

## Gaskins, Jack

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**From:** DEREK NOONAN <DEREKNOONAN@AUD.STATE.FL.US>  
**Sent:** Thursday, October 04, 2018 3:11 PM  
**To:** Proctor, Theresa (Cissy)  
**Cc:** Gaskins, Jack  
**Subject:** 2016-17 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 October 2, 2018, were not in compliance with the Section 218.39, Florida Statutes, audit report submission requirement for the 2016-17 fiscal year.

The attached listings include 37 special districts required to obtain an audit (Listing A) and 18 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**  
**2016-17 Fiscal Year Audit Reports**  
**Required - Not Received**

**Listing A**

<b><u>INDEPENDENT SPECIAL DISTRICTS</u></b>		<b>Note</b>
1	Amelia Island Mosquito Control District	A
2	Beach Community Development District	A
3	Belmont Lakes Community Development District	A
4	Big Bend Water Authority	A
5	Campbellton-Graceville Hospital	A
6	Champion's Reserve Community Development District	B
7	Clearwater Cay Community Development District	B
8	Collier Soil and Water Conservation District	A
9	CrossCreek Community Development District	B
10	Dorcas Fire District	B
11	Eastpoint Water and Sewer District	A
12	Florida Green Finance Authority	B
13	Golden Lakes Community Development District	A
14	Green Corridor Property Assessment Clean Energy (PACE) District	A
15	Hamilton County Development Authority	B
16	Heritage Plantation Community Development District	A
17	Hillsborough County Public Transportation Commission	A
18	Hollywood Beach Community Development District I	A
19	Majorca Isles Community Development District	B
20	Monterra Community Development District	A
21	Nature Coast Regional Water Authority	A
22	Northeast Florida Regional Transportation Commission	A
23	Pembroke Harbor Community Development District	A
24	South Dade Soil and Water Conservation District	B
25	Three Rivers Regional Library System	B
26	Wyld Palms Community Development District	B

<b><u>DEPENDENT SPECIAL DISTRICTS</u></b>		
1	Apalachicola Community Redevelopment Agency	B
2	City of Sebastian Community Redevelopment Agency	A
3	Community Redevelopment Agency of the Town of Lake Park	B
4	Leon County Educational Facilities Authority	B
5	Millers Creek Special District	B
6	New Port Richey Community Redevelopment Agency	B
7	Opa-locka Community Redevelopment Agency	B
8	Springfield Community Redevelopment Agency	B
9	Starke Community Redevelopment Agency	B
10	Wildwood Community Redevelopment Agency	B
11	Zephyrhills Community Redevelopment Agency	B

**37 Total Special District Audit Reports Required But Not Received**

**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 2016-17 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 October 2, 2018, we had not received an audit report for the 2016-17 fiscal year; however, the entity confirmed that an audit was in progress.

**Special Districts**  
**2016-17 Fiscal Year Audit Reports**  
**May Have Been Required - Not Received**

<b><u>INDEPENDENT SPECIAL DISTRICTS</u></b>		<b>Last Fiscal Year Audit Received</b>
1	Baker Fire District	2015-16
2	Entrada Community Development District (Pinellas County)	
3	Estuary Community Development District, The	2015-16
4	Hastings Drainage District	
5	Martin Soil and Water Conservation District	
6	Pine Tree Water Control District (Palm Beach County)	2015-16
7	Santa Rosa Bay Bridge Authority	
8	Sunbridge Community Development District I (Dissolved 11/2/17)	
9	Volusia Soil and Water Conservation District	2014-15
10	Yellow River Soil and Water Conservation District	2013-14

<b><u>DEPENDENT SPECIAL DISTRICTS</u></b>		
1	Ali-Baba Neighborhood Improvement District	2013-14
2	Atlantis Safe Neighborhood Improvement District	2015-16
3	Century Community Redevelopment Agency (Established 9/11/17)	
4	East-West Neighborhood Improvement District	2013-14
5	Niles Garden Neighborhood Improvement District	2013-14
6	Pasco County Health Facilities Authority	
7	Tarawood Special Depaendent Tax District	
8	West Atlantic Avaneue Neighborhood Improvement District	2014-15

**18 Total Special District Audit Reports That May Have Been Required But Not Received**

**NOTE**

A No reports received for the 2011-12 through 2015-16 fiscal years.