

ST. JOHNS AIRPORT AUTHORITY

Regular Meeting

held in The Conference Center, Meeting Room B

4730 Casa Cola Way

St. Augustine, Florida

on Monday, February 28, 2022

from 4:00 p.m. to 5:58 p.m.

* * * * *

BOARD MEMBERS PRESENT:

BRUCE MAGUIRE, Chairman
JUSTIN MIRGEAUX
REBA LUDLOW
ROBERT OLSON

BOARD MEMBERS ABSENT:

SUZANNE GREEN

* * * * *

ALSO PRESENT:

JAMES P. WILSON, Esquire, 5330 A1A South,
St. Augustine, FL 32080
Attorney appearing for Airport Authority.

EDWARD WUELLNER, A.A.E., Executive Director.

* * * * *

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1 P R O C E E D I N G S

2 CHAIRMAN MAGUIRE: All right. Have a seat.

3 Okay. Bring the meeting to order. We'll
4 start off with the Pledge of Allegiance. Justin,
5 can you lead us in the Pledge?

6 MR. MIRGEAUX: Sure.

7 (Pledge of Allegiance.)

8 MEETING MINUTES9 CHAIRMAN MAGUIRE: Okay. Meeting minutes.
10 Anybody have any comments, changes, modifications?

11 (None.)

12 CHAIRMAN MAGUIRE: None?

13 MR. MIRGEAUX: No.

14 CHAIRMAN MAGUIRE: Okay. The minutes will
15 stand as presented.16 FINANCIAL REPORT17 CHAIRMAN MAGUIRE: Okay. Now let's go through
18 the agenda -- well, we'll go to the financial
19 report first. So, are you going to present that?20 MR. WUELLNER: Actually, we've got a -- I'm
21 sure there will be more discussion on it during the
22 audit, but we have a small issue with the January
23 ones --

24 CHAIRMAN MAGUIRE: Okay.

25 MR. WUELLNER: -- and so they're not ready --

1 CHAIRMAN MAGUIRE: Okay.

2 MR. WUELLNER: -- so...

3 CHAIRMAN MAGUIRE: Okay. So we will delete
4 that --

5 MR. WUELLNER: We'll get them out to you in
6 the next few days, I'm sure.

7 AGENDA APPROVAL

8 CHAIRMAN MAGUIRE: All right. Agenda
9 approval. Does anybody --

10 MR. WUELLNER: I --

11 CHAIRMAN MAGUIRE: I know Ed has an agenda
12 change. Go ahead.

13 MR. WUELLNER: I -- I just would like to go
14 ahead to remove the Hong Kong Cafe discussion.
15 We've had somebody show up interested in leasing
16 it, so I think it would be prudent to go ahead and
17 go through those conversations and if it's still in
18 that no interest by the end of March, then we'll
19 bring the item back to you.

20 CHAIRMAN MAGUIRE: Okay. Any other comments,
21 questions?

22 (None.)

23 CHAIRMAN MAGUIRE: Anyone disagree with the
24 Hong Kong or with the financial report?

25 (None.)

1 CHAIRMAN MAGUIRE: Okay. Make a motion to
2 approve the modified agenda?

3 MS. LUDLOW: But the agenda's changed, I mean,
4 from the one we have.

5 MR. WUELLNER: You just removed an item, yes,
6 ma'am.

7 MS. LUDLOW: No, no, no. Ours doesn't have
8 Porter Road.

9 CHAIRMAN MAGUIRE: I do.

10 MS. LUDLOW: It was on and then it was off --

11 CHAIRMAN MAGUIRE: Mine does.

12 MS. LUDLOW: -- and then --

13 MR. OLSON: There was a second -- there was an
14 update.

15 MR. MIRGEAUX: It's at the bottom --

16 MR. WUELLNER: You might be looking at old
17 print --

18 MR. OLSON: You may not have the update.

19 MS. LUDLOW: Right. When did that one come
20 out?

21 MR. WUELLNER: It's been out awhile, back when
22 I --

23 MR. MIRGEAUX: It came out a few days ago.

24 MS. LUDLOW: I had the first one that had
25 Porter Road. Then I got the second one new that

1 had Porter Road taken off.

2 MR. WUELLNER: Okay. I don't remember it
3 coming off. I wouldn't say --

4 MR. MIRGEAUX: What's the date?

5 CHAIRMAN MAGUIRE: That's a good catch for
6 your paper, but it is now on the agenda.

7 MS. LUDLOW: I approve the agenda.

8 CHAIRMAN MAGUIRE: Okay. Any motion?

9 MR. MIRGEAUX: Motion to approve the modified
10 agenda.

11 CHAIRMAN MAGUIRE: Second?

12 MS. LUDLOW: Second.

13 CHAIRMAN MAGUIRE: Second. All in favor?

14 MR. MIRGEAUX: Aye.

15 MS. LUDLOW: Aye.

16 MR. OLSON: Aye.

17 CHAIRMAN MAGUIRE: Aye. Opposed?

18 (None.)

19 CHAIRMAN MAGUIRE: Okay. The new agenda
20 passes.

21 All right. So let's go right into staff
22 reports.

23 STAFF REPORTS

24 MR. WUELLNER: Yes, Mr. Chairman. Just got a
25 number of items just to walk you through real

1 quick, provide you some -- some quick updates on.

2 Terminal entrance road project is -- Phase 1's
3 under contract, as you well know. The parking
4 lot-related work and -- in the front of the GA
5 terminal component will begin construction shortly
6 after the conclusion of TPC. Rather than have that
7 all torn up during that event, we -- we were able
8 to take that to that timeline.

9 The hangar contract is already -- if you
10 haven't been back there, the hangar buildings
11 themselves are gone already. I would expect
12 they'll move on with the slab here shortly and get
13 that out of the way related to that.

14 I wanted to point out that we have been
15 restored, if you will, back to national
16 classification under the National Plan of
17 Integrated Airport Systems for the airport.

18 The primary beneficiary of that will be the
19 citizens of the county and the airport in that it
20 will enhance the proportion, if you will, of
21 funding available to the airport. In particular,
22 recently the imp- -- the impacts have really been
23 around the very specific COVID-related legislations
24 that have been out there because they've been more
25 formula based.

1 This is the highest level general aviation
2 airport in terms of activity that can be -- can be
3 had. It appeared that -- just by way of
4 explanation, it appeared that an error was made
5 when we came out of the commercial service
6 category, the non-hub classification, a couple of
7 years back and no one caught it.

8 And when they reclassified us, they shoved us
9 in the basic classification under general aviation,
10 and as a result, it has literally cost the airport
11 a couple of hundred thousand dollars in grant money
12 over the last 18 months as we worked to get that
13 classification restored to what it should have been
14 in the first place. But sadly, you won't get any
15 of that money back, but nonetheless we at least
16 have a brighter future under that classification.

17 A couple of things under project development.
18 At this point, Taxiway B, the center section, which
19 is the oldest section, for those of you that have
20 been around a while, that is finalizing design. We
21 expect that to be in bid phase in April, for the
22 most part. And we would expect FAA award of that
23 reconstruction grant sometime summer. It could
24 come as early as June. Typically they show up as
25 late as late September in -- in a few years.

1 It's primarily a mill and overlay, meaning
2 it's just -- it's a -- it's a relatively minor
3 project. Should be a relatively short burn kind of
4 thing where they remove several inches of asphalt
5 and quickly follow behind it putting in back two
6 inches of asphalt. It does involve, or we're
7 hopeful it will involve the replacement of the
8 center section of lighting to LED lights at that
9 point.

10 Fencing and gates, we have put in a -- as we
11 mentioned before, a pre-application with FAA. We
12 have no idea whether this will indeed fund this
13 year. But it's on a similar track, April bid, so
14 we have current numbers, and if FAA elects to award
15 it as part of discretionary money, it would show up
16 in the summer.

17 The last project that's under development
18 currently is the Runway 13/31 threshold lights.
19 F -- FAA during their recent inspection determined
20 that we need to move the threshold lights at both
21 ends of Runway 13/31 inboard. So -- they need to
22 go outboard. Thank you. Yeah, I knew I had it
23 wrong.

24 They are currently in-pavement lights and they
25 need to be moved outward so that they're conforming

1 with the latest standard with FAA. That is also
2 going to be awarded over the summer. It's a
3 relatively small project. It's about we're
4 guesstimating somewhere around \$50- to \$60,000. It
5 will be an FAA job, so it will be funded at 90 --
6 95 percent.

7 We are pleased to announce, if you've somehow
8 missed it, that we've been selected by Elite to --
9 Elite Airways to add Portland, Maine on a
10 once-a-week schedule starting in end of March.

11 And with that, I'll call Carol up, if you want
12 to provide a brief overview of the operating
13 legislative program.

14 MS. SAVIAK: Can you hear me okay? Can you
15 hear me okay? Okay? Thank you. Well, I'm pleased
16 to provide a government relations update.

17 At the federal level, it looks like most of
18 the airports have successfully navigated the 5G
19 crisis that was a few weeks ago.

20 We are moving forward in week eight of the
21 state legislative session. The Florida Airports
22 Council of which we are a member is holding weekly
23 conference calls with our -- our statewide
24 lobbyist, and I've provided an update on a number
25 of bills.

1 Right now, we are on week eight with session
2 ending on March 11th. So it is fast and furious,
3 but so far so good, with the caveat that the FAC is
4 closely monitoring a couple of bills that could end
5 up in the tax package.

6 And one of those could be a discussion of the
7 aviation fuel tax which has been reduced over a
8 number of years. And then also two other items,
9 one was the removal or reduction of the aircraft
10 sales and lease tax for Florida which has been
11 proposed and also an ad valorem tax exemption
12 clarification bill. Everything else is moving
13 pretty smoothly and we're expecting to have a
14 positive session relative to the state aviation
15 work program.

16 And so, with that included is a lot of the
17 news coverage that we received. We received a lot
18 of coverage of the Elite expansion into Portland
19 both in our local market, regional market -- both
20 Jacksonville, St. Augustine, Palm Coast -- as well
21 as the Portland media market as well. So we're
22 very pleased that that -- that had such excellent
23 coverage in both communities. Thank you.

24 CHAIRMAN MAGUIRE: Any questions for Carol?

25 MR. OLSON: Well, on the staff updates --

1 CHAIRMAN MAGUIRE: Okay.

2 MR. OLSON: -- I wanted to compliment Ed and
3 his staff on their relentless pursuit with FAA on
4 our airplane classification.

5 At one point during their work, FAA admitted
6 that they had made a mistake in our classification,
7 but had apparently said we will fix it the next
8 time we do a comprehensive update, and fortunately
9 it was -- they were told that that's not good
10 enough, especially if you admitted to the mistake.
11 So anyway, it's a good thing that we're now
12 properly classified.

13 CHAIRMAN MAGUIRE: Good.

14 MR. OLSON: I just wanted to note that.

15 CHAIRMAN MAGUIRE: Good. And you talked about
16 the Elite, Carol. And at the EDC breakfast Friday,
17 they announced to everybody there, which is about a
18 hundred people, that Elite was opening up another
19 airline. So -- so we got some recognition with
20 the -- with some of the business people in the
21 community.

22 MR. OLSON: Good.

23 CHAIRMAN MAGUIRE: Okay? Anything else, Ed?

24 MR. WUELLNER: Not at this time, thank you.

25 BUSINESS PARTNER UPDATES

1 CHAIRMAN MAGUIRE: All right. Business
2 partner updates.

3 Commissioner Dean, is he around?

4 COMMISSIONER DEAN: I'm recovering a little
5 from a cold, so I'm coughing. I apologize. I'll
6 probably be short and try to -- so you can hear me.

7 But nevertheless, not a lot to report at the
8 county level now. We'll see what happens tomorrow
9 after our meeting. We're going to be having the
10 first reading of our ordinance to consider putting
11 the one cent sales tax increase on the ballot for
12 all of you, the voters, to vote it up or down.

13 We have our job to do, which is to get the
14 information out to all of you as to why -- why it's
15 needed; the various infrastructure that would be
16 built. None of the money is for operational
17 purposes, it's all for what we think are much
18 needed capital projects that we've fallen behind
19 on.

20 But at the end of the day, again, it's up to
21 you and you, the voters, to vote it up or down in
22 November, assuming we -- we approve the first
23 ordinance reading tomorrow.

24 There'll be a lot more information to come
25 during the course of the summer as to what these

1 projects are, what the timetable is, and why
2 they're needed and where they would be built.

3 We're talking about two branch libraries, two
4 new fire stations, two new regional parks, a new
5 Sheriff's facility, and about 220 million in road
6 improvements, county road improvements, involving
7 the four-laning of a number of roads that have not
8 been done that needed to be done in the last 12
9 years.

10 Historically, if you remember, and most of you
11 will, I think, this isn't a brand new issue. This
12 item was on the agenda in the summer of 2015, and
13 at that time the commission chose to vote it down
14 three to two, so it never appeared on the ballot.

15 So this isn't something that just happened
16 this month or this year. We have been dealing with
17 the backlog that I -- I feel as at least one
18 commissioner responsibility to bring to the
19 attention of the residents to the -- of the voters
20 in this county to tell you what we're behind on,
21 why we're behind, what's needed, and where it would
22 be built, and then sort of, you know, what I
23 consider the democratic process, vote it up or down
24 and let the voters decide.

25 So that's -- that's going to be discussed

1 tomorrow at the county commission meeting. If it's
2 approved, it will come back for a final reading on
3 March 15th and then it will headed -- be headed to
4 the ballot on the November general election.

5 So, that's really the main item that I wanted
6 to mention. If there's anything else, any
7 questions, I'm happy to respond, but everything
8 else is sort of clicking along.

9 CHAIRMAN MAGUIRE: Okay. I have two -- two
10 comments.

11 When I was a commissioner, we had the same
12 problem. They wanted to raise taxes in various
13 forms. The question at that time came out, I'm
14 just going to repeat it for general information,
15 organizations have a tendency to fund the things
16 they like first and then the things that are
17 critical, they go to the community and ask for more
18 money because they don't have any money because
19 they funded the things they like.

20 The Air Force was real big on that. Army was
21 not. Navy was not. So the Air Force tended to get
22 a lot more munitions and airplanes, where the Army
23 didn't and Navy didn't.

24 So it -- it's one of those things that
25 personally I look at, are we doing too many social

1 programs or what? But that's up to the community
2 to decide.

3 Second thing, I was told the other day that
4 the county received \$48 million that's sitting
5 there from the feds that's not being used and
6 the -- the housing authority has recommended using
7 \$10 million to do housing projects. Can you give
8 us an update on that 48?

9 COMMISSIONER DEAN: Well, first of all, it was
10 51 million; and secondly, 9 million has been
11 committed for COVID-related expenses like COVID
12 testing and COVID vaccinations.

13 So what we're looking at is roughly 42 million
14 that has basically been approved by Congress under
15 the -- what's called the American Rescue Plan Act.
16 So it's money that we have received or will be
17 receiving, as all the other counties, the 3,100
18 counties in the nation, have also received amounts
19 based on their population.

20 We recently had a workshop, in fact last week,
21 inviting anyone from the community, any group from
22 the community to come and make requests and explain
23 why they are asking for funds. We're going to have
24 a second workshop probably in April.

25 We've made no decisions as to how that money

1 will be spent. We actually have until 2026 to
2 encumber the money and build whatever it is that
3 needs to -- that we decide. But no decisions have
4 been made.

5 The homeless coalition is one of the roughly
6 15 groups that spoke last week to us at the
7 workshop. Four of the five commissioners were
8 there. We've made no decisions, but there are a
9 number of requests.

10 There's also a website. If you go to the
11 St. Johns County website, you can pull up the
12 American Rescue Plan Act and the workshops that are
13 planned and the comments that have been made. But
14 there are a number of community requests, Bruce.

15 CHAIRMAN MAGUIRE: Okay. Thanks.

16 Any other comments or questions from
17 Commissioner Dean?

18 (None.)

19 CHAIRMAN MAGUIRE: Thank you, sir.

20 COMMISSIONER DEAN: Okay, guys. And I'm going
21 to slip out, if you don't mind, and go take another
22 cough drop.

23 CHAIRMAN MAGUIRE: Okay. Thank you. Okay.
24 Mr. Vinny Beyers?

25 MR. BEYERS: No comment.

1 CHAIRMAN MAGUIRE: No comment.

2 Mike Thompson or Jaime Topp, whichever.

3 MR. THOMPSON: Mike Thompson. Nothing, sir.

4 CHAIRMAN MAGUIRE: Nothing, there. Okay.

5 Nate McKendrick. Is Nate here?

6 (Not present.)

7 MR. WUELLNER: I didn't see him.

8 CHAIRMAN MAGUIRE: Okay. ATCT.

9 MR. WUELLNER: I'm afraid we have a void.

10 CHAIRMAN MAGUIRE: All right.

11 MR. WUELLNER: We have a bit of a void.

12 CHAIRMAN MAGUIRE: Okay.

13 MR. WUELLNER: The tower manager has retired
14 and we're awaiting a new one.

15 CHAIRMAN MAGUIRE: Is that right?

16 MR. WUELLNER: Yes.

17 CHAIRMAN MAGUIRE: Effective when?

18 MR. WUELLNER: A couple of weeks ago. I don't
19 remember the date specifically, but first of the
20 month, basically.

21 CHAIRMAN MAGUIRE: Okay. Well, we don't have
22 Doug here, but I'd like to recognize Jim Wilson, a
23 long-time resident and attorney exceptional.

24 MR. WILSON: Thank you.

25 CHAIRMAN MAGUIRE: So thank you for coming in

1 and covering for Doug while he's here.

2 MR. WILSON: I'd figure you'd know I was
3 better looking than Doug so you'd notice me, so...

4 CHAIRMAN MAGUIRE: Can we take a motion on
5 that one?

6 MR. WILSON: We'll pass it on to Doug. I'm
7 sitting in for Doug. He had a conflict today, so I
8 was happy to be here. I thought I was fully
9 retired but I guess not.

10 CHAIRMAN MAGUIRE: Do you have any comments
11 for us today?

12 MR. WILSON: No, sir.

13 CHAIRMAN MAGUIRE: Okay.

14 MS. LUDLOW: You did get to use his car,
15 right?

16 MR. WILSON: Say again?

17 MS. LUDLOW: You did get to use his car?

18 MR. WILSON: I have a faster one.

19 MS. LUDLOW: Whoa.

20 CHAIRMAN MAGUIRE: Uh-huh.

21 MS. LUDLOW: You're right: Attorney
22 extraordinaire.

23 CHAIRMAN MAGUIRE: That's right. Okay.

24 ANNUAL AUDIT PRESENTATION

25 CHAIRMAN MAGUIRE: All right. Let's go to the

1 business items. So we'll start off with the audit.
2 Okay. Are you going to lead them?

3 MR. WUELLNER: Invite Ron Conrad and Brandi
4 Grovac for the audit presentation.

5 CHAIRMAN MAGUIRE: Okay. The floor is yours.

6 MR. CONRAD: Thank you, everybody.

7 I'm Ron Conrad. I'm your engagement partner
8 for the audit and Brandi Grovac is with me. She's
9 the manager with respect to the audit. She knows
10 all the answers, so she's going to, you know, make
11 sure that she's here to -- to answer any detail
12 that you need.

13 What we're going to do is I'm just going to
14 give a high-level overview. I'm going to go over
15 the letter to those in charge of governance, which
16 was a separate letter you had, should have been
17 several pages long, and then the financial
18 statements, and then Brandi will dive in to just
19 some of the key things in there.

20 So if you wanted to ask more questions or get
21 into more detail, feel free to ask the questions.
22 So we'll just be at a high level first going over
23 the major items.

24 So, with that, just with respect to the letter
25 to those in charge of governance, that -- that's a

1 required letter from the American Institute of
2 CPAs; has certain required disclosures in it.

3 It's the one where you'll see Significant
4 Audit Findings, Qualitative Aspects of Accounting
5 Practices, et cetera. And the -- what I wanted
6 just to convey to you is that everything in this
7 letter is standard except for basically three
8 things.

9 Under Qualitative Aspects of Accounting
10 Practices, whenever we have a restatement in the
11 financial statements, it's required for us to state
12 that here. And -- and whenever we have a
13 restatement, because it's -- changes -- it affects
14 consistency in -- in financial statements prior
15 year and the current year, we have to have an
16 emphasis of matter in our independent auditor's
17 report and we need to state that here.

18 So, just to let you know, Atlantic Aviation
19 as, you know, that was something that came up a
20 while back -- it wasn't something that we found, it
21 was something that you internally found -- and that
22 was related to fuel charges for some period of
23 time.

24 Anything that related to prior to this, you'll
25 be able to make a restatement to recognize that

1 prior to this year rather than showing it all as
2 current year revenue. So that's what that is
3 about. That's what's, you know, noted in that --
4 in that paragraph.

5 Another paragraph further down has corrected
6 and uncorrected misstatements. And what it says is
7 there were no uncorrected misstatements.
8 Everything that we found has been included in the
9 financial statements.

10 There's an attached schedule that shows all of
11 the corrections that were made. So you have a
12 detailed list of whatever corrections. And we can
13 go through that to the extent you would like to,
14 but that -- that list is shown as an attachment to
15 that letter.

16 On the second page of that letter, there's a
17 section called Other Findings or Issues, and under
18 that, we note the comments that we have in the
19 Schedule of Findings and Questioned Costs.

20 These relate to a couple of items that are
21 more significant than if they were in the
22 management letter -- we do have a separate
23 management letter toward the back that has a couple
24 of comments in it that we think are less
25 consequential.

1 The items in here, the first one, it relates
2 to the restatement of the Atlantic, you know,
3 Aviation fuel, and because it did result in a
4 restatement, that was something that needed to be
5 shown in that letter with regard to a comment.

6 And then the other item in there we have is a
7 correction of a misstatement related to, you know,
8 some other items that would be more significant
9 because they resulted in adjustments. That would
10 be more significant with the grants and
11 construction progress. Again, lesser comments were
12 in the management letter.

13 So I just wanted to mention in that letter to
14 you and the letter to those in charge of
15 governance, those were the key aspects.

16 With regard to the financial statements, I'm
17 just going to run through quickly on the -- on the
18 table of contents, it starts out with the Report of
19 Independent Auditor. We are going to date the
20 report today, based on your approval, assuming that
21 you approve the financial statements today.

22 The -- the report is a clean report. We have
23 that Emphasis of Matter in there to mention the
24 restatement, but otherwise everything else is -- is
25 standard.

1 The next session -- section is the
2 Management's Discussion and Analysis. I highly
3 recommend you look at that to see some of the
4 highlights of the current year and the prior year
5 changes in financial position, any comments that
6 management has with regard to the -- the financial
7 analysis.

8 Then we have the financial statements
9 themselves with the notes to the financial
10 statements. Required Supplementary Information,
11 certain required information is included in there
12 and it -- it focus -- it focuses on the pension.

13 There was -- were a number of changes related
14 to the pension this year, and Brandi's going to
15 kind of go over that and kind of give you a
16 highlight of what that relates to.

17 Then there's a section on Compliance and
18 Single Audit. This deals with the federal awards
19 and the -- anything that we have in our analysis of
20 the federal awards and the comments that we had
21 mentioned before that would be in the Schedule of
22 Findings and Questioned Costs.

23 Then we have Other Reports, and in that is a
24 management letter. There's some new statistical
25 information in the management letter because

1 Pages 6 and 7. For the most part, operations
2 balances are similar to the prior year with a few
3 exceptions.

4 The first variance that you'll see from the
5 prior year that stands out is cash went up
6 \$1.27 million, and that relates pretty much to this
7 accounts receivable line item that you can see
8 decreased 1.1 million.

9 And there's two parts to this. One is the
10 Northrop Grumman additional rent deposits that was
11 not received as of fiscal year end last year. And
12 the other part of this relates to the
13 Atlantic Aviation fuel fees that as of last year
14 were owed and were paid in August of this year. So
15 that's why cash went up and accounts receivable
16 went down.

17 The only other two things that really stand
18 out here relates to the net pension liability. You
19 can see that that decreased 683,000. The related
20 deferred inflow increased 584,000. But FRS had
21 any -- everybody who had 9/30 year-ends can see
22 there was a massive decrease in their net pension
23 liability and that's because there was a record
24 30 percent return on investments for them.

25 So -- and as we all know, FRS is actuarially

1 determined. They -- the state provides us the
2 numbers; we just put them in here. But it's
3 because of that increase in their investment return
4 that the net pension liability went down.

5 And that also affects your expenses, the
6 pension expense. So on Page 7, you can see that
7 salaries and fringe benefits decreased \$207,000.
8 Most of that is a decrease in the pension expense
9 as a result of the liability going down.

10 So, overall your operating income before
11 depreciation expense went up \$370,000. Mostly that
12 decrease in the expense. And then there was some
13 slight increases in your operating revenue from an
14 increase in activity.

15 The third line from the bottom, you can see
16 that we have that restatement.

17 CHAIRMAN MAGUIRE: Louder, please. You have
18 to speak louder. She's still having a hard time
19 hearing.

20 MS. GROVAC: Okay. And the third -- the third
21 line from the bottom, you can see we have that
22 restatement of beginning net position. This is the
23 Atlantic Aviation fuel fees.

24 Since we have comparative financial statements
25 here, even though this was found in fiscal year

1 2021, we have to show the restatement as of the
2 earliest year presented.

3 MS. LUDLOW: I have a question on that.

4 MS. GROVAC: And you can see the columns here
5 are listed restated. So the restatement here is
6 for beginning net position \$587,000.

7 If you look at last year's audit report,
8 there's an \$82,000 increase in the fuel sales
9 revenue and there was also the increase in accounts
10 receivable. So that's where this is -- those are
11 the three lines that changed as a result of this
12 restatement.

13 MS. LUDLOW: Can I ask her --

14 CHAIRMAN MAGUIRE: Is that it?

15 MR. CONRAD: If you want to get into
16 question -- I mean, we can -- we can answer
17 questions to it. That would be fine, if you want
18 to bring those up.

19 CHAIRMAN MAGUIRE: Are you ready for questions
20 now or do you want to continue questions at the
21 end?

22 MS. GROVAC: However you guys want to do it.

23 MR. CONRAD: Yeah, we're -- we're flexible
24 however. You know, if she has questions right now,
25 we --

1 CHAIRMAN MAGUIRE: I think she has a question
2 now.

3 MR. CONRAD: Yeah, yeah.

4 MS. LUDLOW: Okay. Thank you. And that was
5 it; I didn't know if I should wait till you got all
6 the way through or not. But it is about the fuel
7 and the reconciliation of that.

8 So, do we have any independent verification of
9 the fuel flowage numbers? How do you get that?

10 MS. GROVAC: The amounts we receive from a
11 schedule that the Authority had given us. We have
12 the contract, so we can see that it should have
13 increased eight cents.

14 MS. LUDLOW: The -- nobody -- nobody gives you
15 "We used this many gallons of fuel at this cost"?

16 MS. GROVAC: I mean, we can ask for reports
17 from management of what the fuel was, but it would
18 still be a report that came from management.

19 So I essentially looked at what the history
20 of -- an Excel spreadsheet of your usage and then
21 it was calculated eight cents in addition per year
22 on top of what the fuel usage already was.

23 MS. LUDLOW: Okay.

24 MS. GROVAC: I did not go and verify anywhere
25 on-site, read any meters, if that's what you're

1 asking.

2 MS. LUDLOW: Right. But -- and that is my
3 question, because I think we should have some kind
4 of verification of our fuel flowage.

5 And also, on the reconciliation, on the 587 or
6 83, and then it started at 750. So how can we --
7 how did you find that or where did you find that
8 and how do you back that up?

9 MS. GROVAC: Okay. So the 587,000 is what
10 Atlantic Aviation would have owed as of the start
11 of fiscal year 2020.

12 MS. LUDLOW: Okay. 587.

13 MS. GROVAC: And then there was 82,000 that
14 would have belonged as revenue in fiscal year 2020.
15 So that was recognized as revenue in fiscal year
16 2020. And then there was another 85-ish thousand
17 that would be recognized in fiscal year '21 as
18 revenue. So we started to recognize it in fiscal
19 year '20 and '21 where it would have recognized if
20 it had been recorded the way it should have been
21 all the way through.

22 MR. CONRAD: The restatement was a catch-up
23 for any prior year.

24 MS. LUDLOW: Right. But --

25 MR. CONRAD: But you've got to catch up, you

1 get to that point, and then you put in operations
2 what belongs in operations in 2021.

3 MS. LUDLOW: Right. So we don't -- do you
4 think that we need a -- like a separate
5 verification of that or a recalcul- -- I know you
6 have it restated here; but, I mean, you can say
7 80 -- do you have the 82,000 on here? No.

8 MS. GROVAC: It's in the -- we have a footnote
9 that it further explains. Financial statement
10 Note 10 explains that the 587 is the restatement to
11 beginning net position and that there was 82,000 as
12 revenue in fiscal year '20, and then that leaves
13 you with the receivable at the start of fiscal year
14 '21 with 600 and --

15 MS. LUDLOW: But we still don't know like how
16 many gallons, we don't know the fuel flowage at
17 all.

18 MR. NEVILLE: Do you want -- do you want me to
19 take that real quick?

20 MR. CONRAD: Go ahead, Todd. I think that
21 would probably be appropriate.

22 MR. NEVILLE: So --

23 CHAIRMAN MAGUIRE: You have to go to the
24 microphone.

25 MR. NEVILLE: Oh.

1 CHAIRMAN MAGUIRE: Say your name and address
2 and how you are involved.

3 MR. NEVILLE: Okay. Ms. Ludlow, I'm Todd
4 Neville. I am the managing partner of
5 Neville Wainio, CPAs, and we manage your accounting
6 on a monthly basis.

7 And to answer your question about the fuel
8 flow --

9 MS. LUDLOW: Uh-huh.

10 MR. NEVILLE: -- what we do with it fuel flow
11 is we get invoices directly from the provider on
12 how much each tank -- you have two different
13 tanks -- and how much each tank is filled up. So
14 when we get that invoice, it will say -- and I'll
15 just throw out 8,000 gallons.

16 MS. LUDLOW: Okay.

17 MR. NEVILLE: Well, we know that being, okay,
18 8,000 gallons was used to fill that tank up. That
19 was the usage for a given period. It might be a
20 two-week period; it might be a three-week period,
21 depending on how long it takes for that tank to be
22 emptied.

23 MS. LUDLOW: Uh-huh.

24 MR. NEVILLE: So the -- the -- to talk about
25 your word "verify" -- which we CPAs don't like

1 "verify" as a word -- but to verify that, we're
2 looking directly at the invoice that the provider
3 gives to the airport and says this many gallons
4 went in. No different than if you went to the pump
5 and you pumped it and the little gauge said there's
6 this many gallons that went into your car. Same --
7 same exact concept.

8 MS. LUDLOW: Right. But we don't have
9 anything that says, yes, we spent -- I mean, we --
10 fuel was 500 gallons at blankety-blankety cost. So
11 how did the -- the error occur?

12 MR. NEVILLE: No. So those are two different
13 things, okay?

14 There's -- the gallons, we absolutely have.
15 Where the error was, was just a price adjustment to
16 the end user, not from the cost that came into the
17 entity. So, it -- it was a price adjustment that
18 was built into the contract over, what, 11 years?

19 MS. GROVAC: Since 2006.

20 MR. CONRAD: Quantities were not the issue.

21 MR. NEVILLE: Right. It is not a quantity
22 issue.

23 MS. LUDLOW: Okay. Okay. I -- I wrote my
24 questions down.

25 MR. NEVILLE: I'll stay up here with them.

1 MS. LUDLOW: Okay. Okay.

2 MR. NEVILLE: Because the operational stuff,
3 I'll answer; the audit stuff, they'll answer.

4 MS. LUDLOW: Okay. And there's another one.
5 Can the auditor give us assurance in writing
6 that the lease is in compliance now?

7 MR. NEVILLE: They're not engaged to -- that's
8 outside the scope of their engagement.

9 MS. LUDLOW: Outside?

10 MR. NEVILLE: That would be outside of the
11 scope of their engagement.

12 That -- we would have -- the airport would
13 have to hire them for an additional engagement,
14 which would be an agreed-upon procedures
15 engagement, and -- for them to give additional
16 assurances outside the financial statements.

17 MS. LUDLOW: So the answer is no. Tell me,
18 Bob.

19 MR. OLSON: Yeah, that actually was my
20 follow-on question that I was going to ask, is what
21 type of engagement addition would the Authority
22 need for our next aud- -- for upcoming audit to
23 have the assurance that our business terms of
24 our -- of our contracts are being administered and
25 reconcil- -- and reconciled with our financials? I

1 guess that's my question.

2 MR. NEVILLE: I mean, we're all looking at
3 each other as CPAs going that's more of a legal
4 question.

5 CHAIRMAN MAGUIRE: Yeah.

6 MS. GROVAC: Also, there's a lot of contracts
7 as well. So I think that you guys would -- if you
8 had a certain one that you wanted to specifically
9 look at and specific questions about it --

10 AUDIENCE MEMBER: Can't hear you.

11 MS. GROVAC: I mean, there are -- you guys do
12 have a lot of contracts, a lot of tenants, and
13 various things there, so I would -- I don't know if
14 we would be able to look at every contract. You
15 would have to narrow the scope down of what you
16 want and then we'd be able to make a determination
17 to see if that's something we do.

18 CHAIRMAN MAGUIRE: I agree with -- with Todd.
19 Isn't that -- Jim, isn't that more of a legal issue
20 than it is an accounting issue?

21 MR. WILSON: From what -- from what I
22 understand, yes, it would be.

23 CHAIRMAN MAGUIRE: Yes.

24 MR. OLSON: So, how would -- well, then if it
25 is a legal issue, how would that be addressed? How

1 would -- how would we have comfort that our -- the
2 financial terms of our contracts are being --

3 CHAIRMAN MAGUIRE: We'd have to hire a legal
4 consultant to check it out. Do a legal audit. I
5 don't know. How would we do it, Jim?

6 MR. WILSON: Well, if it's a question about
7 those things, staff would probably first uncover
8 something like that and then bring it to legal and
9 see if it -- if it needed to be adjusted that way,
10 so...

11 MS. LUDLOW: But they don't -- staff doesn't
12 get the numbers. Apparently the fuel flowage
13 numbers go straight to the accountant.

14 MR. OLSON: Well, actually, I think what we're
15 talking about now is the provision in the
16 Atlantic Aviation contract that had an escalation
17 of price and the escalation of price was never
18 implemented --

19 MS. LUDLOW: Right.

20 MR. OLSON: -- and neither party, the
21 Airport Authority nor Atlantic Aviation, were -- I
22 don't know, acted on that.

23 MS. LUDLOW: Then wouldn't the accountant --
24 why didn't an accountant find that, so?

25 MR. OLSON: Well, that actually is sort of my

1 question. Wouldn't that be something that could
2 be -- that would -- it's looking at financial terms
3 and seeing whether they reconcile into our
4 financial statements. Wouldn't that be an
5 accountant assignment?

6 MR. CONRAD: Yeah, we did have a comment.

7 One of those comments that I was referring to
8 before with respect to the restatement which
9 dealing with the fuel was a comment that we made
10 with regard to internal control.

11 That's -- and it was very isolated because
12 that contract is not like any other contract you
13 have. That's the only one that had that kind of
14 increase in the fuel charges, and it was missed.

15 And -- and there -- and we do need to make
16 sure that any contract, whatever unique things
17 or -- you know, a tickler file, something that just
18 says, okay, we're checking this on a regular basis
19 to make sure we're in compliance.

20 All your contracts should really be kind of
21 laid out like that to say, okay, here's the main
22 compliance requirements that they have and is
23 there, you know, internally a process to check that
24 for compliance regular basis?

25 Now this was an odd situation because of the

1 type of contract it was, but nevertheless, you want
2 to have those internal controls to make sure that
3 somebody is checking that.

4 MR. NEVILLE: And -- and so, to Ron's point,
5 one of the items that's in there is corrective
6 action plan in regards to that.

7 So one of the pieces, to Ron's point, your
8 normal leases, we have an annual check-in on those
9 leases because pretty much every lease for rent,
10 whether it's a hangar or whatever, has an
11 escalation in it and our accountants go in and
12 increase every invoice that goes to the tenants.

13 So the corrective action we've added, since
14 this is an isolated lease or isolated contract that
15 has that piece, at the beginning of each year,
16 we're going to look at that one contract and say,
17 was the -- the price of the fuel escalated the way
18 that it was supposed to?

19 So we've added that to our tickler file.
20 You'll see it as management's response. And, I
21 mean, that's us working with Ed and things like
22 that on, okay, how do we catch this next time and
23 respond to them?

24 We've added it to that -- that time at the
25 year-end when we look at the leases. And so it's

1 right on our list now. When we look at leases next
2 year, we're going to look at the fuel, too.

3 MS. LUDLOW: Okay.

4 MR. OLSON: So you're -- I'm sorry.

5 MS. LUDLOW: Go ahead.

6 MR. OLSON: So just you -- you're saying that
7 our other -- I mean, it's -- it's common in real
8 estate leases to have escalations, also. But
9 you're saying that you'll look at whether those
10 escalation terms in our real estate -- I don't know
11 how many -- I don't know whether we do have
12 escalations in our -- do we have escalations in
13 some of our?

14 MR. WUELLNER: Uh-huh.

15 MR. OLSON: Do we need to have independent
16 verification that -- by audit as to whether they're
17 being implemented or not?

18 MR. NEVILLE: No. I mean, because one of
19 things that we do -- so you use QuickBooks, and
20 QuickBooks has what are called memorized
21 transactions.

22 And so, what we do is at the beginning of the
23 fiscal year, we look and go, okay, what leases have
24 escalations and we --

25 MR. OLSON: Okay.

1 MR. NEVILLE: -- change your memorized
2 transactions. And then that way, every single
3 month going forward, when an invoice is generated
4 for one of your tenants, it's at the new rate.

5 MR. OLSON: Okay. So this particular contract
6 you're saying was unique in that it was not part of
7 that.

8 MR. NEVILLE: Correct.

9 MR. OLSON: Okay.

10 MR. NEVILLE: Correct.

11 MR. WUELLNER: It's -- it's also base --
12 whereas the lease adjustment is done once a year
13 and the rate is good for the balance of the year,
14 this, the rate per gallon changes once a year but
15 the actual application of that is by the truckload
16 of delivery.

17 So it's done in every -- somewhere between 78
18 and 80 to a hundred gallons of gas. As it shows
19 up, that math problem goes on. What didn't happen
20 was the rate didn't change each year like it should
21 have, so it had to be caught up. That's where
22 the --

23 MS. LUDLOW: So if they -- if Atlantic wants
24 us to sign an assurance that everything is okay but
25 you cannot really give us proof that everything is

1 okay, then, you know, we shouldn't sign off that
2 everything is okay.

3 MR. WUELLNER: Well, beyond -- all we've been
4 able to do is go back historically to all of the
5 loads that the Airport Authority -- that received
6 on property --

7 MS. LUDLOW: Uh-huh.

8 MR. WUELLNER: -- do the math based on the
9 adjustment that was re -- should have been applied
10 all the way from 2016 -- '6 or --

11 MS. GROVAC: 2006.

12 MS. LUDLOW: '6.

13 MR. WUELLNER: From that point forward,
14 generate the difference between what was paid and
15 what should have been paid, and that represented
16 the 750,000 number.

17 MS. LUDLOW: Okay. So, do we have any other
18 leases that are variable based on a calculation?

19 MR. WUELLNER: No.

20 MS. LUDLOW: Any other leases?

21 MR. WUELLNER: No.

22 MS. LUDLOW: Guess we wouldn't have --

23 MR. NEVILLE: And that's why the auditor said
24 it was isolated.

25 And secondly, not to be funny or anything, but

1 you have the best assurance on that possible, which
2 is they cut you a check for over \$700,000 --

3 MS. LUDLOW: Right.

4 MR. NEVILLE: -- which to me is better
5 assurance than a letter, I mean, if somebody's
6 going to write a check that size.

7 MS. LUDLOW: Yeah, except now they want us to
8 sign off that there will be no more mistakes and
9 that was the only one.

10 Okay. So, no, you can't give us assurance in
11 writing that it's in compliance. We don't -- Ed
12 says we have no more variable-based leases on
13 calculations of any kind. And somebody's going to
14 have to show me that reconciliation of the fuel
15 calculation error, but I don't think that's
16 anything to hold it up.

17 And on the independent verification of fuel
18 flowage, then we just take Atlantic's word for it,
19 right? The truck -- no, you get a -- you get a
20 bill from the truck of whatever came out of the
21 truck.

22 MR. WUELLNER: We get a -- effectively a copy
23 of the in -- the delivery certificate --

24 MS. LUDLOW: Right.

25 MR. WUELLNER: -- of what came onto the

1 property.

2 MS. LUDLOW: And it goes to the accountant.

3 MR. WUELLNER: Yes.

4 MS. LUDLOW: Okay.

5 MR. WUELLNER: They assure it's been collected
6 at that point.

7 MS. LUDLOW: That's all --

8 MR. WUELLNER: And the adjustment,
9 conveniently, is at the change of fiscal year each
10 year. So we just made -- we made one last
11 September and October and we'll do it again this --
12 this coming September.

13 There is one anomaly. I -- the way that the
14 contract is written, there is every five -- during
15 each five-year period, there's one year where it
16 does not adjust; it stays at the same year. But
17 otherwise it adjusts annually and we can happily
18 point that out.

19 MR. OLSON: Are you done with fuel?

20 MS. LUDLOW: Yes.

21 MR. OLSON: I just wanted to make sure because
22 I had another question.

23 MS. LUDLOW: Good. No, next is grants.

24 MR. OLSON: Go ahead.

25 MS. LUDLOW: But no -- no, I -- I'm done with

1 fuel. Yeah. Thank you.

2 MR. OLSON: Well, I have questions about
3 grants, too, so you go ahead.

4 MS. LUDLOW: Okay. You go ahead and then I
5 won't have to ask --

6 MR. OLSON: Well, my question, on the -- on
7 the corrective action plan related to reporting of
8 grant transactions and oversight of contracts, is
9 that -- oh, I guess it's reporting of grant
10 transactions.

11 There was -- is that something we need to hear
12 more from our accountants about how we're going to
13 be, I don't know --

14 MR. NEVILLE: So --

15 MR. OLSON: -- going forward?

16 MR. NEVILLE: -- I can walk through that.
17 It -- it's pretty simple.

18 So, what happens is each time there's an FDOT
19 or an FAA project, it's added to the general ledger
20 and in two spots, and it's under the project code.
21 So let's just say FDOT 81905, you're going to have
22 it in two spots. You're going to have -- on the
23 balance sheet, you'll have construction in
24 progress. What that is going to do is as that
25 project progresses, it's going to build up in that

1 account.

2 And what happens is they're reimbursable
3 grants. So, so many invoices come in for that
4 project, the costs related to it, and then what
5 happens is the Authority sends it off to the FDOT
6 or FAA and says, hey, we've spent \$500,000, we need
7 you to reimburse us for that. Well, when that
8 money comes in, it hits the same code, it will say
9 FDOT 81905, but it hits the revenue account.

10 And what happened in this case was we had
11 changed staff, someone got promoted in our office,
12 and the -- when we changed the staff, they
13 incorrectly coded that revenue in I think four
14 occasions, five occasions?

15 MS. GROVAC: Something like that.

16 MR. NEVILLE: They incorrectly, instead of
17 hitting revenue, they hit it to the construction in
18 progress line item because they both have the same
19 code. It says FDOT 81905, FDOT 81905. One's a
20 balance sheet account, one's a revenue account. So
21 what it did was it understated what the grant costs
22 were.

23 You got the -- you got all the money. It was
24 just an accounting classification issue on the
25 financial statements. It was not an issue of not

1 enough money coming in. So that -- that's one.

2 We should have caught that in review. That
3 was -- that was on us for missing it in review when
4 we put a new person in that role. We have a good
5 corrective action plan. It puts me back in the
6 role instead of our accounting manager.

7 Because over the last six years that we've
8 been here, I was the one that was reviewing that.
9 I passed it on to someone who had been promoted
10 into a manager role. Now I'm going back in that
11 role to make sure that that is done correctly. And
12 we're doing it on a monthly basis instead of an
13 annual basis now.

14 CHAIRMAN MAGUIRE: Okay.

15 MS. LUDLOW: And that was part of mine, too;
16 was that how -- you don't know how long that --

17 CHAIRMAN MAGUIRE: Reba? Reba, you two are
18 bouncing back and forth. Let's get one finished
19 and then we'll go back, okay? Robert, are you
20 finished?

21 MR. OLSON: Yes, I am, thank you.

22 CHAIRMAN MAGUIRE: Okay. Now, Reba, you can
23 go ahead.

24 MS. LUDLOW: You don't know that this has
25 not -- since it got incorrectly coded and did -- is

1 it possible it could have been incorrectly coded in
2 the past?

3 MR. NEVILLE: No.

4 MS. LUDLOW: It is not possible?

5 MR. NEVILLE: Absolutely not.

6 MS. LUDLOW: And if it -- if it were, then we
7 would need an outside person to come and review
8 those, right?

9 MR. NEVILLE: That -- that's what they're here
10 for good.

11 MR. CONRAD: Yeah, we did the audit last
12 year --

13 MS. LUDLOW: Okay.

14 MR. CONRAD: -- and didn't find this year,
15 because we were doing the reconciliation ourselves
16 at the end of last year to make sure that that was
17 right. And, you know, we did that same procedure
18 this year. That's how we found --

19 MR. NEVILLE: Right. And this year is the
20 year that we -- we had two people get promoted. We
21 moved them into that role and I removed myself.
22 I'm going back in that role to make sure that
23 doesn't happen again.

24 MS. LUDLOW: I see. Thank you.

25 Then would somebody explain in -- in layman

1 terms, you know, when we get two material
2 weaknesses on an audit report, that's not good, is
3 it?

4 MR. NEVILLE: Well, no, you don't want any,
5 but we'll answer the question.

6 One -- one of the material weakness is
7 required because of the restatement. But -- and
8 this is never good that the restatement goes back
9 to 2006, but that was internally found not
10 externally found. So that is -- that is a
11 positive.

12 And then the second one was the mistake that
13 we just explained. The reason it's a material
14 weakness is because of the dollar values around
15 those grants, but it ultimately, and Ed and I have
16 talked about this, it wasn't a -- there was no
17 money missing; it was an accounting error. That's
18 it. It did not cost the airport anything.

19 That's why we feel pretty good about it.
20 Okay, we need to review this better. We know how
21 to review it better. It hasn't been an issue for
22 the six or seven years we've been the accountants
23 here. It was this one isolated time. We know how
24 to fix it and we're going to.

25 MS. LUDLOW: I'm done.

1 CHAIRMAN MAGUIRE: Okay. You're done?

2 MS. LUDLOW: Thank you.

3 MR. CONRAD: I -- I do want to mention, I
4 should have mentioned that because whenever there
5 is a material weakness --

6 MS. LUDLOW: Yes.

7 MR. CONRAD: -- what it does is it takes you
8 out of the low-risk auditee criteria for federal
9 audits but for two year -- subsequent years. And
10 what that means from an audit standpoint is we
11 just -- it raises the threshold of the minimum
12 amount that we need to test.

13 But when you look at the next two years on
14 your Schedule of Findings and Questioned Costs, it
15 always has a thing in there and you're supposed to
16 say whether you're a low-risk auditee or not. And
17 you're not going to see yourselves as a low-risk
18 auditee in the next couple of years because of
19 that. That's just a federal requirement. So just
20 to let you know that.

21 MS. LUDLOW: That's what material weakness
22 means, that like if you see that, then you're --
23 yeah, you would be -- you would not have to get low
24 risk on your --

25 MR. CONRAD: Uniform -- well, uniform GAAP.

1 It's not -- you know, that's a separate thing.
2 Material weakness is a -- is kind of a prescribed
3 term by the American Institute of CPAs.

4 But the uniform guidance that has been -- that
5 has been issued by the Office of Management and
6 Budget for federal audits, for federal grants
7 specifically says that if you have a material
8 weakness, then you have to make sure that you're
9 testing a minimum amounts of grants at a higher
10 threshold than you would have if you didn't have
11 that material weakness.

12 MS. LUDLOW: Okay. Yeah, I understand that.
13 Okay. Thank you.

14 CHAIRMAN MAGUIRE: Okay. Anything else?

15 (None.)

16 CHAIRMAN MAGUIRE: Go ahead. You can finish.

17 MR. CONRAD: Is there anything in the
18 financial statements that anybody had questions on
19 before Brandi finishes? I mean, that we need to go
20 over?

21 (None.)

22 MR. CONRAD: Okay. Go ahead, Brandi.

23 MS. GROVAC: Okay. All right.

24 So the next area I was going to discuss is on
25 Page 12, Note 4. This shows your lease operations

1 this year. This is just kind of a heads-up for
2 future years.

3 Next year, fiscal year 2022, the Authority's
4 going to implement GASB 84, which relates to
5 leases --

6 MR. CONRAD: 87.

7 MS. GROVAC: 87, I'm sorry. GASB 87 related
8 to leases.

9 And so, what that's going to do is it's going
10 to gross up your leases on the balance sheet.
11 You're going to have a big lease receivable and
12 you're going to have a deferred inflow of
13 resources. So this note is probably going to
14 change next year.

15 MR. CONRAD: You're just going to have a right
16 to use asset on the -- on the balance sheet and a
17 liability. So you're going to see this big number
18 on the balance sheet next year to gross that up.
19 And that's just the accounting standards board has
20 been -- you know, for the last 20 years has been in
21 that direction: Put everything on.

22 We see it with the pensions that Brandi was
23 talking about with all those deferrals in pension
24 liability. All of that kind of stuff that used to
25 not be on there, but that's where their direction

1 has been.

2 So you'll see this big gross-up. So that's
3 going to be a project that we're talking to Todd
4 about, we've talked to Ed about it, make sure that
5 that accounting gets taken care of going into next
6 year's financial statement.

7 MS. LUDLOW: Thank you.

8 MS. GROVAC: Moving on to Page 17, the first
9 chart on this page, the bottom two lines is where
10 we can see your pension expense for 2020 and 2021.

11 I'm just pointing this out because we
12 discussed how it decreased so much. And this is
13 where you can see exactly what portion of that line
14 item on your profit and loss statement, the
15 salaries and fringe benefits is made up the pension
16 expense.

17 Page 21 --

18 MR. WUELLNER: If I could, just one passing
19 note on that.

20 This whole FRS thing, just as a reminder, none
21 of that's our information. That comes out of the
22 state. We're just required -- they require, is a
23 better way to say it, to incorporate our actuarial
24 data into that. So it's not data we generate.
25 It's not -- it just has to be presented in our

1 financial statements.

2 MS. LUDLOW: Yeah.

3 MR. WUELLNER: So it's not money that passes
4 through us.

5 MS. GROVAC: All right. Page 21, Note 9 is
6 just a heads-up on the future accounting
7 pronouncements. I already discussed 87, which is
8 the first paragraph here.

9 The second paragraph is GASB statement 96.
10 That will be implemented in your fiscal year 2023.
11 The -- the actual GASB reads very similarly to the
12 leases standard. And essentially this is just
13 going to change how you report any technology that
14 you require on a subscription basis.

15 Okay. Page 32 is where we begin our findings.
16 And the first one you have here is
17 Finding 2021-001. This is the grant transactions
18 we just discussed in detail, so I don't think I
19 need to go into this one.

20 MR. CONRAD: Yeah, just go ahead and point
21 them out.

22 MS. GROVAC: Okay. Page 33 is
23 Finding 2021-002. This is the oversight of
24 contracts related to the fuel revenue where you had
25 your restatement.

1 Page 35 doesn't actually have a number at the
2 bottom of it, but that is on Authority letterhead.
3 This is where you're going to find the corrective
4 action plan, what the Authority intends to do about
5 those two material weaknesses.

6 And then Page 39 is where you'll see two
7 management letter comments. These are
8 recommendations that were not -- did not rise to
9 the level of material weakness, those findings.
10 These are just recommendations, things that we
11 needed to point out.

12 We have tenant deposits. That's fairly new.
13 This is still the Northrop Grumman. In the
14 contract it says that their deposits are to be held
15 in a separate interest-bearing account, and we
16 noted that six months' worth of the deposits had
17 not been moved to the separate account that was set
18 up. There's not a lot of financial impact on that;
19 we're just required to note if we find any issues
20 with compliance in contracts that happens to come
21 up.

22 The second management letter comment,
23 construction in progress, there were a few projects
24 that were still listed in construction in progress'
25 in process and they had actually been completed.

1 The only financial effect that that had was
2 depreciation ended up understated by 104,000
3 because once a project is finished, you begin the
4 depreciation. Otherwise it's mostly a balance
5 sheet line item from one capital asset line to
6 another.

7 MR. CONRAD: I just -- I just want to
8 conclude.

9 Appreciate the opportunity to get in front of
10 you and provide this information. If you do have
11 any concerns, you know, going forward, and if you
12 think that there's, you know, some things that you
13 want us to do, we can evaluate those things on a,
14 you know, item-by-item basis.

15 You know, there are certain things that we can
16 do under our standards and certain things that are
17 more legal or other, you know, basis that really
18 aren't accounting related. But -- you know, so
19 again, we want to make sure you're comfortable. To
20 the extent we can help with that, we'll do that.
21 Thank you.

22 MS. LUDLOW: Thank you.

23 CHAIRMAN MAGUIRE: Is that it?

24 MR. CONRAD: Yes.

25 CHAIRMAN MAGUIRE: Any other comments from the

1 board?

2 Okay. Let me wrap it up, then. First of all,
3 Todd, I'm going to start with Todd. You've been
4 doing this for how many years with us?

5 MS. LUDLOW: Six.

6 MR. WUELLNER: Six or --

7 MR. NEVILLE: Six or seven.

8 CHAIRMAN MAGUIRE: Six or seven?

9 MR. NEVILLE: Whenever -- whenever Cindy
10 retired.

11 CHAIRMAN MAGUIRE: Okay. Todd -- Todd's
12 organization has a tremendous amount of respect in
13 the city, so kudos to you.

14 Personally, I get very concerned when things
15 are perfect all the time, okay? And that comes
16 from my years of being a county commissioner and
17 other government agencies. Therefore, it just
18 makes you wonder why is it always perfect. One
19 mistake out of six or seven years doesn't bother me
20 at all.

21 To the auditors, you did your job, you found
22 the mistake. Thank you very much. Todd's going to
23 correct it. So the system worked the way it was
24 supposed to work, is the bottom line. You did your
25 job very well.

1 Thank you. For all three of you, thank you
2 very much.

3 MR. CONRAD: Thank you.

4 MS. LUDLOW: Thank you.

5 CHAIRMAN MAGUIRE: And thanks to these two for
6 raising the questions, because one of the keys of
7 the board is to always be alert, is to pay
8 attention, and don't let things slide by. So thank
9 you for your questions, also, okay?

10 MR. CONRAD: We always appreciate diligence.

11 CHAIRMAN MAGUIRE: Now --

12 MR. CONRAD: Thank you very much. Oh, you're
13 going to approve this draft today; is that right?

14 MR. WUELLNER: I believe they accept it, yes.

15 CHAIRMAN MAGUIRE: We accept it, yes.

16 MR. MIRGEAUX: Will the final be dated today?

17 MR. CONRAD: Yes.

18 MR. MIRGEAUX: And it will be signed?

19 MR. CONRAD: Yeah, as of today. The report is
20 actually dated that way on the drafts, too. So
21 those -- that date would be based on your approval
22 and -- because basically the date of our report has
23 to be when all of our audit procedures necessary
24 to -- for the opinion are taken care of, and we've
25 done that, when the engagement partner, which is

1 me, has signed off it was in good shape, and then
2 when the client has accepted.

3 And there are different thoughts with regard
4 to client acceptance, but we're going to the most
5 extreme and wait until you've actually approved it.
6 And so we date it today and -- and then we can
7 issue it.

8 CHAIRMAN MAGUIRE: Okay.

9 MR. WUELLNER: Which leaves it to your
10 acceptance of the audit.

11 CHAIRMAN MAGUIRE: Okay. So it's time to
12 accept this, but first of all, I have two people
13 who want to speak on this, okay? So we'll start
14 off with Len Tucker.

15 MR. TUCKER: No, I don't have any.

16 CHAIRMAN MAGUIRE: You don't have any?

17 Okay. Matt Liotta, do you have a comment?

18 MR. LIOTTA: Matt Liotta.

19 As you guys know at the board, I pointed out
20 that per my public records request, I had seen some
21 impropriety related to taxes.

22 I reviewed the audit report and I see no
23 mention of any changes that were made to the
24 accounting to deal with the fact that commercial
25 operating agreements were charging tenants sales

1 tax improperly.

2 I would have expected that the amounts over
3 the many years that they were charged improperly
4 would have been accounted for, refunds issued,
5 other information shared with the Department of
6 Revenue, and of course have to have all the
7 financials restated for those years to reflect
8 that. I didn't see any mention of sales tax at all
9 in the audit.

10 Secondly, the airport is taking a position as
11 it's related to the free lodging fringe benefit
12 that is not covered by the IRS' safe harbor. So in
13 that case, a business that chooses to do that would
14 have to have certain facts and circumstances to
15 support their position.

16 And generally speaking, you would expect that
17 the auditors would look at those facts and
18 circumstances to see if they were supported and
19 potentially that there would be a statement from
20 the CPA as to the defense of taking that accounting
21 position.

22 Again, I see no mention of this free lodging
23 tax position that is not covered by the safe
24 harbor. Thank you.

25 CHAIRMAN MAGUIRE: Thank you. Okay. Those

1 are the only two comments I had on the audit.

2 Bring it back to the board for acceptance.

3 Okay. Do I have a motion to accept?

4 MS. LUDLOW: I -- I make a motion we accept
5 the audit as presented.

6 CHAIRMAN MAGUIRE: Okay. A second?

7 MR. OLSON: Second.

8 CHAIRMAN MAGUIRE: We have a second.

9 Discussion by the board?

10 MR. MIRGEAUX: I would like to -- and this
11 isn't really for the audit, but just with
12 respect --

13 CHAIRMAN MAGUIRE: You have to speak into your
14 microphone.

15 MR. MIRGEAUX: With respect to the fuel
16 situation, I think we need to clarify going
17 forward -- it sounds to me like, you know, we
18 receive the fuel in some volume and then it is
19 dispensed also in volume.

20 So what's the situation with our -- our fuel
21 tank? I'm not as familiar with it as -- as you
22 are. So can you -- are our tanks above ground?
23 Are they below ground?

24 CHAIRMAN MAGUIRE: Justin, can I jump in here?
25 That sounds more like an operational issue than an

1 audit issue.

2 MR. MIRGEAUX: It's absolutely an operational
3 issue.

4 CHAIRMAN MAGUIRE: Okay. So, can we separate
5 the operational? Because I'd like to -- him to
6 answer that.

7 MR. MIRGEAUX: Well, I think the discussion --

8 CHAIRMAN MAGUIRE: Does it affect the audit?

9 MR. MIRGEAUX: I think it's germane to the
10 audit only because one of our material weaknesses
11 is the fuel flowage --

12 CHAIRMAN MAGUIRE: Okay.

13 MR. MIRGEAUX: -- situation.

14 MR. WUELLNER: A couple -- couple of
15 clarities.

16 All of our fuel storage is above ground all
17 throughout the property. We have not allowed below
18 ground for -- since the fuel spill that created the
19 issue back five or six years before I got here, so
20 back in the late 80s.

21 The -- the transactional level, there --
22 there's no fuel flowage applied at the
23 transactional level to a -- to a retail customer.
24 It's only at the wholesale level. It's -- it's in
25 the pricing of fuel to a person who buys it, but it

1 is not identified to them individually.

2 We at -- we at the Airport Authority only
3 accept fuel into our self-fuel facility. The fuel
4 involved in this is into the facility that you own
5 but lease to the FBO. So they actually accept that
6 fuel, accept the delivery of that fuel, and are
7 responsible for its dispensing ultimately to
8 customers.

9 So it kind of bypasses the Authority with the
10 exception of taking the quantity of fuel that has
11 arrived -- arrives in a delivery and then at the
12 end of the month, that's multiplied by the flowage
13 fee and that is what we -- we improperly, if you
14 will, had applied from -- from the origin of that
15 lease.

16 MR. MIRGEAUX: So the volume -- the volume
17 that's measured in -- that we intake --

18 MR. WUELLNER: Uh-huh.

19 MR. MIRGEAUX: -- that's on the truck, right?

20 MR. WUELLNER: Correct.

21 MR. MIRGEAUX: Okay. And then the volume that
22 measures -- that the FBO dispenses, that's on our
23 tank.

24 MR. WUELLNER: No. Well, it comes from our
25 tank into the FBO's fuel trucks and then it's

1 ultimately dispensed to the customer, their
2 customers.

3 MR. MIRGEAUX: So, is it temperature-regulated
4 at the tank?

5 MR. WUELLNER: Temperature affects the volume
6 of fuel significantly --

7 MR. MIRGEAUX: Right.

8 MR. WUELLNER: Yes.

9 MR. MIRGEAUX: So when was the last time we
10 looked at, you know, the temperature gauges or
11 tested --

12 MR. WUELLNER: It's done daily, frankly. It's
13 logged, it's everything else. It's a requirement
14 of EPA and DEP.

15 MR. MIRGEAUX: Okay. So that -- that is
16 looked at.

17 MR. WUELLNER: Yes. Oh, yeah.

18 MR. MIRGEAUX: And measured and taken into
19 account if there's temperature variations.

20 MR. WUELLNER: It's one of the warning signs
21 that there could be a leak --

22 MR. MIRGEAUX: Okay.

23 MR. WUELLNER: -- is when the volumes are
24 dramatically different and you can't rect- -- you
25 can't explain it by temperature at that point.

1 MR. MIRGEAUX: Okay. So we are looking at
2 that. That's good.

3 MR. WUELLNER: Oh, yeah.

4 MR. MIRGEAUX: All right. You know, just
5 getting back specifically to the audit, you know,
6 the fuel situation I think, you know, Bob brought
7 it up -- and, you know, kudos to you for finding
8 it -- and, you know, I think this -- the exercise
9 of this audit and you-all doing your diligent work
10 and presenting us with the findings, it is -- is
11 the exercise of oversight. But then also when we
12 meet and discuss your results and then the
13 day-to-day operation of the airport, we meet
14 monthly, that also, too, is oversight.

15 So, you know, auditors and CPAs like to talk
16 about, you know, it can't just be any one person,
17 that's -- their job is specifically oversight.
18 They like to refer to as a six-legged stool, I
19 think, if my training doesn't -- doesn't leave me.
20 But the idea being that if any one leg of the stool
21 is -- is kicked out, you've got enough legs
22 remaining that the stool will still stand and still
23 be stable. So, I -- kudos to you guys. I
24 appreciate your work and clarifying the -- the
25 issues that we had.

1 The grant issue, it sounds like it was a
2 miscoding where we booked an item to the GL versus
3 revenue and, you know, we caught it. Great. So we
4 fixed it.

5 And -- and also, my last remaining issue was
6 the dating and signing of your -- of your report
7 and you've addressed that, so thank you.

8 CHAIRMAN MAGUIRE: Okay. Any other questions?

9 (None.)

10 CHAIRMAN MAGUIRE: Okay. It's at the board
11 for a vote. All in favor?

12 MR. MIRGEAUX: Aye.

13 MS. LUDLOW: Aye.

14 MR. OLSON: Aye.

15 CHAIRMAN MAGUIRE: Aye. Opposed?

16 (None.)

17 CHAIRMAN MAGUIRE: Passed four to zero. Thank
18 you, very much.

19 MR. WUELLNER: Thank y'all.

20 RESOLUTION 2022-01

21 CHAIRMAN MAGUIRE: Okay. The next item is
22 Resolution 2022-01.

23 MR. WUELLNER: Yeah, just a refresher.

24 The -- the Airport Authority's charter, as
25 with many special districts around the state of

1 Florida, especially independent special districts
2 where you're electing from the populous, you're --
3 you are required to conduct an election for those
4 members of the Airport Authority.

5 You have the option under Florida law to
6 conduct that election on your own. You could
7 schedule that, go out, set up polling locations,
8 you know, have people come vote for
9 Airport Authority members, tal- -- tally that
10 information, and determine who's been elected to
11 the Airport Authority.

12 The Authority has never used that option. It
13 has always deferred that to the Supervisor of
14 Elections office, who is way more qualified and
15 capable to run that election cycle than the staff
16 of the Airport Authority would be, of course.

17 As a result, though, they are now requiring at
18 each election cycle the Airport Authority
19 positively request that the Supervisor of Election
20 conduct that election on your behest. So that is
21 what the resolution does.

22 You did one about two years ago and I believe
23 you did one about two year before that. Prior to
24 that, we -- for whatever reason, they used to just
25 let it go 10 or 15 years before they'd do it.

1 But nonetheless, the -- the cycle is now every
2 election you will -- you will consider that
3 resolution and give it to her to authorize her to
4 conduct that on your behalf.

5 Infinitely cheaper. We pay a fraction of the
6 total cost of elections. If you choose to do that
7 yourself, you pay all of it.

8 CHAIRMAN MAGUIRE: Okay.

9 MR. OLSON: Can we make a motion now or do we
10 need to --

11 CHAIRMAN MAGUIRE: Yeah.

12 MR. OLSON: Okay. I move that we request the
13 Supervisor of Elections to conduct the
14 Airport Authority elections this year.

15 CHAIRMAN MAGUIRE: I think the motion would be
16 to approve Resolution --

17 MR. OLSON: Okay.

18 CHAIRMAN MAGUIRE: -- 20- -- 2022-01.

19 MR. OLSON: Okay.

20 MR. WUELLNER: Thank you.

21 CHAIRMAN MAGUIRE: Okay?

22 MR. OLSON: Thank you.

23 CHAIRMAN MAGUIRE: All right. Discussion?
24 Anything from the people out here in the audience?

25 (None.)

1 CHAIRMAN MAGUIRE: None? Bring it back for a
2 motion.

3 MR. MIRGEAUX: I move to approve
4 Resolution 2022-01.

5 CHAIRMAN MAGUIRE: Okay. Motion. Second?

6 MR. OLSON: Second.

7 CHAIRMAN MAGUIRE: Further discussion?

8 (None.)

9 CHAIRMAN MAGUIRE: All in favor?

10 MR. MIRGEAUX: Aye.

11 MS. LUDLOW: Aye.

12 MR. OLSON: Aye.

13 CHAIRMAN MAGUIRE: Aye. Opposed?

14 (None.)

15 CHAIRMAN MAGUIRE: Okay. That's done. Now
16 strategic business plan presentation.

17 STRATEGIC BUSINESS PLAN PRESENTATION

18 MR. WUELLNER: Andrew is handling that.

19 MR. OLSON: Yeah, I'll lead off just by making
20 a few comments. I have been working with -- with
21 Ed and with Andrew.

22 CHAIRMAN MAGUIRE: I'm going to step out for
23 just a second, so Justin has it.

24 (Chairman Maguire exits the room.)

25 MR. OLSON: On -- on the business plan

1 proposal, first off, I think we -- I got a lot of
2 comfort in knowing that there's a manual for air --
3 general aviation airport business plans, very
4 specifically. In fact, there are three such
5 manuals issued by different entities. And so --
6 and they all are about the same as far as what the
7 important elements are.

8 Just also the out -- at the outset, I'll say
9 that this one manual did a survey of general
10 aviation airports several years ago and found that
11 a third of the general aviation airports have
12 business plans. More of them as we can believe
13 have master plans for their airport, but a third
14 have business plans.

15 In going through and working through what a
16 business plan for our airport would ideally be
17 and -- and look at, I just wanted to go through
18 some elements.

19 The basic business plans are typically a
20 mission of the Authority, aspirational vision for
21 the airport's future goals and priorities in
22 pursuit of that vision, financial strategies and
23 con -- constraints, and then very importantly,
24 implementation, work plan action, timetables,
25 milestones, and prior -- priorities, administrative

1 staffing and -- and staffing support, and
2 measurement of progress toward goals. Those are
3 pretty much the universal elements.

4 (Chairman Maguire rejoins the meeting.)

5 MR. OLSON: For our airport, I -- it seems
6 logical that we would have some of these themes as
7 part of our business plan.

8 Number one, an airport advancing in its
9 service to a rapidly growing region. Not all
10 airports serve high-growth regions. We happen to
11 be doing that.

12 Market opportunities going forward,
13 maintaining excellence in operations, and
14 implementing scheduled capital improvements. And
15 we have our 2020 master plan that has outlined
16 that, and the view that seems logical is that our
17 master plan should not be fundamentally rethought
18 in perform -- in creating a business plan; might be
19 tweaked in certain areas, but the business plan
20 that's new, fairly recent that we have, would be a
21 part of guiding the financial -- the business plan.

22 I won't go through everything on this list,
23 other than for the Authority to commence business
24 plan work, they typically -- airports typically go
25 through steps that absolutely include stakeholder

1 input, drawing from bus- -- from best practices and
2 success models at other airports, and that would
3 include benchmarking as to how certain issues
4 are -- or functions are handled at other airports
5 and what we should be measuring ourselves against
6 as far as what works best and what has been found
7 to be successful at other airports.

8 And then something that's going to take up a
9 little bit of time of this board is Authority board
10 workshops, because ultimately the airport's
11 business plan is a policy document that sets out
12 the priorities and -- the vision and priorities for
13 the airport.

14 We have looked at a couple of firms that are
15 in the business of providing business plans for
16 airports. Two in particular we looked at. One is
17 AVCON that knows our airport well. They are an
18 engineering firm, but they do this type of work.
19 They do planning work.

20 The other one that we looked at is Ricondo.
21 And the reason we looked at Ricondo is that they
22 have recently produced a business plan for
23 Boca Raton Airport that's somewhat similar to our
24 airport, a general aviation airport. That business
25 plan is posted on their website, if anyone wants to

1 look at it in detail.

2 But the firm that -- Ricondo was the firm that
3 produced -- or assisted and produced that plan for
4 the Boca airport. And the director of that
5 airport, Clara Barton [sic], spoke extremely highly
6 of how they handled the entire process with the
7 Airport Authority.

8 And that -- so, we -- two that we -- again
9 that we interviewed in person in meetings in
10 Orlando were AVCON and Ricondo. There's been
11 follow-up meetings with Ricondo.

12 They -- they don't know our airport very well.
13 They have not done any work for our airport, unlike
14 AVCON, but in a way that may be good. We get -- we
15 don't have any prejudgments as to how things might
16 be handled.

17 And so, the ideal arrangement seems to be that
18 Ricondo would work through Passero. And that seems
19 ideal for a number of reasons, including that
20 Passero of course knows our airport and has just
21 produced recently our -- our master plan.

22 So I'll -- I'll let Andrew follow up with more
23 discussion, including more on the experience of
24 Ricondo in Florida with their work with other
25 airports.

1 We're not asking for any action by the
2 Authority today, but we're very interested in
3 hearing thoughts and input. Ideally we could bring
4 back a plan that the airport could act on at the
5 March meeting. So -- so Andrew's here to --
6 Andrew's there. Andrew's here to follow on.

7 MR. HOLESKO: Thank you, Mr. Olson. Good
8 evening. Andrew Holesko with Passero Associates.

9 I want to start with one -- one perhaps
10 interesting question to an answer, that is why --
11 me louder?

12 CHAIRMAN MAGUIRE: Talk louder.

13 MR. HOLESKO: Okay. I'll just hold the
14 microphone.

15 CHAIRMAN MAGUIRE: That's better.

16 MR. HOLESKO: I can't get any closer.

17 You might ask yourselves a question: Why
18 don't we have a business plan? We have a
19 master plan. We have an Airport Layout Plan. The
20 basic answer is simply that it is not an
21 FAA-eligible item and it's not a requirement to
22 have it. It's an optional plan to have.

23 So the FAA doesn't pay for it, you can't get
24 an FAA grant for it, and it's not a part of the FAA
25 planning process like an airport master plan and

1 the Airport Layout Plan.

2 As Mr. Olson mentioned -- I'm simply going to
3 present the slides from Ricondo. They're a very
4 well-respected firm. They -- they are aviation
5 consultants only, primarily in financial planning.
6 They have a record of solid planning experience;
7 not just business planning, but other facility
8 planning and airport master planning experience in
9 the state of Florida, but a very well-respected
10 national firm.

11 They've just got a few of their -- their other
12 references and brochures. They've done multiple
13 business plans here in the state of Florida, most
14 recently Boca Raton. They are familiar with the
15 ACRP reports that Mr. Olson was holding up earlier
16 and are certainly a very credible, very very
17 respected firm in business planning.

18 Just looking at some of their bullets, key
19 benefits of the strategic business planning study
20 in St. Augustine: Providing guiding principles
21 specifically related to business planning.
22 Bringing a long-term focus for the organization on
23 business planning. Engaging stakeholders and
24 providing input. So there's going to be a lot of
25 discussion I would expect here in this boardroom.

1 Maintaining the long-term financial stability
2 of the airport. Helping communicate mission and
3 goals related to business planning. And enabling
4 management to examine new bold initiatives and
5 perhaps ways to look at the development of
6 undeveloped land at the airport. So there will be
7 a lot of meat on those bones. Right now, those are
8 just the -- the general.

9 We talked a little bit about the airport
10 master plan. It's one of the guiding documents and
11 components of strategic planning of an airport, but
12 in addition to that is a business plan and a
13 strategic plan.

14 The business plan transforms the vision into
15 specific strategic short-terms goals for the
16 airport, so the business plan is short term. The
17 strategic plan is long-term vision and long-term
18 goals which end up at, putting those three
19 together, the master plan, which is your physical
20 development plan; a long-term vision of strategic;
21 and a short-term business plan gets you your
22 strategic business plan, combining the elements of
23 business and strategic, providing a roadmap,
24 enabling swift adaptation, and facilitating change
25 effectively for things that come your way.

1 Their graphic again, looking at the long
2 curves. The bottom one in the gray is the budget
3 and business planning. That's very short term.
4 Your CIP, you have a five- to ten-year outlook, and
5 it changes every year based on airport needs.

6 You have your airport master plan that guides
7 you from year 1 to year 20, and then a strategic
8 plan that changes over a 20-year period based on
9 budgeting, business planning, and your CIP. So all
10 these things are related, but they are different
11 long-term and short-term pieces of the puzzle.

12 Elements of the effective strategic business
13 plan are your SMART objectives to make them
14 specific, measurable, achievable, relevant, and
15 time bound.

16 And again, bullets from -- from Ricondo
17 discussing the desired outcome of the process of
18 the study at the kickoff meeting. Engaging
19 stakeholders early in the process. Identifying
20 strategic initiatives, objectives and a clear
21 action plan with you right here at the board level.
22 And defining the responsibilities, annual
23 monitoring and reporting. So you have some
24 specific goals and you know that you're being
25 successful with your business planning objectives.

1 The actual process itself starts with data
2 collection and the environment of the airport.
3 Establishing the mission, vision, and values of the
4 Airport Authority with benchmarking related to the
5 business plan. Looking at transformational
6 scenarios related to business planning efforts on
7 the airport. Strategic initiatives. Creating an
8 action plan, what you think the action should be to
9 implement the business plan. And create the
10 framework to communicate the plan and to monitor
11 its progress. So it's not just a plan that's on
12 the shelf, but you know how actively you're
13 involved. Every year you can create a report card
14 on how you're making progress on your strategic
15 business plan.

16 And then the very bottom. Very important,
17 talked about it a lot with Mr. Olson and with the
18 director, the strategic business planning team will
19 engage with internal and external stakeholders.

20 So, in addition to meeting with the board,
21 there will be tenants from the airport, other
22 involved agencies, a lot of people providing input
23 to the process as both stakeholders inside and
24 outside of the airport.

25 The strategic business planning team will

1 engage with the board, with you, to align the
2 vision and goals for the airport, transparency of
3 long-term objectives, look at the airport -- the
4 organization's ownership of recommendations so that
5 the business plan reflects -- reflects the board and
6 the stakeholders on the airport.

7 There will be briefings. There will be
8 workshops. There will be interviews. There will
9 be electronic surveys and charrettes. So there's
10 going to be a lot of input and communication back
11 and forth both at the board level and with
12 stakeholders.

13 The anticipated budget is \$200,000. The
14 project is eligible for funding from the
15 Florida DOT, not the FAA, but there can be grant
16 funds available from DOT to pay up to 80 percent of
17 the total cost.

18 They are proposing a schedule of approximately
19 12 months, which we are not even at month one yet.
20 But we'll start off with an environmental scan and
21 SWOT analysis of the airport. Phase 2 is benching
22 and stakeholder engagement. Phase 3 is scenario
23 planning and strategic initiatives. And Phase 4 is
24 action planning with stakeholder engagement and
25 input with the board throughout.

1 That is their summary and I'm here to answer
2 any questions if I can.

3 CHAIRMAN MAGUIRE: Questions from the board?

4 MS. LUDLOW: Are you going -- would you have
5 to have an outside committee or would -- would a
6 board member work with outside people or what?

7 MR. HOLESKO: Reba, I think this is different
8 than the master planning process where we had a
9 single board member working on the advisory
10 committee.

11 What we have discussed so far is that the full
12 board interaction with the business plan is a
13 required component of the business plan. So even
14 though there will be stakeholder input back and
15 forth, it's really going to sit a lot at this table
16 with the board members to have some -- some lengthy
17 workshops as opposed to project updates and things
18 like that. It's literally going to be developed a
19 lot right here at this table with you five.

20 MS. LUDLOW: I see. Good. Good answer.

21 MR. MIRGEAUX: So these meetings will be
22 minuted and part of the public record?

23 MR. HOLESKO: Yes, sir.

24 MR. MIRGEAUX: Okay. You -- you mentioned,
25 Bob, when you brought this up in your intro, you

1 said that there's no action for the board to take
2 today, but, you know, it's on -- the bottom bullet
3 in the meeting details says that there is an
4 action.

5 MR. OLSON: Yeah, I -- I'm not sure why that
6 word "action" is there. There was never
7 intention -- there was no -- never an intention --

8 CHAIRMAN MAGUIRE: Well, I looked at it more
9 of a question mark. I don't think we need an
10 action now. Is that correct?

11 MR. WUELLNER: That's correct.

12 CHAIRMAN MAGUIRE: Yeah, we don't need an
13 action now.

14 MR. WUELLNER: The likely benchmark for action
15 would be next month.

16 CHAIRMAN MAGUIRE: I like what I see. Thank
17 you, Bob. You did a great job. Thank you, Andrew.

18 To me, one of the most important issues of a
19 good business plan is the relationship with the
20 environment around us.

21 Why are we here? We're not here for
22 ourselves, we're here for St. Johns County,
23 St. Augustine. How do we relate, how do we
24 present, how do we contribute, and how do we bring
25 them in? And that's going to be a critical issue,

1 I believe, as we go forward.

2 But I like this very much and I'm looking
3 forward to moving forward on it when the time comes
4 to make a motion to do so, okay?

5 MR. HOLESKO: Thank you.

6 CHAIRMAN MAGUIRE: And you will tell us when
7 that will be?

8 MR. HOLESKO: I -- I will defer to these two
9 gentlemen, but it seems like it's going to be in
10 the upcoming months.

11 CHAIRMAN MAGUIRE: Well, I'm going to leave
12 that up to Robert to make the decision when, okay?
13 So when you want to make the motion to move
14 forward, tell him to put it on the agenda.

15 MR. OLSON: Okay.

16 CHAIRMAN MAGUIRE: Next month. Any other
17 questions?

18 (None.)

19 CHAIRMAN MAGUIRE: Okay. Comments from the
20 board. Len Tucker.

21 MR. TUCKER: None?

22 CHAIRMAN MAGUIRE: Matt Liotta.

23 MR. LIOTTA: Nothing to comment on.

24 CHAIRMAN MAGUIRE: Okay. That's the only ones
25 that I had. Good job. Next agenda item is

1 Porter Road planned development.

2 PORTER ROAD PLANNED DEVELOPMENT

3 MR. WUELLNER: Lindsay?

4 CHAIRMAN MAGUIRE: Are you going to present
5 that or let -- let Ed present or Lindsay?

6 MR. WUELLNER: No, it's Lindsay.

7 MS. HAGA: I'm happy to present this next
8 item.

9 For the record, my name is Lindsay Haga. I am
10 a planning manager and shareholder with
11 England-Thims & Miller, and we're representing the
12 Alterra Group which is rezoning a project here near
13 the airport. We're going through that entitlement
14 process with St. Johns County. If we advance to
15 the next slide, our next one forward, it will give
16 us our location.

17 So this generally you'll see the property
18 there highlighted in a red. The airport is in that
19 blue color, giving us some context of where we're
20 located as our residential community here in the
21 hub north of the city of St. Augustine on our
22 commuter areas as you leave St. Johns County and
23 head out into the city of Jacksonville areas.

24 On the next slide you'll see our property
25 bounded in yellow. That darker yellow area up

1 there in the northeastern corner of the property is
2 the area that's designated the Airport District.
3 Right, those are the lands that are not only --
4 that are zoned for Airport District and may have a
5 different owners op- -- owned by the
6 Airport Authority of different private ownership.

7 To -- the area to west of our site is the
8 Water Management District land. So we're showing
9 in how this infill piece of residential development
10 which is designated for residential development on
11 the county's future land use map will be a
12 residential neighborhood either developed under
13 it's open rural existing zoning or through the
14 planned unit development rezoning, which is what
15 we're presenting to the county.

16 This board and the St. Johns County have rules
17 that coincide that say when there's new development
18 within your overlay district, we should come before
19 either your staff or the Airport Authority itself
20 to receive a -- a review and then a recommendation.

21 CHAIRMAN MAGUIRE: Is -- is a hundred percent
22 of your property in the airport zone?

23 MS. HAGA: No, sir. At the next slide, if we
24 go forward, we worked with your consultant to
25 show -- you can see that just at the bottom section

1 slide in that red area a little bit of the
2 flight -- of one singular flight path, that would
3 clip an area that we're preserving as wetlands and
4 part of our drainage system. It's just located
5 there in the south.

6 So because that flight path clips our
7 property, we were -- we are carrying forward and
8 will record an avigation easement over the entire
9 property. So while there's only a small portion
10 that clips into that flight path area, we will
11 alert all of our future residents with that.

12 And as I mentioned, we're going forward with
13 planned unit development rezoning. It can be
14 developed now as an open rural. And our client,
15 our applicant, our landowner will gladly also
16 rec- -- record the avigation easement. So either
17 way, either under open rural or through planned
18 unit development, we will record that alert for
19 that avigation easement.

20 The next slide gives us that site plan so you
21 can see that little bit of a corner. You have
22 to -- it's where we enter in off Manucy Road.
23 Again, it's part of our wetland preservation and
24 drainage plan for the project, really no homes in
25 that site.

1 Generally within our PUD we are seeking 223
2 lots. The home height is 35 feet. So we're well
3 below. We don't have any of the uses that your
4 overlay district is very keen on as far as those
5 types of entry points that would maybe be in
6 conflict with your goals as the Airport District.

7 That last little box that you see within that
8 slide is us showing you the -- the conditional text
9 in our PUD that states the developer will record
10 that avigation easement and it will occur before
11 construction plans. That timing is important and
12 alerts everyone to know of where you are as far as
13 the terms of that easement.

14 The next slide just simply ends with
15 concluding showing our future land use map for the
16 county. And again, that yellow boundary is the
17 property boundary itself. The yellow colors, two
18 parts is the Airport District and then industrial.

19 So we are looking for your affirmation of the
20 recommendation from staff, which was to record that
21 avigation easement here today. We are in between
22 our Planning and Zoning Agency meeting. We have
23 gone there. The code requires a pit stop here
24 before we go to the Board of County Commissioners,
25 and that will be in the month of April.

1 CHAIRMAN MAGUIRE: Jim, can you explain what
2 the easement does?

3 MR. WILSON: Let's see what's going on with
4 this.

5 What an avigation easement does is essentially
6 allows airport operations to happen in the airspace
7 above any developing area. So everything that
8 the -- that -- the normal operations for an
9 airport -- noise, dropping little things, flyovers,
10 all of the things that tend to irritate people --
11 are basically waived by the landowner before the
12 development happens.

13 So anybody who buys property within that --
14 within that area is bound by the avigation
15 easement. So they can't complain to the airport
16 about the noise, about the lights, or anything like
17 that.

18 They're also prohibited from doing certain
19 activities that might cause a problem with -- with
20 aviation such as messing with the radio, using
21 lights to -- that would distract pilots and your
22 operations and that sort of thing.

23 So it prevents people from doing things that
24 would interfere with the airport operations and it
25 protects the airport from nuisance lawsuits

1 basically from people who don't like the fact that
2 they just moved next to an airport.

3 I'm familiar with this one. When we did the
4 Madeira project over there, I was city attorney for
5 St. Augustine, so I got kind of familiar with those
6 things back then.

7 CHAIRMAN MAGUIRE: Okay. Bob?

8 MR. OLSON: Following on that question, would
9 this apply, the easement -- the effect of the
10 easement apply to development in the airport's land
11 that's west of U.S. 1 that may have MRO activity
12 that could be noisy industrial, some of it can be,
13 or is -- is it -- does it just apply to the primary
14 airport functions?

15 MR. WILSON: I -- I don't think it would apply
16 to some of those things, but then again, it seems
17 to me -- this is -- what I read these things to be
18 is all aviation-related things; anything that would
19 be above the ground entering their airspace, more
20 or less.

21 MR. OLSON: So it's things that are flying; is
22 that what you're saying?

23 MR. WILSON: I understand that to be the case,
24 yes, sir.

25 MR. OLSON: Well, the reason I'm asking is of

1 course we have -- the Authority has this land that
2 I'm not sure how close the Authority's land comes
3 to this particular residential area that's being
4 proposed.

5 MR. WUELLNER: I think it was one more, maybe.
6 There you go.

7 MR. OLSON: How close are -- is it?

8 MR. MIRGEAUX: Come back.

9 MR. WUELLNER: No, that one. That's the one.
10 If you -- I -- I would input you have significant
11 distance buffering between this project and even
12 the ability to do anything.

13 MR. OLSON: Okay. Okay.

14 MR. WUELLNER: Including state-owned property
15 between it.

16 MR. OLSON: Okay. Okay. Thank you.

17 CHAIRMAN MAGUIRE: Okay. The -- you said
18 you're going to advise the homeowners. Does state
19 law now require them to sign the waiver, or how is
20 that handled?

21 MR. WILSON: The -- from my understanding, the
22 county doesn't sign off on this at all. This is
23 just between the developer and the
24 Airport Authority. We didn't approve it when
25 this -- when it came through, but we had to make

1 sure it was there, just to comply with the
2 airport's requirement.

3 CHAIRMAN MAGUIRE: I guess the question really
4 is: Do you get a signature somewhere from the
5 property owner that's buying that they recognize
6 and accept this waiver --

7 MR. WILSON: Well --

8 CHAIRMAN MAGUIRE: -- as part of the closing
9 effort?

10 MR. WILSON: -- that would be part of the --
11 part of the -- the title search.

12 CHAIRMAN MAGUIRE: Title search.

13 MR. WILSON: That would reveal this was in
14 there. So you would buy it conditioned on -- on
15 this as any other easement or anything else like
16 that.

17 MS. HAGA: Correct.

18 MR. WILSON: So anybody who's a buyer in here
19 would be bound by it. Even if they didn't bother
20 to read the document, they're bound by it. These
21 things are all there and that's why you -- you have
22 a title agent and a lawyer hopefully.

23 MR. WUELLNER: And they have no choice as to
24 whether to accept it or not. It's a part of the --
25 it runs with the property.

1 CHAIRMAN MAGUIRE: Right.

2 MR. WILSON: The property owner already agreed
3 to it before he transferred any property to any
4 subsequent purchaser. So it's bound from the --
5 from the original developer.

6 CHAIRMAN MAGUIRE: I assume that the county
7 still has their focus on industrial growth being
8 protected from residential?

9 Back when I was a commissioner, there was a
10 case down with the aluminum company down south of
11 town off of U.S. 1. You -- I think you were
12 city -- working at the city at that time. That the
13 people in -- was it St. Augustine South?

14 MR. WILSON: The Shores, I think.

15 CHAIRMAN MAGUIRE: The Shores --

16 MR. WILSON: Yeah.

17 CHAIRMAN MAGUIRE: -- were complaining because
18 the aluminum company was making a lot of noise.
19 And the courts and the county agreed that when they
20 bought the property, they knew that the industrial
21 area was there and they really had no rights to
22 complain.

23 The county made an overt effort to protect the
24 industrial area over the residential. I assume
25 that's still -- that's the primary objective of the

1 county.

2 MS. HAGA: Correct. That's the intent behind
3 the overlay district, the rules, and us even
4 elevating it to your board authority, to bring it
5 to your attention and record it publicly.

6 CHAIRMAN MAGUIRE: Okay.

7 MR. WILSON: So this is almost a ministerial
8 act to approve this. It benefits their -- the
9 airport, and it's going to be required by the
10 county, although the county doesn't sign off on it.

11 CHAIRMAN MAGUIRE: Okay. So questions from
12 the board?

13 MR. MIRGEAUX: Is there a reason why we didn't
14 put the -- it looks like the only part that
15 actually has any impact to aviation operations is
16 the approach and departure end of 2/20 currently.
17 However, the master plan, as we're all familiar --
18 and you had it on -- can you back it up a few
19 slides?

20 MS. HAGA: Yeah.

21 MR. MIRGEAUX: You're looking at potential
22 building a parallel runway future -- future use for
23 13/31, a future parallel runway out there. So is
24 that going to affect this aviation easement at
25 all?

1 MR. WILSON: No, sir, because this goes over
2 the entire parcel. All -- all of the owner's
3 property is covered by this. So if you move
4 runways around or change orientation of it, it's
5 still going to be effective.

6 MR. WUELLNER: Correct.

7 CHAIRMAN MAGUIRE: So it's not an easement by
8 line of sight; it's comprehensive over --

9 MR. WILSON: Yes, sir. The whole red area you
10 see there is going to be included within this.

11 CHAIRMAN MAGUIRE: Okay. More questions from
12 the board? Okay. Two comments from the floor.

13 MR. WUELLNER: And a couple --

14 CHAIRMAN MAGUIRE: Len again?

15 MR. WUELLNER: Just remind the board. The
16 form of the document as well as its application has
17 been, as -- as Jim pointed out, Madeira as well as
18 Cordova Palms to the north on U.S. 1, these are all
19 covered. Completely those developments are under
20 the same avigation easement.

21 CHAIRMAN MAGUIRE: Okay. Matt Liotta,
22 comment?

23 MR. LIOTTA: Not this one.

24 CHAIRMAN MAGUIRE: Okay. Bring it back to the
25 board. So do we just have a consensus or a motion?

1 MR. WILSON: I would think you have to have a
2 motion for this one to approve it.

3 CHAIRMAN MAGUIRE: Okay. Motion to approve?

4 MR. MIRGEAUX: Move to approve by consensus.

5 CHAIRMAN MAGUIRE: Okay. We have a motion to
6 approve. Second?

7 MR. OLSON: Second.

8 CHAIRMAN MAGUIRE: Further discussion by the
9 board?

10 (None.)

11 CHAIRMAN MAGUIRE: All in favor?

12 MR. MIRGEAUX: Aye.

13 MS. LUDLOW: Aye.

14 MR. OLSON: Aye.

15 CHAIRMAN MAGUIRE: Aye. Opposed?

16 (None.)

17 CHAIRMAN MAGUIRE: Passes four to zero.

18 MR. WUELLNER: Thank you.

19 PUBLIC COMMENT - GENERAL

20 CHAIRMAN MAGUIRE: All right. Now I'll get
21 my...

22 Okay. Public comment in general. So we have
23 two public comments. Len, are you going to pass
24 this time again?

25 MR. TUCKER: Yes, I am.

1 CHAIRMAN MAGUIRE: I've never seen this.

2 Okay. Matt, public comment?

3 MR. LIOTTA: Over the last few months, I've
4 made a number of public records requests, both
5 directly and with the assistance of counsel. A
6 variety of concerning patterns are emerging. While
7 this is an ongoing effort, I'm disappointed to
8 report a very serious finding.

9 As many of you know, Florida has one of the
10 stronger government transparency statutes. Most
11 people know this as the Florida Sunshine Law, but
12 more specifically it is Paragraph 119 in
13 Florida Statutes. Among other things, records of
14 public officials must be retained and made
15 available to the public.

16 In response to one of my attorney's public
17 record requests, I was surprised to learn that a
18 number of public record e-mails had been destroyed.
19 The airport attorney was involved in the response
20 provided to us, so it shouldn't be surprise of the
21 news, but this may surprise the other board
22 members. Let me repeat there were a number of
23 e-mails that had been destroyed.

24 One particular e-mail which I'm now going to
25 read is instructive. This is from Bruce Maguire to

1 Carol Saviak. It says, Carol, I could not find
2 your e-mails in my personal computer. As has been
3 in the past, mail sent to my personal e-mail
4 counter computer has not come through. However,
5 when I have received correspondence in the past
6 from anybody from the airport, I delete it after I
7 read it. Likewise, with any e-mail I send to the
8 airport, as you are aware, I prefer to do my
9 business with phone calls or direct face-to-face
10 meetings. I have not previously and do not
11 currently cons- -- correspond with any board
12 members, therefore, I do not have any documents,
13 e-mails, messages, et cetera on my personal
14 computer or through my personal e-mail account.
15 That's the end of the e-mail.

16 Not only does this e-mail show that
17 Chairman Maguire intentionally violates
18 Paragraph 119 of the Florida Statutes, but it also
19 shows that he purposely conducts public business
20 with the airport out of the sunshine.

21 Per 119.10 of Florida Statutes, any public
22 officer who knowingly violates the provisions of
23 119.07 is subject to suspension and removal or
24 impeachment and in addition commits a misdemeanor
25 of the first degree punishable as provided in

1 775.082 or 775.083.

2 Sadly, the airport attorney is fully aware of
3 this and didn't bring it to your attention. Please
4 handle yourselves accordingly. Thank you.

5 CHAIRMAN MAGUIRE: Okay. Thank you. Bill
6 Hay?

7 MR. HAY: Thank you. I'm -- I'm not a regular
8 speaker at the Airport Authority but I am a regular
9 speaker. I'm not going to be a troublemaker here
10 and I don't have anything against any of you. I --

11 MS. MARTIN: Who you are?

12 MR. HAY: -- have been a tenant here -- my
13 name is Bill Hay. I'm a tenant here in a hangar.

14 Mr. Chairman, would it be inappropriate if I
15 asked one brief question of the board as a whole
16 from the podium?

17 CHAIRMAN MAGUIRE: No. Go right ahead.

18 MR. HAY: With a show of hands, those of you
19 sitting around the podium, maybe even including
20 Kevin, how many of you are general aviation pilots
21 or retired military pilots by a raising of your
22 hands?

23 (Board indicates.)

24 MR. HAY: Three of you. Okay. That's more
25 than I actually thought.

1 I spent 22 years fighting with the
2 Jacksonville Airport Authority -- not literally
3 fighting with them, but discussing with them the
4 runway extension at Craig.

5 The Jacksonville Airport Authority is not near
6 as neutral as this board is because the appointment
7 to that board is used as a political perk, five
8 from the mayor and four from the Governor. You
9 folks are elected positions.

10 I wanted to throw out a couple of figures to
11 you tonight that you may not be aware of, those of
12 you that are pilots are, and a correction to the
13 chairman.

14 Just moments ago, you said that your duty was
15 to serve the residents of St. Johns County and the
16 taxpayers and you listed them in that order.

17 Your duty actually is to serve the pilots and
18 aviators and the people that use this airport and
19 to work with a board to use the funds that you take
20 efficiently towards the benefit of the aviators and
21 the airport residents and tenants, and then down
22 the line make sure that you're doing a good job for
23 the residents of St. Johns County.

24 I'll give you this percentage that I just had
25 modified with some extra research. In the

1 United States of America, 71 percent as of
2 February 1st of all general aviation airports have
3 a waiting list for hangars. Of those 71 percent of
4 airports, 74 percent have a waiting list greater
5 than two years.

6 I waited five years to get a hangar here and
7 I'm glad I have it. I drive 37 miles each way to
8 come to my hangar and I love it. I love everything
9 about what St. Augustine Airport is as opposed to
10 what Craig Airport is.

11 But when other airports are striving to try
12 and find money to build airports, you guys -- or
13 build hangars, you guys are tearing hangars down,
14 and that just doesn't make sense to me.

15 Now I know 121 operations make the community
16 look good, but they don't make you any money.
17 There isn't some guy in Des Moines, Iowa going to
18 his parents saying, Hey, I want to get on a plane
19 and fly to St. Augustine. They're saying, I want
20 to fly to Orlando. Or if they do want to come to
21 St. Augustine, they've got 50 flights that they
22 could take inbound to Jacksonville.

23 I think the board has lost focus that your
24 primary client is the general aviation community.
25 Do like St. Simons Island did and build a hotel at

1 your airport. They're booked every single day of
2 the year. Every day.

3 CHAIRMAN MAGUIRE: Three minutes.

4 MR. HAY: How close am I, sir?

5 CHAIRMAN MAGUIRE: Do what?

6 MR. HAY: Am I past my cutoff?

7 CHAIRMAN MAGUIRE: (Nods head.)

8 MR. HAY: Thank you.

9 CHAIRMAN MAGUIRE: Okay. Thank you, very
10 much. I have no more comments on public comment,
11 so we'll bring it back to the board for member
12 comments and we'll start off with Reba Ludlow.

13 MR. HARVEY: You've got one more.

14 CHAIRMAN MAGUIRE: Pardon?

15 MS. SAVIAK: Mr. Chairman?

16 MR. GRADZKI: I've got one -- one more.

17 So my name is Kacper Gradzki, I operate
18 JaxJets. I don't -- can you hear me here?

19 CHAIRMAN MAGUIRE: No.

20 MR. GRADZKI: I'm friends with Bill and I hear
21 some of his concerns, and I also come from
22 Jacksonville, as far as the Airport Authority goes,
23 and I really just wanted to come and say thank you
24 guys for -- for everything.

25 I've been here for almost two years and this

1 lady right here has helped me tremendously along
2 with Saviak and everybody else like Kevin back
3 there and the maintenance crew.

4 So I -- I'm actually very happy here. I have
5 no complaints. So, maybe that's a weird reason to
6 come up here but, you know, I really appreciate it.
7 So...

8 CHAIRMAN MAGUIRE: Thank you, very much.

9 MR. GRADZKI: Yeah.

10 CHAIRMAN MAGUIRE: Any other comments that we
11 don't have papers on? Did you fill out a paper?

12 MS. SAVIAK: He's filling one out.

13 CHAIRMAN MAGUIRE: Okay. All right. I'll
14 bring it back to the board. Reba first. Reba
15 Ludlow.

16 MEMBER COMMENTS AND REPORTS

17 MS. LUDLOW: Okay. Well, I did enjoy the EDC
18 breakfast. It was on -- they had representatives
19 of different phases of the workforce and what --
20 the deaf and blind school was represented, career
21 technology was represented.

22 And something I didn't know about was there's
23 something called employU and it's for people with
24 disabilities. So there -- it's a total nonprofit,
25 you know, to help people with disabilities get

1 jobs. So you were there --

2 CHAIRMAN MAGUIRE: Uh-huh.

3 MS. LUDLOW: -- and I saw you. So anyway, I
4 just wanted to say those -- those breakfasts are
5 really beneficial, you know, sometimes.

6 The other thing is the Airport Authority -- I
7 mean, the Aerospace Academy, we had our Zoom
8 meeting, and the thing is still interns and we have
9 to work on the scholarship that we're going to give
10 them, and -- what else? Let me see.

11 Oh, and they have been -- you're going to love
12 this. They have been offered an airplane, and they
13 would like to -- for someone to donate a tie-down
14 or something. So, are you aware of this, Ed?

15 MR. WUELLNER: No, ma'am.

16 MS. LUDLOW: Do you know whose airplane it is?
17 Marty Martindale's Bellanca. Well, the reason it's
18 funny, because it has been sitting on the tarmac
19 for quite some time.

20 It would be a wonderful project for that
21 high school, you know, to do. I mean, even if we
22 gave them a -- or got them a tie-down, they would
23 still need a place to put -- like one of the end
24 hangars, half hangars -- to put their tools and
25 things.

1 But, you know, it's not everybody that will
2 donate the whole airplane to the school. I thought
3 it'd be nice if we would work toward that, try to
4 find a way to help them. That's my report on the
5 Aerospace Academy.

6 CHAIRMAN MAGUIRE: Okay. TPO?

7 MS. LUDLOW: Oh, I forgot TPO. I didn't
8 have -- what did we do at, TPO?

9 Well, we have a new -- TPO is really
10 interesting, too, because they -- they talk about
11 the road building and sidewalks and -- and it
12 includes St. Johns County. It also includes Nassau
13 and Duval and about five counties, actually. So
14 they have a new chairman and I can't say that they
15 passed anything significant.

16 CHAIRMAN MAGUIRE: Okay.

17 MS. LUDLOW: But we were represented.

18 CHAIRMAN MAGUIRE: Thank you. Robert?

19 MR. OLSON: Nothing.

20 CHAIRMAN MAGUIRE: Nothing? Justin?

21 MR. MIRGEAUX: Interesting meeting. I think
22 we have some bullet items where we highlighted some
23 room for improvement, which is good.

24 I'm interested to -- I'm interested in
25 learning about the next steps for the planning

1 framework and the business plan formulation.

2 I do think that this community, as rapidly as
3 we are growing, we actually need to take a real
4 hard look at not just an increase in aviation
5 operations, but also our general aviation
6 stakeholders, and we need to look at an airport of
7 this size with the number of aviators we have in
8 this, general aviation aviators in particular, is
9 our hangar capacity meeting the demand? So -- and
10 how -- if it's not, how do we best meet that
11 demand?

12 So I'd like to see something really fleshed
13 out in the planning framework in the -- the --
14 either in the budget in the business plan or in the
15 capital improvements plan, specifically something
16 in the one- to three-year outlook.

17 CHAIRMAN MAGUIRE: Okay.

18 MR. MIRGEAUX: That's it.

19 CHAIRMAN MAGUIRE: Okay. I have three
20 comments.

21 First of all, I want to talk about Mr. Hay's
22 comments. I did not say residents. I did not say
23 tax base, period. Didn't do that. I said the
24 environmental community around us is our focus.
25 And I'm going to draw a parallel to make sure

1 everybody understands where I'm coming from and
2 where I draw my boundaries, okay?

3 The airport is a landlord, period. We're a
4 landlord. We provide infrastructure. We provide
5 services. We do not -- whether it's commercial or
6 general aviation, we do not try to placate or in
7 any way handle problems or associates with people
8 who have airplanes here. We're the landlord.

9 If you have a general aviation or a
10 commercial, it is your responsibility. Our only
11 responsibility is to provide you the services and
12 the facilities, okay? That's it.

13 If you try to -- if you as a landlord try to
14 accommodate everybody's needs and desires, you will
15 not survive. What you do is you provide the
16 services the airport is supposed to do, okay?

17 Do I want general aviation or commercial? I
18 don't care which way we go as long as whatever we
19 decide -- commercial, general aviation or a
20 blend -- we do whatever we're supposed to do to
21 give the best quality facilities and services,
22 okay?

23 I can guarantee you as this county grows, we
24 are going to find either an increase in demand for
25 general aviation or we're going to find an increase

1 in demand for commercial aviation.

2 It is not our job to dictate which one, and we
3 have to be forward thinking and look in the future
4 and provide what we can for what the -- the county
5 and the environment wants us to do. So don't get
6 confused about -- and I didn't know you had an
7 airplane.

8 MR. MIRGEAUX: I don't have an airplane.

9 CHAIRMAN MAGUIRE: Oh, you've had experience,
10 okay. I know Reba does.

11 I would love to be able to get an airplane and
12 put on it this airport and fly, but I would not in
13 any way expect the airport to take care of me so I
14 can survive. Survival would be my responsibility.
15 So don't confuse the two, okay?

16 TPO. The city -- I don't know if anybody's
17 heard this, but the city is starting to push real
18 hard for a facility located on the old bake --
19 Broudy's liquor site at the corner of King Street
20 and U.S. 1. They want a train station located
21 there and they are pushing hard for that.

22 My personal belief, it's in the wrong location
23 because it's going to saturate what's already a
24 saturated transportation problem. We need to find
25 out what the TPO projections are --

1 MS. LUDLOW: Absolutely.

2 CHAIRMAN MAGUIRE: -- okay, because I -- I
3 firmly believe that if you're going to have a
4 multifunctional facility, it needs to be right over
5 here, okay?

6 Now that's my opinion, it should not be
7 downtown. And it's not that I'm against downtown,
8 except I know the transportation problems and it
9 would be a mess. So, see if you can get some
10 information on that.

11 MS. LUDLOW: Okay.

12 CHAIRMAN MAGUIRE: The last thing I have is, I
13 don't know, has the VCB contacted you?

14 MR. WUELLNER: Yeah.

15 CHAIRMAN MAGUIRE: The VCB has decided with --
16 and I didn't say a word, they want the airport
17 represented on the VCB as a nonvoting member, and
18 they have specifically said they want the -- the
19 director, Ed, to be that person. Is that what they
20 told you?

21 MR. WUELLNER: Uh-huh.

22 CHAIRMAN MAGUIRE: So, I don't know if we have
23 to approve it as a board or appoint you or just
24 say, Go for it, Ed. It's nonvoting, so you're not
25 going to put us on the line. But I would

1 personally like to see the airport on the VCB to
2 express issues that relate to us.

3 MR. WUELLNER: Yeah. And a reminder,
4 they're -- they're certainly a partner in the grant
5 you have under the SCASD program, as you recall.

6 CHAIRMAN MAGUIRE: Right. So --

7 MR. WUELLNER: So I think it's an important
8 step that we are involved to a more --

9 CHAIRMAN MAGUIRE: Okay. Do we have to
10 appoint you for that or --

11 MR. WUELLNER: If you feel necessary, that's
12 fine. Otherwise, we'll just beginning attending.

13 MS. LUDLOW: We'll just congratulate him.

14 CHAIRMAN MAGUIRE: Okay. Congratulations for
15 being a member of the VCB, then.

16 MR. WUELLNER: Yeah.

17 MR. WILSON: Thanks for volunteering.

18 CHAIRMAN MAGUIRE: Okay. If anybody has --
19 does anybody have an objection to him being on the
20 VCB?

21 (None.)

22 CHAIRMAN MAGUIRE: Okay. It's a very hotly
23 contested organization right now, so --

24 MR. WUELLNER: Perfect.

25 CHAIRMAN MAGUIRE: Even more so than we are,

1 so have a good time, okay? Go ahead. That's all I
2 have. Do you have something else?

3 MS. LUDLOW: Yes. Well, yes, because I
4 reported on the clubs but I didn't report on what I
5 wanted to say. And what I -- I did want to say is
6 about the e-mails being -- being deleted.

7 Well, apparently, yes, we did get the notice
8 that said, give us -- send -- from Ed's office, you
9 know, from Liotta to Ed to us, to the board, that
10 said, please turn in or send all of the information
11 pertaining to whatever the lease or something like
12 that, but then we go back to deleting something.

13 Well, I understand the proper way to have
14 requested public records was as soon as somebody
15 requested them, then our accountant or whoever
16 takes care of our e-mail things should have frozen
17 our accounts immediately. Because anybody -- all
18 we have to do is delete, delete, delete. But the
19 accountant should have -- the accountant should
20 have frozen our accounts right then. So it
21 wouldn't have made any difference for you because
22 you already deleted them.

23 But the point is, is that to ask for public
24 records and then tell us to send in all -- all that
25 you have on your computer, I mean, what difference

1 does it make if I delete it?

2 There's no accountability, is what I'm saying.
3 The accountant should have been the one that went
4 in and froze the accounts so they were pristine or
5 transparent. You know, that's one thing. And so I
6 don't know what -- what do you do about that? I
7 mean, how -- do you think that was handled
8 properly?

9 CHAIRMAN MAGUIRE: Jim, do you have a comment
10 on that?

11 MR. WILSON: Public records are a real sticky
12 issue, and in my experience as city attorney for a
13 couple of places, I always told my -- my -- anybody
14 on the staff really, but mostly the elected
15 officials, that if you get something on your
16 personal e-mail that's work-related, forward a copy
17 to the city clerk. That was the repository of
18 records and that's where I had them sent.

19 I personally would never take any e-mails
20 regarding work on my personal e-mail. I don't want
21 to make that subject to anything else. That's my
22 personal thing, it's outside of work, so I would
23 refuse all those things. The mass e-mails we would
24 get from some of the community actions out there, I
25 would tell them to block me on that and take me

1 off.

2 MS. LUDLOW: The -- this was our airport
3 e-mail, the ones that come on just for the airport.

4 MR. WILSON: Well, my understanding is all the
5 airport e-mail -- or, I'm sorry, the city e-mail
6 and the city commissioners' accounts, that doesn't
7 get deleted. He may try to delete it, but it's a
8 permanent part of the record already. It doesn't
9 go anywhere; it's right there.

10 So that's the way ours was set up in
11 St. Augustine Beach and in west Melbourne and in
12 St. Augustine. So that's -- it was set up where
13 you couldn't knock it out.

14 MR. OLSON: Because there's a server that --

15 MR. WILSON: Yeah.

16 MR. OLSON: -- captures all of that.

17 MR. WILSON: It keeps all of it.

18 MR. OLSON: In the federal world, that's the
19 case also.

20 MR. WILSON: And the -- a search for some of
21 that stuff sometimes takes a lot of staff time. So
22 when you're asking for all the e-mails on a certain
23 subject, you can't believe the amount of
24 information that pops up there. It's just
25 enormous. It's like a, here's 50,000 e-mails; good

1 luck finding it. It's -- it's difficult, but it's
2 all there.

3 So I'm not even sure you can delete your
4 own -- your e-mail that you get on your -- on your
5 Airport Authority account because it's on the
6 server. It should be, anyway.

7 MR. LIOTTA: Zero e-mails were produced from
8 that account.

9 CHAIRMAN MAGUIRE: Okay. Any other questions,
10 comments?

11 MS. LUDLOW: I have one more. So, I'm -- I
12 don't know how you knew about the Broudy thing. I
13 will check into this.

14 But the other thing is, I totally -- I totally
15 feel like St. Augustine Airport should be a general
16 aviation airport with an airline. I do think we
17 owe a responsibility to the tenants here, you know,
18 whatever. So, you know, you can look at a lease
19 like a lease for an apartment, but a lease for an
20 apartment is not the same as a lease at the
21 airport.

22 CHAIRMAN MAGUIRE: We don't disagree on
23 responsibility, just what the responsibility is
24 needs to be redefined. There is a
25 responsibility --

1 MS. LUDLOW: Yes, there is.

2 CHAIRMAN MAGUIRE: -- okay? Any other
3 comments.

4 (None.)

5 CHAIRMAN MAGUIRE: Done. Thank you, very
6 much, Jim.

7 MR. WILSON: Thank you for allowing me.

8 (Meeting adjourned at 5:58 p.m.)

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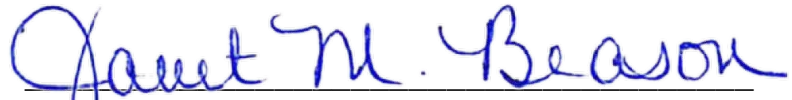
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REPORTER'S CERTIFICATE

STATE OF FLORIDA)
COUNTY OF ST. JOHNS)

I, JANET M. BEASON, RPR-CP, RMR, CRR, certify that I was authorized to and did stenographically report the foregoing proceedings and that the transcript is a true record of my stenographic notes.

Dated this 11th day of March, 2022.



JANET M. BEASON, RPR-CP, RMR, CRR

<p>AUDIENCE MEMBER: [1] 35/10 CHAIRMAN MAGUIRE: [174] COMMISSIONER DEAN: [3] 13/4 16/9 17/20 MR. BEYERS: [1] 17/25 MR. CONRAD: [26] 20/6 28/15 28/23 29/3 30/22 30/25 31/20 33/20 37/6 47/11 47/14 49/3 49/7 49/25 50/17 50/22 51/6 51/15 53/20 55/7 55/24 57/3 57/10 57/12 57/17 57/19 MR. GRADZKI: [3] 99/16 99/20 100/9 MR. HARVEY: [1] 99/13 MR. HAY: [7] 96/7 96/12 96/18 96/24 99/4 99/6 99/8 MR. HOLESKO: [7] 73/7 73/13 73/16 79/7 79/23 81/5 81/8 MR. LIOTTA: [5] 58/18 81/23 92/23 94/3 111/7 MR. MIRGEAUX: [39] 3/6 3/13 5/15 5/23 6/4 6/9 6/14 57/16 57/18 60/10 60/15 61/2 61/7 61/9 61/13 62/16 62/19 62/21 63/3 63/7 63/9 63/15 63/18 63/22 64/1 64/4 65/12 68/3 68/10 79/21 79/24 88/8 91/13 91/21 93/4 93/12 102/21 103/18 105/8 MR. NEVILLE: [31] 31/18 31/22 31/25 32/3 32/10 32/17 32/24 33/12 33/21 33/25 34/2 34/7 34/10 35/2 38/4 39/18 40/1 40/8 40/10 41/23 42/4 44/14 44/16 45/16 47/3 47/5 47/9 47/19 48/4 56/7 56/9 MR. 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