

<u>INDEPENDENT SPECIAL DISTRICTS</u>		Entity ID	Note
1	Argyle Fire District	D02200	A
2	Baker Fire District	D03200	B
3	Belmont Lakes Community Development District	D05060	A
4	Bella Venetia Community Development District	D05064	A
5	Campbellton-Graceville Hospital District	D09400	A
6	Daytona Beach Racing and Recreational Facilities District	D21500	A
7	Doctors Memorial Hospital	D22700	B
8	East Lake Tarpon Special Fire Control District	D24610	B
9	Eastpoint Water and Sewer District	D22500	A
10	Green Corridor Property Assessment Clean Energy District	D31785	B
11	Hillsborough Soil and Water Conservation District	D36400	A
12	Jackson Soil and Water Conservation District	D40400	B
13	Lake Lucie Community Development District	D43600	A
14	Sandy Creek Community Development District	D70550	A
15	South Dade Soil and Water Conservation District	D74000	A
16	St. Lucie County Fire District	D77050	B
17	West Villages Improvement District	D88400	B

<u>DEPENDENT SPECIAL DISTRICTS</u>			
1	Avon Park Community Redevelopment Agency	D02900	B
2	City of Minneola Community Redevelopment Agency	D15150	B
3	City of Riviera Beach Utility Special District	D15650	B
4	Industrial Development Authority of Calhoun County	D39700	B
5	Loxahatchee Groves Water Control District	D47700	A
6	Opa-Locka Community Redevelopment Agency	D58570	A
7	Riviera Beach Community Redevelopment Agency	D70100	B
8	Town of Eatonville Redevelopment Agency	D82605	A

25 Total Special Districts

NOTES

A Based on previous audit reports or other financial reports filed by the entity, the entity was required to provide for an audit for the 2018-19 fiscal year. Although we mailed a letter to each entity requesting confirmation that an audit was performed or was in progress, these entities did not respond to our letter.

B As of September 17, 2020, we had not received an audit report for the 2018-19 fiscal year; however, the entity confirmed that an audit was in progress.

**Local Governmental Entities
2018-19 Fiscal Year Audit Reports
May Have Been Required - Not Received**

Attachment B

		Entity ID	Last Fiscal Year Audit Received
INDEPENDENT SPECIAL DISTRICTS			
1	Baker Soil and Water Conservation District (Inactive 8/3/2020)	D03300	A
2	Bermont Drainage District	D05100	A
3	Escambia-Pensacola Human Relations Commission (Dissolved 3/12/2019)	D26550	2016-17
4	Hamilton County Soil and Water Conservation District	D32900	A
5	Martin Soil and Water Conservation District (Inactive 3/17/2020)	D50100	A
6	Nature Coast Regional Water Authority	D53620	2017-18
7	Northwest Florida Transportation Corridor Authority (Inactive 8/14/2019)	D56555	2013-14
8	Orange Hill Soil and Water Conservation District	D59400	A
9	Santa Fe Soil and Water Conservation District	D70800	A
10	Santa Rosa Bay Bridge Authority	D70900	A
11	Shores of Santa Rosa Community Development District (Dissolved 12/17/2018)	D73430	A
12	Villages of Avignon Community Development District	D85505	2017-18
13	Yellow River Soil and Water Conservation District	D90100	2016-17

DEPENDENT SPECIAL DISTRICTS			
1	Ali-Baba Neighborhood Improvement District	D00800	B
2	City of Midway Community Redevelopment Agency	D15050	B
3	Community Redevelopment Agency of the City of Parker	D15410	B
4	Community Redevelopment Agency of the Town of Havana	D18353	2017-18
5	East-West Neighborhood Improvement District	D25300	B
6	Eastern Volusia Regional Water Authority	D25350	A
7	Gretna Neighborhood Improvement District	D31900	B
8	Niles Garden Neighborhood Improvement District	D54200	B
9	Starke Community Redevelopment Agency	D78000	2017-18
10	Union Soil and Water Conservation District	D84400	A

23 Total Municipalities and Special Districts

NOTE

- A No reports received for the 2013-14 through 2017-18 fiscal years.

- B The 2016, 2017, and 2018 annual financial reports of the primary government filed with the Department of Financial Services show revenues and expenditures below the thresholds in Section 218.39, Florida Statutes, that require a financial audit.