



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

RSM US LLP

The Governing Board
South Florida Water Management District

This letter shall serve as an addendum to our original management letter for the South Florida Water Management District (the District) for the year ended September 30, 2021, issued in accordance with the Rules of the Auditor General of the State of Florida, dated June 28, 2022.

Special District Component Units

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported:

1. The total number of district employees compensated in the last pay period of the District’s fiscal year (see information required in Section 218.32 (1)(e)2.a., Florida Statutes) as 1365.
2. 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), as 92.
3. 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) as \$101,661,500.04.
4. 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), as \$689,209.34.
5. 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), as:

| Project Name | FY2021 |
|--|---------------|
| CEPP So S356E & S334E CNT 2A-B (P1008) | \$ 67,082.70 |
| CP B-181 Roof Repairs & Lightning Protec | \$ 89,960.43 |
| FPLOS C8-C9 Watersheds Phase 2 P0962 | \$ 94,351.19 |
| CEPP North L-6 Diversion CNT7A (P1019) | \$ 106,308.92 |
| CRE MFL Monitor & Research | \$ 130,420.94 |
| L-8 FEB G-539 Butterfly Valve Replacement | \$ 156,657.27 |
| Canal Conveyance Study PRI#3 (P1078) | \$ 163,745.80 |
| CP Underground Storage Tank Replacements | \$ 181,985.02 |
| FPLOS C111 Mdl Land& L31NS Watershed P0962 | \$ 191,609.24 |
| FY21-23 HH Flow Rate Anal,Flow Prgm Mntc | \$ 193,839.69 |

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|---|-----------------|
| Nutrient Load Application | \$ 220,517.82 |
| CP STA-1W Repairs / Replacements | \$ 230,571.42 |
| FY21-23 HH Model Tools, Mntc, Dev't | \$ 239,491.06 |
| FPLOS C2,C3,C5&C6 Watersheds Study Ph1 P0962 | \$ 254,317.56 |
| FY21-23 HH Stds, Best Practices, TechRvws | \$ 287,048.05 |
| Canal Conveyance Study PRI#1(P1078) | \$ 301,571.78 |
| FY21-23 HH Engineering Support | \$ 322,948.06 |
| G-370/G-372 Trash Rake, FuelFarm,StructRepr | \$ 373,721.39 |
| FY21-23 HH Streamgg Meas, Anlyis & Tools | \$ 406,594.33 |
| 2022 SFER Production | \$ 427,549.35 |
| FY21-23 HH Model Implem & Application | \$ 454,120.36 |
| C23 C24 C25 Dredge & Bank Stabilization | \$ 461,906.01 |
| District Resiliency PARNT | \$ 500,041.01 |
| RS SP P-Dynamics Study in STAs (P0801) | \$ 524,621.81 |
| FY21 E&C Supplemental Project | \$ 566,911.09 |
| DWM PRI Lykes West Waterhole (P0665) | \$ 567,290.18 |
| FY21-23 HH Hydro Data QA Review & Mgmt | \$ 620,817.37 |
| CP Pump Overhaul G-310/G-335 950 cfs | \$ 669,643.69 |
| SFWMD Response to Blue-Green Algae | \$ 698,730.46 |
| FY21-23 HH Ops Planning, Support | \$ 717,687.90 |
| FY21-23 Interagency Modeling Center | \$ 892,711.42 |
| Control Panel Upgrade G-310,G-335,S319,S362 | \$ 1,022,300.79 |
| FY21-22 HH Hydro Data Processing Activities | \$ 1,027,772.40 |
| FY21 Inspection Programs (STA) BB08 | \$ 1,209,099.00 |
| CP S332B & S332C Pump Station Repl (PK03) | \$ 1,320,878.14 |
| CP FY21 Pump Engine Overhaul Program | \$ 1,379,179.43 |
| IRL WQ Improvement Projects GRANT Program | \$ 1,445,573.75 |
| FY21-23 HH Supplemental Contracts | \$ 1,797,562.90 |
| FY21 Inspection Programs(C&SF/BCB) CA24 | \$ 1,962,366.89 |
| 8.5 SMA Limited Curtian Wall-N/C | \$ 2,843,300.60 |

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. This information is disclosed as required supplementary information in the District's September 30, 2021, financial statements.

Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported:

- a. The millage rate or rates imposed by the District as:
 - District-wide 0.1103
 - Okeechobee Basin 0.1192
 - Big Cypress Basin 0.1152
 - Everglades Construction Project 0.0380

- b. The total amount of ad valorem taxes collected by or on behalf of the district as \$288,276,967.

This information has not been subjected to the auditing procedures applied in the audit of the basic financial statements of the District, and accordingly, we do not express an opinion or provide any 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 Governing Board, and applicable District management, and is not intended to be and should not be used by anyone other than these specified parties.

RSM US LLP

West Palm Beach, Florida
October 17, 2022