



September 3, 2024

Attn: Richard Voss

Via Email- rickvoss@aud.state.fl.us

Auditor General, State of Florida

Dear Mr. Voss:

Enclosed please find the additional information requested August 27, 2024, as part of the desk review of the City of St. Petersburg's audit report for fiscal year 2022-2023.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6., Rules of the Auditor General, the City of St. Petersburg Health Facilities Authority reported the following for the fiscal year ending September 30, 2023:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as none.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year as none.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as none.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as none.
- e. Each construction project with a total cost of at least \$65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as none.

[continued on the next page]





A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, disclosed on page 127 of the ACFR (as attached).

Sincerely,

**Erika Langhans**

Digitally signed by Erika  
Langhans  
Date: 2024.09.04 08:17:48 -04'00'

Erika Langhans  
Chief Financial Officer

CC; Lauren Strobe, Cherry Bekaert LLP (Tampa)



**City of St. Petersburg, Florida**  
*Notes to the Financial Statements*  
September 30, 2023

**NOTE 9 - DISCRETELY PRESENTED COMPONENT UNIT**

St. Petersburg Health Facilities Authority  
Schedule of Revenue, Expenditures, and Changes in Fund Balance - Budget and Actual

	Original and Final Budget	Actual	Variance With Final Budget Over /Under
Revenues	\$ 4,750	\$ 11,679	\$ 6,929
Expenditures	4,000	200	3,800
Excess of Revenues Over Expenditures	750	11,479	10,729
 Budgetary Fund Balance October 1, 2022	 59,092	 59,092	 -
Reserve for Encumbrances – October 1, 2022	-	-	-
Budgetary Fund Balance September 30, 2023	<u>\$ 59,842</u>	<u>\$ 70,571</u>	<u>\$ 10,729</u>
 <b>Reconciliation of budget to GAAP reporting</b>			
Net Change in Fair Value of Investments		375	
<b>Fund Balances - September 30</b>		<u>\$ 70,946</u>	