

Gaskins, Jack

From: DEREK NOONAN <DEREKNOONAN@AUD.STATE.FL.US>
Sent: Friday, September 29, 2017 9:51 AM
To: Proctor, Theresa (Cissy)
Cc: Gaskins, Jack
Subject: 2015-16 FY Section 11.45(7)(c), FS Notification
Attachments: Listings A and B for DEO.xlsb

Pursuant to Section 11.45(7)(c), Florida Statutes, this e-mail is to notify you of the special districts that, as of September 26, 2017, were not in compliance with the Section 218.39, Florida Statutes, audit report submission requirement for the 2015-16 fiscal year.

The attached listings include 35 special districts required to obtain an audit (Listing A) and 31 districts that may have been required to obtain an audit (Listing B).

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.

Special Districts
2015-16 Fiscal Year Audit
Reports Required - Not Received

Listing A

| INDEPENDENT SPECIAL DISTRICTS | | Note |
|--------------------------------------|---|-------------|
| 1 | Baker Fire District | A |
| 2 | Beach Community Development District | A |
| 3 | Bullfrog Creek Community Development District | A |
| 4 | Campbellton-Graceville Hospital District | A |
| 5 | Corkscrew Farms Community Development District | A |
| 6 | CrossCreek Community Development District | A |
| 7 | Cypress Cove Community Development District | A |
| 8 | Cypress Shadows Community Development District | A |
| 9 | Dorcas Fire District | A |
| 10 | Eastpoint Water and Sewer District | A |
| 11 | Forest Creek Community Development District | A |
| 12 | Hamilton County Development Authority | A |
| 13 | IRL Council | A |
| 14 | Longleaf Community Development District | A |
| 15 | Midtown Orlando Community Development District | A |
| 16 | Mirabella Community Development District | A |
| 17 | Oaks at Shady Creek Community Development District | A |
| 18 | Palm River Community Development District | A |
| 19 | Parkway Center Community Development District | A |
| 20 | Pembroke Harbor Community Development District | A |
| 21 | Pioneer Community Development District | B |
| 22 | Portofino Landings Community Development District | B |
| 23 | River Bend Community Development District | A |
| 24 | Rivercrest Community Development District | A |
| 25 | South Dade Soil and Water Conservation District | B |
| 26 | South Fork East Community Development District | A |
| 27 | Southern Hills Plantation II Community Development District | A |
| 28 | Spring Lake Community Development District | A |
| 29 | Volusia Soil and Water Conservation District | A |
| 30 | Waters Edge Community Development District (Manatee County) | A |
| 31 | WaterGrass Community Development District I | B |
| 32 | West Lake Community Development District | A |

| DEPENDENT SPECIAL DISTRICTS | | |
|------------------------------------|--|---|
| 1 | Isle of Palms Special District | A |
| 2 | Leon County Educational Facilities Authority | B |
| 3 | Martin County Industrial Development Authority | A |

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 2015-16 fiscal year. Although contacted, the entity did not indicate that an audit was in progress.
- B As of September 26, 2017, we had not received an audit report for the 2015-16 fiscal year; however, the entity confirmed that an audit was in progress.

**Special Districts
2015-16 Fiscal Year Audit
Reports that May Have
Been Required - Not Received**

Listing B

| INDEPENDENT SPECIAL DISTRICTS | | Last Fiscal Year Audit Received | Note |
|--------------------------------------|---|--|-------------|
| 1 | Armstrong Community Development District | | A |
| 2 | Baker Soil and Water Conservation District | | A |
| 3 | Columbia County Law Library | 2012-13 | |
| 4 | Coquina Road and Bridge District | | A |
| 5 | Entrada Community Development District (Pinellas County) | | A |
| 6 | Green Corridor Property Assessment Clean Energy (PACE) District | | A |
| 7 | Harmony Central Community Development District | | A |
| 8 | Harmony West Community Development District | | A |
| 9 | Heritage Plantation Community Development District | 2012-13 | |
| 10 | Lafayette Soil and Water Conservation District | 2013-14 | |
| 11 | Laguna Estates Community Development District | 2012-13 | |
| 12 | Laurel Highlands Community Development District | | A |
| 13 | Merrick Park Community Development District | | A |
| 14 | Orange Soil and Water Conservation District | | A |
| 15 | Osceola Marketplace Community Development District | | A |
| 16 | Ravaudage Community Development District | | A |
| 17 | Santa Rosa Bay Bridge Authority | | A |
| 18 | Stoneybrook South at ChampionsGate Community Development District | | A |
| 19 | Summit at Fern Hill Community Development District | | A |
| 20 | Sunbridge Community Development District 1 | | A |
| 21 | Suncoast Community Development District | 2014-15 | |
| 22 | Treaty Oaks Community Development District | 2012-13 | |
| 23 | West Orange Airport Authority | | A |

DEPENDENT SPECIAL DISTRICTS

| | | | |
|---|--|--|---|
| 1 | Ali-Baba Neighborhood Improvement District | | A |
| 2 | East-West Neighborhood Improvement District | | A |
| 3 | New Port Richey Community Redevelopment Agency | | A |
| 4 | Niles Garden Neighborhood Improvement District | | A |
| 5 | Opa-Locka Community Redevelopment Agency | | A |
| 6 | Springfield Community Redevelopment Agency | | A |
| 7 | Valrico Manor Special Dependent Tax District | | A |
| 8 | Westwood Dependent Tax District | | A |

NOTE

A No audit report received for the 2011-12 through 2014-15 fiscal years.