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

Members of the Board of Directors  
Hillsborough County Aviation Authority

This letter shall serve as an addendum to our original management letter dated February 10, 2022.

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

*As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the attached letter from Dan Johnson, Vice President – Finance, of the Hillsborough County Aviation Authority reports the specific information.*

*RSM US LLP*

Tampa, Florida  
June 10, 2022

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING



Peter O. Knight Airport  
Plant City Airport  
Tampa Executive Airport

June 1, 2022

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Hillsborough County  
Aviation Authority  
P.O. Box 22287  
Tampa, Florida 33622  
phone/ 813-870-8700  
fax/ 813-875-6670  
TampaAirport.com

Mr. Richard Voss  
Auditor General's Office  
State of Florida  
401 Claude Pepper Building  
111 West Madison Street  
Tallahassee, FL 32399-1450

Re: Responses to 2020-21 Audit Request

Dear Mr. Voss:

As per the May 5<sup>th</sup> review of HCAA's audit (2020-21) and request for additional data, please find our responses below. If you have any questions or need additional data feel free to contact me at 813-801-6030 or at [DGJohnson@Tampaairport.com](mailto:DGJohnson@Tampaairport.com).

Sincerely,

Dan Johnson  
Vice President- Finance

**Data Request:**

**ATTACHMENT**

**Hillsborough County Aviation Authority**

Please provide the following:

- The following information in the management letter as required by Sections 218.39(3)(c), and 218.32(1)(e)2-3, Florida Statutes:
  - (1) the total number of district employees compensated in the last pay period of the fiscal year,
  - (2) the total number of independent contractors compensated in the last month of the fiscal year,
  - (3) all compensation paid or accrued to employees,
  - (4) all compensation paid or accrued to independent contractors,
  - (5) each construction project with cost of at least \$65,000 approved by the district and scheduled to begin after October 1 of the reporting year and total expenditures of such project, and
  - (6) a budget variance report based on the budget adopted under Section 189.016(4), Florida Statutes, and the amended budget under Section 189.016(6), Florida Statutes.

Reference: Sections 218.39(3)(c), and 218.32(1)(e)2-3, Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General.

**Responses:**

- (1) Total Number of district employees compensated in the last pay period of the fiscal year:  
**622**
- (2) Total number of independent contractors compensated in the last month of the fiscal year:  
**31**
- (3) All compensation paid or accrued to employees:  
**\$74,122,268**
- (4) All compensation paid or accrue or accrued to independent contractors:  
**\$133,021,575**
- (5) Construction projects of at least \$65,000 approved by the district and scheduled to begin after October 1 of the reporting year and total of each project (see following schedule):

Project #	Project Name	Expenditures	
		Approved Budget	10/1/20 to 9/30/21
6745 21	Wildlife Management Program - Ph 1	639,300	149,403
6750 21	Pavement Rehabilitation	2,792,900	220,792
6755 21	Short Term Parking Garage Rehab, Tug Tunnels and Quad Decks Rehabilitation	2,223,400	172,523
6770 21	Airside C Airline and TSA Space Rehabilitation	200,000	47,058
6780 21	Main Terminal Elevator Modernization	7,455,000	1,033,642
6785 21	Common/Shared Use Passenger Processing System - Ph 3	2,775,000	418,255
6810 21	Maintenance and Tenant Contingency	372,800	203,755
6820 21	FY21 IT Capital Commodity Plan	1,500,000	958,507
6835 21	Baggage Belt LED Replacement	1,200,000	303,158
6855 21	Main Terminal Complex Structural Envelope Restoration	2,439,000	200,862
6860 21	Airside Guideways & Bridge Rehabilitation	2,102,800	228,566
6865 21	Part 139 Airfield Improvements	4,455,700	458,113
6875 21	Employee Bus Replacement	5,492,000	33,434
8410 21	TPA Real Estate Development - Ph 1	250,000	39,292
8420 21	Airside A&C Shuttle Car Rehabilitation/Replacement	13,119,000	8,032,722
		<u>47,016,900</u>	<u>12,500,082</u>

(6) Budget variance report based on the budget adopted under section 189.016 (4) and the amended budget under section 189.016(6), Florida Statutes (see report below):



Schedule 1

FISCAL YEAR 2021 YEAR TO DATE SEPTEMBER 21  
ACTUAL OPERATING RESULTS VERSUS BUDGET (UNAUDITED)

**Summary Results**  
(dollars in thousands)

	FY2021 Full Year		Variance	
	Actual	Budget	FY21 Actual vs. Budget Dollars	Percent
Revenues	\$ 234,224	\$ 219,377	\$ 14,847	6.8%
Net Operating Expenses	133,328	137,248	3,920	2.9%
Funds Available for Debt Service	\$ 100,896	\$ 82,129	\$ 18,767	22.9%
Net Debt Service	51,895	52,698	703	1.3%
Funds Available	48,901	29,430	19,471	66.2%
Airline Revenue Sharing	(1,188)	(659)	(529)	-80.3%
Airline Settlement	(5,280)	-	(5,280)	-100.0%
Funds Available for ASIP, Capital & Reserves	<u>\$ 42,433</u>	<u>\$ 28,771</u>	<u>\$ 13,662</u>	<u>47.5%</u>
Cost Per Enplaned Passenger	<u>\$ 10.87</u>	<u>\$ 11.39</u>	<u>\$ 0.52</u>	<u>4.6%</u>



Schedule 2

FISCAL YEAR 2021 YEAR TO DATE SEPTEMBER 21  
ACTUAL REVENUE RESULTS VERSUS BUDGET (UNAUDITED)

Revenue Summary

(dollars in thousands)

	FY2021 Full Year		Variance	
	Actual	Budget	FY21 Actual Vs. Budget Dollars	Percent
Passenger Airline Revenue	\$ 92,712	\$ 91,863	\$ 849	0.9%
Rental Cars and Concessions	58,299	48,796	9,503	19.5%
Parking and Grand Transportation	49,396	52,873	(3,477)	-6.6%
Interest Income	3,474	3,824	(350)	-9.2%
General Aviation	4,663	4,097	566	13.8%
Cargo	6,725	6,505	220	3.4%
Other Revenues	18,955	11,417	7,538	66.0%
<b>Total Revenues</b>	<b>\$ 234,224</b>	<b>\$ 219,377</b>	<b>\$ 14,847</b>	<b>6.8%</b>



Schedule 3

FISCAL YEAR 2021 YEAR TO DATE SEPTEMBER 21  
ACTUAL EXPENSE RESULTS VERSUS BUDGET (UNAUDITED)

Expense Summary

(dollars in thousands)

	FY2021 Full Year		Variance	
	Actual	Budget	FY21 Actual Vs. Budget Dollars	Percent
Salaries & Wages	\$ 49,333	\$ 49,696	\$ 363	0.7%
Benefits	25,545	23,712	(1,833)	-7.7%
Contracted Services	17,625	20,725	3,100	15.0%
Contractual Maintenance	24,182	25,188	1,006	4.0%
Utilities	12,662	13,791	1,129	8.2%
Insurance	4,527	4,517	(10)	-0.2%
Supplies & Materials	4,094	4,200	106	2.5%
Other Expenses	4,475	5,291	816	15.4%
O&M Assigned to Projects	(4,948)	(5,258)	(310)	-5.9%
<b>Expenses Before OFC Funded</b>	<b>\$ 137,495</b>	<b>\$ 141,862</b>	<b>\$ 4,367</b>	<b>3.1%</b>
<b>Funded by OFCs</b>	<b>\$ (4,167)</b>	<b>\$ (4,614)</b>	<b>\$ (447)</b>	<b>-9.7%</b>
<b>Net Expenses</b>	<b>\$ 133,328</b>	<b>\$ 137,248</b>	<b>\$ 3,920</b>	<b>2.9%</b>



FISCAL YEAR 2021 YEAR TO DATE SEPTEMBER 21  
ACTUAL AIRLINE COST VERSUS BUDGET (UNAUDITED)

**Passenger Airline Cost**  
(amounts in thousands)

	FY2021 Full Year		Variance FY21 Actual Vs. Budget	
	Actual	Budget	Dollars	Percent
Total Gross Airline Fees & Charges	\$ 92,712	\$ 91,863	\$ 849	0.9%
Airline Revenue Sharing	(1,188)	(659)	(529)	-80.3%
Airline Settlement	(4,935)	-	(4,935)	-100.0%
ASIP Fee Waivers	(2,682)	(2,000)	(682)	-34.1%
Net Airline Fees and Charges	\$ 83,907	\$ 89,204	\$ (5,297)	-5.9%
Enplaned Passengers	7,717	7,829	(112)	-1.4%
Airline Cost Per Enplaned Passenger	\$ 10.87	\$ 11.39	\$ 0.52	4.6%