



Department of Environmental Protection

Jeb Bush
Governor

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

David B. Struhs
Secretary

October 13, 2000

Certified Mail

Walt Gossett
Nassau County
P.O. Box 1010
3163 Bailey Road
Fernandina Beach, FL 32035

00 OCT 19 10:12:43
MAIL ROOM

RE: South Amelia Island Beach Nourishment/99NA2

Dear Mr. Gossett:

Enclosed for your records is an original grant agreement amendment between the Department of Environmental Protection and Nassau County. The amendment will allow for the reimbursement of funds expended by the County for the subject project. Under the terms of the amended agreement, the County could be eligible to receive a maximum of \$249,000 in state funds. Please be aware that any work conducted on any eligible project item prior to written authorization by the department may not be eligible for reimbursement.

Should you have any questions, please contact me at 850/487-1262, ext. 163, or Russell Snyder, the project manager, at extension 170.

Sincerely,

Kristie Beavers
Contractual Specialist
Office of Beaches and Coastal Systems

Enclosure

10/23 - copies to -
Bill Moran
Sandra
Walt

"More Protection, Less Process"

Printed on recycled paper.

DEP Contract No. 99NA2
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
OFFICE OF BEACHES AND COASTAL SYSTEMS
FLORIDA BEACH EROSION CONTROL PROGRAM

Project Agreement
Amendment # 1

This AMENDMENT by and between the Florida Department of Environmental Protection (hereinafter referred to as the "DEPARTMENT") and Nassau County (hereinafter referred to as the "LOCAL SPONSOR"), serves to amend that Project Agreement between the DEPARTMENT and LOCAL SPONSOR dated October 5, 1999, pertaining to the South Amelia Island Beach Nourishment (hereinafter referred to as the "PROJECT").

The DEPARTMENT and LOCAL SPONSOR hereby agree to the following changes and additions:

Paragraph 5 of the PROJECT Agreement is hereby revised to read as follows:

Eligible PROJECT Items	ESTIMATED PROJECT COSTS		
	State	Local	Total
1. Feasibility Study	\$120,000	\$40,000	\$160,000
1.1 Experimental Beach Disposal/ Stabilization	\$129,000	\$0	\$129,000
TOTAL	\$249,000	\$40,000	\$289,000

Paragraph 6 of the PROJECT Agreement is hereby revised to read as follows:

6. The DEPARTMENT's financial obligation shall not exceed the sum of **\$249,000** for this PROJECT; or up to **75%** of the non-federal share of **item 1**, whichever is less; and up to **100%** of the non-federal share of **item 1.1**, which is to be conducted wholly within the Amelia Island State Recreation Area. The DEPARTMENT and the LOCAL SPONSOR agree that any and all activities associated with the PROJECT that are not shown in the above eligible PROJECT items listing are the responsibility of the LOCAL SPONSOR and are not a part of this Agreement. The LOCAL SPONSOR agrees that any costs for the specific eligible PROJECT items which exceed the estimated PROJECT costs for that item shall be the responsibility of the LOCAL SPONSOR. Any modifications to the estimated PROJECT costs shall be provided through amendments to this Agreement.

Paragraph 7 of the PROJECT Agreement is hereby revised to read as follows:

7. The State of Florida's performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the Legislature. Funding for this PROJECT is subject to the release of funds appropriated to the DEPARTMENT for the fiscal years **1999-2000 and 2000-01**. The DEPARTMENT will not release funds for payment until such time as all requisite authorizations and environmental permits, including those required pursuant to Chapters 161, 253, 258 and 373, Florida Statutes, have been obtained.

8. PARAGRAPH INTENTIONALLY LEFT BLANK

Paragraph 20 of the PROJECT Agreement is hereby revised to read as follows:

20. Any and all notices shall be delivered to the parties at the following addresses:

LOCAL SPONSOR
Walt Gossett
Nassau County
P.O. Box 1010
3163 Bailey Rd.
(904)321-5782

DEPARTMENT
Russell Snyder
Department of Environmental Protection
Office of Beaches and Coastal Systems
3900 Commonwealth Blvd., MS 300
Tallahassee, Florida 32399-300
(850) 487-1262

Paragraph 22 of the PROJECT Agreement is hereby revised to read as follows:

22. In accordance with Section 216.349, Florida Statutes (financial review of grants and aids appropriations), the LOCAL SPONSOR shall provide to the DEPARTMENT an audit of this Agreement in accordance with the rules of the Auditor General promulgated pursuant to Section 11.45, Florida Statutes. The DEPARTMENT reserves the right to recover costs for failure to comply with Section 216.349, Florida Statutes. Copies of the required audit, shall be sent to each of the following within thirteen (13) months after completion of the LOCAL SPONSOR's fiscal year in which the Agreement was completed.

Russell Snyder
Department of Environmental Protection
3900 Commonwealth Blvd., MS 310
Tallahassee, Florida 32399-3000

Audit Director
Department of Environmental Protection
2600 Blair Stone Road, MS40
Tallahassee, Florida 32399-2400

Audit Manager
Office of the Auditor General
P.O. Box 1735
Tallahassee, Florida 32302

To ensure compliance with Section 216.349, Florida Statutes, Chapter 10.600, Rules of the Auditor General is provided as Exhibit "F". Although this document is provided as an attachment to this Agreement, the LOCAL SPONSOR acknowledges that this rule is subject to periodic revision by the Auditor General, and as such, the LOCAL SPONSOR agrees to comply with the effective version of the rule at the time of satisfying the audit requirements of this Agreement.

Exhibits A, B, C, and G are hereby revised and incorporated as attached.

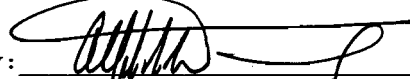
All other terms and conditions of that PROJECT Agreement dated October 5, 1999, remain the same.

IN WITNESS WHEREOF, the parties have caused these presents to be duly executed, the day and year last written below.

NASSAU COUNTY


DEPARTMENT OF ENVIRONMENTAL PROTECTION



County Commission Chair*

By: 
Secretary or designee

Date: 10-9-00

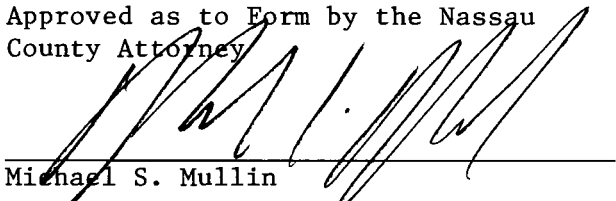
Date: 10/11/00

ATTEST: 
J.M. Oxley, Jr., Ex Officio Clerk


Contract Manager

Approved as to Form by the Nassau County Attorney

APPROVED AS TO FORM AND LEGALITY:


Michael S. Mullin


DEP Attorney

*If someone other than the County Commission Chair signs the project agreement, a resolution, statement or other documentation authorizing that person to sign the agreement on behalf of the County must accompany the agreement.

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LIST OF EXHIBITS

- A Scope of Work
- B Reserved
- C Payment Request Forms
- D Progress and Financial Reporting Forms
- G Special Audit Requirement

EXHIBIT A

SCOPE OF WORK

The South Amelia Island Beach Nourishment Project shall be conducted in accordance with the terms and conditions set forth under DEP Contract No. 99NA2, and will consist of the tasks described below. A detailed scope shall be submitted, reviewed, and approved by the OFFICE prior to initiation of any task described herein. Any work conducted prior to approval of a detailed scope of work may not be eligible for reimbursement.

1. Feasibility Study

Conduct studies necessary to determine the feasibility and extent of improvements necessary to accomplish the goals of the PROJECT. Investigations shall include, but may not be limited to, the following: hydrodynamic modeling; surveying and mapping; coastal engineering analysis; literature search; economic studies; environmental analysis; real estate studies; and plan formulation.

- 1.1 Experimental Beach Disposal/Stabilization Project Amelia Island S.R.A.
Perform various activities necessary to construct additional sand-filled tubes at the southerly terminus of the COE beach disposal project for purposes of documenting their potential stabilizing effect on the fill.

Project Deliverables

- A. Reports - Unless otherwise noted above, five copies of all written reports developed under this Agreement shall be forwarded to the Department upon completion of the project.
- B. Additional Data - Two sets of all data (i.e., aerial photography, survey data, etc.) developed as a result of this Agreement shall be provided to the Department upon completion of the project.
- C. Schedules- Project schedules shall be submitted concurrently with quarterly progress reports and shall be provided in .MPP or tab delimited .TXT format. Information provided shall be the best available and shall represent the most accurate forecast of future events. Specific information to be included: tasks to be completed, start and finish dates, task duration, actual start and finish dates with actual task duration.
- D. **A copy of the Bids and construction contract, including a detailed scope of work, shall be submitted to the DEPARTMENT prior to initiation of any task.**

Data Development

All data developed as a result of this Agreement shall be developed in accordance with standard formats acceptable to the Department.

Survey work to be performed shall meet the minimum technical standards for surveys in accordance with Chapter 61G-17, Florida Administrative Code. All monumentation set or points of origin established shall be based upon those control markers designated on the most recently recorded legal description of the Coastal Construction Control Line, except that any First or Second Order federal or state horizontal control marker may be used to establish or confirm position and direction and any First, Second, or Third Order federal or state vertical control marker shall be used to establish or confirm elevation. G.P.S., Traverse, and Level Loop information shall be adjusted by Compass, Crandell, or Least Square Method. Detailed field notes and computation records shall be kept of the survey and copies shall be made available to the Department upon request. Abstracts of all monumentation or points of origin shall be submitted in digital form and contain at a minimum all field requirements for the Department's Monument Information Tracking System.

All profile data shall be submitted in digital form and conform to the standard formats acceptable to the Department. **All information submitted shall also be in electronic format, and shall be based on the 1983/1990 North American Datum and State Plane Coordinate system. This information shall be submitted in a .DXF format.**

EXHIBIT B

RESERVED

EXHIBIT C

PAYMENT REQUEST FORMS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
 FLORIDA BEACH EROSION CONTROL PROGRAM

REQUEST FOR PAYMENT

Name of Project: South Amelia Island Beach Nourishment

Grantee: Nassau County

DEP Contract Number: 99NA2

Billing Number: _____

Billing Period: _____

Costs Incurred This Payment Request

	<u>Total Cost</u>	<u>Local Share</u>	<u>State Share</u>	<u>Federal Share</u>
Contractual	_____	_____	_____	_____

Cost Summary

State Funds Obligated	\$249,000	Local Funds Obligated	\$40,000
Less Previous Payment	_____	Less Previous Credits	_____
Less This Payment	_____	Less This Credit	_____
Less Retainage (10%)	_____		
Less Previous Retained	_____		
State Funds Remaining	_____	Local Funds Remaining	_____

Certification: I certify that this billing is correct and is based upon actual obligations of record by the grantee; that payment from the State Government has not been received; that the work and/or services are in accordance with the Department of Environmental Protection, Bureau of Beaches and Coastal System's approved Project Agreement including any amendments thereto; and that progress of the work and/or services are satisfactory and are consistent with the amount billed.

 Name of Project Administrator

 Signature of Project Administrator

 Date

 Name of Project Financial Officer

 Signature of Project Financial Officer

 Date

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
FLORIDA BEACH EROSION CONTROL PROGRAM

CONTRACTUAL SERVICES

Name of Project: South Amelia Island Beach Nourishment

Grantee: Nassau County

DEP Contract Number: 99NA2

Billing Number: _____

Billing Period: _____

Summary of Invoices

<u>Date of Invoice</u>	<u>Invoice Number</u>	<u>Amount of Invoice</u>	<u>Name of Vendor</u>	<u>Task #</u>	<u>Check Number</u>	<u>Amount Paid Vendor</u>
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
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_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

TOTAL \$ _____

Certification: I certify that the purchases noted above were used in accomplishing the project; and that invoices, check vouchers, copies of checks, and other purchasing documentation attached hereto and are maintained as required to support the cost reported above and are available for audit upon request.

Name of Project Administrator Signature of Project Administrator Date

Name of Project Financial Officer Signature of Project Financial Officer Date

EXHIBIT D

PROGRESS AND FINANCIAL REPORTING FORMS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
FLORIDA BEACH EROSION CONTROL PROGRAM

QUARTERLY FINANCIAL REPORT

Name of Project: South Amelia Island Beach Nourishment

Grantee: Nassau County

DEP Contract Number: 99NA2

Quarterly Report Period: _____

Project Expenditures

<u>Eligible Project Items</u>	<u>Costs Incurred This Quarter</u>	<u>Costs Incurred to Date</u>	<u>Total Funds Obligated</u>
Feasibility Study	_____	_____	\$ <u>160,000</u>
Experimental Beach Disposal/Stabilization	_____	_____	\$ <u>129,000</u>

EXHIBIT G

SPECIAL AUDIT REQUIREMENTS

EXHIBIT G

Special Audit Requirements

The administration of funds awarded by the Department of Environmental Protection to the recipient (which may be referred to as the "Contractor", "Grantee", or other name in the contract/agreement) may be subject to audits and/or monitoring by the Department of Environmental Protection, as described in this section.

Monitoring

In addition to reviews of audits conducted in accordance with OMB Circular A-133, as revised (see "AUDITS" below), monitoring procedures may include, but not be limited to, on-site visits by Department staff, limited scope audits as defined by OMB Circular A-133, as revised, and/or other procedures. By entering into this agreement, the recipient agrees to comply and cooperate with any monitoring procedures/processes deemed appropriate by the Department of Environmental Protection. In the event the Department of Environmental Protection determines that a limited scope audit of the recipient is appropriate, the recipient agrees to comply with any additional instructions provided by the Department to the recipient regarding such audit.

AUDITS

PART I: FEDERALLY FUNDED

This part is applicable if the recipient is a State or local government or a non-profit organization as defined in OMB Circular A-133, as revised.

1. In the event that the recipient expends \$300,000 or more in Federal awards in its fiscal year, the recipient must have an audit conducted in accordance with the provisions of OMB Circular A-133, as revised. EXHIBIT 1 to this Attachment indicates Federal funds awarded through the Department of Environmental Protection by this agreement. In determining the Federal awards expended in its fiscal year, the recipient shall consider all sources of Federal awards, including Federal funds received from the Department of Environmental Protection. The determination of amounts of Federal awards expended should be in accordance with the guidelines established by OMB Circular A-133, as revised. The recipient is responsible for the procurement of an independent auditor to conduct the audit required by this part. The recipient is required to follow the auditor procurement standards specified in Section .305, OMB Circular A-133, as revised. An audit of the recipient conducted by the Auditor General in accordance with the provisions of OMB Circular A-133, as revised, will meet the requirements of this part.
2. In connection with the audit requirements addressed in paragraph 1., the recipient shall fulfill the requirements relative to auditee responsibilities, financial statements, audit findings follow-up, and report submission as provided in Sections .300, .310, .315, and .320 of OMB Circular A-133, as revised. This includes, but is not limited to, preparation of financial statements, a schedule of expenditures of Federal awards, a summary schedule of prior audit findings, and a corrective action plan.
3. If not otherwise disclosed as required by Section .310 (b)(2) of OMB Circular A-133, as revised, the schedule of expenditures of Federal awards shall identify expenditures by contract number for each contract with the Department of Environmental Protection in effect during the audit period.
4. If the recipient expends less than \$300,000 in Federal awards in its fiscal year, an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, is not required. In the event that the recipient expends less than \$300,000 in Federal awards in its fiscal year and elects to have an audit conducted in accordance with the provisions of OMB Circular A-133, as revised, the cost of the audit must be paid from non-Federal and non-State funds (i.e., the cost of such an audit must be paid from recipient funds obtained from other than Federal/State entities).

PART II: STATE GRANTS AND AIDS

1. This part is applicable if the recipient is a local government or a non-profit or for profit organization as defined in Chapter 10.600, Rules of the Auditor General.
2. In the event that the recipient receives more than \$25,000 in State grants and aids in its fiscal year, the recipient must have a limited scope audit conducted in accordance with Section 216.349, Florida Statutes, and Chapter 10.600, Rules of the Auditor General. EXHIBIT 1 to this Attachment indicates State grants and aids amounts awarded through the Department of Environmental Protection by this agreement. In determining the grants and aids received in its fiscal year, the recipient shall consider aggregate grants and aids received directly from State agencies, including grants and aids funds received from the Department of Environmental Protection.

The audit report must include an auditor's examination attestation report, management assertion report (alternatively, management's assertion may be included in the management representation letter), and a schedule of State financial assistance. EXHIBITS 2, 3, and 4 to this Attachment provide examples of these reports/schedule.

The auditor's examination attestation report must indicate whether management's assertion as to compliance with the following requirements is fairly stated, in all material respects:

- activities allowed or unallowed
- allowable costs/cost principles
- matching (if applicable)
- reporting

3. In the event that the recipient receives State grants and aids totaling \$25,000 or less in its fiscal year, the head of the recipient entity or organization must provide a written attestation, under penalty of perjury, that the recipient has complied with the allowable cost provisions (or other applicable provisions) of the State grants and aids contract. EXHIBIT 5 to this Attachment provides an example attestation document that should be used by the agency head to attest to compliance with grants and aids provisions.

PART III: REPORT SUBMISSION

1. Copies of audit reports for audits conducted in accordance with OMB Circular A-133, as revised, and required by PART I of this Attachment shall be submitted, when required by Section .320 (d), OMB Circular A-133, as revised, or when required by number 2 below, by or on behalf of the recipient directly to each of the following:

A. The Department of Environmental Protection at each of the following addresses:

Russell Snyder
Florida Department of Environmental Protection
Office of Beaches and Coastal Systems
3900 Commonwealth Blvd., ms 300
Tallahassee, Florida 32399-3000

Audit Director
Florida Department of Environmental Protection
Office of Inspector General
2600 Blair Stone Road, MS40
Tallahassee, Florida 32399-2400

B. The Federal Audit Clearinghouse designated in OMB Circular A-133, as revised (the number of copies required by Sections .320 (d)(1) and (2), OMB Circular A-133, as revised, should be submitted to the Federal Audit Clearinghouse), at the following address:

Federal Audit Clearinghouse
Bureau of the Census
1201 East 10th Street
Jeffersonville, IN 47132

C. Other Federal agencies and pass-through entities in accordance with Sections .320 (e) and (f), OMB Circular A-133, as revised.

D. The State of Florida Auditor General at the following address:

Audit Manager
Office of the Auditor General
P.O. Box 1735
Tallahassee, Florida 32302-1735

2. Pursuant to Section .320 (f), OMB Circular A-133, as revised, the recipient shall submit a copy of the reporting package described in Section .320 (c), OMB Circular A-133, as revised, and any management letters issued by the auditor, to each of the following:

Russell Snyder
Florida Department of Environmental Protection
Office of Beaches and Coastal Systems
3900 Commonwealth Blvd., ms 300
Tallahassee, Florida 32399-3000

Audit Director
Florida Department of Environmental Protection
Office of Inspector General
2600 Blair Stone Road, MS40
Tallahassee, Florida 32399-2400

Audit Manager
Office of the Auditor General
P.O. Box 1735
Tallahassee, Florida 32302-1735

3. Copies of reports required by PART II of this Exhibit, and management letters prepared in conducting audits related to State grants and aids audits required by PART II of this Attachment, shall be submitted by or on behalf of the recipient directly to each of the following:

A. The Department of Environmental Protection at each of the following addresses:

Russell Snyder
Florida Department of Environmental Protection
Office of Beaches and Coastal Systems
3900 Commonwealth Blvd., ms 300
Tallahassee, Florida 32399-3000

Audit Director
Florida Department of Environmental Protection
Office of Inspector General
2600 Blair Stone Road, MS40

Tallahassee, Florida 32399-2400

B. The Office of the Auditor General at the following address:

Audit Manager
Office of the Auditor General
P.O. Box 1735
Tallahassee, Florida 32302-1735

4. Copies of reports or management letters required by PART III of this Attachment shall be submitted by or on behalf of the recipient directly to:

A. The Department of Environmental Protection at each of the following addresses:

Russell Snyder
Florida Department of Environmental Protection
Office of Beaches and Coastal Systems
3900 Commonwealth Blvd., ms 300
Tallahassee, Florida 32399-3000

Audit Director
Florida Department of Environmental Protection
Office of Inspector General
2600 Blair Stone Road, MS40
Tallahassee, Florida 32399-2400

5. Any reports, management letters, attestations, or other information required to be submitted to the Department of Environmental Protection pursuant to this agreement shall be submitted within 180 days of the recipient's fiscal year end (or as otherwise allowed by Florida Statutes) or within 30 days of the recipient's receipt of the audit report, whichever occurs first. Other submissions should be timely in accordance with OMB Circular A-133 and/or Florida Statutes, as applicable.

6. Recipients, when submitting audit reports to the Department of Environmental Protection for audits done in accordance with OMB Circular A-133, should indicate the date that the recipient received the audit report in correspondence accompanying the audit report.

PART IV: RECORD RETENTION

The recipient shall ensure that audit working papers are made available to the Department of Environmental Protection, or its designee, upon request for a period of 3 years from the date the audit report is issued, unless extended in writing by the Department of Environmental Protection.

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EXHIBIT G-2

FUNDS AWARDED TO THE RECIPIENT PURSUANT TO THIS AGREEMENT CONSIST OF THE FOLLOWING (required by Section .400 (d) (1), OMB Circular A-133, as revised):

Federal Program Number	Federal Agency	CFDA Number	CFDA Title	Funding Amount	State Grants & Aids Appropriation Category, if applicable.

State Program Number (Other Funding)	Funding Source	State Fiscal Year	Catalog of State Financial Assistance Number	CSFA Title or Funding Source Description	Funding Amount	State Grants & Aids Appropriation Category, if applicable.

Total Award					
-------------	--	--	--	--	--

COMPLIANCE REQUIREMENTS APPLICABLE TO THE FUNDS AWARDED TO THIS AGREEMENT ARE AS FOLLOWS (required by Section 400 (d) (2), OMB Circular A-133, as revised):

For each program identified above, the recipient shall comply with the program requirements described in the Federal Catalog of Domestic Assistance (CFDA) and/or the Florida Catalog of State Financial Assistance (CFSA). The services/purposes for which the funds are to be used are included in the Contract scope of services/work. Any match required by the recipient is clearly indicated in the Contract.

If the State program funds represent matching funds provided by the Department of Environmental Protection for certain Federal programs, then the requirements may mirror the requirements for the applicable Federal programs. Also, to the extent that different requirements pertain to different amounts of the non-Federal funds, there may be more than one grouping (i.e., 1, 2, 3, etc.) listed under this category.

NOTE: The recipient may access information regarding the Catalog of Federal Domestic Assistance (CFDA) via the internet at <http://aspe.os.dhhs.gov/cfda>. For information regarding the Florida Catalog of State Financial Assistance (CFSA), a recipient should access the website for the Governor's Office of Planning and Budget located at <http://www.eog.state.fl.us/eog/overview/indexopb.htm> for assistance.

EXHIBIT G-3

INDEPENDENT AUDITOR'S REPORT ON
EXAMINATION OF MANAGEMENT'S ASSERTION
ABOUT COMPLIANCE WITH SPECIFIED REQUIREMENTS
(SAS Codification Section AT 500.55)

[Date]

Dear [Name]:

We have examined management's assertion¹ about [name of entity]'s compliance with the allowable cost requirements [or other applicable requirements] established in the grant agreement(s) applicable to the State grants and aids appropriations identified on Schedule of State Financial Assistance for the year ended [indicate the applicable fiscal year] included in the accompanying [title of management report].² Management is responsible for [name of entity]'s compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the [name of entity]'s compliance based on our examination.

Our examination was made in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about [name of entity]'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on [name of entity]'s compliance with specified requirements.

In our opinion, management's assertion [identify management's assertion - for example, that _____ complied with the aforementioned requirements during the fiscal year ended _____] is fairly stated, in all material respects.^{3 4}

Sincerely,

Notes:

1. If the entity does not present its assertion in a separate report accompanying the practitioner's report, refer to SAS Codification Sections AT 500.56 and .57.
2. The practitioner should identify the management assertion report examined by reference to the report title used by management in its report. Further, he or she should use the same description of the compliance requirements as management uses in its report.
3. The specific compliance requirements, and related criteria (if applicable), will be specified and/or referred to in the grant agreement. As such, it should not be necessary to repeat the compliance requirements, and related criteria (if applicable) in the practitioner's report.
4. Instances of noncompliance should be reported in the manner prescribed in SAS Codification Sections AT 500.61 through .68.

EXHIBIT G-4

MANAGEMENT ASSERTION REPORT

I, _____, hereby assert that, _____
(head of recipient entity) (recipient entity name)

complied with allowable cost requirements [or other applicable requirements]
of the grants and aids appropriations identified on the attached Schedule of
State Financial Assistance during the fiscal year ended _____.
(month, day, year)

(signature)

(title)

(date)

If this assertion report is used, one copy shall be submitted after the recipient's fiscal year end to each of the parties designated in the contracts/grants for the identified grants and aids appropriations.

This statement does not need to be notarized.

EXHIBIT G-5

Sample Organization
 Schedule of State Financial Assistance
 For the year ended 9/30/97

State Agency And Program Title	State Contract/ Grant Number	Federal CFDA Number Note A	State Receipts	Federal Through State Receipts	Total Receipts
Department of Health					
Head Start	GH501	93.600	50,000 (1)	50,000 (1)	100,000
Women, Infant & Children	AB101	93.245	100,000 (1)	150,000	250,000
Department of Elder Affairs					
Community Care for the Elderly	GC501	Not Applicable	200,000 (1)	0	200,000
Community Care for the Elderly	GC601	93.003	0	150,000 (1)	150,000
Elder Care	GC777	93.666	60,000	60,000	120,000
Total			410,000	410,000 (2)	820,000

(1) State Grants and Aids Appropriations moneys. The grand total of State Grants and Aids Appropriations moneys is \$550,000.

(2) \$390,000 of this amount is included in the expenditures presented in the Schedule of Expenditures of Federal Awards. The remaining \$20,000 was received under contract number GC601 but was not expended.

NOTE A: Federal CFDA numbers apply only to Federal programs.

CAUTION: The purpose of this schedule is format illustration only. The contract or grant numbers, CFDA numbers and program titles are not intended to represent actual data.

EXHIBIT G-6

MANAGEMENT ATTESTATION STATEMENT

CONTRACT/GRANT NUMBER(S) _____

I, _____, hereby attest, under penalties of perjury, that,
(head of recipient entity)

_____ complied with allowable cost requirements [or
(recipient entity name)

other applicable requirements] of the grants and aids appropriations contracts/grants
identified above during the fiscal year ended _____.
(month, day, year)

(signature)

(title)

(date)

One copy of this attestation statement shall be submitted after the recipient's fiscal year end to each of the parties designated in the contracts/grants for the identified grants and aids appropriations.

This statement does not need to be notarized.



Jeb Bush
Governor

Department of Environmental Protection

Marjory Stoneman Douglas Building
3900 Commonwealth Boulevard
Tallahassee, Florida 32399-3000

David B. Struhs
Secretary

October 6, 1999

Certified Mail

Mr. Walt Gossett
Nassau County
P.O. Box 1010
3163 Bailey Road
Fernandina Beach, FL 32035

99 OCT 12 11 1:44
COMMUNICATIONS SECTION

RE: South Amelia Island Beach Restoration Project (99NA2)

Dear Mr. Gossett:

Enclosed for your records is an original grant agreement between the Department of Environmental Protection and Nassau County. The agreement will allow for the release of the funds advanced to the county by the Department for the subject project. Under the terms of the agreement, the funds released could total \$120,000 in state funds.

Should you have any questions, please contact me at 850/487-1262, ext. 170, or 277-1262 if you are on the SunCom network.

Sincerely,

Russell Snyder
Office of Beaches and Coastal Systems

Enclosure

Handwritten notes and signatures in the bottom right corner.

DEP Contract No. 99NA2
FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
OFFICE OF BEACHES AND COASTAL SYSTEMS
FLORIDA BEACH EROSION CONTROL PROGRAM

Project Agreement

THIS AGREEMENT is entered into between the FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION (hereinafter referred to as the "DEPARTMENT") and Nassau County (hereinafter referred to as the "LOCAL SPONSOR") for the project described herein.

WHEREAS, the DEPARTMENT, pursuant to Chapter 161, Florida Statutes, provides financial assistance to eligible local governments for beach erosion control activities under the Florida Beach Erosion Control Program; and

WHEREAS, the LOCAL SPONSOR has the capabilities of performing the tasks associated with the beach erosion control project as described herein.

NOW, THEREFORE, in consideration of the mutual benefits to be derived herefrom, the DEPARTMENT and the LOCAL SPONSOR do hereby agree as follows:

1. The DEPARTMENT does hereby retain the LOCAL SPONSOR to implement the beach erosion control project known as the South Amelia Island Beach Nourishment Project, (hereafter referred to as the PROJECT), as defined in Exhibit "A", the Scope of Work, and the LOCAL SPONSOR does hereby agree to perform such services upon the terms and conditions set forth in this Agreement and all attachments and exhibits named herein which are attached hereto and incorporated by reference.

2. The LOCAL SPONSOR shall perform the services in a proper and satisfactory manner as determined by the DEPARTMENT. Any and all equipment, products or materials necessary to perform these services, or requirements as further stated herein, shall be supplied by the LOCAL SPONSOR.

3. The LOCAL SPONSOR shall perform as an independent contractor and not as an agent, representative, or employee of the DEPARTMENT.

4. The LOCAL SPONSOR shall implement the PROJECT and complete said PROJECT upon the terms and conditions set forth in this Agreement and future requisite authorizations and environmental permits. The PROJECT consists of the restoration and maintenance of 4.2 miles of Atlantic shoreline located between DNR reference monuments R59-R80. The LOCAL SPONSOR shall develop a detailed Scope of Work for each eligible PROJECT item, as specified below. Written authorization to initiate each item must be obtained from the DEPARTMENT prior to the initiation of said item.

5. The DEPARTMENT and the LOCAL SPONSOR agree that the estimated

costs of the PROJECT are:

Eligible PROJECT Items	ESTIMATED PROJECT COSTS		
	State	Local	Total
Feasibility Study	\$ 120,000	\$ 40,000	\$ 160,000

6. The DEPARTMENT's financial obligation shall not exceed the sum of \$120,000.00 for this phase of the PROJECT or up to 75% of the non-federal PROJECT cost for the specific eligible PROJECT item listed above, whichever is less. The DEPARTMENT and the LOCAL SPONSOR agree that any and all activities associated with the PROJECT that are not shown in the above eligible PROJECT items listing are the responsibility of the LOCAL SPONSOR and are not a part of this Agreement. The LOCAL SPONSOR agrees that any costs for the specific eligible PROJECT items which exceed the estimated PROJECT costs for that item shall be the responsibility of the LOCAL SPONSOR. Any modifications to the estimated PROJECT costs shall be provided through amendments to this Agreement.

7. The DEPARTMENT will not approve disbursement of funds for payment of eligible PROJECT item costs until such time as all requisite authorizations and environmental permits, including those required pursuant to Chapters 161, 253, 258, and 373, Florida Statute, have been obtained.

8. THIS PARAGRAPH LEFT INTENTIONALLY BLANK

9. As consideration for the work performed by the LOCAL SPONSOR under the terms of this Agreement, the DEPARTMENT shall pay the LOCAL SPONSOR as specified herein. A total of \$120,000 was forwarded to the LOCAL SPONSOR from the Nassau Soil and Water Conservation District, pursuant to an Agreement executed by the District and the DEPARTMENT, to serve as the state's share of the non-federal cost. The LOCAL SPONSOR will maintain the \$120,000 advance funds in an interest bearing account. Upon satisfactory performance, such funds may be disbursed by the LOCAL SPONSOR for eligible PROJECT item costs only upon approval by the DEPARTMENT. Only the principal amount of \$120,000 shall be disbursed for eligible PROJECT item costs. Interest accruing on the principal amount shall be conveyed to the DEPARTMENT at such time as the PROJECT is certified complete. It is agreed by the DEPARTMENT and the LOCAL SPONSOR that the rate of interest accrued as a result of the account shall be equal to the prevailing rate of

interest. The LOCAL SPONSOR will submit a request for reimbursement of funds on such forms as are attached hereto as Exhibit "B", not more frequently than quarterly. These forms shall be certified as accurate by the LOCAL SPONSOR's Project Administrator and the LOCAL SPONSOR's Project Financial Officer and submitted to the DEPARTMENT as a payment request. The DEPARTMENT's Contract Manager has 30 days after receipt of the request for payment to determine that the work has been accomplished prior to approving the payment request. Upon approval of the payment request the DEPARTMENT shall submit to the LOCAL SPONSOR a written notice of approval.

The LOCAL SPONSOR, upon approval notification, will withdraw from the interest bearing account the amount of the payment request less ten percent (10%), which shall be retained on account. The cumulative amount retained shall be approved for disbursement to the LOCAL SPONSOR upon approval by the DEPARTMENT of the PROJECT's completion. All reimbursement requests shall be submitted in sufficient detail for a proper pre-audit and post-audit review. Reimbursement requests for payment to subcontractors must be substantiated by copies of invoices with backup documentation identical to that required from the LOCAL SPONSOR. Travel expenses and per diem must be documented by a State of Florida Travel Voucher with appropriate receipts.

All requests for reimbursement of travel expenses shall be submitted in accordance with Section 112.061, Florida Statutes.

10. In accordance with Section 215.422, Florida Statutes, the DEPARTMENT shall pay the LOCAL SPONSOR interest, at a rate as established by Section 55.03(1), Florida Statutes, on the unpaid balance, if a warrant in payment of an invoice is not issued within 40 days after receipt of a correct invoice and receipt, inspection, and approval of the goods and services. Interest payments of less than \$1 will not be enforced unless a LOCAL SPONSOR requests payment. The interest rate established pursuant to Section 55.03(1), by Comptroller's Memorandum No. 3 (1997-98) dated December 3, 1997, has been set at 10.0% per annum or .02740% per day. The revised interest rate for each calendar year beyond 1998 for which the term of this Agreement is in effect can be obtained by calling the Department of Banking and Finance, Vendor Ombudsman at the telephone number provided above or the DEPARTMENT's Contracts Section at 850/922-5942.

11. The LOCAL SPONSOR shall submit to the DEPARTMENT quarterly progress and financial reports for the duration of this Agreement. Reports shall be submitted on such forms as attached hereto in Exhibit "C" no later than January 15, April 15, July 15, and October 15, of each year in which the project is underway. Progress reports shall describe the work performed since the last report and the percent completion of the task. Financial reports shall be consistent with progress reports.

12. Upon completion of the PROJECT, the LOCAL SPONSOR shall submit to the DEPARTMENT a certification of completion, attached hereto as Exhibit "D". A final PROJECT certification inspection will be made by the DEPARTMENT within 60 days after the PROJECT is certified complete by the LOCAL SPONSOR.

13. This Agreement shall begin on the last date executed and end on September 30, 2000. Pursuant to Section 161.101 (15), Florida Statutes, work conducted on this PROJECT by the LOCAL SPONSOR or its subcontractor

beginning on or after July 1, 1999, shall be eligible for cost sharing by the DEPARTMENT.

14. The LOCAL SPONSOR shall, at a minimum, comply with monetary limits for competitive acquisition of both materials and services as required by Chapter 287, Florida Statutes, which is expressly made a part of this Agreement and is incorporated herein by reference as if fully set forth. The DEPARTMENT shall review and approve in writing all proposed subcontracts prior to the execution of the subcontract by the LOCAL SPONSOR and subcontractor.

15. The LOCAL SPONSOR shall have in place quality assurance procedures that insure that proper quality control measures are incorporated into all work performed under the terms of this Agreement. The DEPARTMENT shall review and approve in writing a quality assurance program prior to the initiation of the PROJECT.

16. The provisions of Chapter 62B-36, Florida Administrative Code, entitled Florida Beach Erosion Control Assistance Program, are expressly made a part of this Agreement and are incorporated herein by reference as if fully set forth.

17. The DEPARTMENT's Project Manager is Russell Snyder, or his successor.

18. Each party hereto agrees that it shall be solely responsible for the negligent or wrongful acts of its employees and agents. However, nothing contained herein shall constitute a waiver by either party of its sovereign immunity or the provisions of Section 768.28, Florida Statutes.

19. The DEPARTMENT may terminate this Agreement at any time in the event of the failure of the LOCAL SPONSOR to fulfill any of its obligations under this Agreement. Prior to termination, the DEPARTMENT shall provide ten (10) calendar days written notice of its intent to terminate and shall provide the LOCAL SPONSOR an opportunity to consult with the DEPARTMENT regarding the reason(s) for termination. The DEPARTMENT may terminate this Agreement without cause and for its convenience by giving thirty (30) calendar days written notice to the LOCAL SPONSOR. Notice shall be sufficient if delivered personally or by certified mail to the address set forth in Paragraph 20.

20. Any and all notices shall be delivered to the parties at the following addresses:

LOCAL SPONSOR
Walt Gossett
Nassau County
PO Box 1010
3163 Bailey Rd.
Fernandina Beach, Florida 32035
(904) 321-5782

DEPARTMENT
Russell Snyder
Department of Environmental
Protection
Office of Beaches and Coastal Systems
3900 Commonwealth Blvd., MS 310
Tallahassee, Florida 32399-3000
(850) 487-1262, ext. 170

21. Pursuant to Section 216.2815, Florida Statutes, all records in conjunction with this Agreement shall be public records and shall be treated in the same manner as other public records are under general law. This Agreement may be unilaterally canceled by the DEPARTMENT for refusal by the LOCAL SPONSOR to allow public access to all documents, papers, letters, or other material subject to the provisions of Chapter 119, Florida Statutes, and made or received by the LOCAL SPONSOR in conjunction with this Agreement.

22. In accordance with Section 216.349, Florida Statutes (financial review of grants and aids appropriations), the LOCAL SPONSOR shall provide to the DEPARTMENT an audit of this Agreement in accordance with the rules of the Auditor General promulgated pursuant to Section 11.45, Florida Statutes. The DEPARTMENT reserves the right to recover costs for failure to comply with Section 216.349, Florida Statutes. Copies of the required audit, shall be sent to each of the following within thirteen (13) months after completion of the LOCAL SPONSOR's fiscal year in which the Agreement was completed.

Russell Snyder
Department of Environmental Protection
3900 Commonwealth Blvd., MS 310
Tallahassee, Florida 32399-3000

Audit Director
Department of Environmental Protection
2600 Blair Stone Road, MS40
Tallahassee, Florida 32399-2400

Audit Manager
Office of the Auditor General
P.O. Box 1735
Tallahassee, Florida 32302

To ensure compliance with Section 216.349, Florida Statutes, Chapter 10.600, Rules of the Auditor General is provided as Exhibit "E". Although this document is provided as an attachment to this Agreement, the LOCAL SPONSOR acknowledges that this rule is subject to periodic revision by the Auditor General, and as such, the LOCAL SPONSOR agrees to comply with the effective version of the rule at the time of satisfying the audit requirements of this Agreement.

23. In accordance with Section 216.347, Florida Statutes, the LOCAL SPONSOR is hereby prohibited from using funds provided by this Agreement for the purposes of lobbying the Legislature, the judicial branch or a state agency.

24. The LOCAL SPONSOR shall maintain books, records and documents

directly pertinent to performance under this Agreement in accordance with generally accepted accounting principles consistently applied. The DEPARTMENT, the State, or their authorized representatives shall have access to such records for audit purposes during the term of this Agreement and for three years following Agreement completion. In the event any work is subcontracted, the LOCAL SPONSOR shall similarly require each subcontractor to maintain and allow access to such records for audit purposes.

25. The LOCAL SPONSOR covenants that it presently has no interest and shall not acquire any interest which would conflict in any manner or degree with the performance of services required.

26. This Agreement has been delivered in the State of Florida and shall be construed in accordance with the laws of Florida. Wherever possible, each provision of this Agreement shall be interpreted in such manner as to be effective and valid under applicable law, but if any provision of this Agreement shall be prohibited or invalid under applicable law, such provision shall be ineffective to the extent of such prohibition or invalidity, without invalidating the remainder of such provision or the remaining provisions of this Agreement. Any action hereon or in connection herewith shall be brought in Leon County, Florida.

27. No delay or failure to exercise any right, power or remedy accruing to either party upon breach or default by either party under this Agreement, shall impair any such right, power or remedy of either party; nor shall such delay or failure be construed as a waiver of any such breach or default, or any similar breach or default thereafter.

28. The LOCAL SPONSOR recognizes that the State of Florida, by virtue of its sovereignty, is not required to pay any taxes on the services or goods purchased under the terms of this Agreement.

29. This Agreement is neither intended nor shall it be construed to grant any rights, privileges or interest in any third party without the mutual written agreement of the parties hereto.

30. No person, on the grounds of race, creed, color, national origin, age, sex, or disability, shall be excluded from participation in; be denied the proceeds or benefits of; or be otherwise subjected to discrimination in performance of this Agreement.

31. This Agreement is an exclusive contract for services and may not be assigned in whole or in part without the written approval of the DEPARTMENT.

32. The LOCAL SPONSOR shall not subcontract, assign, or transfer any work under this Agreement without the prior written consent of the DEPARTMENT's Project Manager. The LOCAL SPONSOR agrees to be responsible for the fulfillment of all work elements included in any subcontract consented to by the DEPARTMENT and agrees to be responsible for the payment of all monies due under any subcontract. It is understood and agreed by the LOCAL SPONSOR that the DEPARTMENT shall not be liable to any

subcontractor for any expenses or liabilities incurred under the subcontract and that the LOCAL SPONSOR shall be solely liable to the subcontractor for all expenses and liabilities incurred under the subcontract.

33. The LOCAL SPONSOR warrants and represents that it is self-funded for liability insurance, appropriate and allowable under Florida Law, and that such self-insurance offers protection applicable to the LOCAL SPONSOR's officers, employees, servants and agents while acting within the scope of their employment with the LOCAL SPONSOR.

34. The purchase of non-expendable equipment costing \$500 or more is not authorized under the terms and conditions of this Agreement.

35. The DEPARTMENT may at any time, by written order designated to be a change order, make any change in the work within the general scope of this Agreement (e.g., specifications, time, method or manner of performance, requirements, etc.). All change orders are subject to the mutual agreement of both parties as evidenced in writing. Any change order which causes an increase or decrease in the LOCAL SPONSOR's cost or time shall require an appropriate adjustment and modification (formal amendment) to this Agreement.

36. A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not perform work as a grantee, 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, F.S., for Category Two for a period of 36 months from the date of being placed on the convicted vendor list.

37. This Agreement represents the entire agreement of the parties. Any alterations, variations, changes, modifications or waivers of provisions of this Agreement shall only be valid when they have been reduced to writing, duly signed by each of the parties hereto, and attached to the original of this Agreement, unless otherwise provided herein.

REMAINDER OF PAGE LEFT INTENTIONALLY BLANK

IN WITNESS WHEREOF, the parties have caused these presents to be duly executed, the day and year last written below.

NASSAU COUNTY

DEPARTMENT OF ENVIRONMENTAL PROTECTION

By: J. H. Cooper
Commission Chair*

By: [Signature]
Secretary or designee

Date: 9/27/99

Date: 10/5/99

APPROVED AS TO FORM AND LEGALITY:

Contract Manager

[Signature] 8/24/99
DEP Attorney

[Signature]

*If someone other than the Commission Chair signs the project agreement, a resolution, statement or other documentation authorizing that person to sign the agreement on behalf of the County must accompany the agreement.

ATTEST:

[Signature]
J. M. "Chip" Oxley, Jr.
Ex-Officio Clerk

Approved as to Form by the Nassau County Attorney

[Signature]
Michael S. Mullin

LIST OF EXHIBITS

- A Scope of Work
- B Payment Request Forms
- C Progress and Financial Reporting Forms
- D Project Completion Certification
- E Chapter 10.600, Rules of the Auditor General

EXHIBIT A

SCOPE OF WORK

The Nassau County Beach Restoration Project shall be conducted in accordance with the terms and conditions set forth under DEP Contract No. 99NA2, and will consist of the tasks described below. Nassau County shall develop a detailed Scope of Work for each project task. Written authorization to initiate each task must be obtained from the Department of Environmental Protection prior to the initiation of each task.

The specific task to be conducted:

- I. A Phase I Feasibility Study to evaluate beach management alternatives for stabilizing the south end of Amelia Island. The Study shall include the following:
 - A. An updated hydrographic survey of the south end of Amelia Island.
 - B. Updated aerial photography.
 - C. Review and analysis of all relevant South Amelia monitoring data obtained since 1994.
 - D. A projection of near-term shoaling and morphological changes along Amelia Island State Recreation Area shoreline since beach restoration in 1994.
 - E. A review of any environmental resource issues or factors.
 - F. Conceptual designs for various structural alternative solutions, i.e., single versus multiple structure approaches.
 - G. Design analyses for linear versus T-head type groin structures.
 - H. Analysis of beach public access and use considerations.
 - I. Economic and environmental analyses of alternative solutions and probable costs-to-construct.
 - J. Selection of a recommended plan.
 - K. Formulation of schematics suitable for permit submittal.

L. Formulation of a detailed Report of Findings. 10 Copies of the final report shall be provided to the Department.

M. Liaison with the Florida D.E.P. and local interests regarding future Beach Management funding assistance required for project implementation, i.e., Phase II and III activities.

A Technical Review Committee ("TRC") shall be formed to facilitate the development of the study. The TRC shall be comprised of representatives of Nassau County and the Department of Environmental Protection's Division of Recreation and Parks and Office of Beaches and Coastal Systems. The TRC shall be chaired by a representative of the Office of Beaches and Coastal Systems of the Department of Environmental Protection. Periodic meetings of the TRC shall be conducted throughout the development of the study as necessary.

Project Deliverables

- A. Reports - Unless otherwise noted above, two copies of all written reports developed under this Agreement shall be forwarded to the Department upon completion of the project.
- B. Additional Data - Two sets of all data (i.e., aerial photography, survey data, etc.) developed as a result of this Agreement shall be provided to the Department upon completion of the project.

Data Development

All data developed as a result of this Agreement shall be developed in accordance with standard formats acceptable to the Department.

Survey work to be performed shall meet the technical standards for surveys in accordance with Chapter 61G-17, Florida Administrative Code. All monumentation set or points of origin established shall be based upon those control markers designated on the most recently recorded legal description of the Coastal Construction Control Line, except that any First or Second Order federal or state horizontal control marker may be used to establish or confirm position and direction and any First, Second, or Third Order federal or state vertical control marker shall be used to establish or confirm elevation. G.P.S., Traverse, and Level Loop information shall be adjusted by Compass, Crandell, or Least Square Method. Detailed field notes and computation records shall be kept of the survey and copies shall be made available to the Department upon request. Abstracts of all monumentation or points of origin shall be submitted in digital form and contain at a minimum all field requirements for the Department's Monument Information Tracking System. All profile data shall be submitted in digital form and conform to the standard formats acceptable to the Department.

Information Tracking System. All profile data shall be submitted in digital form and conform to the standard formats acceptable to the Department.

EXHIBIT B

PAYMENT REQUEST FORMS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
 FLORIDA BEACH EROSION CONTROL PROGRAM

REQUEST FOR PAYMENT

Name of Project: South Amelia Island Beach Nourishment

Grantee: Nassau County

DEP Contract Number: 99NA2

Billing Number: _____

Billing Period: _____

Costs Incurred This Payment Request

	<u>Total Cost</u>	<u>State Share</u>	<u>Local Share</u>
Contractual	_____	_____	_____
 Cost Summary			
State Funds Obligated	\$ 120,000.00	Local Funds Obligated	\$ 40,000.00
Less Previous Payment	_____	Less Previous Credits	_____
Less This Payment	_____	Less This Credit	_____
Less Retainage (10%)	_____		
Less Previous Retained	_____		
State Funds Remaining	_____	Local Funds Remaining	_____

Certification: I certify that this billing is correct and is based upon actual obligations of record by the grantee; that payment from the State Government has not been received; that the work and/or services are in accordance with the Department of Environmental Protection, Bureau of Beaches and Coastal System's approved Project Agreement including any amendments thereto; and that progress of the work and/or services are satisfactory and are consistent with the amount billed.

 Name of Project Administrator

 Signature of Project Administrator

 Date

 Name of Project Financial Officer

 Signature of Project Financial Officer

 Date

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EXHIBIT C

PROGRESS AND FINANCIAL REPORTING FORMS

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
FLORIDA BEACH EROSION CONTROL PROGRAM

QUARTERLY PROGRESS REPORT

Name of Project: South Amelia Island Beach Nourishment

Grantee: Nassau County

DEP Contract Number: 99NA2

Quarterly Report Period: _____

Status of Eligible Project Items: (Describe progress accomplished during report period, including statement(s) regarding percent of task completed to date. Describe any implementation problems encountered, if applicable.)

I. Feasibility Study

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
FLORIDA BEACH EROSION CONTROL PROGRAM

QUARTERLY FINANCIAL REPORT

Name of Project: South Amelia Island Beach Nourishment

Grantee: Nassau County

DEP Contract Number: 99NA2

Quarterly Report Period: _____

Project Expenditures

<u>Eligible Project Items</u>	<u>Costs Incurred This Quarter</u>	<u>Costs Incurred to Date</u>	<u>Total Funds Obligated</u>
Feasibility Study	_____	_____	\$ 120,000
TOTAL	_____	_____	\$ 120,000

EXHIBIT D

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
FLORIDA BEACH EROSION CONTROL PROGRAM

PROJECT COMPLETION CERTIFICATION

Name of Project: South Amelia Island Beach Nourishment

Grantee: Nassau County

DEP Contract Number: 99NA2

I hereby certify that the above mentioned project has been completed in accordance with the Project Agreement, including any amendments thereto, between the Department of Environmental Protection and grantee, and all funds expended for the project were expended pursuant to the Project Agreement.

Name of Project
Administrator

Signature of Project
Administrator

Date

EXHIBIT E

RULES OF THE AUDITOR GENERAL

CHAPTER 10.600

**AUDITS OF STATE GRANTS AND AIDS APPROPRIATIONS
UNDER SECTION 216.349, FLORIDA STATUTES**

EFFECTIVE 9-30-97

**RULES OF THE AUDITOR GENERAL
CHAPTER 10.600**

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PREFACE TO RULES

Section 216.349, Florida Statutes, imposes audit requirements on recipients of grants and aids appropriations from State agencies. The grants and aids appropriations referred to in Section 216.349, Florida Statutes, are those designated as "grants and aids" in a Florida appropriations act. The beginning point of any audit required by this section of law should be a determination of which State moneys received by the auditee are grants and aids appropriations as described above.

The Auditor General has no authority or responsibility to determine which grants and aids are covered by this section of the Florida Statutes. Because of responsibilities assigned to the administering State agency and the Comptroller of the State of Florida, either or both should be able to assist the auditee in determining which grants and aids come under Section 216.349, Florida Statutes. The administering State agency should also be consulted regarding any specific form requirements for the required report and schedule.

These rules apply only to grants made by State agencies from appropriations designated as "grants and aids" in a Florida appropriations act. These rules do not apply to grants made from sources of money other than those designated as "grants and aids" in a Florida appropriations act.

There may be occasions when State grants and aids appropriations moneys received from a State agency include Federal moneys. Certain changes to these rules have been made to assist State agency Federal award pass-through recipients in their effort to implement new Federal requirements (i.e., Single Audit Amendments of 1996 and revised OMB Circular A-133) while still complying with the Section 216.349, Florida Statutes, requirements. The most significant change to these rules is the requirement that the auditor conduct an examination in accordance with AICPA attestation standards and issue an examination attestation report addressing compliance with the grant requirements.

Since the primary objective of a Section 216.349, Florida Statutes, audit is to determine the recipient's compliance with the grant provisions (including a determination of whether the grant funds were used for authorized purposes), an examination conducted in accordance with AICPA attestation standards should be sufficient to meet this objective. AICPA attestation standards are not significantly different from AICPA auditing standards and the level of audit work necessary to meet this objective would not vary significantly whether done as part of an audit or as part of an attestation engagement. An examination done in accordance with AICPA attestation standards provides a high level of assurance (i.e., an opinion) and should satisfy the monitoring needs of pass-through Federal award recipients. Examinations intended to satisfy such monitoring needs would be limited to the five types of compliance requirements specified in OMB Circular A-133 for limited scope audits.

Another advantage of an examination conducted in accordance with AICPA attestation standards is that the auditor's examination attestation report is essentially the same regardless of whether or not the grants and aids recipient is a local government, not-for-profit or for-profit organization, or had a financial statement audit. The use of the same report to satisfy applicable Federal subrecipient monitoring requirements and/or State grants and aids appropriations audit requirements should ease administrative burdens imposed on State agencies.

The basis for determining which Federal award recipients are required to have a Federal single audit (i.e., **amount of Federal awards expended**) differs from the basis for determining which grants and aids recipients are required to provide for an audit pursuant to Section 216.349, Florida Statutes (i.e., **the amount of grants and aids moneys received**). Accordingly, Federal award recipients required to provide for an audit pursuant to the Federal Single Audit Act must prepare a schedule of expenditures of Federal awards whereas State grants and aids recipients required to provide for an audit pursuant to Section 216.349, Florida Statutes, must prepare a schedule of State financial assistance. Because information required for a schedule of expenditures of Federal awards differs from that required for a schedule of State financial assistance, State grants and aids moneys that involve Federal awards will have to be included on the schedule of expenditures of Federal awards (when that schedule is required pursuant to the Federal Single Audit Act) and on the schedule of State financial assistance. The schedule of State financial assistance should be footnoted to indicate the extent of duplication of moneys on the two schedules.

The auditor must determine from the grant agreement and/or inquiries with the granting agency the level or amount of testing necessary to report on whether or not the expenditures of the grants were in accordance with all legal and regulatory requirements and that the funds were not used for the purpose of lobbying the Legislature, the judicial branch, or a State agency. Nothing in these rules precludes the auditor from testing grant moneys for both Federal and State requirements at the same time. However, as stated earlier, these rules do require a schedule of State financial assistance and the auditor's examination attestation report should refer specifically to the schedule of State financial assistance. The schedule of State financial assistance should clearly distinguish State grants and aids moneys from other State financial assistance. Nothing contained in these rules precludes a State granting agency from imposing requirements that are in addition to those specified in these rules.

History: New 06-30-93 Amended 06-30-94, 06-30-95, 09-30-97

10.610 DEFINITIONS

- (1) As used in these Rules, the term:
- (a) "Local governmental entity" means a county agency, municipality, or special district or any other entity (other than a district school board or community college), however styled, that independently exercises any type of governmental function.
 - (b) "Nonprofit organization" means any organization which meets the definition of a not-for-profit organization provided in Financial Accounting Standards Board Statement 116, Appendix D.
 - (c) "For-profit organization" means any organization which is not a governmental entity or a nonprofit organization.

General Authority and Law Implemented - Section 11.45, Florida Statutes, and Section 216.349, Florida Statutes.

History: New 06-30-92 Amended 06-30-93, 06-30-94, 06-30-95, 09-30-97

10.620 AUDIT REQUIREMENTS

- (1) When an audit is required pursuant to Section 216.349, Florida Statutes, the audit shall be an examination conducted in accordance with attestation standards promulgated by the American Institute of Certified Public Accountants. Grantor State agencies may also impose additional requirements.
- (2) The report produced in compliance with Section 216.349, Florida Statutes, shall contain a schedule of State financial assistance which meets the requirements of the granting agency(s) and a written report which includes an opinion on management's assertion about the entity's compliance with grant requirements. Additionally, the report should refer to the schedule of State financial assistance and should indicate whether, in the auditor's opinion, the applicable management assertions are fairly stated in all material respects.

General Authority and Law Implemented - Section 11.45, Florida Statutes, and Section 216.349, Florida Statutes.

History: New 06-30-92 Amended 06-30-93, 06-30-94, 06-30-95, 09-30-97

10.630 EFFECTIVE DATE

These Rules, as amended, shall take effect September 30, 1997, and are applicable to audits for fiscal years ending September 30, 1997, and thereafter.

General Authority and Law Implemented - Section 11.45, Florida Statutes, and Section 216.349, Florida Statutes.

History: New 06-30-92 Amended 06-30-93, 06-30-94, 06-30-95, 09-30-96, 09-30-97.

Renumbered 09-30-97 (formerly 10.640)

APPENDIX

EXCERPT FROM FLORIDA STATUTES

216.349 Financial review of grants and aids appropriations; audit or attestation

(1) Before disbursing any funds from a grants and aids appropriation or the judicial branch, authorized by the appropriations act to administer the grant or contract, the state agency, funds and the Comptroller must independently ensure that the proposed expenditure is in accordance with the grant and regulatory requirements and find that the terms of the grant or contract specifically prohibits the Legislature, the judicial branch, or a state agency, for the purpose of lobbying the

(2) Any local governmental entity, nonprofit organization, or for-profit organization that is awarded funds from a grants and aids appropriation by a state agency shall:

- (a) If the amounts received exceed \$100,000, have an audit performed in accordance with the rules of the Auditor General promulgated pursuant to s. 11.45;
- (b) If the amounts received exceed \$25,000 but do not exceed \$100,000, have an audit performed in accordance with the rules of the Auditor General promulgated pursuant to s. 11.45 or have a statement prepared by an independent certified public accountant which attests that the receiving entity or organization has complied with the provisions of the grant; or
- (c) If the amounts received do not exceed \$25,000, have the head of the entity or organization attest, under penalty of perjury, that the entity or organization has complied with the provisions of the grant.

All audits performed or attestation statements prepared under this subsection shall be filed with the granting agency and with the Auditor General.

History. -- s. 29, ch. 91-109; s. 78, ch. 92-142.

Note: The above excerpt from the Florida Statutes is based on Section 216.349, Florida Statutes (1996 Supplement), which was not amended during the 1997 legislative session. The codified 1997 Florida Statutes were not available at the time these Rules were updated.

CHAPTER 10.600, RULES OF THE AUDITOR GENERAL