

Gaskins, Jack

From: DEREK NOONAN <DEREKNOONAN@AUD.STATE.FL.US>
Sent: Monday, September 26, 2022 11:45 AM
To: Eagle, Dane
Cc: Gaskins, Jack
Subject: [EXTERNAL] - 2020-21 FY Section 11.45(7)(c) FS, Notification
Attachments: 2020-21 Section 11.45(7)(c) FS Notification for DEO.xlsb

Pursuant to Section 11.45(7)(c), Florida Statutes, this e-mail is to notify you of the 80 special districts listed on the attached document that, as of September 21, 2022, were either not in compliance (Listing A), or may not have been in compliance (Listing B), with the Section 218.39, Florida Statutes, audit report filing requirement for the 2020-21 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.

Derek H. Noonan, Audit Manager
Auditor General, State of Florida
111 West Madison Street, Rm 401-P
Tallahassee, FL 32399-1450
Office (850) 412-2864

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.

**Local Governmental Entities
2020-21 Fiscal Year Audit Reports
Required - Not Received**

Listing A

	<u>INDEPENDENT SPECIAL DISTRICTS</u>	<u>Entity ID</u>	<u>Note</u>
1	Arlington Ridge Community Development District	D02250	A
2	Avalon Groves Community Development District	D02810	B
3	Aviary at Rutland Ranch Community Development District	D02875	B
4	Ballantrae Community Development District	D03350	B
5	Ballentrae Hillsborough Community Development District	D03355	B
6	Belmont Lakes Community Development District	D05060	A
7	Bridgewater of Wesley Chapel Community Development District	D07906	B
8	Carlton Lakes Community Development District	D10275	B
9	Central Broward Water Control District	D11300	B
10	Chapel Crossings Community Development District	D11975	B
11	Children's Services Council of Leon County	D12600	B
12	City Center Community Development District	D14005	B
13	Cypress Preserve Community Development District	D20301	B
14	Delta Farms Water Control District	D22000	B
15	Dorcas Fire District	D22900	A
16	Eastpoint Water and Sewer District	D25500	B
17	Epperson Ranch Community Development District	D26350	B
18	Flaghole Drainage District	D27300	B
19	Golden Lakes Community Development District	D31200	B
20	Grand Haven Community Development District	D31400	B
21	Green Corridor Property Assessment Clean Energy (PACE) District	D31785	B
22	Grove Resort Community Development District	D31911	B
23	Hawk's Point Community Development District	D33403	B
24	Heights Community Development District, The	D33475	B
25	Hendry-Hilliard Water Control District	D33800	B
26	Heritage Harbor Community Development District	D34100	B
27	Hillsborough Soil and Water Conservation District	D36400	A
28	Holmes Creek Soil and Water Conservation District	D37100	A
29	Jackson Soil and Water Conservation District	D40400	A
30	Key Marco Community Development District	D41700	A
31	Lake Ashton II Community Development District	D42615	A
32	Lake Lucie Community Development District	D43600	A
33	Lee County Trauma Services District	D46150	A
34	Lee Memorial Health System	D46200	A
35	Long Lake Ranch Community Development District	D47350	B
36	Lucaya Community Development District	D47830	B
37	Magnolia Park Community Development District	D48165	B
38	Myakka Ranch Community Development District	D53330	A
39	New River Community Development District	D53880	A
40	North Park Isle Community Development District	D55574	B
41	Solterra Resort Community Development District	D57050	A
42	Palm River Community Development District	D62070	B
43	Panther Trace Community Development District	D62555	B
44	Parkland Preserve Community Development District	D62562	B
45	Pembroke Harbor Community Development District	D63950	A
46	Pine Tree Water Control District (Palm Beach County)	D64700	A
47	Preserve at South Branch Community Development District, The	D67860	B
48	South Dade Soil and Water Conservation District	D74000	A

**Local Governmental Entities
2020-21 Fiscal Year Audit Reports
Required - Not Received**

Listing A

49	South Fork III Community Development District	D74363	B
50	Southern Hills Plantation II Community Development District	D75480	B
51	Spencer Creek Community Development District	D75735	B
52	Stoneybrook at Venice Community Development District	D78245	B
53	Sugarland Drainage District	D78400	B
54	Sunrise Lakes Phase IV Recreation District	D79400	A
55	Touchstone Community Development District	D82570	B
56	Union Park Community Development District	D84350	B
57	Ventana Community Development District	D84954	B
58	Viera East Community Development District	D85100	B
59	Waterleaf Community Development District (Hillsborough County)	D87307	B

DEPENDENT SPECIAL DISTRICTS

1	Housing Finance Authority of Polk County	D37900	B
2	Jacksonville Housing Finance Authority	D23800	B
3	Jacksonville Public Library	D40460	B
4	Loxahatchee Groves Water Control District	D47701	B
5	Panama City Downtown Improvement Board	D62300	A
6	Panama City Port Authority	D62400	A
7	Suwannee Water and Sewer District	D80200	A

COMMUNITY REDEVELOPMENT AGENCIES

1	Apalachicola Community Redevelopment Agency	D01900	A
2	Avon Park Community Redevelopment Agency	D02900	A
3	Downtown Clermont Redevelopment Agency	D23150	B
4	Downtown Investment Authority	D23378	B
5	High Springs Community Redevelopment Agency	D34900	A
6	Jacksonville International Airport Area Redevelopment Agency	D40750	B
7	KingSoutel Crossing Community Redevelopment Agency	D41909	B
8	Opa-Locka Community Redevelopment Agency	D58570	A
9	Panama City Beach Community Redevelopment Agency	D62240	B
10	Panama City Community Redevelopment Agency	D62245	B
11	Quincy Community Redevelopment Agency	D68750	A
12	Renew Arlington Community Redevelopment Agency	D69430	B
13	Town of Eatonville Community Redevelopment Agency	D82605	A
14	U.S. Highway 17-92 Corridor Redevelopment Agency	D84220	A

80 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 2020-21 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, 2022, we had not received an audit report for the 2020-21 fiscal year; however, the entity confirmed that an audit was in progress.

**Local Governmental Entities
2020-21 Fiscal Year Audit Reports
May Have Been Required - Not Received**

Listing B

		Entity ID	Last Fiscal Year Audit Received
<u>INDEPENDENT SPECIAL DISTRICTS</u>			
1	Alachua Soil and Water Conservation District	D00700	A, B
2	Almarante Fire District	D01100	2018-19
3	Bermont Drainage District	D05100	A, B
4	Brevard Soil and Water Conservation District	D07900	A, B
5	Calhoun County Transportation Authority (Inactive 4/15/2021)	D09300	A, B
6	Campbellton-Graceville Hospital District	D09400	A
7	Cone Ranch South Community Development District (Dissolved 8/30/21)	D18375	A, B
8	Dead Lakes Water Management District (Inactive 4/22/2021)	D21600	A, B
9	Hastings Drainage District	D33400	A, B
10	Nature Coast Regional Water Authority	D53620	2019-20
11	Orange Hill Soil and Water Conservation District	D59400	A, B
12	Santa Fe Soil and Water Conservation District	D70800	A, B
13	Santa Rosa Bay Bridge Authority	D70900	A
14	Taylor Soil and Water Conservation District	D81900	A, B
15	Verona Community Development District (Inactive 3/21/2022)	D85040	A, B
16	Villages of Avignon Community Development District (Inactive 1/4/2021)	D85505	2017-18
17	Wakulla Soil and Water Conservation District	D86800	A, B
18	West Orange Airport Authority (Inactive 6/29/2021)	D87950	A, B
19	Wildcat Preserve Community Development District	D89380	A, B

<u>DEPENDENT SPECIAL DISTRICTS</u>			
1	Ali-Baba Neighborhood Improvement District	D00800	B
2	Brandon Groves North Service District (Dissolved 10/12/2021)	D07100	A
3	City of Palm Bay Business Improvement District (Dissolved 12/16/2021)	D15380	B
4	City of Palm Bay Road Maintenance District (Dissolved 11/19/2021)	D15390	B
5	Columbia County Industrial Development Authority	D17900	B
6	Connected City Stewardship District	D18378	B
7	Downtown / Historic Ybor Tourism Marketing District	D23370	B
8	East-West Neighborhood Improvement District	D25300	B
9	Eastern Volusia Regional Water Authority (Dissolved 3/17/2021)	D25350	B
10	Gadsden County Hospital	D29500	B
11	Gadsden County Industrial Development Authority	D29600	B
12	Gretna Neighborhood Improvement District	D31900	B
13	Highlands County Industrial Development Authority	D35400	B
14	Jacksonville Health Facilities Authority	D40700	B
15	Niles Garden Neighborhood Improvement District	D54200	B
16	Suwannee County Development Authority	D79700	B

<u>COMMUNITY REDEVELOPMENT AGENCIES</u>			
1	Century Community Redevelopment Agency	D11905	B
2	City of Crescent City Community Redevelopment Agency	D14300	2019-20
3	City of Midway Community Redevelopment Agency	D15050	B
4	Community Redevelopment Agency of the Town of Havana	D18353	B
5	Starke Community Redevelopment Agency (Dissolved 5/4/2021)	D78000	B

40 Total Special Districts

NOTE

- A No reports received for the 2015-16 through 2019-20 fiscal years.
- B The 2018, 2019, and 2020 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.