

June 21, 2022

To the Board of Directors and Management  
 Jacksonville Aviation Authority

We have issued the Management Letter and State Reporting requirements as required pursuant to Section 218.39(4), Florida Statutes, and Rule 10.557(3)(g), *Rules of the Auditor General* dated March 4, 2022. The following is being issued to supplement the Management Letter and State Reporting requirements in the original letter dated March 4, 2022 (see section II of attached original letter).

This letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida auditor general, federal and other granting agencies, the board of the Jacksonville Aviation Authority, and applicable management and is not intended to be and should not be used by anyone other than these specified parties.

**Specific Information**

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, *Rules of the Auditor General*, management of the Authority should provide the following specific information for which we provide no assurance:

- a. The total number of authority employees compensated in the last pay period of the Authority’s fiscal year was 245.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Authority’s fiscal year was 46.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency in the last pay period of the Authority’s fiscal year was \$754,875.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency in the last month of the Authority’s fiscal year was \$390,471.
- e. Each construction project with a total cost of at least \$65,000 approved by the Authority 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 listed below:

Construction Projects

Project Name	Total Expenditure
Air Cargo 1&2 Building Rehab	13,803
FEDEX Roof Replacement	35,446
ARFF Roof Replacement	0
ARFF Vehicle Replacement	0
Hangar 1820 Fire Suppression Upgrade	512,293
Hangar 1845 Roof Rehab	30,838
Runway 18R/36L (Phase 1 of 2)	0
New Restroom at T7	23,917

- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the Authority amends a final adopted budget under Section 189.016(6), Florida Statutes: *After approval by its Board of Directors, the Jacksonville Aviation Authority (JAA) submits its annual fiscal budget to the City of Jacksonville for approval. The City Council specifically approves the budget upon recommendation from the City Council Auditor. The City Council Auditor may make recommendations for budget changes prior to recommending approval to the City Council. For fiscal year ending 2021, the City Council Auditor recommended a decrease in fire rescue services of \$59,119 and an offsetting increase to the operational contingency line item. The adoption of this recommended change results in JAA's amended budget. For support, JAA has attached their original fiscal 2021 budget, their amended budget, as well as the recommendation from the City Council Auditor.*

**Purpose of This Section**

This letter is intended solely to communicate certain matters prescribed by Chapter 10.550, *Rules of the Auditor General*. Accordingly, this letter is not suitable for any other purpose.

Very truly yours,

**Plante & Moran, PLLC**



Pamela L. Hill  
Partner



Rumzei Abdallah  
Principal