

Gaskins, Jack

From: JACQUELINE BELL <JACQUELINEBELL@AUD.STATE.FL.US>
Sent: Tuesday, September 21, 2021 11:23 AM
To: Gaskins, Jack
Subject: [EXTERNAL] - Amended 2019-20 FY Section 11.45(7)(c) FS, Notification
Attachments: 2020 Listings A and B for DEO.xlsb

Good morning,

Pursuant to Section 11.45(7)(c), Florida Statutes, this amended e-mail is to notify you of the 67 special districts listed on the attached document that, as of September 21, 2021, were either not in compliance, or may not have been in compliance, with the Section 218.39, Florida Statutes, audit report filing requirement for the 2019-20 fiscal year.

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

Thank you,

Jacqueline Bell, CPA
Audit Supervisor
Auditor General's Office
(850) 412-2811
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In the event that your response contains information 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.

**Local Governmental Entities
2019-20 Fiscal Year Audit Reports
Required - Not Received**

Listing A

INDEPENDENT SPECIAL DISTRICTS		Entity ID	Note
1	Almarante Fire District	D01100	A
2	Argyle Fire District	D02200	B
3	Ballentrae Hillsborough Community Development District	D03355	B
4	Central Broward Water Control District	D11300	B
5	Central Parc Community Development District	D11690	B
6	City Center Community Development District	D14005	A
7	Daytona Beach Racing and Recreational Facilities District	D21500	A
8	Dorcas Fire District	D22900	A
9	East Niceville Fire District	D25000	A
10	Eastpoint Water and Sewer District	D25500	A
11	Green Corridor Property Assessment Clean Energy (PACE) District	D31785	B
12	Grove Resort Community Development District	D31911	B
13	Hidden Creek Community Development District	D34740	A
14	Hillsborough Soil and Water Conservation District	D36400	A
15	Key Marco Community Development District	D41700	A
16	Lafayette Soil and Water Conservation District	D42300	A
17	Lake Lucie Community Development District	D43600	A
18	Lee County Trauma Services District	D46150	B
19	Lee Memorial Hospital System	D46200	B
20	Mirada Community Development District (Pasco)	D52106	A
21	Osceola Chain of Lakes Community Development District	D59770	A
22	Preserve at South Branch Community Development District, The	D67860	A
23	Rupert J. Smith Law Library of St. Lucie County	D70250	A
24	Sandy Creek Community Development District (Dissolved 12/22/2020)	D70550	A
25	Seminole Soil and Water Conservation District	D73000	A
26	South Dade Soil and Water Conservation District	D74000	B
27	South Village Community Development District	D75200	A
28	Space Florida	D75730	B
29	Stoneybrook at Venice Community Development District	D78245	A
30	Stoneybrook North Community Development District	D78257	A
31	Trailer Estates Fire Control District	D82800	A
32	Villages of Avignon Community Development District (Inactive 1/4/2021)	D85505	A
33	Villages of Glen Creek Community Development District	D85515	A

DEPENDENT SPECIAL DISTRICTS			
1	Ali-Baba Neighborhood Improvement District	D00800	A
2	East-West Neighborhood Improvement District	D25300	A
3	Jacksonville Housing Finance Authority	D23800	B
4	Jacksonville Public Library	D40460	B
5	Jacksonville Health Facilities Authority	D40700	B
6	Lee County Industrial Development Authority	D45800	A
7	Loxahatchee Groves Water Control District	D47701	B
8	Miami Sports and Exhibition Authority	D51800	A
9	Niles Garden Neighborhood Improvement District	D54200	A

COMMUNITY REDEVELOPMENT AGENCIES			
1	Avon Park Community Redevelopment Agency	D02900	A
2	City of Lauderdale Community Redevelopment Agency	D14950	A
3	City of Palmetto Community Redevelopment Agency	D15400	B
4	City of Tallahassee Community Redevelopment Agency	D15910	A

**Local Governmental Entities
2019-20 Fiscal Year Audit Reports
Required - Not Received**

Listing A

5	City of Stuart Community Redevelopment Agency	D18300	A
6	Downtown Clermont Redevelopment Agency	D23150	B
7	Downtown Investment Authority	D23378	B
8	Hawthorne Community Redevelopment Agency	D33405	A
9	Hollywood Community Redevelopment Agency	D36900	A
10	Homestead Community Redevelopment Agency	D37290	A
11	Jacksonville International Airport Area Redevelopment Agency	D40750	B
12	KingSoutel Crossing Community Redevelopment Agency	D41909	B
13	Lake Worth Beach Community Redevelopment Agency	D44400	A
14	Miami Beach Redevelopment Agency	D51500	A
15	Naranja Lakes Community Redevelopment Agency	D53425	B
16	NW 7th Avenue Corridor Community Redevelopment Agency	D53360	B
17	NW 79th Street Corridor Community Redevelopment Agency	D56950	B
18	Omni Redevelopment District Community Redevelopment Agency	D58420	A
19	Opa-Locka Community Redevelopment Agency	D58570	A
20	Panama City Beach Community Redevelopment Agency	D62240	B
21	Port St. Joe Redevelopment Agency	D67690	A
22	Renew Arlington Community Redevelopment Agency	D69430	B
23	South Miami Community Redevelopment Agency (Dissolved 6/1/2020)	D74550	A
24	Southeast Overtown / Park West Community Redevelopment Agency	D75440	A
25	West Perrine Community Redevelopment Agency	D88350	B

67 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 21, 2021, we had not received an audit report for the 2019-20 fiscal year; however, the entity confirmed that an audit was in progress.

**Local Governmental Entities
2019-20 Fiscal Year Audit Reports
May Have Been Required - Not Received**

Listing 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	Campbellton-Graceville Hospital District	D09400	A
4	Dead Lakes Water Management District (Inactive 4/22/21)	D21600	A
5	Deerfield Preserve Community Development District (inactive 5/12/2020)	D21780	A
6	Fox Branch Ranch Community Development District (Dissolved 2/5/2020)	D29120	A
7	Harmony on Lake Eloise Community Development District	D33353	A
8	Martin Soil and Water Conservation District (Inactive 3/17/2020)	D50100	A
9	Orange Hill Soil and Water Conservation District	D59400	A
10	Osceola Soil and Water Conservation District	D60200	A
11	Portofino Vineyards Community Development District	D67834	A
12	Rivington Community Development District	D70120	A
13	Santa Rosa Bay Bridge Authority	D70900	A
14	Taylor Soil and Water Conservation District	D81900	A
15	Verona Community Development District	D85040	2014-15
16	West Orange Airport Authority (Inactive 6/29/2021)	D87950	A
17	Woodland Hammock Community Development District (Dissolved 6/26/2020)	D89818	A
18	Yellow River Soil and Water Conservation District	D90100	2016-17

DEPENDENT SPECIAL DISTRICTS			
1	Brandon Groves North Service District (Inactive 4/29/2021)	D07100	B
2	Brevard County Educational Facilities Authority	D07200	B
3	Gretna Neighborhood Improvement District	D31900	B
4	Lee County Education Facilities Authority	D45600	B
5	Live-Oak Suwannee Recreation Board	D47230	B
6	Tarawood Special Dependent Tax District	D81300	B

COMMUNITY REDEVELOPMENT AGENCIES			
1	Apalachicola Community Redevelopment Agency	D01900	B
2	Century Community Redevelopment Agency	D11905	B
3	City of Midway Community Redevelopment Agency	D15050	B
4	Community Redevelopment Agency of the City of Parker	D15410	B
5	Community Redevelopment Agency of the Town of Havana	D18353	B
6	Starke Community Redevelopment Agency	D78000	B

30 Total Municipalities and Special Districts

NOTE

- A No reports received for the 2014-15 through 2018-19 fiscal years.
- B The 2017, 2018, and 2019 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.