

Gaskins, Jack

From: DEREK NOONAN <DEREKNOONAN@AUD.STATE.FL.US>
Sent: Thursday, September 25, 2014 4:08 PM
To: Panuccio, Jesse
Cc: Gaskins, Jack
Subject: 2012-13 FY Section 11.45(7)(c), FS Notification
Attachments: Attachment A and B for DEO.xlsb

Pursuant to Sections 11.45(7)(c), 189.064(1) and 189.066(5), Florida Statutes, this e-mail is to notify you of special districts not in compliance with Section 218.39, Florida Statutes.

As part of our review of local governmental entity audits made pursuant to Section 11.45(7), Florida Statutes, we determined that 19 special districts required to provide for an audit for the 2012-13 fiscal year had not submitted an audit report to us as of September 24, 2014 (see Attachment A to the e-mail), and 29 special districts that may have been required to provide for an audit for the 2012-13 fiscal year had not submitted an audit report to us as of September 24, 2014 (see Attachment B to the e-mail).

If you have any questions regarding this matter or require additional information necessary for the Department to carry out its responsibilities pursuant to Sections 189.064(1) and 189.066(5), Florida Statutes, please contact me.

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Note: In the event your response contains information that may be considered sensitive or confidential pursuant to Federal or State law, please do not send that information via e-mail. Please contact me to make alternative arrangements to provide the information.

**Alphabetical List of Local Governmental Entities
For Which 2012-13 Fiscal Year Audit Reports
Have Not Been Received - Audit Was Required**

Attachment A

**Applicable
Note**

INDEPENDENT SPECIAL DISTRICTS

1	Arborwood Community Development District	1, 2
2	Belmont Lakes Community Development District	1, 2
3	Central County Water Control District	1
4	CrossCreek Community Development District	1
5	Cypress Cove Community Development District	1
6	Dorcas Fire District	1
7	Eastpoint Water and Sewer District	1
8	Homestead Educational Facilities Benefit District (Dissolved 7/12/13)	1
9	Lakeside Landings Community Development District	1, 3
10	Levy Soil and Water Conservation District	1, 2
11	Silverleaf Community Development District	4
12	South Fork East Community Development District	1
13	Southern Hills Plantation II Community Development District	1, 3
14	Southern Hills Plantation III Community Development District	3, 4
15	Tallahassee-Leon County Civic Center Authority (Dissolved 7/22/13)	1
16	Tri-County Airport Authority	1, 2
17	Venetian Community Development District	1, 2

DEPENDENT SPECIAL DISTRICTS

18	Martin County Industrial Development Authority	4
19	Quincy Community Redevelopment Agency	1

NOTES

- (1) Based on previous audit reports or other financial reports filed by the entity, the entity was required to provide for an audit for the 2012-13 fiscal year.
- (2) Entity indicated that the audit was in progress; however, as of September 24, 2014, we had not received the audit report.
- (3) Entity responded that no funds are available to obtain an audit.
- (4) According to available financial information, the entity did not provide for an audit for either of the prior two fiscal years and had revenues or expenditures/expenses in an amount that requires an audit.

**Alphabetical List of Local Governmental Entities
For Which 2012-13 Fiscal Year Audit Reports
Have Not Been Received - Audit May Have Been Required**

Attachment B

**Last FY Audit
Received**

INDEPENDENT SPECIAL DISTRICTS

1	Bella Verde East Community Development District (Dissolved 2/7/14)	2005-06
2	Bella Verde Golf Community Development District (Dissolved 2/17/14)	2006-07
3	Bella Verde Lake Community Development District (Dissolved 2/7/14)	2005-06
4	Bermont Drainage District	1
5	Chandler's Meadow Community Development District (Dissolved 11/19/12)	1
6	Cypress Club Recreation District (Dissolved 11/13/12)	2011-12
7	Duval Soil and Water Conservation District	2005-06
8	Flagler Soil and Water Conservation District (Dissolved 9/11/14)	1
9	Florida PACE Funding Agency	1
10	Greater Osceola Partnership for Economic Prosperity Agency (Created 11/19/12)	1
11	Hacienda Lakes Community Development District	1
12	Lee Soil and Water Conservation District (Dissolved 9/27/13)	2010-11
13	Mills Park Community Development District (Dissolved 12/19/12)	1
14	Moultrie Creek Community Development District	1
15	Polk Soil and Water Conservation District	1
16	Santa Rosa Bay Bridge Authority	1
17	Telegraph Cypress Water Management District (Dissolved 9/30/13)	1
18	Tuscany Community Development District (Dissolved 4/5/13)	1
19	Vizcaya in Kendall Community Development District	2006-07

DEPENDENT SPECIAL DISTRICTS

20	Brevard County Educational Facilities Authority	1
21	Cooperative Producers Water Control District	1
22	Downtown Belleview Community Redevelopment Agency (Created 6/18/13)	1
23	East Lake Park Special Dependent District	1
24	Gretna Neighborhood Improvement District	1
25	Isle of Palms Special District	1
26	Northwest Neighborhood Improvement District (Dissolved 2/18/14)	1
27	Springfield Community Redevelopment Agency	1, 2
28	Tarawood Special Dependent Tax District	1
29	Valrico Manor Special Dependent Tax District	2008-09

NOTES

- (1) No record of audit received for the 2003-04 through 2011-12 fiscal years.
- (2) Entity indicated it will be reported as a blended component unit in the primary government's audit. As of September 24, 2014, the primary government had not submitted its audit report.