

Gaskins, Jack

From: MARILYN ROSETTI <MARILYNROSETTI@AUD.STATE.FL.US>
Sent: Monday, September 28, 2015 4:16 PM
To: Panuccio, Jesse
Cc: Gaskins, Jack; DEREK NOONAN
Subject: 2013-14 FY Section 11.45(7)(c), FS Notification
Attachments: Attachment 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 25, 2015, were not in compliance with the Section 218.39, Florida Statutes, audit report submission requirement for the 2013-14 fiscal year. The special districts included 21 districts required to obtain an audit (see Attachment A) and 34 districts that may have been required to obtain an audit (see Attachment 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 or Derek Noonan.

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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
2013-14 Fiscal Year Audit
Reports Required - Not Received**

Attachment A

INDEPENDENT SPECIAL DISTRICTS		Note
1	Almarante Fire District	1
2	Argyle Fire District	2
3	Baker Fire District	2
4	Business Improvement District of Coral Gables	2
5	Campbellton-Graceville Hospital	2
6	City Center Community Development District	2
7	City Gate Community Development District	1
8	CrossCreek Community Development District	2, 3
9	Dorcas Fire District	2
10	Hacienda Lakes Community Development District	1
11	Heritage Plantation Community Development District	4
12	Lakeside Landings Community Development District	4
13	Panther Trace II Community Development District	2
14	Rupert J. Smith Law Library of St. Lucie County	2, 3
15	South Central Regional Wastewater Treatment and Disposal Board	1
16	South Dade Soil and Water Conservation District	1
17	Southern Hills Plantation II Community Development District	4
18	Tolomato Community Development District	1
19	Tri-County Airport Authority	1
20	Vizcaya in Kendall Community Development District	2
21	Yellow River Soil and Water Conservation District	2

NOTES

1. As of September 25, 2015, we had not received an audit report for the 2013-14 fiscal year; however, the entity confirmed that an audit was in progress.
2. Based on previous audit reports or other financial reports filed by the entity, the entity was required to provide for an audit for the 2013-14 fiscal year.
3. A 2013-14 fiscal year audit report was filed with the Department of Financial Services, but a copy was not filed with us.
4. Entity responded that no funds were available to obtain an audit.

**Special Districts
2013-14 Fiscal Year Audit
Reports That May Have
Been Required - Not Received**

Attachment B

INDEPENDENT SPECIAL DISTRICTS	Last Fiscal Year Audit Received
1 Bay Soil and Water Conservation District (Dissolved 4/22/14)	1
2 Bella Verde East Community Development District (Dissolved 2/7/14)	1
3 Bella Verde Golf Community Development District (Dissolved 2/17/14)	2006-07
4 Bella Verde Lake Community Development District (Dissolved 2/7/14)	1
5 Bermont Drainage District	1
6 Bridge Harbor Community Development District (Dissolved 1/27/15)	1
7 Celebration Pointe Community Development District No. 2 (Dissolved 1/28/14)	1
8 Coquina Road and Bridge District	1
9 Estuary Community Development District, The	1
10 Flagler Soil and Water Conservation District (Dissolved 9/11/14)	1
11 Florida PACE Funding Agency	1
12 Gardens at Millenia Community Development District (Dissolved 10/21/13)	2010-11
13 Hidden Creek Community Development District (Merged with Westlake Village Community Development District on 8/13/14)	1
14 Holmes Creek Soil and Water Conservation District	2012-13
15 Independence Park Community Development District (Dissolved 12/19/13)	2006-07
16 Martin Soil and Water Conservation District	2007-08
17 Nature Coast Regional Water Authority	2009-10
18 Northridge Lakes Community Development District (Dissolved 5/23/14)	1
19 Park Square Community Development District (Dissolved 7/29/14)	1
20 Santa Rosa Bay Bridge Authority	1
21 Southern Hills Plantation III Community Development District	2
22 Talavera Community Development District	1
23 Westlake Village Community Development District (Merged with Hidden Creek Community Development District on 8/13/14)	1

DEPENDENT SPECIAL DISTRICTS	
24 Buckhorn Oaks Special Dependent District	2012-13
25 Cooperative Producers Water Control District	1
26 Housing Finance Authority of Volusia County	2010-11
27 Northwest Neighborhood Improvement District (Dissolved 2/18/14)	1
28 Panama City Beach Community Redevelopment Agency	1
29 Seminole County Industrial Development Authority	2012-13
30 Springfield Community Redevelopment Agency	1
31 Valrico Manor Special Dependent Tax District	2008-09
32 Village Estates West Special District	1
33 Volusia County Industrial Development Authority	2007-08
34 Westwood Dependent Tax District	1

NOTES

1. No record of audit received for the 2003-04 through 2012-13 fiscal years.
2. Entity responded that no funds were available to obtain an audit.