



**Addendum to the Management Letter Required By
Chapter 10.550 of the Rules of the
Auditor General of the State of Florida**

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Members of the Board of Directors
Jacksonville Port Authority
Jacksonville, Florida

This letter shall serve as an addendum to our original management letter dated February 22, 2022.

Specific Information (For a dependent special district or an independent special district, or a local government entity that includes the information of a dependent special district)

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the specific information as provided by the management of the Jacksonville Port Authority is listed as follows.

- a. The total number of district employees compensated in the last pay period of the district's fiscal is 147.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year is 1.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$12,757,724.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$108,353.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project is listed in the attached schedule A.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, is provided in the attached schedule B.

RSM US LLP

Jacksonville, Florida
June 10, 2022

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**JACKSONVILLE PORT AUTHORITY
2020-2021 CAPITAL PROJECTS > \$65K**

PROJECT NUMBER	PROJECT DESCRIPTION	CONTRACT PAYMENTS
	CLEARING/CIP PARTS	146,853.68
B2019-01	REHAB RAILROAD TRESSEL	404,284.81
B2019-08	BIMT TERMINAL IMPROVEMENTS (BERTHS 33/34)	13,422,627.34
B2020-02	BREASTING DOLPHIN - BERTH 22	71,632.73
B2020-03	DEMO WASH RACK & PAVE SITE	184,199.49
B2021-03	TENANT ASPHALT FACILITY REHAB 2021	256,706.99
B2021-05	CENTER ROAD CONSTRUCTION - BIMT	301,998.10
B2021-06	GITMO SHED UPGRADES & IMPROVEMENTS	88,390.38
B2021-11	BERTH 22 HIGH & HEAVY LOT RESURFACING	349,984.75
D2019-02	AUGUST DRIVE BRIDGE SHEET PILE WALL (DESIGN)	2,130,135.83
G2009-02	HARBOR DEEPENING	1,509,000.00
G2019-05	PORT SECURITY GRANT PROGRAM ROUND 18	835,554.44
G2020-02	UPLAND DREDGE MATERIAL MGMT AREA DESIGN & CONSTRUCTION	5,088,555.99
G2020-03	MISC LAND ACQUISITION	689,691.78
G2020-04	STRATEGIC MASTER PLAN UPDATE	88,580.00
G2021-04	FY20 PSPG FED SECURITY GRANT PROJECTS	65,593.92
G2021-06	DMMA BARTRAM ISLAND CELL C DESIGN/PERMITTING	890,161.34
G2021-07	JEA SJRPP DEVELOPMENT	106,842.33
G2021-08	PCOB BUILDING REMODEL	72,383.66
T2018-01	SEAONUS WAREHOUSE REHAB	103,516.71
T2020-01	WESTROCK PROPERTY IMPROVEMENTS	632,233.95
T2020-03	RAIL REPLACEMENT	177,099.34
T2021-02	UNDERDECK CONCRETE REHAB - PH2	370,825.33
T2021-03	RESURFACE LEASED AREAS 2021	217,804.63
T2021-05	SOUTH RAIL CROSSING INSTALLATION	66,969.00
T2021-06	PILE INSPECTION & REHAB	888,666.33
	OTHER CAPITAL BLOUNT ISLAND	
003.2044.177	ELEVATOR SAFETY DEVICES (2253)	
003.2044.177	NIDEC FRONT END	75,867.00
003.2044.177	HI-REACH MAN LIFT	347,662.24
	OTHER CAPITAL TALLEYRAND	
003.2030.176	DOCK BOLLARD REPLACEMENT	75,922.42
003.2044.178	GANTRY DRIVE ADDITION (10486)	227,200.32
	OTHER CAPITAL PCOB	
003.2046.xxx	VEHICLE PURCHASES (ALL LOCATIONS)	92,189.00
003.2035.173	REPLACE AIR HANDLER UNITS 1&2	75,627.25
003.2035.173	EXECUTIVE CONFERENCE ROOM RENOVATION	98,185.54
003.2042.193	IT CORE SERVER INFRASTRUCTURE UPGRADE	116,705.37

JACKSONVILLE PORT AUTHORITY
QUARTERLY REPORT SUMMARY
For the Twelve Months Ending September 30, 2021

OPERATING & NON-OPERATING ITEMS

	2020/2021 ORIGINAL BUDGET	2020/2021 AMENDED BUDGET	2020/2021 YTD ACTUAL	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
OPERATING REVENUES				
Containers	\$ 31,064,366	\$ 31,064,366	\$ 28,564,584	\$ (2,499,782)
Autos	14,985,447	14,985,447	15,251,247	265,800
Military	1,270,000	1,270,000	1,352,805	82,805
Break Bulk	4,093,136	4,093,136	4,880,043	786,907
Liquid Bulk	1,312,622	1,312,622	1,558,678	246,056
Dry Bulk	2,018,956	2,018,956	2,043,236	24,280
Cruise	2,000,000	2,000,000	-	(2,000,000)
Other Operating Revenues	2,550,480	2,550,480	5,576,794	3,026,314
TOTAL OPERATING REVENUES	\$ 59,295,007	\$ 59,295,007	\$ 59,227,387	\$ (67,620)
OPERATING EXPENDITURES				
Salaries	\$ 12,229,040	\$ 12,229,040	\$ 12,280,187	\$ (51,147)
Employee Benefits	5,356,482	5,356,482	5,184,655	171,827
Services & Supplies	4,090,702	4,090,702	3,820,946	269,756
Security Services	5,009,338	5,009,338	4,365,308	644,030
Business Travel & Training	443,111	443,111	142,582	300,529
Promotion, Advertising & Dues	631,897	631,897	537,843	94,054
Utility Services	803,875	803,875	669,388	134,487
Repairs & Maintenance	1,812,165	1,812,165	1,945,019	(132,854)
Crane Maintenance Pass Thru	(450,000)	(450,000)	(463,430)	13,430
Berth Maintenance Dredging	5,499,738	5,499,738	3,985,836	1,513,902
Miscellaneous	234,457	234,457	155,773	78,684
TOTAL OPERATING EXPENDITURES	\$ 35,660,805	\$ 35,660,805	\$ 32,624,107	\$ 3,036,699
OPERATING INCOME	\$ 23,634,202	\$ 23,634,202	\$ 26,603,280	\$ 2,969,079
NON-OPERATING REVENUES				
Investment Income	\$ 146,344	\$ 146,344	\$ 9,559	\$ (136,785)
Shared Revenue from Primary Govt	9,588,317	9,588,317	9,847,144	258,827
Other Revenue	8,500	8,500	360	(8,140)
	\$ 9,743,161	\$ 9,743,161	\$ 9,857,063	\$ 113,902
NON-OPERATING EXPENSES				
Debt Service	\$ 22,929,363	\$ 22,929,363	\$ 15,896,244	\$ 7,033,119
Crane Relocation	-	-	706,429	(706,429)
Other Expenditures	3,360	3,360	4,009,264	(4,005,904)
	\$ 22,932,723	\$ 22,932,723	\$ 20,611,937	\$ 2,320,786
NET INCOME BEFORE CAPITAL OUTLAY AND CONTINGENCY	\$ 10,444,640	\$ 10,444,640	\$ 15,848,406	\$ 5,403,767
Transfer (to)/from Operating Capital Outlay	\$ (10,444,640)	\$ (10,444,640)	\$ (7,598,128)	\$ 2,846,512
SURPLUS (DEFICIT)	\$ -	\$ -	\$ 8,250,278	\$ 8,250,278
TOTAL REVENUES	\$ 69,038,168	\$ 69,038,168	\$ 69,084,450	
TOTAL APPROPRIATIONS	\$ 69,038,168	\$ 69,038,168	\$ 60,834,172	

JACKSONVILLE PORT AUTHORITY
QUARTERLY REPORT SUMMARY
For the Twelve Months Ending September 30, 2021

	2020/2021 ORIGINAL BUDGET	2020/2021 REVISED BUDGET	2020/2021 YTD ACTUAL	FAVORABLE (UNFAVORABLE) BUDGET VARIANCE
RECEIPTS				
Federal Contributions	\$ 39,055,591	\$ 39,055,591	\$ 695,660	\$ (38,359,931)
State Contributions	54,387,522	54,387,522	25,486,969	(28,900,553)
JPA Financing	3,513,297	3,513,297	4,612,221	1,098,924
COJ Contribution	35,000,000	35,000,000	4,160,988	(30,839,012)
Customer Contribution	61,000,000	61,000,000	-	(61,000,000)
Cash Reserves	4,525,176	4,525,176	1,525,176	(3,000,000)
Capital Outlay Carryover	10,444,640	10,444,640	7,598,128	(2,846,512)
TOTAL RECEIPTS	\$ 207,926,226	\$ 207,926,226	\$ 44,079,142	\$ (163,847,084)
APPROPRIATIONS & EXPENDITURES				
Capital Outlay - Blount Island Projects	\$ 100,675,000	\$ 100,675,000	\$ 15,156,687	\$ 85,518,313
Capital Outlay - Dames Point Projects	4,050,000	4,050,000	2,139,097	1,910,903
Capital Outlay - Talleyrand Projects	29,382,000	29,382,000	2,462,149	26,919,851
Capital Outlay - Harbor Deepening Projects	63,206,772	63,206,772	1,509,000	61,697,772
Capital Outlay - Miscellaneous Projects	10,612,454	10,612,454	9,501,714	1,110,740
TOTAL APPROPRIATIONS & EXPENDITURES	\$ 207,926,226	\$ 207,926,226	\$ 30,768,647	\$ 177,157,579
CAPITAL BUDGET DIFFERENCE	\$ -	\$ -	\$ 13,310,495	\$ 13,310,495