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OWEN W. GRIMSLEY, C.P.A.
ACCOUNTANTS

Honorable Mayor and Members
of the City Council
Marianna, Florida

This letter shall serve as an addendum to our original management letter for the City of Marianna, Florida (the City) for the year ended September 30, 2021, issued in accordance with the Rules of the Auditor General of the State of Florida, dated June 7, 2022.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statement of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the following specific information for each dependent special district was provided to us by management of the City:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year being reported (see information required in Section 218.32 (1)(e)2.a., Florida Statutes).

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| • The City of Marianna Redevelopment Agency | 0 |
| • The City of Marianna Health and Rehabilitation Center | 194 |
| • The City of Marianna Municipal Airport Development Authority | 2 |

- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year being reported (see information required in Section 218.32 (1)(e)2.b., Florida Statutes). There were none.

- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency (see information required in Section 218.32 (1)(e)2.c., Florida Statutes).

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| • The City of Marianna Redevelopment Agency | \$ 0 |
| • The City of Marianna Health and Rehabilitation Center | \$6,203,737 |
| • The City of Marianna Municipal Airport Development Authority | \$ 27,405 |

- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency (see information required in Section 218.32(1)(e)2.d., Florida Statutes). There were 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 (see information required in Section 218.32(1)(e)2.e., Florida Statutes). There were none.
- f. A budget variance report 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, as follows:
 - City of Marianna Community Redevelopment Agency – See page 12 of the financial statements.
 - Marianna Health and Rehabilitation Center – there was no amendments to the original budget.
 - Marianna Municipal Airport Development Authority – a budget variance based on the budget adopted before the beginning of the fiscal year under Section 189.016(4), Florida Statutes and the amended final budget under Section 189.016(6), Florida Statutes are as follows: the original budget totaled \$3,326,600 and was amended by (\$2,225,312), for final budget expenditures of \$1,011,288.

This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements of the City of Marianna, and accordingly, we do not express an opinion of provide assurance on it.

Purpose of this Communication

This addendum to the management 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 City Council Members, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Grimsley & Associates

Marianna, Florida
October 24, 2022

Grimsley & Associates, P.A.
Certified Public Accountants