FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES TO INCLUDE A SPEED LIMIT FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

This Business Impact Estimate is provided in accordance with section 166.041(4), Florida Statutes. If one or more boxes are checked below, this means the City of Fernandina Beach is of the view that a business impact estimate is not required by state law[1] for the proposed ordinance, but the City of Fernandina Beach is, nevertheless, providing this Business Impact Estimate as a courtesy and to avoid any procedural issues that could impact the enactment of the proposed ordinance. This Business Impact Estimate may be revised following its initial posting.

- ☐ The proposed ordinance is required for compliance with Federal or State law or regulation;
- ☐ The proposed ordinance relates to the issuance or refinancing of debt;
- ☐ The proposed ordinance relates to the adoption of budgets or budget amendments, including revenue sources necessary to fund the budget;
- ☐ The proposed ordinance is required to implement a contract or an agreement, including, but not limited to, any Federal, State, local, or private grant or other financial assistance accepted by the municipal government;
- ☐ The proposed ordinance is an emergency ordinance;
- ☐ The ordinance relates to procurement; or
- ☐ The proposed ordinance is enacted to implement the following:
  a. Part II of Chapter 163, Florida Statutes, relating to growth policy, county and municipal planning, and land development regulation, including zoning, development orders, development agreements and development permits;
  b. Sections 190.005 and 190.046, Florida Statutes, regarding community development districts;
  c. Section 553.73, Florida Statutes, relating to the Florida Building Code; or

[1] See Section 166.041(4)(c), Florida Statutes.

d. Section 633.202, Florida Statutes, relating to the Florida Fire Prevention Code.

In accordance with the provisions of controlling law, even notwithstanding the fact that an exemption noted above may apply, the City of Fernandina Beach hereby publishes the following information:

1. Summary of the proposed ordinance (must include a statement of the public purpose, such as serving the public health, safety, morals and welfare):

In order to regulate traffic and vehicles; and enhance user safety, standardize operational rules for predictability of users; and to protect environmentally sensitive areas, the City Commission desires to govern the operations of electric bicycles and other personal mobility devices utilized within its jurisdiction

2. An estimate of the direct economic impact of the proposed ordinance on private, for-profit businesses in the City of Fernandina Beach, if any:
(a) An estimate of direct compliance costs that businesses may reasonably incur

N/A – the business do not have to comply.

(b) Any new charge or fee imposed by the proposed ordinance or for which businesses will be financially responsible; and

N/A – there is no fee to the business to implement the e-bike Ordinance; and

(c) An estimate of the City of Fernandina Beach's regulatory costs, including estimated revenues from any new charges or fees to cover such costs.

Educational Initiatives- $1000 for pamphlets + $2,234.43 Staff hours calculated at starting officer pay x 80 hours.
Enforcement- 15 hours per month at starting officer pay x 12 months- $5,027.47
Citations- Average of 5 per month x 12 months- $3,000

3. Good faith estimate of the number of businesses likely to be impacted by the proposed ordinance:

E-Bike Rentals- 2
Bicycle Rentals- 4
Moped Rentals- 1

4. Additional information the governing body deems useful (if any):

N/A

June 3, 2026
News Leader Edition

NOTICE OF PUBLIC HEARING
CITY COMMISSION
CITY OF FERNANDINA BEACH

NOTICE IS HEREBY GIVEN that a Public Hearing is scheduled for **Tuesday, June 16, 2026, at 6:00 PM** in the City Commission Chambers, 204 Ash Street Fernandina Beach, Florida to consider the following application:

ORDINANCE 2026-08

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF FERNANDINA BEACH, FLORIDA, AMENDING THE CODE OF ORDINANCES OF THE CITY OF FERNANDINA BEACH, FLORIDA BY AMENDING CHAPTER 78, TRAFFIC AND VEHICLES TO CREATE DEFINITIONS FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES; TO CREATE TRAFFIC LAWS AND ENFORCEMENT MEASURES FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES TO INCLUDE A SPEED LIMIT FOR ELECTRIC BICYCLES AND OTHER PERSONAL MOBILITY DEVICES; AUTHORIZING ADMINISTRATIVE CORRECTION OF SCRIVENER'S ERRORS; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

Interested parties may appear at said hearing and be heard as to the advisability of any action, which may be considered. Any persons with disabilities requiring accommodations in order to participate in this program or activity should contact 904-310-3115, TTY/TDD 711 or through the Florida Relay Service at 1-800-955-8771 at least 24 hours in advance to request such accommodation.

IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE BOARD/ COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH HEARING, S/HE WILL 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.

CITY COMMISSION AGENDA ITEM
City of Fernandina Beach

SUBJECT: Youth Advisory Committee
One Vacancy — Two Applicants

ITEM TYPE: Board Appointment

REQUESTED ACTION: Consider committee appointments.

SYNOPSIS: In accordance with Resolution 2021-101, Section 1(b) the Youth Advisory Committee ("YAC") will be open to up to seven members in grades 9-12. Students interested in serving on the YAC should apply to the City Clerk's Office and in accordance with Section 1(c), YAC members will be appointed and removed in accordance with Code of Ordinances Section 2-122.

YAC has one vacancy. Ms Mona Keister, Mr. Avery Robert Lentz, and Ms. Paola Garcia Ramos submitted applications for City Commission appointment consideration. The selected individual will serve a three-year term ending December 31, 2029.

Each applicant resides within the City limits in accordance with Code of Ordinances Section 2-122(a)(3).

FISCAL IMPACT: N/A

CITY ATTORNEY COMMENTS: N/A

CITY MANAGER RECOMMENDATION(S): At the pleasure of the City Commission.

Mary Hamburg, Communications Manager	05/26/2026
Kimberly Elliott-Briley, Deputy City Clerk	06/04/2026
Sarah Campbell, City Manager	06/04/2026

Caroline Best

Date: May 26, 2026

Submitted By: Caroline Best, City Clerk

COMMISSION ACTION: Approve

Youth Advisory Committee

Position	Term	Name & Address	Phone
1	02-18-2025	Olivia Campbell livwcampbell22@icloud.com	(904) 491-0810
2	05-19-2026	DeMee Mason demeedmason@icloud.com	(404) 202-9243
3	05-19-2026	Lucy Hicks Luluhicks11@gmail.com	(904) 844-5492
4	06-02-2026	Gavin Shaw gavin@mountmyfish.com	(425) 403-9548
5	06-02-2026	Alivia Brown aliviambrown11@gmail.com	(904) 583-6064
6	06-02-2026	Maya Kovalcik mayakovalcik@icloud.com	(904) 469-9640
7		Vacant	

Youth Advisory Committee

Term Length: 36 Months **Max Terms:** 1 Term(s)

Number of Members: 7 **Meeting Schedule:** Monthly

Meeting Time: 3:15 PM

Meeting Location: City Hall Commission Chambers

Meeting Address: 204 Ash Street

Type: Committee

Description:

Council Liaison:

Staff Liaison:
Mary Hamburg
(904) 310-3289
mhamburg@fbfl.org

Position Number	Name	Appt Date	No. of Terms Served	Term Expiration Date
1	Olivia Campbell	02/18/2025	1	12/31/2027
2	DeMee Mason	05/19/2026	1	12/31/2028
3	Lucy Hicks	05/19/2026	1	12/31/2028
4	Gavin Shaw	06/02/2026	1	12/31/2028
5	Alivia Brown	06/02/2026	1	12/31/2028
6	Maya Kovalcik	06/02/2026	1	12/31/2028
7	Vacant			