February 6, 2017

Ms. Cissy Proctor, Executive Director  
Department of Economic Opportunity  
107 East Madison Street  
Caldwell Building, Suite 212  
Tallahassee, Florida 32399-4120

Dear Director Proctor:

The Joint Legislative Auditing Committee (Committee) met on January 26, 2017, and discussed local governmental entities that have not complied with the reporting requirements set forth in Sections 218.39(1) and 218.32(1)(a), F.S. In accordance with the provisions of Sections 11.45(7)(a) and 218.32(1)(f), F.S., the Committee adopted a motion to take action pursuant to Sections 11.40(2), F.S.

Section 11.40(2), F.S., provides, in part, that, if the Committee determines one or more local governmental entities should be subjected to further state action, the Committee shall:

- In the case of a special district, notify the Department of Economic Opportunity that the special district has failed to comply with the law. Upon receipt of notification, the Department of Economic Opportunity shall proceed pursuant to Sections 189.4044 or 189.421, F.S.

Enclosed is a list of special districts that the Committee has determined should be subject to further state action. Accordingly, the Committee requests that the Department of Economic Opportunity proceed pursuant to the provisions specified in Sections 189.4044 or 189.421, F.S.

If you have any questions, please do not hesitate to call me at 487-4110.

Sincerely,

Kathryn H. DuBose

cc:  Senator Debbie Mayfield, Chair  
The Honorable Jeff Atwater, Chief Financial Officer  
Sherrell Norman, Auditor General  
Mr. Anthony Young, Registered Agent for Coquina Water Control District  
Mr. William Rizzetta, Registered Agent for Heritage Plantation Community Development District  
Mr. Joe Franklin, Registered Agent for Holmes Creek Soil and Water Conservation District  
Mr. Cooper McMillan, Registered Agent for South Dade Soil and Water Conservation District  
Mr. Brian Lamb, Registered Agent for Southern Hills Plantation II Community Development District  
Mr. Brian Lamb, Registered Agent for WaterGrass Community Development District  
Jack Gaskins, Department of Economic Opportunity
LOCAL GOVERNMENTAL ENTITIES THAT DID NOT SUBMIT THE REPORTS REQUIRED BY S. 218.32 AND S. 219.39, F.S.

<table>
<thead>
<tr>
<th>SPECIAL DISTRICTS (County)</th>
<th>FY 2014-15</th>
<th>FY 2013-14</th>
<th>FY 2012-13</th>
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<tr>
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<tr>
<td><strong>INDEPENDENT</strong></td>
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<tr>
<td>Coquina Water Control District (Okeechobee County)</td>
<td>X</td>
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<td>Heritage Plantation Community Development District (Okaloosa County)</td>
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<td>Holmes Creek Soil and Water Conservation District (Holmes County)</td>
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<td>South Dade Soil and Water Conservation District (Miami-Dade County)</td>
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<td>Southern Hills Plantation II Community Development District (Hernando County)</td>
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<td>X</td>
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<tr>
<td>WaterGrass Community Development District I (Pasco County)</td>
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<td>X</td>
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</tbody>
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**Note:**
(1) The Auditor General’s Office was unable to obtain sufficient information to determine whether the district met the threshold for the requirement of an audit for this fiscal year.

**LEGEND**

X = not yet received