REVIEW OF LOCAL GOVERNMENTAL ENTITY 2022-23 FISCAL YEAR AUDIT REPORTS

Pursuant to Section 11.45(7)(b), Florida Statutes



The team leader was Richard Voss, CPA, and the review was supervised by Gina Bailey, CPA.

Please address inquiries regarding this report to Derek H. Noonan, CPA, Audit Manager, by e-mail at dereknoonan@aud.state.fl.us or by telephone at (850) 412-2864.

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Claude Pepper Building, Suite G74 · 111 West Madison Street · Tallahassee, FL 32399-1450 · (850) 412-2722

REVIEW OF LOCAL GOVERNMENTAL ENTITY 2022-23 FISCAL YEAR AUDIT REPORTS

SUMMARY

This report provides the results of our review of local governmental entity financial audit reports submitted pursuant to State law¹ for the 2022-23 fiscal year.² State law requires audit reports to be filed with us within 45 days after delivery of the audit report to the governing body of the entity, but no later than 9 months after the end of the entity's fiscal year.

We reviewed the 1,603 local governmental entity audit reports for the 2022-23 fiscal year that were filed with us through July 31, 2024. We determined that, overall, the information in the audit reports was presented in accordance with generally accepted accounting principles (GAAP) and complied with generally accepted government auditing standards (GAGAS), State law, and Rules of the Auditor General and that the auditor's reports were prepared by properly licensed independent certified public accountants (CPAs). However, our review of the filed audit reports and our procedures to identify local governmental entities that may have been required to but did not file 2022-23 fiscal year audit reports with us disclosed instances of noncompliance with certain audit report filing and financial audit requirements.

Finding 1: As of October 18, 2024, 220 local governmental entities had not filed audit reports with us for the 2022-23 fiscal year, including 157 entities (4 counties, 66 municipalities and 87 special districts) required to file audit reports, and 63 entities (6 municipalities and 57 special districts) that may have been required to provide for an audit.³ In addition, 232 local governmental entities (9 counties, 50 municipalities, and 173 special districts) filed audit reports with us more than 9 months after the end of the fiscal year, including 45 entities (11 municipalities, and 34 special districts) that also filed reports more than 45 days after the reports were delivered to the entities' governing bodies. Another 65 local governmental entities (4 counties, 17 municipalities, and 44 special districts) filed reports with us more than 45 days after the reports were delivered to the entities' governing bodies but within 9 months after the end of the fiscal year.

Finding 2: Our completeness reviews of the 1,603 local governmental entity audit reports identified instances of noncompliance with certain requirements primarily related to financial statement note disclosures and management letter disclosures.

Finding 3: Our comprehensive reviews of selected local governmental entity audit reports disclosed instances of noncompliance with GAAP, GAGAS, Rules of the Auditor General, Federal Uniform Guidance requirements, and Florida Single Audit Act requirements.

¹ Section 218.39, Florida Statutes.

² The local governmental entity financial audit reports include reports for counties and certain municipalities and special districts. Each of the entities had a September 30, 2023, fiscal year end except for one special district with an April 30, 2023, fiscal year end and eight special districts with a June 30, 2023, fiscal year end.

³ It was not practicable for us to determine whether an audit was required for the 63 entities because sufficient information related to each entity's revenues or expenditures and expenses was not readily available from the entity, Florida Department of Financial Services records, or other sources.

State law⁴ requires annual financial audits of local governmental entities, such as each county and the municipalities and special districts meeting certain revenue or expenditure and expense thresholds. State law⁵ defines a financial audit as an examination of financial statements in order to express an opinion on the fairness with which the statements are presented in conformity with generally accepted accounting principles (GAAP) and an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements. Financial audits must be conducted in accordance with auditing standards generally accepted in the United States and generally accepted government auditing standards (*Government Auditing Standards* issued by the Comptroller General of the United States).⁶

State law establishes several requirements that independent certified public accountants (CPAs) must follow when conducting financial audits of local governmental entities. For example, the CPAs performing these financial audits must:

- Prepare a management letter that is included as a part of the financial audit report.⁷
- Discuss with the appropriate official(s) all findings that will be included in the financial audit report.⁸
- Conduct the audits in accordance with Rules of the Auditor General.⁹

Additionally, State law¹⁰ requires the local governmental entity's officer to provide a written statement of explanation or rebuttal concerning the audit findings, including corrective action to be taken. The officer's written statement is to be filed with the governing body of the entity within 30 days after delivery of the findings.

Pursuant to State law,¹¹ we developed rules¹² to assist auditors in complying with the requirements of generally accepted government auditing standards and applicable laws, rules, and regulations. These rules require the scope of a financial audit to include: an examination of the financial statements in order to express an opinion on them; an examination to determine whether operations are properly conducted in accordance with legal and regulatory requirements; an examination of any additional financial information necessary to comply with GAAP; and, when applicable, the additional activities necessary to determine compliance with the Federal Uniform Guidance¹³ and the Florida Single Audit Act.¹⁴

⁴ Section 218.39(1), Florida Statutes.

⁵ Section 218.31(17), Florida Statutes.

⁶ Government Auditing Standards incorporate by reference the auditing standards generally accepted in the United States (i.e., American Institute of Certified Public Accountants Statements on Auditing Standards).

⁷ Section 218.39(4), Florida Statutes.

⁸ Section 218.39(5), Florida Statutes.

⁹ Section 218.39(7), Florida Statutes.

¹⁰ Section 218.39(6), Florida Statutes.

¹¹ Section 11.45(8), Florida Statutes.

¹² Chapter 10.550, Rules of the Auditor General.

¹³ Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

¹⁴ Section 215.97, Florida Statutes.

In addition, we developed audit report review guidelines that provide, among other things, procedural guidance for CPAs to follow to ensure compliance with financial audit requirements. We also developed guidelines to assist auditors, for example, in determining whether a local governmental entity met one or more of the financial emergency conditions described in State law¹⁵ and identifying any specific conditions met. The rules were adopted in consultation with the Board of Accountancy and the rules and guidelines are made available on our Web site.

FINDINGS AND RECOMMENDATIONS

Finding 1: Noncompliance – Audit Report Submission Requirements

State law¹⁶ requires a local governmental entity to file with us an audit report and a written response to any report or management letter finding, within 45 days after delivery of the audit report to the entity's governing body, but no later than 9 months after the end of the entity's fiscal year. Table 1 quantifies the number of local governmental entities that did not comply with the filing requirements for the 2022-23 fiscal year audit reports, including those entities that had not filed an audit report with us as of October 18, 2024.

Table 1
Noncompliance with Audit Report Filing Requirements

Noncompliance Type	Counties	Municipalities	Special Districts	Total
Audit required, but audit report not filed.	4	66	87	157
Audit may have been required, but audit report not filed.	-	6	57	63
Audit report filed more than 9 months after the end of the entity's fiscal year and more than 45 days after the report was delivered to the entity's governing body.	-	11	34	45 ^{a,b}
Audit report filed more than 9 months after the end of the entity's fiscal year but within 45 days after the report was delivered to the entity's governing body.	9	39	139	187ª
Audit report filed more than 45 days after the report was delivered to the entity's governing body but within 9 months after the end of the entity's fiscal year.	4	17	44	65 ^b

^a In total, 232 audit reports were filed more than 9 months after the end of the entity's fiscal year.

As shown in Table 1:

157 local governmental entities (4 counties, 66 municipalities and 87 special districts) did not file
the required audit report with us. Of the 157 local governmental entities, 71 entities (1 county,
34 municipalities and 36 special districts) also did not file the required 2021-22 fiscal year audit
report with us as discussed in our report No. 2024-087. A listing of the 157 local governmental
entities is included as *EXHIBIT A* to this report.

^b In total, 110 audit reports were filed more than 45 days after delivery to the entities' governing bodies.

¹⁵ Section 218.503(1), Florida Statutes.

¹⁶ Section 218.39(7), Florida Statutes.

- 63 local governmental entities (6 municipalities and 57 special districts) may have been required to provide for an audit but did not file an audit report with us. It was not practicable for us to determine whether an audit was required because sufficient information related to each entity's revenues or expenditures and expenses was not readily available from the entity, Florida Department of Financial Services (DFS) records, or other sources. If an entity is required to have an audit, the audit report must be filed with both the DFS and the Auditor General.¹⁷ A listing of the 63 local governmental entities is included as *EXHIBIT B* to this report.
- 45 local governmental entities (11 municipalities and 34 special districts) filed audit reports with us more than 9 months after the end of the entities' fiscal years and more than 45 days after the report was delivered to the entities' governing bodies. Specifically, the reports were filed 8 to 120 days, an average of 45 days, after the 9-month period had elapsed and 8 to 221 days, an average of 65 days, after the 45-day period had elapsed. These 45 local governmental entities are included in the:
 - 232 local governmental entities (9 counties, 50 municipalities, and 173 special districts) that filed audit reports with us 8 to 120 days, an average of 53 days, after 9 months had elapsed since the fiscal year end. Of the 232 local governmental entities, 72 entities (3 counties, 18 municipalities and 51 special districts) were also reported in our report No. 2024-087 for filing their 2021-22 fiscal year audit reports more than 9 months after the end of the entities' fiscal years. A listing of the 232 local governmental entities is included as **EXHIBIT C** to this report.
 - o 110 local governmental entities (4 counties, 28 municipalities, and 78 special districts) that filed audit reports with us 7 to 221 days, an average of 55 days, after 45 days had elapsed since the reports were delivered to the entities' governing bodies. A listing of the 110 local governmental entities is included as **EXHIBIT D** to this report.

Local governmental entities that fail to provide for audits may be subject to consequences prescribed by State law. Timely audits are necessary to ensure that management and those charged with governance are promptly informed of control deficiencies and financial-related noncompliance and provided information regarding the fair presentation of the entity's financial statements. Additionally, timely filed audit reports provide for timely review by appropriate Federal and State oversight agencies.

Recommendation: Local governmental entity management should ensure that audits are timely completed, and audit reports are filed in accordance with State law.

Finding 2: Completeness Reviews

We performed completeness reviews for all 1,603 local governmental entity audit reports filed with us as of July 31, 2024, to determine whether the audit reports included the financial statements, note disclosures, reports, and other items required by generally accepted accounting principles (GAAP),¹⁹ State law, and Rules of the Auditor General, and the extent to which the audit reports complied, for selected significant matters, with GAAP, generally accepted government auditing standards (GAGAS), and Rules of the Auditor General. State law²⁰ requires us to request from local governmental entities any

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¹⁷ Sections 218.32(1)(d) and 218.39(7), Florida Statutes.

¹⁸ Section 11.40(2), Florida Statutes, describes the specific actions the Legislative Auditing Committee may request or direct.

¹⁹ The Governmental Accounting Standards Board (GASB) establishes accounting and financial reporting standards for state and local governments in the United States that follow GAAP. The GASB codifies the standards in the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification).

²⁰ Section 11.45(7)(b), Florida Statutes.

significant items omitted from audit reports. The local governmental entities are to provide us with the requested items no later than 45 days after the date of our request.

Most of the audit reports subjected to our completeness reviews included audited financial statements and the required notes thereto, the required independent auditor's reports on the financial statements and on internal control over financial reporting and compliance (compliance report), and the independent accountant's report of local governmental entity compliance with requirements in State law, as applicable. Additionally, most of the reports we reviewed were generally presented in accordance with GAAP, GAGAS, and Rules of the Auditor General. However, we noted certain instances of noncompliance, many of which related to financial statement note disclosures and discrepancies in required reports. For example:

- 6 (35 percent) of 17 applicable audit reports with a departure from the standard auditor's report on the financial statements (qualified, adverse, or disclaimed opinion) did not provide a description of that departure in the auditor's report on internal control over financial reporting and compliance.²¹
- 137 applicable audit reports each presented significant budgetary overexpenditures, but the notes
 to the financial statements did not disclose that the overexpenditures represented a significant
 violation of the legally adopted budget or actions taken to address the significant violation.²²
- 29 (15 percent) of 194 applicable audit reports did not correctly calculate in accordance with DFS Rules the correct dollar threshold used to distinguish between Type A and Type B State projects reported in the Schedule of Findings and Questioned Costs.²³
- 5 (19 percent) of 27 applicable reports did not include a summary schedule of prior audit findings or indicate that the schedule was not required, contrary to Federal Uniform Guidance and Rules of the Auditor General.²⁴
- 56 (28 percent) of 198 applicable audit reports did not include a notarized affidavit from the entity's chief financial officer or, if there was no chief financial officer, the entity's executive officer attesting, to the best of his or her knowledge, that all impact fees were collected and expended in compliance with State law impact fee provisions.²⁵

EXHIBIT E of this report provides, by entity type, a summary of the deficiencies disclosed by our completeness reviews.

We also sent letters to 189 local governmental entities²⁶ requesting significant items that had been omitted from audit reports and concurrently provided a copy of the request letter to the respective entity auditors. Most of the items requested from the entities related to missing or inadequate:

 Disclosures on special districts' number of employees, contractors, compensation paid to employees and contractors, construction projects with a cost of at least \$65,000, budget variances, ad valorem tax millage rates and amounts of such taxes collected, special assessment

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²¹ AICPA Audit Guide – Government Auditing Standards and Single Audits, Paragraph 4.54c.

²² Sections 1200.112 and 2300.106, GASB Codification.

²³ DFS Rule 69I-5.008(2), Florida Administrative Code, and Section 10.554(1)(m)1.h., Rules of the Auditor General.

²⁴ Title 2, Section 200.511(a), Code of Federal Regulations, and Sections 10.554(1)(n) and 10.557(3)(e)5, Rules of the Auditor General.

²⁵ Section 163.31801(8), Florida Statutes, and Section 10.558(1), Rules of the Auditor General.

²⁶ A separate audit report is prepared for each county constitutional officer (county agency) and, if an item is omitted from a county agency report, our letter is addressed to the specific constitutional officer or to the board of county commissioners, as applicable. Consequently, multiple letters may be sent to entities within the same county.

rates and amounts of such assessments collected the total amount of outstanding bonds issued and the terms of the bonds, as required by State law and Rules of the Auditor General.²⁷

- Disclosures and citations required by Federal Single Audit and Florida Single Audit Act reporting requirements,²⁸ such as the calculated dollar threshold used to distinguish between Type A and Type B programs and projects.
- Statements regarding whether findings and recommendations reported in the preceding audit report had been corrected.²⁹
- Schedules of required supplementary information (RSI) related to the entity's participation in a pension plan or other postemployment benefits (OPEB) plan.³⁰

As of October 14, 2024, 18 of the 189 local governmental entities had not provided the requested items and, pursuant to State law,³¹ we notified the Legislative Auditing Committee. **EXHIBIT F** to this report provides a listing of the 18 local governmental entities.

External parties rely on audits to provide independent assessments of the accuracy and completeness of the financial statements, as well as to provide a means for evaluating the effectiveness of an entity's internal controls and the extent to which an entity complied with applicable laws, rules, regulations, contractual requirements, and bond covenants. Accordingly, it is important that the various components of the audit report, such as the independent auditor's reports and management letter, financial statements, and notes to financial statements, be presented in accordance with GAAP, GAGAS, State law, and the Rules of the Auditor General so that the reader can form appropriate conclusions relating to the audited entity.

Recommendation: Local governmental entities and their auditors should ensure that audit reports contain all required information presented in accordance with applicable requirements.

Finding 3: Comprehensive Reviews

In addition to completeness reviews, we performed comprehensive reviews of selected audit reports for the 2022-23 fiscal year and noted certain errors and deficiencies. Specifically, we reviewed:

• 60 (2 county, 12 municipality, and 46 special district) audit reports to determine the extent of compliance on a comprehensive basis with GAAP, GAGAS, and Rules of the Auditor General, and noted deficiencies pertaining to financial statements, note disclosures (other than pension and OPEB note disclosures), and RSI. For example, contrary to requirements established by GAGAS, the Management's Discussion and Analysis RSI for 5 (8 percent) of the 60 audit reports we reviewed did not address the reasons for significant changes in fund balances and fund net position presented in the condensed financial information. Also, 9 (15 percent) of the 60 audit reports we reviewed contained nonrounding mathematical errors.

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²⁷ Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6., 7., and 8., Rules of the Auditor General.

²⁸ Title 2, Section 200.515(d), Code of Federal Regulations; DFS Rule 69I-5.008(2), Florida Administrative Code; and Sections 10.554(1)(I)1.h. and 10.557(3)(e)2, Rules of the Auditor General (2023).

²⁹ Section 10.554(1)(i)1, Rules of the Auditor General (2023).

³⁰ Sections P20.183, Pe5.128, P52. 137 and .139a, and P50.152 and .154a, GASB Codification.

³¹ Section 11.45(7)(b), Florida Statutes.

³² Chapter 10.550, Rules of the Auditor General.

³³ Section 2200.109d, GASB Codification.

- 60 (6 county, 30 municipality, and 24 special district) audit reports with pension note disclosures
 to determine the extent of compliance with GAAP and noted a significant number of deficiencies.
 For example, 11 (73 percent) of the 15 reports with single-employer defined benefit pension plans,
 and 20 (51 percent) of the 39 reports with cost-sharing defined benefit plans did not disclose the
 change in the discount rate used to calculate the pension liability since the end of the prior fiscal
 year.³⁴
- 60 (8 county, 32 municipality, and 20 special district) audit reports with OPEB note disclosures and RSI to determine the extent of compliance with GAAP and noted deficiencies. For example, 12 (20 percent) of the 60 reports with OPEB plans did not include a brief description of the types of benefits and the authority under which benefit provisions are established or amended.³⁵ In addition, the notes to financial statements for 8 (13 percent) of the 60 reports reviewed did not disclose the source of the discount rate used to calculate the OPEB liability or did not disclose the change in the discount rate since the prior OPEB liability measurement date.³⁶
- 60 (12 county, 36 municipality, and 12 special district) audit reports to determine the extent of compliance with Uniform Guidance reporting requirements, as Rules of the Auditor General³⁷ require the scope of the audit, when applicable, to encompass the additional activities necessary to establish compliance with Uniform Guidance. Our review did not disclose any significant noncompliance with Uniform Guidance reporting requirements.
- 60 (17 county, 28 municipality, and 15 special district) audit reports to determine the extent of compliance with the Florida Single Audit Act reporting requirements, as Rules of the Auditor General³⁸ require the scope of the audit, when applicable, to encompass the additional activities necessary to establish compliance with Florida Single Audit requirements. We noted the Schedule of Findings and Questioned Costs for 5 (8 percent) of the 60 reports reviewed did not mention whether the audit disclosed any findings required to be reported pursuant to the Rules of the Auditor General.³⁹

EXHIBIT G to this report provides a summary, by entity type, of the deficiencies disclosed by our comprehensive reviews.

Recommendation: Local governmental entity management should ensure that financial statement note disclosures and RSI, including pension and OPEB disclosures, are reported in accordance with GAAP. In addition, local governmental entities and their auditors should ensure that all information required by GAGAS and Federal and State audit reporting requirements is properly presented.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of this project were to determine whether the local governmental entity audit reports filed with us for our review:

 Complied with generally accepted governmental auditing standards (GAGAS), generally accepted accounting principles (GAAP), State law, and Rules of the Auditor General.⁴⁰

³⁴ Sections Pe5.127b.(1)a, and P20.180a, GASB Codification.

³⁵ Sections P50.147 and P52.134, GASB Codification.

³⁶ Sections P50.150 and P52.135, GASB Codification.

³⁷ Section 10.556(6), Rules of the Auditor General.

³⁸ Section 10.556(6), Rules of the Auditor General.

³⁹ Section 10.554(1)(I)1.f., Rules of the Auditor General (2023) and Section 10.557, Rules of the Auditor General.

⁴⁰ Chapter 10.550, Rules of the Auditor General.

 Were prepared by independent certified public accountants (CPAs) properly licensed by the Florida Board of Accountancy.

The scope of this project included a review of financial audit reports for the 2022-23 fiscal year prepared by independent CPAs and filed with us by July 31, 2024, for 55 counties, 310 municipalities, and 1,238 special districts (a total of 1,603 entities).

We planned and performed our review of the audit reports to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

Our review was necessarily limited to the contents of the audit reports filed with us and did not extend to an examination of the CPAs' working papers or a determination of whether the auditors followed all GAGAS in the actual conduct of the audits. Because our review was limited to the contents of the audit reports provided to us, the review cannot be used as the basis for determining the extent of an entity's compliance with applicable laws, rules, regulations, charters, contractual requirements, or bond covenants. Likewise, our review would not disclose whether the auditor reported all instances of noncompliance or reportable internal control deficiencies noted during the audit, or whether certain required financial disclosures were completely omitted from the audit report.

To assist with the conduct of our review, we established a completeness review checklist and various comprehensive review checklists with evaluation criteria from our rules and report review guidelines (as discussed in the *BACKGROUND* section of this report). Due to the number of reports included in this review, we applied the comprehensive review checklists to selected local governmental entity audit reports. Specifically, for the local governmental entity audit reports filed with us through July 31, 2024, we completed:

- Completeness review checklists for all 1,603 local governmental entity audit reports received.
- Comprehensive review checklists for:
 - Financial statements for 60 selected local governmental entity audit reports.
 - Financial statement note disclosures and required supplementary information (RSI) (other than pension plan and other postemployment benefit (OPEB) plan disclosures) for 60 selected local governmental entity audit reports.
 - Pension note disclosures and RSI for 60 selected local governmental entity audit reports.
 - o OPEB note disclosures and RSI for 60 selected local governmental entity audit reports.
 - Uniform Guidance reporting requirements for 60 selected local governmental entity audit reports.
 - Florida Single Audit Act reporting requirements for 60 selected local governmental entity audit reports.

AUTHORITY

Section 11.45(7)(b), Florida Statutes, requires the Auditor General to review, in consultation with the Florida Board of Accountancy, all local governmental entity audit reports prepared by independent certified public accountants (CPAs) and filed pursuant to Section 218.39, Florida Statutes. Pursuant to the provisions of Section 11.45, Florida Statutes, I have directed that this report be prepared to present the results of our review of local governmental entity audit reports prepared by independent CPAs for the 2022-23 fiscal year.

Sherrill F. Norman, CPA

Auditor General

LOCAL GOVERNMENTAL ENTITY 2022-23 FISCAL YEAR AUDIT REPORTS THAT WERE REQUIRED BUT NOT FILED AS OF OCTOBER 18, 2024

Counties

1	Baker County ^a
2	Bradford County
3	DeSoto County
4	Jefferson County
	Municipalities
1	Altha, Town of ^a
2	Apalachicola, City of ^a
3	Archer, City of
4	Atlantic Beach, City of
5	Bell, Town of ^a
6	Blountstown, City of ^a
7	Branford, Town of
8	Brooksville, City of
9	Bunnell, City of ^a
10	Callahan, Town of
11	Campbellton, Town of ^a
12	Carrabelle, City of
13	Clermont, City of ^a
14	Crescent City, City of ^a
15	Cross City, Town of
16	Dade City, City of ^a
17	Dundee, Town of
18	El Portal, Village of ^a
19	Esto, Town of ^a
20	Fort Lauderdale, City of
21	Fort White, Town of
22	Frostproof, City of
23	Fruitland Park, City of
24	Grand Ridge, Town of
25	Greenville, Town of ^a
26	Gretna, City of ^a
27	Havana, Town of ^a
28	Hawthorne, City of ^a
29	Hialeah Gardens, City of ^a
30	High Springs, City of ^a

Municipalities (Continued)

	Municipalities (Continued)
31	Hillcrest Heights, Town of
32	Indiantown, Village of ^a
33	Inglis, Town of ^a
34	Kenneth City, Town of ^a
35	LaBelle, City of
36	Lake Hamilton, Town of
37	Lake Park, Town of
38	Lake Worth Beach, City of ^a
39	Lawtey, City of
40	Manalapan, Town of ^a
41	Mangonia Park, Town of ^a
42	Mayo, Town of
43	Mexico Beach, City of ^a
44	Miami Shores, Village of ^a
45	Midway, City of
46	Minneola, City of
47	Moore Haven, City of
48	Neptune Beach, City of ^a
49	New Port Richey, City of ^a
50	North Bay Village, City of
51	Opa-locka, City of ^a
52	Pahokee, City of ^a
53	Palatka, City of
54	Penney Farms, Town of
55	Quincy, City of
56	Safety Harbor, City of ^a
57	Sewell's Point, Town of
58	Sweetwater, City of ^a
59	Vernon, City of ^a
60	Vero Beach, City of
61	Waldo, City of
62	Wausau, Town of
63	Welaka, Town of ^a
64	Westlake, City of
65	White Springs, Town of ^a
66	Worthington Springs, Town of

Special Districts

	Special Districts
1	Abbott Square Community Development District
2	Argyle Fire District
3	Arlington Ridge Community Development District ^a
4	Armstrong Community Development District
5	Avalon Beach / Mulat Fire Protection District
6	Balm Groves Community Development District ^a
7	Bayshore Gardens Park and Recreation District ^a
8	Belmond Reserve Community Development District ^a
9	Blueprint Intergovernmental Agency
10	Bobcat Trails Community Development District
11	Buckhead Trails Community Development District
12	Carrabelle Community Redevelopment Agency
13	Celebration Pointe Community Development District No. 1
14	Central Lake Community Development District ^a
15	City of Brooksville Community Redevelopment Agency
16	City of Crescent City Community Redevelopment Agency
17	City of Minneola Community Redevelopment Agency
18	City of Trenton Community Redevelopment Agency
19	Cobblestone Community Development District
20	Community Redevelopment Agency of the Town of Lake Park
21	Concord Estates Community Development District ^a
22	Connerton East Community Development District ^a
23	Cypress Bay West Community Development District
24	Dade City Community Redevelopment Agency ^a
25	Dorcas Fire District ^a
26	Downtown Clermont Redevelopment Agency ^a
27	DP1 Community Development District
28	East Park Community Development District
29	Eastpoint Water and Sewer District ^a
30	Eden Hills Community Development District
31	Flagler Estates Road and Water Control District
32	Florida Crown Workforce Board, Inc.
33	Florida Green Finance Authority ^a
34	Fruitland Park Community Redevelopment Agency
35	Grand Oaks Community Development District ^a
36	Greyhawk Landing Community Development District ^a
28 29 30 31 32 33 34 35	East Park Community Development District Eastpoint Water and Sewer District a Eden Hills Community Development District Flagler Estates Road and Water Control District Florida Crown Workforce Board, Inc. Florida Green Finance Authority a Fruitland Park Community Redevelopment Agency Grand Oaks Community Development District a

Special Districts (Continued)

	Special Districts (Continued)
37	Hammock Bay Community Development District
38	Hawthorne Community Redevelopment Agency
39	Heights Community Development District, The ^a
40	Heritage Isles Community Development District ^a
41	Hickory Hill Special Dependent Tax District
42	High Springs Community Redevelopment Agency ^a
43	Highland Meadows II Community Development District ^a
44	Hillsboro Inlet District
45	Hilltop Point Community Development District ^a
46	Indigo Community Development District
47	Madeira Community Development District ^a
48	Magnolia Creek Community Development District ^a
49	Midtown Miami Community Development District
50	Mirabella Community Development District ^a
51	Moore Haven Capital Projects Finance Authority
52	Naturewalk Community Development District ^a
53	New Port Richey Community Redevelopment Agency ^a
54	North Miami Beach Community Redevelopment Agency
55	Oaks at Shady Creek Community Development Agency
56	Opa-locka Community Redevelopment Agency ^a
57	Palatka Downtown Redevelopment Agency
58	Pier Park Community Development District ^a
59	Quincy Community Redevelopment Agency
60	Riverbend West Community Development District
61	Safety Harbor Community Redevelopment Agency ^a
62	Sandmine Road Community Development District
63	Sandridge Community Development District
64	Seminole Improvement District
65	Sherwood Manor Community Development District ^a
66	South Fork III Community Development District ^a
67	Southern Hills Plantation II Community Development District ^a
68	St. Johns County Airport Authority
69	Stoneybrook Community Development District ^a
70	Stoneybrook South Community Development District
71	Storey Creek Community Development District ^a
72	Suncoast Community Development District ^a

Special Districts (Continued)

73	Sunrise Key Neighborhood Improvement District
74	Touchstone Community Development District
75	Treeline Preserve Community Development District (Dissolved 11/20/2023)
76	Tuckers Pointe Community Development District
77	Turnbull Creek Community Development District
78	Twin Creeks North Community Development District
79	Venetian Community Development District ^a
80	Ventana Community Development District ^a
81	Verandahs Community Development District, The
82	Viera Stewardship District
83	Villages of Westport Community Development District
84	Waters Edge Community Development District (Pasco County)
85	West Orange Healthcare District (Dissolved 6/21/2023)
86	West Port Community Development District ^a
87	Westchase Community Development District
<u>157</u>	Total Audit Reports Required but Not Filed as of October 18, 2024

^a This entity is one of the 71 local governmental entities also listed in our report No. 2024-087 as not filing a 2021-22 fiscal year audit report with us.

LOCAL GOVERNMENTAL ENTITY 2022-23 FISCAL YEAR AUDIT REPORTS THAT MAY HAVE BEEN REQUIRED BUT WERE NOT FILED AS OF OCTOBER 18, 2024

Municipalities

	Wallergalities
1	Bascom, Town of
2	Jacob City, City of
3	Lazy Lake, Village of
4	Noma, Town of
5	Raiford, Town of
6	Westville, Town of
	Special Districts
1	Arlington Special Dependent District
2	Blountstown Community Redevelopment Agency
3	Bradford County Development Authority (Dissolved 6/1/2023)
4	Bradford County Health Facilities Authority
5	Buckhead Trails II Community Development District (Established 12/8/2022)
6	Bunnell Community Redevelopment Agency
7	Business Improvement District of Coral Gables (Dissolved 1/10/2023)
8	Campbellton-Graceville Hospital District
9	Carrabelle Hospital Tax District
10	CC Community Development District (Established 8/28/2023)
11	Charlotte Soil and Water Conservation District
12	City of Midway Community Redevelopment Agency
13	City of Moore Haven Affordable Housing Finance Authority
14	City of Moore Haven Redevelopment Agency
15	Columbia County Industrial Development Authority
16	Community Redevelopment Agency of the City of Parker
17	Duval County Research and Development Authority (Dissolved 4/25/2024)
18	Duval Soil and Water Conservation District
19	Freedom Walk Community Development District (Inactive 12/6/2022)
20	Greater Seminole Area Special Recreation District (Dissolved 6/21/2023)
21	Gretna Neighborhood Improvement District
22	Hamilton County Soil and Water Conservation District
23	Harvest Ridge Community Development District (Established 3/24/2023)
24	Highlands County Industrial Development Authority
25	Hogpen Dependent Special District (Established 3/28/2023)
26	Lake Flores Community Development District
27	Leela Reserve Community Development District (Established 9/12/2022 and dissolved 5/3/2023)

Special Districts (Continued)

	Special Districts (Continued)
28	Leon County Energy Improvement District (Dissolved 12/13/2022)
29	Mandarin Grove Community Development District
30	Nature Coast Regional Water Authority
31	Oleta River Community Development District (Dissolved 10/27/2023)
32	Orange Hill Soil and Water Conservation District
33	Osceola Soil and Water Conservation District
34	Pebble Ridge Community Development District
35	Polk Soil and Water Conservation District (Dissolved 6/9/2023)
36	Prosperity Lakes Community Development District
37	Reserve at Van Oaks Community Development District
38	RiverPark Community Development District (Inactive 1/17/2023)
39	Santa Fe Soil and Water Conservation District
40	Santa Rosa Bay Bridge Authority (Dissolved 7/1/2023)
41	Sawgrass Village Community Development District (Established 12/8/2022)
42	Sorrento Pines Community Development District (Established 12/12/2022)
43	South Dade Soil and Water Conservation District (Inactive 12/20/2022)
44	Southern Hills Plantation III Community Development District
45	St. Augustine Lakes Community Development District
46	St. Lucie Soil and Water Conservation District
47	Stonegate Preserve Community Development District
48	Sugarwood Groves Special District
49	Sumter Soil and Water Conservation District
50	Taylor Soil and Water Conservation District (Dissolved 8/9/2023)
51	Union Soil and Water Conservation District
52	Varrea South Community Development District
53	Waccasassa Water and Wastewater Cooperative (Established 6/1/2023)
54	Wakulla Soil and Water Conservation District
55	West Hillcrest Community Development District (Established 4/6/2023)
56	Westview South Community Development District (Established
	10/24/2022)
57	Westwood of Pasco Community Development District
<u>63</u>	Total Number of Audit Reports That May Have Been Required but Were Not Filed as of October 18, 2024

LOCAL GOVERNMENTAL ENTITY 2022-23 FISCAL YEAR AUDIT REPORTS FILED MORE THAN 9 MONTHS AFTER FISCAL YEAR END

	Counties	Date Filed	Days Late
1	Columbia County	08/08/24	39
2	Dixie County ^a	08/30/24	61
3	Franklin County	10/11/24	103
4	Hendry County	08/30/24	61
5	Liberty County	10/09/24	101
6	Putnam County ^a	07/31/24	31
7	Suwannee County ^a	08/22/24	53
8	Taylor County	07/17/24	17
9	Washington County	08/06/24	37
	Municipalities		
1	Avon Park, City of	10/03/24	95
2	Belle Isle, City of ^a	07/23/24	23
3	Biscayne Park, Village of ^b	09/09/24	71
4	Bonifay, City of	07/24/24	24
5	Briny Breezes, Town of a, b	07/26/24	26
6	Center Hill, City of	07/31/24	31
7	Century, Town of	07/26/24	26
8	Chattahoochee, City of	08/07/24	38
9	Coral Springs, City of	07/19/24	19
10	DeFuniak Springs, City of	09/19/24	81
11	Doral, City of	07/23/24	23
12	Eatonville, Town of ^a	09/24/24	86
13	Fanning Springs, City of	09/03/24	65
14	Flagler Beach, City of ^a	07/23/24	23
15	Glen Ridge, Town of	07/23/24	23
16	Gulf Stream, Town of ^a	08/19/24	50
17	Indian Harbour Beach, City of ^a	07/23/24	23
18	Jay, Town of ^b	07/23/24	23
19	Jupiter Inlet Colony, Town of	08/23/24	54
20	Keystone Heights, City of	07/29/24	29
21	Lake Butler, City of	08/23/24	54
22	Lake Helen, City of ^b	07/22/24	22
23	Lauderdale Lakes, City of ^b	07/26/24	26
24	Laurel Hill, City of ^b	07/31/24	31
25	Marineland, Town of ^a	09/11/24	73
26	Medley, Town of	10/09/24	101
27	Monticello, City of	09/23/24	85
28	Montverde, Town of ^a	07/30/24	30

29 New Smyrna Beach, City of 08/13/24 30 North Miami Beach, City of a 10/14/24 31 Oak Hill, City of 07/24/24 32 Ocean Breeze, Town of 07/10/24 33 Ocean Ridge, Town of a 07/22/24 34 Oviedo, City of a, b 07/23/24	44 106 24 10 22 23 37 106 67 31
31 Oak Hill, City of 07/24/24 32 Ocean Breeze, Town of 07/10/24 33 Ocean Ridge, Town of a 07/22/24	24 10 22 23 37 106 67 31
32 Ocean Breeze, Town of 07/10/24 33 Ocean Ridge, Town of a 07/22/24	10 22 23 37 106 67 31
33 Ocean Ridge, Town of ^a 07/22/24	22 23 37 106 67 31
	23 37 106 67 31
34 Oviedo, City of ^{a, b} 07/23/24	37 106 67 31
	106 67 31
35 Palm Bay, City of 08/06/24	67 31
36 Parker, City of ^a 10/14/24	31
37 Pembroke Park, Town of 09/05/24	
38 Pinecrest, Village of ^b 07/31/24	37
39 Ponce de Leon, Town of ^a 08/06/24	
40 Sanibel, City of ^a 08/07/24	38
41 Sebastian, City of ^{a, b} 08/14/24	45
42 South Pasadena, City of ^a 08/14/24	45
43 Southwest Ranches, Town of ^{a, b} 07/24/24	24
44 St. Cloud, City of 07/22/24	22
45 St. Petersburg, City of ^b 07/26/24	26
46 Starke, City of 10/08/24	100
47 Trenton, City of ^a 09/25/24	87
48 Virginia Gardens, Village of 09/23/24	85
49 Wauchula, City of 09/09/24	71
50 Winter Springs, City of 09/17/24	79
Special Districts Date Filed	Days Late
1 Aberdeen Community Development District 08/06/24	37
2 Amelia Concourse Community Development District 08/07/24	38
3 Arbor Greene Community Development District ^a 09/06/24	68
4 Arborwood Community Development District ^a 08/29/24	60
5 Avalon Park West Community Development District 09/18/24	80
6 Avelar Creek Community Development District 08/23/24	54
7 Avenir Community Development District ^a 07/29/24	29
8 Avon Park Community Redevelopment Agency 10/03/24	95
9 Bannon Lakes Community Development District ^a 09/26/24	88
10 Bartram Springs Community Development District 09/23/24	85
11 Bayfront Community Redevelopment Agency 07/31/24	31
12 Beaumont Community Development District 09/18/24	80
13 Bella Collina Community Development District 09/28/24	90
14 Berry Bay Community Development District 09/06/24	68

15 Bonterra Community Development District 09/06/24 68 16 Brandy Creek Community Development District 09/08/24 70 17 Bridgewater North Community Development District 10/15/24 107 18 Bullfrog Creek Community Development District 09/06/24 68 19 Carlton Lakes Community Development District 08/23/24 54 20 Catalina At Winkler Preserve Community Development District 07/25/24 25 21 Champion's Reserve Community Development District 07/31/24 31 22 Chapel Crossings Community Development District 07/31/24 31 23 Citrus, Levy, Marion Regional Workforce Development Board (FYE 6/30/23) ^b 06/21/24 82 24 City of Port St. Lucie Community Redevelopment Agency ^b 08/20/24 51 25 City of Rockledge Community Redevelopment Agency ^b 08/01/24 32 26 City of St. Cloud Community Redevelopment Agency ^b 08/01/24 22 27 City of Stuart Community Redevelopment Agency ^b 07/22/24 29 28 City of Stuart Community Redevelopment Agency ^b 08/08/24 39 29 Community Redevelopment Agency ^b 08/08/24 39 20 Community Redevelopment Agency of the City of New Smyrna Beach 08/20/24 51 30 Community Redevelopment Agency of the City of Temple Terrace ^b 09/03/24 65 31 Community Redevelopment Agency of the City of Temple Terrace ^b 09/03/24 65 32 Cordoba Ranch Community Development District 09/06/24 68 33 Corkscrew Farms Community Development District 08/23/24 54 34 Cypress Grove Community Development District 08/23/24 54 35 Cypress Mill Community Development District 09/06/24 68 36 Cypress Preserve Community Development District 09/06/24 68 37 Deer Run Community Development District 09/06/24 68 38 Deer Run Community Development District 09/06/24 68 39 DeFuniak Springs Community Development District 09/06/24 68 40 Durbin Crossing Community Development District 09/06/24 68 41 East Niceville Fire District 07/23/24 23 42 East Park Community Development District 09/06/24 68 43 East Park Community Development District 09/06/24 68 44 East Park Community Development District 09/06/24 68 45 Escambia Children's Trust ^b 07/23/24 24 46 Flagler Beach Community Dev		Special Districts (Continued)	Date Filed	Days Late
17 Bridgewater North Community Development District 10/15/24 107 18 Bullfrog Creek Community Development District 09/06/24 68 19 Carlton Lakes Community Development District 08/23/24 54 20 Catalina At Winkler Preserve Community Development District 07/25/24 25 21 Champion's Reserve Community Development District 07/31/24 31 22 Chapel Crossings Community Development District 07/31/24 31 23 Citrus, Levy, Marion Regional Workforce Development Board (FYE 6/30/23)\(^{\text{b}}\) 06/21/24 82 24 City of Port St. Lucie Community Redevelopment Agency \(^{\text{b}}\) 08/20/24 51 25 City of Rockledge Community Redevelopment Agency \(^{\text{b}}\) 08/20/24 51 26 City of St. Cloud Community Redevelopment Agency \(^{\text{b}}\) 08/20/24 22 27 City of Stuart Community Redevelopment Agency \(^{\text{b}}\) 07/22/24 22 28 City of Stuart Community Redevelopment Agency \(^{\text{b}}\) 07/29/24 29 28 City of Tallahassee Community Redevelopment Agency \(^{\text{b}}\) 08/08/24 39 29 Community Redevelopment Agency of the City of New Smyrna Beach 08/20/24 51 30 Community Redevelopment Agency of the City of Temple Terrace \(^{\text{b}}\) 09/08/24 55 31 Community Redevelopment Agency of the Town of Cinco Bayou \(^{\text{b}}\) 10/03/24 95 32 Cordoba Ranch Community Development District 09/06/24 68 33 Corkscrew Farms Community Development District 08/23/24 54 34 Cypress Grove Community Development District 08/23/24 54 35 Cypress Mill Community Development District 09/06/24 68 36 Oper Run Community Development District 09/06/24 68 37 DeFuniak Springs Community Development District 09/06/24 68 38 Deer Run Community Development District 09/06/24 68 39 DeFuniak Springs Community Development District 09/06/24 68 40 Durbin Crossing Community Development District 09/06/24 68 41 East Niceville Fire District 07/23/24 23 42 East Park Community Development District 09/06/24 68 43 Eastlake Oaks Community Development District 09/06/24 68 44 East Niceville Fire District 07/23/24 23 45 Fort Myers Beach Mosquito Control Districts 09/05/24 67 46 Flagler Be	15	Bonterra Community Development District	09/06/24	68
18 Bullfrog Creek Community Development District 3 09/06/24 68 19 Carlton Lakes Community Development District 08/23/24 54 20 Catalina At Winkler Preserve Community Development District 07/25/24 25 21 Champion's Reserve Community Development District 07/31/24 31 22 Chapel Crossings Community Development District 07/31/24 31 23 Citrus, Levy, Marion Regional Workforce Development Board (FYE 6/30/23) b 06/21/24 82 24 City of Port St. Lucie Community Redevelopment Agency b 08/20/24 51 25 City of Rockledge Community Redevelopment Agency b 08/20/24 22 26 City of St. Cloud Community Redevelopment Agency b 08/01/24 32 27 City of St. Cloud Community Redevelopment Agency b 07/22/24 22 28 City of St. Cloud Community Redevelopment Agency b 07/22/24 22 29 Community Redevelopment Agency b 08/08/24 39 29 Community Redevelopment Agency b 08/08/24 39 29 Community Redevelopment Agency of the City of New Smyrna Beach 08/20/24 51 30 Community Redevelopment Agency of the City of Temple Terrace b 09/03/24 65 31 Community Redevelopment Agency of the Town of Cinco Bayou b 10/03/24 95 32 Cordoba Ranch Community Development District 09/06/24 58 33 Corkscrew Farms Community Development District 08/23/24 54 34 Cypress Grove Community Development District 08/23/24 54 35 Cypress Mill Community Development District 08/23/24 54 36 Cypress Preserve Community Development District 09/06/24 68 37 Cypress Phadows Community Development District 09/06/24 68 38 Deer Run Community Development District 09/06/24 68 39 DeFuniak Springs Community Development District 09/06/24 68 40 Durbin Crossing Community Development District 09/06/24 68 41 East Niceville Fire District 07/23/24 23 42 East Park Community Development District 07/23/24 23 43 Eastlake Oaks Community Development District 07/23/24 23 44 East Park Community Development District 07/23/24 23 45 Easton Dark Community Development District 07/23/24 24 46 Flagler Beach Community Development District 07/23/24 23 47 Fort Myers Beach Mosquito Control Districts 09/05/24 67 48 George E. Weems Memorial Ho	16	Brandy Creek Community Development District	09/08/24	70
19 Cariton Lakes Community Development District 20 Catalina At Winkler Preserve Community Development District 21 Champion's Reserve Community Development District 22 Chapel Crossings Community Development District 23 Citrus, Levy, Marion Regional Workforce Development Board (FYE 6/30/23) ^b 24 City of Port St. Lucie Community Redevelopment Agency ^b 25 City of Rockledge Community Redevelopment Agency ^b 26 City of St. Cloud Community Redevelopment Agency ^b 27 City of St. Cloud Community Redevelopment Agency ^b 28 City of St. Cloud Community Redevelopment Agency ^c 29 City of St. Cloud Community Redevelopment Agency ^c 20 City of St. Cloud Community Redevelopment Agency ^c 21 City of Tallahassee Community Redevelopment Agency ^c 22 City of Tallahassee Community Redevelopment Agency ^c 23 City of Tallahassee Community Redevelopment Agency ^c 29 Community Redevelopment Agency of the City of New Smyrna Beach 08/20/24 51	17	Bridgewater North Community Development District	10/15/24	107
20 Catalina At Winkler Preserve Community Development District 21 Champion's Reserve Community Development District 22 Chapel Crossings Community Development District 31 Citrus, Levy, Marion Regional Workforce Development Board (FYE 6/30/23) b 06/21/24 82 24 Citry of Port St. Lucie Community Redevelopment Agency b 08/20/24 51 25 Citry of Rockledge Community Redevelopment Agency b 08/20/24 22 26 City of St. Cloud Community Redevelopment Agency b 08/20/24 22 27 City of Stuart Community Redevelopment Agency b 07/29/24 22 28 City of Stuart Community Redevelopment Agency b 07/29/24 29 28 City of Tallahassee Community Redevelopment Agency b 08/8/24 39 29 Community Redevelopment Agency of the City of New Smyrna Beach 08/20/24 51 30 Community Redevelopment Agency of the City of New Smyrna Beach 08/20/24 51 31 Community Redevelopment Agency of the Town of Cinco Bayou b 10/03/24 95 32 Cordoba Ranch Community Development District 09/06/24 68 33 Corkscrew Farms Community Development District 09/06/24 68 34 Cypress Grove Community Development District 08/23/24 54 35 Cypress Mill Community Development District 08/23/24 54 36 Cypress Preserve Community Development District 09/06/24 68 38 Deer Run Community Development District 09/06/24 68 39 DeFuniak Springs Community Development District 09/06/24 68 30 Der Run Community Development District 09/06/24 68 31 Deer Run Community Development District 09/06/24 68 32 Deer Run Community Development District 09/06/24 68 33 Deer Run Community Development District 09/06/24 68 34 Deer Run Community Development District 09/06/24 68 35 Deer Run Community Development District 09/06/24 68 36 Deer Run Community Development District 09/06/24 68 37 Cypress Shadows Community Development District 09/06/24 68 38 Deer Run Community Development District 09/06/24 68 40 Durbin Crossing Community Development District 09/06/24 68 41 East Niceville Fire District 09/06/24 68 42 East Park Community Development District 09/06/24 68 43 Eastalake Oaks Community Development District 09/06/24 68 44 Easton Park	18	Bullfrog Creek Community Development District ^a	09/06/24	68
21 Champion's Reserve Community Development District 07/31/24 31 22 Chapel Crossings Community Development District 07/31/24 31 23 Citrus, Levy, Marion Regional Workforce Development Board (FYE 6/30/23) b 06/21/24 82 24 City of Port St. Lucie Community Redevelopment Agency b 08/20/24 51 25 City of Rockledge Community Redevelopment Agency b 08/01/24 32 26 City of St. Cloud Community Redevelopment Agency b 08/01/24 22 27 City of Stuart Community Redevelopment Agency b 07/22/24 22 28 City of Tallahassee Community Redevelopment Agency b 08/08/24 39 29 Community Redevelopment Agency of the City of New Smyrna Beach 08/20/24 51 30 Community Redevelopment Agency of the City of New Smyrna Beach 08/20/24 51 31 Community Redevelopment Agency of the Town of Cinco Bayou b 10/03/24 95 32 Cordoba Ranch Community Development District 09/06/24 68 33 Corkscrew Farms Community Development District 08/23/24 54 34 Cypress Grove Community Development District 08/23/24 54 35 Cypress Mill Community Development District 08/23/24 54 35 Cypress Preserve Community Development District 10/17/24 109 36 Cypress Preserve Community Development District 09/06/24 68 38 Deer Run Community Development District 10/17/24 109 37 Cypress Shadows Community Development District 09/06/24 68 38 Deer Run Community Development District 09/06/24 68 39 DeFuniak Springs Community Development District 09/06/24 68 40 Durbin Crossing Community Redevelopment District 09/06/24 68 41 East Niceville Fire District 09/06/24 68 42 East Park Community Development District 07/11/24 109 43 Eastlake Oaks Community Development District 07/09/24 9 45 Escambia Children's Trust a.b 07/24/24 24 46 Flagler Beach Community Development District 07/11/24 11 46 East Oaks Community Development District 07/11/24 11 47 East Oaks Community Development District 07/11/24 24 48 George E. Weems Memorial Hospital b 08/07/24 28 49 Gracewater Sarasota Community Development District 09/17/24 79 50 Gramercy Farms Community Development District 09/17/24 79 50 Gramercy Farms Community Development D	19	Carlton Lakes Community Development District	08/23/24	54
22 Chapel Crossings Community Development District 23 Citrus, Levy, Marion Regional Workforce Development Board (FYE 6/30/23) b 06/21/24 82 24 City of Port St. Lucie Community Redevelopment Agency b 08/20/24 51 25 City of Rockledge Community Redevelopment Agency b 08/01/24 32 26 City of St. Cloud Community Redevelopment Agency b 08/01/24 32 27 City of St. Cloud Community Redevelopment Agency b 08/01/24 29 28 City of Tallahassee Community Redevelopment Agency b 07/29/24 29 29 Community Redevelopment Agency b 08/08/24 39 29 Community Redevelopment Agency of the City of New Smyrna Beach 08/20/24 51 30 Community Redevelopment Agency of the City of Temple Terrace b 09/03/24 65 31 Community Redevelopment Agency of the Town of Cinco Bayou b 10/03/24 95 32 Cordoba Ranch Community Development District 09/06/24 68 33 Corkscrew Farms Community Development District 08/23/24 54 34 Cypress Grove Community Development District 08/23/24 54 35 Cypress Mill Community Development District 08/23/24 54 36 Cypress Preserve Community Development District 10/17/24 109 37 Cypress Shadows Community Development District 09/06/24 68 38 Deer Run Community Development District 09/06/24 68 39 DeFuniak Springs Community Development District 09/06/24 68 40 Durbin Crossing Community Redevelopment Agency 09/24/24 86 40 Durbin Crossing Community Development District 09/06/24 68 41 East Niceville Fire District 07/11/24 11 42 East Park Community Development District 07/11/24 11 43 East Bake Oaks Community Development District 07/09/24 9 45 Escambia Children's Trust a.b 07/24/24 24 46 Flagler Beach Community Development District 07/12/24 24 46 Flagler Beach Community Development District 09/09/24 67 47 Fort Myers Beach Mosquito Control District 09/05/24 67 48 George E. Weems Memorial Hospital b 08/07/24 38 49 Gracewater Sarasota Community Development District 09/17/24 79 50 Gramercy Farms Community Development District 09/07/24 49 51 Greater Lakes / Sawgrass Bay Community Development District 09/09/24 40	20	Catalina At Winkler Preserve Community Development District	07/25/24	25
23 Citrus, Levy, Marion Regional Workforce Development Board (FYE 6/30/23) b 06/21/24 82 24 City of Port St. Lucie Community Redevelopment Agency b 08/20/24 51 25 City of Rockledge Community Redevelopment Agency b 08/01/24 32 26 City of St. Cloud Community Redevelopment Agency 07/22/24 22 27 City of Stuart Community Redevelopment Agency b 07/22/24 29 28 City of Tallahassee Community Redevelopment Agency b 08/08/24 39 29 Community Redevelopment Agency b 08/08/24 51 30 Community Redevelopment Agency of the City of New Smyrna Beach 08/20/24 51 31 Community Redevelopment Agency of the City of Temple Terrace b 09/03/24 65 32 Cordoba Ranch Community Development District 09/06/24 68 33 Corkscrew Farms Community Development District 09/06/24 68 34 Cypress Grove Community Development District 08/23/24 54 35 Cypress Mill Community Development District 08/23/24 54 36 Cypress Preserve Community Development District 10/17/24 109 37 Cypress Preserve Community Development District 09/06/24 68 38 Deer Run Community Development District 09/06/24 68 39 DeFuniak Springs Community Development Agency 09/24/24 86 40 Durbin Crossing Community Development District 09/06/24 68 41 East Niceville Fire District 07/23/24 23 42 East Park Community Development District 07/23/24 23 43 Eastake Oaks Community Development District 07/23/24 23 44 East Park Community Development District 07/23/24 23 45 Escambia Children's Trus a b 07/23/24 24 46 Flagler Beach Community Development District 07/23/24 24 46 Flagler Beach Community Redevelopment Agency 09/24/24 24 46 Flagler Beach Community Development District 07/23/24 23 47 Fort Myers Beach Mosquito Control Districts 09/05/24 67 48 George E. Weems Memorial Hospital b 08/07/24 28 49 Gracewater Sarasota Community Development District 09/17/24 79 50 Gramercy Farms Community Development District 09/17/24 79 50 Gramercy Farms Community Development District 09/17/24 79 51 Greater Lakes / Sawgrass Bay Community Development District 08/09/24 40	21	Champion's Reserve Community Development District	07/31/24	31
24 City of Port St. Lucie Community Redevelopment Agency b 25 City of Rockledge Community Redevelopment Agency b 26 City of St. Cloud Community Redevelopment Agency 27 City of St. Cloud Community Redevelopment Agency 28 City of St. Cloud Community Redevelopment Agency 29 City of Stuart Community Redevelopment Agency b 29 Community Redevelopment Agency of the City of New Smyrna Beach 30 Community Redevelopment Agency of the City of New Smyrna Beach 31 Community Redevelopment Agency of the City of Temple Terrace b 32 Cordoba Ranch Community Development District 33 Corkscrew Farms Community Development District 34 Cypress Grove Community Development District 35 Cypress Mill Community Development District 36 Cypress Mill Community Development District 37 Cypress Shadows Community Development District 38 Deer Run Community Development District 39 DeFuniak Springs Community Development District 40 Durbin Crossing Community Redevelopment District 40 Durbin Crossing Community Development District 41 East Niceville Fire District 42 East Park Community Development District 43 Eastlake Oaks Community Development District 44 Easton Park Community Development District 55 Escambia Children's Trus b, b 56 O7/23/24 57 Fort Myers Beach Mosquito Control Districts 57 Gramercy Farms Community Development District 58 O7/23/24 79 Fort Myers Beach Mosquito Control Districts 59 O7/23/24 70 Gramercy Farms Community Development District 70 O9/05/24 71 Fort Myers Beach Mosquito Control Districts 70 O9/05/24 71 Fort Myers Beach Mosquito Control Districts 70 O9/05/24 71 Gramercy Farms Community Development District 70 O9/05/24 70 Gramercy Farms Community Development District 70 O9/05/24 71 Gramercy Farms Community Development District 70 O9	22	Chapel Crossings Community Development District	07/31/24	31
25 City of Rockledge Community Redevelopment Agency b 26 City of St. Cloud Community Redevelopment Agency 27 City of St. Cloud Community Redevelopment Agency 28 City of Stuart Community Redevelopment Agency b 29 Community Redevelopment Agency of the City of New Smyrna Beach 30 Community Redevelopment Agency of the City of New Smyrna Beach 31 Community Redevelopment Agency of the City of Temple Terrace b 32 Cordoba Ranch Community Development District 33 Corkscrew Farms Community Development District 34 Cypress Grove Community Development District 35 Cypress Mill Community Development District 36 Cypress Preserve Community Development District 37 Cypress Shadows Community Development District 38 Deer Run Community Development District 39 DeFuniak Springs Community Development District 40 Durbin Crossing Community Development District 41 East Niceville Fire District 42 East Park Community Development District 43 East Park Community Development District 44 Easton Park Community Development District 45 Escambia Children's Trust a, b 46 Flagler Beach Community Development District 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District	23	Citrus, Levy, Marion Regional Workforce Development Board (FYE 6/30/23) b	06/21/24	82
26 City of St. Cloud Community Redevelopment Agency 27 City of Stuart Community Redevelopment Agency 28 City of Tallahassee Community Redevelopment Agency 29 Community Redevelopment Agency of the City of New Smyrna Beach 30 Community Redevelopment Agency of the City of Temple Terrace 30 Community Redevelopment Agency of the Town of Cinco Bayou b 31 Community Redevelopment Agency of the Town of Cinco Bayou b 32 Cordoba Ranch Community Development District 33 Corkscrew Farms Community Development District 34 Cypress Grove Community Development District 35 Cypress Mill Community Development District 36 Cypress Mill Community Development District 37 Cypress Freserve Community Development District 38 Cypress Preserve Community Development District 39 Cypress Shadows Community Development District 40 Cypress Shadows Community Development District 40 Durbin Crossing Community Development District 40 Durbin Crossing Community Development District 41 East Niceville Fire District 42 East Park Community Development District 43 East Park Community Development District 44 Easton Park Community Development District 45 Escambia Children's Trust 3-b 46 Flagler Beach Community Development District 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 50 Roop/24 40 Beoorge E. Weems Memorial Hospital b 50 Gramercy Farms Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District	24	City of Port St. Lucie Community Redevelopment Agency ^b	08/20/24	51
27 City of Stuart Community Redevelopment Agency ^{a, b} 28 City of Tallahassee Community Redevelopment Agency ^b 29 Community Redevelopment Agency of the City of New Smyrna Beach 30 Community Redevelopment Agency of the City of Temple Terrace ^b 31 Community Redevelopment Agency of the Town of Cinco Bayou ^b 32 Cordoba Ranch Community Development District 33 Corkscrew Farms Community Development District 34 Cypress Grove Community Development District 35 Cypress Mill Community Development District 36 Cypress Mill Community Development District 37 Cypress Preserve Community Development District 38 Cypress Preserve Community Development District 39 Cypress Shadows Community Development District 40 Cypress Preserve Community Development District 40 Dylof/24 68 40 Durbin Crossing Community Redevelopment District 41 Dylo/3/24 95 42 East Park Community Development District 42 East Park Community Development District 43 East Niceville Fire District 44 Easton Park Community Development District 45 Escambia Children's Trust ^{a, b} 46 Flagler Beach Community Development District 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital ^b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District	25	City of Rockledge Community Redevelopment Agency ^b	08/01/24	32
28 City of Tallahassee Community Redevelopment Agency b 29 Community Redevelopment Agency of the City of New Smyrna Beach 30 Community Redevelopment Agency of the City of Temple Terrace b 31 Community Redevelopment Agency of the Town of Cinco Bayou b 32 Cordoba Ranch Community Development District 33 Corkscrew Farms Community Development District 34 Cypress Grove Community Development District 35 Cypress Mill Community Development District 36 Cypress Mill Community Development District 37 Cypress Mill Community Development District 38 Cypress Preserve Community Development District 39 Cypress Preserve Community Development District 30 Cypress Preserve Community Development District 30 Cypress Shadows Community Development District 30 Deer Run Community Development District 30 Devention Crossing Community Development Agency 40 Durbin Crossing Community Development District 40 Durbin Crossing Community Development District 41 East Niceville Fire District 42 East Park Community Development District 43 East Park Community Development District 44 Easton Park Community Development District 45 Escambia Children's Trust box	26	City of St. Cloud Community Redevelopment Agency	07/22/24	22
29 Community Redevelopment Agency of the City of New Smyrna Beach 30 Community Redevelopment Agency of the City of Temple Terrace b 31 Community Redevelopment Agency of the Town of Cinco Bayou b 32 Cordoba Ranch Community Development District 33 Corkscrew Farms Community Development District 34 Cypress Grove Community Development District 35 Cypress Mill Community Development District 36 Cypress Mill Community Development District 37 Cypress Mill Community Development District 38 Cypress Preserve Community Development District 39 Cypress Preserve Community Development District 30 Cypress Preserve Community Development District 30 Cypress Shadows Community Development District 30 Cypress Shadows Community Development District 30 DeFuniak Springs Community Development Agency 30 DeFuniak Springs Community Redevelopment Agency 40 Durbin Crossing Community Development District 41 East Niceville Fire District 42 East Park Community Development District 43 Eastlake Oaks Community Development District 44 Easton Park Community Development District 45 Escambia Children's Trust b 46 Flagler Beach Community Redevelopment Agency b 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District 51 O8/09/24 40	27	City of Stuart Community Redevelopment Agency a, b	07/29/24	29
30 Community Redevelopment Agency of the City of Temple Terrace b 09/03/24 65 31 Community Redevelopment Agency of the Town of Cinco Bayou b 10/03/24 95 32 Cordoba Ranch Community Development District 09/06/24 68 33 Corkscrew Farms Community Development District 08/23/24 54 34 Cypress Grove Community Development District 08/23/24 54 35 Cypress Mill Community Development District 10/17/24 109 36 Cypress Preserve Community Development District 10/17/24 109 37 Cypress Shadows Community Development District 09/06/24 68 38 Deer Run Community Development District 09/06/24 68 39 DeFuniak Springs Community Redevelopment Agency 09/24/24 86 40 Durbin Crossing Community Development District 09/06/24 68 41 East Niceville Fire District 07/23/24 23 42 East Park Community Development District 07/11/24 1109 43 Eastlake Oaks Community Development District 07/11/24 11 44 Easton Park Community Development District 07/09/24 9 45 Escambia Children's Trust a, b 07/24/24 24 46 Flagler Beach Community Redevelopment Agency 09/05/24 67 48 George E. Weems Memorial Hospital b 08/07/24 38 49 Gracewater Sarasota Community Development District 09/17/24 79 50 Gramercy Farms Community Development District 10/03/24 95 51 Greater Lakes / Sawgrass Bay Community Development District 08/09/24 40	28	City of Tallahassee Community Redevelopment Agency ^b	08/08/24	39
31 Community Redevelopment Agency of the Town of Cinco Bayou b 32 Cordoba Ranch Community Development District 33 Corkscrew Farms Community Development District 34 Cypress Grove Community Development District 35 Cypress Mill Community Development District 36 Cypress Mill Community Development District 37 Cypress Preserve Community Development District 38 Deer Run Community Development District 39 DeFuniak Springs Community Development District 30 DeFuniak Springs Community Redevelopment Agency 40 Durbin Crossing Community Development District 41 East Niceville Fire District 42 East Park Community Development District 43 Eastlake Oaks Community Development District 44 Easton Park Community Development District 45 Escambia Children's Trust a, b 46 Flagler Beach Community Redevelopment Agency a 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District 6 08/03/24 40	29	Community Redevelopment Agency of the City of New Smyrna Beach	08/20/24	51
32 Cordoba Ranch Community Development District 33 Corkscrew Farms Community Development District 34 Cypress Grove Community Development District 35 Cypress Mill Community Development District 36 Cypress Mill Community Development District 37 Cypress Preserve Community Development District 38 Deer Run Community Development District 39 DeFuniak Springs Community Development Agency 40 Durbin Crossing Community Development District 41 East Niceville Fire District 42 East Park Community Development District 43 Eastlake Oaks Community Development District 44 Easton Park Community Development District 45 Escambia Children's Trust a, b 46 Flagler Beach Community Redevelopment Agency a 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 59 Gramercy Farms Community Development District 50 Gramercy Farms Community Development District 50 (03/24/24) 54 Greater Lakes / Sawgrass Bay Community Development District 60 (03/24) 68 Devents Development District 60 (03/24) 61 Development District 61 District 62 Development District 63 Development District 64 Development District 65 Development District 67 Development District 67 Development District 68 Development District 69 Development District 69 Development District 60 Deve	30	Community Redevelopment Agency of the City of Temple Terrace b	09/03/24	65
33 Corkscrew Farms Community Development District 34 Cypress Grove Community Development District 35 Cypress Mill Community Development District 36 Cypress Preserve Community Development District 37 Cypress Preserve Community Development District 38 Deer Run Community Development District 39 DeFuniak Springs Community Redevelopment Agency 40 Durbin Crossing Community Development District 41 East Niceville Fire District 42 East Park Community Development District 43 Eastlake Oaks Community Development District 44 Easton Park Community Development District 45 Escambia Children's Trust 3, b 46 Flagler Beach Community Redevelopment Agency 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 59 Gramercy Farms Community Development District 50 Gramercy Farms Community Development District 50 Gramercy Farms Community Development District 50 O8/09/24 50 O8/09/24 50 O8/09/24 50 O8/09/24 50 O8/09/24 60 O8/09/24	31	Community Redevelopment Agency of the Town of Cinco Bayou ^b	10/03/24	95
34 Cypress Grove Community Development District 35 Cypress Mill Community Development District 36 Cypress Preserve Community Development District 37 Cypress Shadows Community Development District 38 Deer Run Community Development District 39 DeFuniak Springs Community Redevelopment Agency 40 Durbin Crossing Community Development District 41 East Niceville Fire District 42 East Park Community Development District 43 Eastlake Oaks Community Development District 44 Easton Park Community Development District 45 Escambia Children's Trust 3, b 46 Flagler Beach Community Redevelopment Agency 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 59 Gramercy Farms Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District 60 08/03/24 40	32	Cordoba Ranch Community Development District	09/06/24	68
35 Cypress Mill Community Development District ^a 10/17/24 109 36 Cypress Preserve Community Development District 10/17/24 109 37 Cypress Shadows Community Development District 09/06/24 68 38 Deer Run Community Development District a 10/03/24 95 39 DeFuniak Springs Community Redevelopment Agency 09/24/24 86 40 Durbin Crossing Community Development District 09/06/24 68 41 East Niceville Fire District 07/23/24 23 42 East Park Community Development District 07/23/24 23 43 Eastlake Oaks Community Development District 07/11/24 109 44 Easton Park Community Development District 07/09/24 9 45 Escambia Children's Trust ^{a, b} 07/24/24 24 46 Flagler Beach Community Redevelopment Agency a 07/23/24 23 47 Fort Myers Beach Mosquito Control Districts 09/05/24 67 48 George E. Weems Memorial Hospital b 08/07/24 38 49 Gracewater Sarasota Community Development District 09/17/24 79 50 Gramercy Farms Community Development District 10/03/24 95 51 Greater Lakes / Sawgrass Bay Community Development District a 08/09/24 40	33	Corkscrew Farms Community Development District	08/23/24	54
36 Cypress Preserve Community Development District 37 Cypress Shadows Community Development District 38 Deer Run Community Development District 39 DeFuniak Springs Community Redevelopment Agency 40 Durbin Crossing Community Development District 41 East Niceville Fire District 42 East Park Community Development District 43 Eastlake Oaks Community Development District 44 Easton Park Community Development District 45 Escambia Children's Trust a, b 46 Flagler Beach Community Redevelopment Agency a 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District a 52 10/17/24 10/9 53 10/17/24 11/9 54 10/17/24 11/9 55 1 Greater Lakes / Sawgrass Bay Community Development District a 56 10/17/24 10/9 57 10/17/24 11/9 58 10/17/24 11/9 59 10/17/24 11/9 50	34	Cypress Grove Community Development District	08/23/24	54
37 Cypress Shadows Community Development District 38 Deer Run Community Development District a 10/03/24 95 39 DeFuniak Springs Community Redevelopment Agency 09/24/24 86 40 Durbin Crossing Community Development District 09/06/24 68 41 East Niceville Fire District 07/23/24 23 42 East Park Community Development District 07/23/24 109 43 Eastlake Oaks Community Development District 07/11/24 11 44 Easton Park Community Development District 07/09/24 9 45 Escambia Children's Trust a, b 07/24/24 24 46 Flagler Beach Community Redevelopment Agency a 07/23/24 23 47 Fort Myers Beach Mosquito Control Districts 09/05/24 67 48 George E. Weems Memorial Hospital b 08/07/24 38 49 Gracewater Sarasota Community Development District 09/17/24 79 50 Gramercy Farms Community Development District 10/03/24 95 51 Greater Lakes / Sawgrass Bay Community Development District a 08/09/24 40	35	Cypress Mill Community Development District ^a	10/17/24	109
38 Deer Run Community Development District a 10/03/24 95 39 DeFuniak Springs Community Redevelopment Agency 09/24/24 86 40 Durbin Crossing Community Development District 09/06/24 68 41 East Niceville Fire District 07/23/24 23 42 East Park Community Development District 10/17/24 109 43 Eastlake Oaks Community Development District 07/11/24 11 44 Easton Park Community Development District 07/09/24 9 45 Escambia Children's Trust a,b 07/24/24 24 46 Flagler Beach Community Redevelopment Agency a 07/23/24 23 47 Fort Myers Beach Mosquito Control Districts 09/05/24 67 48 George E. Weems Memorial Hospital b 08/07/24 38 49 Gracewater Sarasota Community Development District 09/17/24 79 50 Gramercy Farms Community Development District 10/03/24 95 51 Greater Lakes / Sawgrass Bay Community Development District 08/09/24 40	36	Cypress Preserve Community Development District	10/17/24	109
39 DeFuniak Springs Community Redevelopment Agency 40 Durbin Crossing Community Development District 51 Durbin Crossing Community Development District 52 Durbin Crossing Community Development District 53 Durbin Crossing Community Development District 54 East Niceville Fire District 55 Durbin Crossing Community Development District 56 Durbin Crossing Community Development District 57 Durbin Crossing Community Development District 58 Durbin Crossing Community Development District 59 Durbin Crossing Community Development District 50 Durbin Crossing Community Development District 50 Durbin Crossing Community Redevelopment District 50 Durbin Crossing Community Development District 51 Durbin Crossing Community Development District 52 Durbin Crossing Community Development District 53 Durbin Crossing Community Development District 54 Durbin Crossing Community Development District 55 Durbin Crossing Community Development District 56 Durbin Crossing Community Development District 57 Durbin Crossing Community Development District 58 Durbin Crossing Community Development District 59 Durbin Crossing Community Development District 68 Durbin Crossing Community Development District 68 Durbin Crossing Community Development District 69 Durbin Crossing Community Development District 60 Durbin C	37	Cypress Shadows Community Development District	09/06/24	68
40 Durbin Crossing Community Development District 41 East Niceville Fire District 42 East Park Community Development District 43 Eastlake Oaks Community Development District 44 Easton Park Community Development District 45 Escambia Children's Trust a, b 46 Flagler Beach Community Redevelopment Agency a 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District a 68 69/06/24 23 10/17/24 11 10/03/24 24 11 12 13 14 15 16 16 17 17 17 17 17 17 17 17	38	Deer Run Community Development District ^a	10/03/24	95
41 East Niceville Fire District 42 East Park Community Development District b 43 Eastlake Oaks Community Development District 44 Easton Park Community Development District 45 Escambia Children's Trust a, b 46 Flagler Beach Community Redevelopment Agency a 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District a 607/23/24 23 67 68/09/24 38 69/05/24 39 69/05/24 39 60/05/24 39 60/05/24 39	39	DeFuniak Springs Community Redevelopment Agency	09/24/24	86
42 East Park Community Development District b 43 Eastlake Oaks Community Development District 44 Easton Park Community Development District 55 Ogramercy Farms Community Development District 66 District 107/09/24 67 District 107/24/24 68 George E. Weems Memorial Hospital b 69 Gracewater Sarasota Community Development District 109/17/24 60 District 109/17/24 61 District 109/17/24 62 District 109/05/24 63 District 109/05/24 64 George E. Weems Memorial Hospital b 65 Gramercy Farms Community Development District 109/17/24 66 District 10/03/24 67 District 10/03/24 68 District 10/03/24 69 District 10/03/24	40	Durbin Crossing Community Development District	09/06/24	68
43 Eastlake Oaks Community Development District 44 Easton Park Community Development District 45 Escambia Children's Trust a, b 46 Flagler Beach Community Redevelopment Agency a 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District a 67/11/24 11 67/09/24 98 67 67 68/09/24 95 67 68/09/24 95	41	East Niceville Fire District	07/23/24	23
44 Easton Park Community Development District 45 Escambia Children's Trust a, b 46 Flagler Beach Community Redevelopment Agency a 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District a 67/09/24 24 67 68/09/24 67 68 69 67 68 69 67 68 69 69 69 60 60 60 60 60 60 60	42	East Park Community Development District b	10/17/24	109
45 Escambia Children's Trust a, b 46 Flagler Beach Community Redevelopment Agency a 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District a 67 08/07/24 79 09/17/24 79 08/09/24 40	43	Eastlake Oaks Community Development District	07/11/24	11
46 Flagler Beach Community Redevelopment Agency ^a 47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital ^b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District ^a 50 08/09/24 51 08/09/24	44	Easton Park Community Development District	07/09/24	9
47 Fort Myers Beach Mosquito Control Districts 48 George E. Weems Memorial Hospital b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District a 67 68/07/24 79 50 Gramercy Farms Community Development District 68/09/24 40	45	Escambia Children's Trust ^{a, b}	07/24/24	24
48 George E. Weems Memorial Hospital b 49 Gracewater Sarasota Community Development District 50 Gramercy Farms Community Development District 51 Greater Lakes / Sawgrass Bay Community Development District 68/07/24 79 60/03/24 95 60/09/24 95	46	Flagler Beach Community Redevelopment Agency ^a	07/23/24	23
49 Gracewater Sarasota Community Development District 09/17/24 79 50 Gramercy Farms Community Development District 10/03/24 95 51 Greater Lakes / Sawgrass Bay Community Development District a 08/09/24 40	47	Fort Myers Beach Mosquito Control Districts	09/05/24	67
50 Gramercy Farms Community Development District 10/03/24 95 51 Greater Lakes / Sawgrass Bay Community Development District a 08/09/24 40	48	George E. Weems Memorial Hospital ^b	08/07/24	38
51 Greater Lakes / Sawgrass Bay Community Development District ^a 08/09/24 40	49	Gracewater Sarasota Community Development District	09/17/24	79
	50			95
	51	Greater Lakes / Sawgrass Bay Community Development District ^a	08/09/24	40
	52	Grove Resort Community Development District	10/16/24	108

	Special Districts (Continued)	Date Filed	Days Late
53	Haines City Water Control District	07/24/24	24
54	Harmony West Community Development District (2017)	09/25/24	87
55	Harrison Ranch Community Development District ^a	09/03/24	65
56	Hawkstone Community Development District	07/25/24	25
57	Hendry-Hilliard Water Control District ^b	07/08/24	8
58	Heritage Harbour South Community Development District ^a	09/06/24	68
59	Heritage Lake Park Community Development District	09/06/24	68
60	Heron Isles Community Development District	09/12/24	74
61	Highlands Community Development District	08/23/24	54
62	Holmes Creek Soil and Water Conservation District	07/11/24	11
63	Housing Finance Authority of Volusia County	08/06/24	37
64	Hyde Park Community Development District 1 ^a	07/18/24	18
65	International Drive Master Transit and Improvement District a, b	07/25/24	25
66	IRL Council	08/27/24	58
67	Jackson County Hospital District ^a	07/26/24	26
68	Joshua Water Control District	07/30/24	30
69	Julington Creek Plantation Community Development District	09/16/24	78
70	Key Marco Community Development District ^b	07/23/24	23
71	Keystone Heights Community Redevelopment Agency	07/29/24	29
72	La Collina Community Development District	07/31/24	31
73	Lake Ashton II Community Development District	09/24/24	86
74	Lake Bernadette Community Development District ^a	09/09/24	71
75	Lake Worth Beach Community Redevelopment Agency	09/03/24	65
76	Lakeside Community Development District ^a	07/09/24	9
77	Lakeside Plantation Community Development District ^a	10/18/24	110
78	Landmark at Doral Community Development District	09/17/24	79
79	Lauderdale Lakes Community Redevelopment Agency a, b	07/26/24	26
80	Legends Bay Community Development District	07/17/24	17
81	Lehigh Acres Municipal Services Improvement District ^b	07/25/24	25
82	Leon County Research and Development Authority b	07/22/24	22
83	Lexington Oaks Community Development District	07/09/24	9
84	Live Oak No. 2 Community Development District	07/11/24	11
85	Longleaf Community Development District	08/16/24	47
86	Lucaya Community Development District ^a	09/19/24	81
87	Madison County Health and Hospital District ^b	07/23/24	23
88	Mangrove Point and Mangrove Manor Community Development District	09/17/24	79
89	Meadow Point II Community Development District	08/03/24	34
90	Miami Gardens Community Redevelopment Agency	07/30/24	30

91 Millers Creek Special District b 92 Mira Lago West Community Development District a 93 Montecito Community Development District 94 Navarre Beach Fire Rescue District 95 New River Community Development District 96 North Palm Beach Heights Water Control District 97 North Park Isle Community Development District 98 North River Ranch Improvement Stewardship District a 98 North River Ranch Improvement Stewardship District a 99 Northwood Community Development District a 909/09/24 71 101 Old Plantation Water Control District a 102 Orlando Community Redevelopment Agency a 103 Osceola County Community Redevelopment Agency — East U.S. 192 a 104 Oviedo Community Redevelopment Agency a 105 Pacific Ace Community Development District a 106 Palatka Gas Authority a 107/23/24 23 107 Park East Community Development District a 108/23/24 54 109 Parkway Center Community Development District a 108/23/24 54 109 Parkway Center Community Development District a 108/23/24 54 110 Parrish Plantation Community Development District a 110 Parrish Plantation Community Development District a 111 Pasco County Mosquito Control District a 112 Pensacola-Escambia Promotion and Development Commission a 113 Pine Ridge Plantation Community Development District a 114 O9/06/24 68
93 Montecito Community Development District 94 Navarre Beach Fire Rescue District 95 New River Community Development District 96 North Palm Beach Heights Water Control District 97 North Palm Beach Heights Water Control District 98 North Park Isle Community Development District 98 North River Ranch Improvement Stewardship District and 08/07/24 98 Northwood Community Development District and 08/07/24 99 Northwood Community Development District and 08/23/24 100 Oak Creek Community Development District and 08/23/24 101 Old Plantation Water Control District and 09/09/24 102 Orlando Community Redevelopment Agency and 07/23/24 103 Osceola County Community Redevelopment Agency — East U.S. 192 and 07/23/24 104 Oviedo Community Redevelopment Agency and 07/23/24 105 Pacific Ace Community Development District 107/23/24 108 Park East Community Development District 108/23/24 109 Parkway Center Community Development District 109/17/24 109 Parkway Center Community Development District 109/23/24 110 Parrish Plantation Community Development District 109/23/24 111 Pasco County Mosquito Control District and 07/25/24 112 Pensacola-Escambia Promotion and Development Commission and 07/26/24 100 O7/26/24
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112 Pensacola-Escambia Promotion and Development Commission a, b 07/26/24 26
113 Pine Ridge Plantation Community Development District ^a 09/06/24 68
114 PTC Community Development District 07/25/24 25
115 Quarry Community Development District 09/06/24 68
116 Reserve at Pradera Community Development District ^a 10/03/24 95
117 Ridgewood Trails Community Development District ^a 10/15/24 107
118 River Glen Community Development District 07/26/24 26
119 River Hall Community Development District 09/11/24 73
120 Rivers Edge Community Development District 07/16/24 16
121 Rivers Edge II Community Development District 07/16/24 16
122 Riverwood Community Development District 07/09/24 9
123 Riviera Beach Community Redevelopment Agency b 07/09/24 9
124 Rupert J. Smith Law Library of St. Lucie County ^{a, b} 08/06/24 37
125 Saltmeadows Community Development District 09/17/24 79
126 Sampson Creek Community Development District ^a 08/21/24 52
127 Savana Lakes Community Development District 09/17/24 79
128 Seaton Creek Reserve Community Development District 10/17/24 109
129 Shell Point Community Development District 09/06/24 68

130 South Bay Community Development District (Hillsborough County) ^a 10/17/24 109 131 South Creek Community Development District ^a 07/31/24 31 132 South Florida Regional Transportation Authority ^{a,b} (FYE 6/30/2023) 07/29/24 120 133 South Shore Corporate Park Industrial Community Development District ^a 10/03/24 95 134 South Walton County Mosquito Control District ^{a,b} 10/15/24 107 135 Southern Hills Plantation I Community Development District ^b 09/23/24 85 136 Space Florida ^a 07/29/24 29 137 Spencer Creek Community Development District ^a 08/23/24 54 138 Spring Lake Community Development District ^b 07/31/24 23 139 Spring Ridge Community Development District ^a 07/31/24 31 140 St. Augustine Port, Waterway and Beach District ^b 08/06/24 37 141 St. Johns County Community Redevelopment Agency 07/24/24 24 142 St. Petersburg Community Development District ^a 07/09/24 26 143 Stevens Plantation Community Development District ^b 07/26/24 26 143 Stevens Plantation Community Development District ^a 07/09/24 9 144 Summer Woods Community Development District 07/24/24 4 145 Summerstone Community Development District 07/24/24 24 146 Summit at Fern Hill Community Development District 07/24/24 54 147 Sun'n Lake of Sebring Improvement District 08/25/24 57 148 Sunrise Lakes Phase IV Recreation District ^b 09/18/24 54 149 Talavra Community Development District 08/25/24 57 149 Talavra Community Development District 08/25/24 57 150 Timber Creek Community Development District 08/23/24 54 151 Tindall Hammock Irrigation and Soil Conservation District 08/23/24 54 152 Town of Kindred Community Development District 09/06/23 68 153 Town of Kindred Community Development District 09/06/23 68 154 Town Foreign September District 09/06/24 68 155 Two Rivers East Community Development District 09/06/24 68 156 Two Rivers Cast Community Development District 09/06/24 68 157 Two Rivers Cast Community Development District 09/06/24 68 158 Water's Edge Community Development District 109/06/24 68 168 Water's Edge Community Developmen		Special Districts (Continued)	Date Filed	Days Late
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134 South Walton County Mosquito Control District 3-b 10/15/24 107 135 Southern Hills Plantation I Community Development District 5 09/23/24 85 136 Space Florida 6 07/29/24 29 137 Spencer Creek Community Development District 6 08/23/24 54 138 Spring Lake Community Development District 7 07/31/24 21 139 Spring Ridge Community Development District 8 08/06/24 37 140 St. Augustine Port, Waterway and Beach District 8 08/06/24 37 141 St. Johns County Community Redevelopment Agency 07/24/24 24 142 St. Petersburg Community Redevelopment Agency 07/24/24 24 143 Stevens Plantation Community Development District 8 07/09/24 9 144 Summer Woods Community Development District 9 07/26/24 24 145 Summerstone Community Development District 9 07/24/24 24 146 Summit at Fern Hill Community Development District 9 09/18/24 80 146 Summit at Fern Hill Community Development District 9 08/23/24 54 147 Sun'n Lake of Sebring Improvement District 9 08/26/24 57 148 Sunrise Lakes Phase IV Recreation District 8 08/26/24 57 149 Talavera Community Development District 9 08/26/24 57 150 Timber Creek Community Development District 9 08/23/24 54 151 Tindall Hammock Irrigation and Soil Conservation District 9 08/23/24 54 152 Town of Kindred Community Redevelopment Agency 9 09/24/24 86 153 Town of Kindred Community Redevelopment District 1 08/06/24 37 155 Troup-Indiantown Water Control District 1 09/06/23 68 157 Two Rivers North Community Development District 9 09/06/24 68 158 Two Rivers Sorth Community Development District 9 09/06/24 68 160 Viera East Community Development District 9 09/06/24 68 161 Waterford Community Development District 1 09/06/24 68 162 Waterforass Community Development District 1 09/06/24 68 163 Water's Edge Community Development District 1 09/06/24 68 164 Waterset North Community Development District 1 09/06/24 68 165 WaterSet South Community Development District 1 09/06/24 68	132	South Florida Regional Transportation Authority ^{a, b} (FYE 6/30/2023)	07/29/24	120
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136 Space Florida ^a 07/29/24 29 137 Spencer Creek Community Development District ^b 08/23/24 54 138 Spring Lake Community Development District ^b 07/23/24 23 139 Spring Ridge Community Development District ^b 07/31/24 31 140 St. Augustine Port, Waterway and Beach District ^b 08/06/24 37 141 St. Johns County Community Redevelopment Agency 07/24/24 24 142 St. Petersburg Community Redevelopment Agency 07/26/24 26 143 Stevens Plantation Community Development District ^a 07/09/24 9 144 Summer Woods Community Development District 07/24/24 24 145 Summerstone Community Development District 07/24/24 24 146 Summit at Fern Hill Community Development District 08/23/24 54 147 Sun'n Lake of Sebring Improvement District 08/23/24 54 148 Sunrise Lakes Phase IV Recreation District ^a 08/26/24 57 148 Sunrise Lakes Phase IV Recreation District ^a 08/23/24 54 149 Talavera Community Development District ^a 08/23/24 54 150 Timber Creek Community Development District ^a 08/23/24 54 151 Tindall Hammock Irrigation and Soil Conservation District 08/19/24 50 152 Town of Eatonville Community Redevelopment Agency 09/24/24 86 153 Town of Kindred Community Redevelopment District II 08/06/24 37 154 Town of Marineland Community Redevelopment Agency 09/11/24 73 155 Troup-Indiantown Water Control District 09/06/24 68 157 Two Rivers East Community Development District 09/06/24 68 158 Two Rivers East Community Development District 09/06/24 68 159 V-Dana Community Development District 09/06/24 68 160 Viera East Community Development District 09/06/24 68 161 Waterford Community Development District 09/06/24 68 162 Watersa Scommunity Development District 109/06/24 68 163 Water's Edge Community Development District 109/06/24 68 164 Waterset North Community Development District 109/06/24 68 165 Waterset South Community Development District 100/16/24 108 166 Wauchula Community Redevelopment District 100/16/24 108	134	South Walton County Mosquito Control District a, b	10/15/24	107
137 Spencer Creek Community Development District b 138 Spring Lake Community Development District b 139 Spring Ridge Community Development District b 140 St. Augustine Port, Waterway and Beach District b 151 St. Johns County Community Redevelopment Agency b 152 St. Petersburg Community Redevelopment Agency b 153 Stevens Plantation Community Development District b 154 Summer Woods Community Development District b 155 Summer Stevens Plantation Community Development District b 156 Summer Woods Community Development District b 157 Town of Eatonville Community Development District b 158 Summit at Fern Hill Community Development District b 159 Sumise Lakes Phase IV Recreation District ch 160 Viera East Community Development District ch 170 Sun'n Lake of Sebring Improvement District ch 170 Sun'n Cammunity Development District ch 170 Sun'n Cammunity Development District ch 170 Sun'n Cammunity Cammunity Cammunity	135	Southern Hills Plantation I Community Development District ^b	09/23/24	85
138 Spring Lake Community Development District by 07/23/24 23 139 Spring Ridge Community Development District 07/31/24 31 140 St. Augustine Port, Waterway and Beach District by 08/06/24 37 141 St. Johns County Community Redevelopment Agency 07/24/24 24 142 St. Petersburg Community Redevelopment Agency by 07/26/24 26 143 Stevens Plantation Community Development District by 07/26/24 26 144 Summer Woods Community Development District 07/24/24 24 145 Summerstone Community Development District 07/24/24 24 146 Summit at Fern Hill Community Development District 08/23/24 54 147 Sun'n Lake of Sebring Improvement District 08/23/24 54 147 Sun'n Lake of Sebring Improvement District 08/26/24 57 148 Sunrise Lakes Phase IV Recreation District by 10/14/24 106 149 Talavera Community Development District by 10/14/24 106 149 Talavera Community Development District by 10/14/24 106 151 Tindall Hammock Irrigation and Soil Conservation District 08/12/24 54 151 Tindall Hammock Irrigation and Soil Conservation District 08/19/24 50 152 Town of Eatonville Community Redevelopment Agency 09/11/24 73 153 Town of Marineland Community Redevelopment Agency 09/11/24 73 154 Town of Marineland Community Redevelopment District 11 08/06/24 37 155 Troup-Indiantown Water Control District 09/06/23 68 157 Two Rivers East Community Development District 09/06/23 68 158 Two Rivers Sest Community Development District 09/06/24 68 159 V-Dana Community Development District 09/08/24 54 150 Waterford Community Development District 09/08/24 68 160 Viera East Community Development District 09/08/24 68 161 Waterford Community Development District 09/08/24 68 163 Water's Edge Community Development District 109/08/24 68 164 Waterset North Community Development District 109/08/24 68 165 Water's Edge Community Development District 109/08/24 68	136	Space Florida ^a	07/29/24	29
139 Spring Ridge Community Development District 140 St. Augustine Port, Waterway and Beach District b 151 St. Johns County Community Redevelopment Agency b 152 St. Petersburg Community Redevelopment Agency b 153 Stevens Plantation Community Development District b 154 Summer Woods Community Development District b 155 Summerstone Community Development District b 156 Summit at Fern Hill Community Development District b 157 Sumit Lake of Sebring Improvement District b 158 Sumrise Lakes Phase IV Recreation District ch 169 Talavera Community Development District ch 170 Sun'n Lake of Sebring Improvement District ch 180 Sunrise Lakes Phase IV Recreation District ch 180 Sunrise Lakes Phase IV Recreation District ch 180 Timber Creek Community Development District ch 181 Tindall Hammock Irrigation and Soil Conservation District ch 182 Town of Eatonville Community Redevelopment Agency ch 183 Town of Kindred Community Development District ll 184 Town of Marineland Community Redevelopment Agency ch 185 Troup-Indiantown Water Control District ch 186 Two Rivers East Community Development District ch 187 Two Rivers East Community Development District ch 188 Two Rivers West Community Development District ch 189 V-Dana Community Development District ch 180 V-Dana Community Develo	137	Spencer Creek Community Development District ^a	08/23/24	54
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141 St. Johns County Community Redevelopment Agency 142 St. Petersburg Community Redevelopment Agency 143 Stevens Plantation Community Development District 144 Summer Woods Community Development District 145 Summerstone Community Development District 146 Summit at Fern Hill Community Development District 147 Sun'n Lake of Sebring Improvement District 148 Sumrise Lakes Phase IV Recreation District 149 Talavera Community Development District 149 Talavera Community Development District 150 Timber Creek Community Development District 151 Tindall Hammock Irrigation and Soil Conservation District 152 Town of Eatonville Community Redevelopment Agency 153 Town of Kindred Community Redevelopment District II 154 Town of Marineland Community Redevelopment Agency 155 Troup-Indiantown Water Control District 156 Two Rivers East Community Development District 157 Two Rivers East Community Development District 158 Two Rivers Community Development District 159 Two Rivers Community Development District 150 Town of Marineland Community Redevelopment Agency 156 Two Rivers East Community Development District 157 Two Rivers Community Development District 158 Two Rivers Community Development District 159 V-Dana Community Development District 160 Viera East Community Development District 170 O9/06/24 68 161 Waterford Community Development District 170 O9/06/24 68 162 Water Grass Community Development District 170 O9/06/24 68 163 Water's Edge Community Development District 170 O9/06/24 68 164 Waterset North Community Development District 170 O9/06/24 68 165 Waterset South Community Development District 170 O9/06/24 68 170 Waterset South Community Development District 170 O9/06/24 68 170 Waterset South Community Development District 170 O9/06/24 68	139	Spring Ridge Community Development District	07/31/24	31
142 St. Petersburg Community Redevelopment Agency b 143 Stevens Plantation Community Development District a 144 Summer Woods Community Development District b 145 Summerstone Community Development District b 146 Summit at Fern Hill Community Development District b 147 Sun'n Lake of Sebring Improvement District b 148 Sunrise Lakes Phase IV Recreation District a 149 Talavera Community Development District a 149 Talavera Community Development District a 150 Timber Creek Community Development District a 151 Tindall Hammock Irrigation and Soil Conservation District a 152 Town of Eatonville Community Redevelopment Agency a 153 Town of Kindred Community Redevelopment Agency a 154 Town of Marineland Community Redevelopment Agency a 155 Troup-Indiantown Water Control District a 156 Two Rivers East Community Development District a 157 Two Rivers East Community Development District a 158 Two Rivers West Community Development District a 159 V-Dana Community Development District a 160 Viera East Community Development District a 161 Waterford Community Development District a 162 WaterGrass Community Development District a 163 Water's Edge Community Development District a 164 Waterset North Community Development District a 165 Waterset South Community Development District a 166 Waterset South Community Development District a 167 Waterset South Community Development District a 168 Watervest South Community Development District a 169 Watervest South Community Development District a 160 Waterset South Community Development District a 161 Waterset South Community Development District a 162 Waterset South Community Developm	140	St. Augustine Port, Waterway and Beach District ^b	08/06/24	37
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144 Summer Woods Community Development District 145 Summerstone Community Development District 146 Summit at Fern Hill Community Development District 147 Sun'n Lake of Sebring Improvement District 148 Sunrise Lakes Phase IV Recreation District 149 Talavera Community Development District 150 Timber Creek Community Development District 151 Tindall Hammock Irrigation and Soil Conservation District 152 Town of Eatonville Community Redevelopment Agency 153 Town of Kindred Community Development District II 154 Town of Marineland Community Redevelopment Agency 155 Troup-Indiantown Water Control District 156 Two Rivers East Community Development District 157 Two Rivers East Community Development District 158 Two Rivers East Community Development District 159 V-Dana Community Development District 150 Viera East Community Development District 160 Viera East Community Development District 161 Waterford Community Development District 162 Waterfarss Community Development District 163 Water's Edge Community Development District 164 Waterset North Community Development District 165 Waterset South Community Development District 166 Waterset South Community Development District 167 Waterset South Community Development District 168 Wauchula Community Development District 169 O9/06/24 68	142	St. Petersburg Community Redevelopment Agency ^b	07/26/24	26
145 Summerstone Community Development District b 09/18/24 80 146 Summit at Fern Hill Community Development District 08/23/24 54 147 Sun'n Lake of Sebring Improvement District 08/26/24 57 148 Sunrise Lakes Phase IV Recreation District a 10/14/24 106 149 Talavera Community Development District a 10/03/24 95 150 Timber Creek Community Development District a 08/23/24 54 151 Tindall Hammock Irrigation and Soil Conservation District 08/19/24 50 152 Town of Eatonville Community Redevelopment Agency a 09/24/24 86 153 Town of Kindred Community Redevelopment Agency a 09/24/24 86 153 Town of Marineland Community Redevelopment Agency 09/11/24 73 155 Troup-Indiantown Water Control District 07/09/24 9 156 Two Rivers East Community Development District 09/06/23 68 157 Two Rivers North Community Development District 08/28/24 59 158 Two Rivers West Community Development District 08/28/24 59 159 V-Dana Community Development District 09/06/24 68 160 Viera East Community Development District 09/03/24 65 161 Waterford Community Development District 09/06/24 68 163 Water's Edge Community Development District 1 09/06/24 68 164 Waterset North Community Development District 1 09/06/24 68 165 Waterset South Community Development District 1 08/06/24 37 165 Waterset South Community Development District 1 08/06/24 37 165 Waterset South Community Development District 1 08/06/24 68	143	Stevens Plantation Community Development District ^a	07/09/24	9
146 Summit at Fern Hill Community Development District 147 Sun'n Lake of Sebring Improvement District 148 Sunrise Lakes Phase IV Recreation District a.b. 149 Talavera Community Development District a.b. 150 Timber Creek Community Development District a.b. 151 Tindall Hammock Irrigation and Soil Conservation District 152 Town of Eatonville Community Redevelopment Agency a.b. 153 Town of Kindred Community Development District II 154 Town of Marineland Community Redevelopment Agency 155 Troup-Indiantown Water Control District 156 Two Rivers East Community Development District 157 Two Rivers Community Development District 158 Two Rivers Community Development District 159 V-Dana Community Development District 150 Viera East Community Development District 150 Viera East Community Development District 157 Waterford Community Development District 158 Waterford Scommunity Development District 159 Water Grass Community Development District 150 Water Sedge Community Development District 150 Waterset North Community Development District 150 Waterset North Community Development District 158 Waterset North Community Development District 159 Waterset North Community Development District 150 Waterset South Community Redevelopment Agency 150 Waterset So	144	Summer Woods Community Development District	07/24/24	24
147 Sun'n Lake of Sebring Improvement District 148 Sunrise Lakes Phase IV Recreation District a.b. 149 Talavera Community Development District a.b. 150 Timber Creek Community Development District a.b. 151 Tindall Hammock Irrigation and Soil Conservation District 152 Town of Eatonville Community Redevelopment Agency a.b. 153 Town of Kindred Community Redevelopment Agency a.b. 154 Town of Marineland Community Redevelopment Agency a.b. 155 Troup-Indiantown Water Control District 156 Two Rivers East Community Development District 157 Two Rivers East Community Development District 158 Two Rivers Community Development District 159 V-Dana Community Development District a.b. 150 Viera East Community Development District a.b. 150 Viera East Community Development District 157 Waterford Community Development District 158 Waterford Scommunity Development District 159 Volana Community Development District 160 Viera East Community Development District 161 Waterford Community Development District 162 Waterford Scommunity Development District 163 Water Sedge Community Development District 164 Waterset North Community Development District 165 Waterset South Community Development District 166 Wauchula Community Redevelopment District 167 Waterset South Community Development District 167 Waterset South Community Development District 168 Wauchula Community Redevelopment District 169 Wauchula Community Redevelopment Agency 169 Objob. 4 68	145	Summerstone Community Development District ^b	09/18/24	80
148Sunrise Lakes Phase IV Recreation District and Soil Conservation District and District Dis	146	Summit at Fern Hill Community Development District	08/23/24	54
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150 Timber Creek Community Development District ^a 08/23/24 54 151 Tindall Hammock Irrigation and Soil Conservation District 08/19/24 50 152 Town of Eatonville Community Redevelopment Agency ^a 09/24/24 86 153 Town of Kindred Community Development District II 08/06/24 37 154 Town of Marineland Community Redevelopment Agency 09/11/24 73 155 Troup-Indiantown Water Control District 07/09/24 9 156 Two Rivers East Community Development District 09/06/23 68 157 Two Rivers North Community Development District 09/06/23 68 158 Two Rivers West Community Development District 08/28/24 59 158 Two Rivers West Community Development District 09/06/24 68 160 Viera East Community Development District 09/06/24 68 160 Waterford Community Development District 09/03/24 65 161 Waterford Community Development District 09/06/24 68 163 Water's Edge Community Development District (Manatee County) 10/17/24 109 164 Waterset North Community Development District 08/06/24 37 165 Waterset South Community Development District 10/16/24 108 166 Wauchula Community Redevelopment Agency 09/06/24 68	148	Sunrise Lakes Phase IV Recreation District a, b	10/14/24	106
151 Tindall Hammock Irrigation and Soil Conservation District 152 Town of Eatonville Community Redevelopment Agency a 09/24/24 86 153 Town of Kindred Community Development District II 08/06/24 37 154 Town of Marineland Community Redevelopment Agency 09/11/24 73 155 Troup-Indiantown Water Control District 07/09/24 9 156 Two Rivers East Community Development District 09/06/23 68 157 Two Rivers North Community Development District 09/06/23 68 158 Two Rivers West Community Development District 08/28/24 59 159 V-Dana Community Development District 09/06/24 68 160 Viera East Community Development District 09/06/24 68 161 Waterford Community Development District 09/03/24 65 162 WaterGrass Community Development District 1 09/06/24 68 163 Water's Edge Community Development District (Manatee County) 10/17/24 109 164 Waterset North Community Development District 1 08/06/24 37 165 Waterset South Community Development District 1 10/16/24 108 166 Wauchula Community Redevelopment Agency 09/06/24 68	149	Talavera Community Development District ^a	10/03/24	95
Town of Eatonville Community Redevelopment Agency a 09/24/24 86 153 Town of Kindred Community Development District II 08/06/24 37 154 Town of Marineland Community Redevelopment Agency 09/11/24 73 155 Troup-Indiantown Water Control District 07/09/24 9 156 Two Rivers East Community Development District 09/06/23 68 157 Two Rivers North Community Development District 08/28/24 59 158 Two Rivers West Community Development District 08/28/24 54 159 V-Dana Community Development District 09/06/24 68 160 Viera East Community Development District 09/06/24 68 161 Waterford Community Development District 09/03/24 65 162 WaterGrass Community Development District I 09/06/24 68 163 Water's Edge Community Development District (Manatee County) 10/17/24 109 164 Waterset North Community Development District 108/06/24 37 165 Waterset South Community Development District 10/16/24 108 166 Wauchula Community Redevelopment Agency 09/06/24 68	150	Timber Creek Community Development District ^a	08/23/24	54
Town of Kindred Community Development District II 154 Town of Marineland Community Redevelopment Agency 155 Troup-Indiantown Water Control District 156 Two Rivers East Community Development District 157 Two Rivers North Community Development District 158 Two Rivers West Community Development District 159 V-Dana Community Development District 150 Viera East Community Development District 161 Waterford Community Development District 162 WaterGrass Community Development District I 163 Water's Edge Community Development District (Manatee County) In 10/17/24 In 109 164 Waterset North Community Development District 165 Waterset South Community Development District 166 Wauchula Community Redevelopment Agency 170 North Community Redevelopment District 170 North Community Development District 170 North Community Redevelopment Redevel	151	Tindall Hammock Irrigation and Soil Conservation District	08/19/24	50
Town of Marineland Community Redevelopment Agency 155 Troup-Indiantown Water Control District 156 Two Rivers East Community Development District 157 Two Rivers North Community Development District 158 Two Rivers West Community Development District 159 V-Dana Community Development District 150 Viera East Community Development District 161 Waterford Community Development District 162 WaterGrass Community Development District I 163 Water's Edge Community Development District (Manatee County) 109/06/24 165 Waterset North Community Development District 165 Waterset South Community Development District 166 Wauchula Community Redevelopment Agency 178 Pagency 178 Pag	152	Town of Eatonville Community Redevelopment Agency ^a	09/24/24	86
155 Troup-Indiantown Water Control District 156 Two Rivers East Community Development District 157 Two Rivers North Community Development District 158 Two Rivers West Community Development District 159 V-Dana Community Development District 160 Viera East Community Development District 161 Waterford Community Development District 162 WaterGrass Community Development District 163 Water's Edge Community Development District (Manatee County) 10/17/24 165 Waterset North Community Development District 165 Waterset South Community Development District 166 Wauchula Community Redevelopment Agency 170/16/24 68 180 Two Rivers East Community Development District 180/16/24 108 180 Two Rivers West Community Development District 180/16/24 108 180 Two Rivers West Community Development District 180 Two Rivers East Community Dev	153	Town of Kindred Community Development District II	08/06/24	37
156 Two Rivers East Community Development District 157 Two Rivers North Community Development District 158 Two Rivers West Community Development District 159 V-Dana Community Development District 160 Viera East Community Development District 161 Waterford Community Development District 162 WaterGrass Community Development District I 163 Water's Edge Community Development District (Manatee County) I 164 Waterset North Community Development District 165 Waterset South Community Development District 166 Wauchula Community Redevelopment Agency 170 Polocia 68 188 Polocia 68 189 Polocia 68 189 Polocia 68 180 Polocia 68	154	Town of Marineland Community Redevelopment Agency	09/11/24	73
157 Two Rivers North Community Development District 158 Two Rivers West Community Development District 159 V-Dana Community Development District 160 Viera East Community Development District 161 Waterford Community Development District 162 WaterGrass Community Development District I 163 Water's Edge Community Development District (Manatee County) I 164 Waterset North Community Development District 165 Waterset South Community Development District 166 Wauchula Community Redevelopment Agency 170 March 108	155	Troup-Indiantown Water Control District	07/09/24	9
158 Two Rivers West Community Development District a 08/23/24 54 159 V-Dana Community Development District 09/06/24 68 160 Viera East Community Development District a 07/30/24 30 161 Waterford Community Development District 09/03/24 65 162 WaterGrass Community Development District 1 09/06/24 68 163 Water's Edge Community Development District (Manatee County) a 10/17/24 109 164 Waterset North Community Development District 08/06/24 37 165 Waterset South Community Development District 10/16/24 108 166 Wauchula Community Redevelopment Agency 09/06/24 68	156	Two Rivers East Community Development District	09/06/23	68
159 V-Dana Community Development District 160 Viera East Community Development District 161 Waterford Community Development District 162 WaterGrass Community Development District I 163 Water's Edge Community Development District (Manatee County) 164 Waterset North Community Development District 165 Waterset South Community Development District 166 Wauchula Community Redevelopment Agency 170 167 24 68 180 169 169 169 169 169 169 169 169 169 169	157	Two Rivers North Community Development District	08/28/24	59
160Viera East Community Development District07/30/2430161Waterford Community Development District09/03/2465162WaterGrass Community Development District I09/06/2468163Water's Edge Community Development District (Manatee County) a10/17/24109164Waterset North Community Development District08/06/2437165Waterset South Community Development District10/16/24108166Wauchula Community Redevelopment Agency09/06/2468	158	Two Rivers West Community Development District ^a	08/23/24	54
161 Waterford Community Development District 162 WaterGrass Community Development District I 163 Water's Edge Community Development District (Manatee County) a 10/17/24 109 164 Waterset North Community Development District 08/06/24 37 165 Waterset South Community Development District 10/16/24 108 166 Wauchula Community Redevelopment Agency 09/06/24 68	159	V-Dana Community Development District	09/06/24	68
162WaterGrass Community Development District I09/06/2468163Water's Edge Community Development District (Manatee County) a10/17/24109164Waterset North Community Development District08/06/2437165Waterset South Community Development District10/16/24108166Wauchula Community Redevelopment Agency09/06/2468	160	Viera East Community Development District ^a	07/30/24	30
163Water's Edge Community Development District (Manatee County) a10/17/24109164Waterset North Community Development District08/06/2437165Waterset South Community Development District10/16/24108166Wauchula Community Redevelopment Agency09/06/2468	161	Waterford Community Development District	09/03/24	65
164Waterset North Community Development District08/06/2437165Waterset South Community Development District10/16/24108166Wauchula Community Redevelopment Agency09/06/2468	162	WaterGrass Community Development District I	09/06/24	68
165Waterset South Community Development District10/16/24108166Wauchula Community Redevelopment Agency09/06/2468	163	Water's Edge Community Development District (Manatee County) ^a	10/17/24	109
166 Wauchula Community Redevelopment Agency 09/06/24 68	164	Waterset North Community Development District	08/06/24	37
	165	Waterset South Community Development District	10/16/24	108
167 West Villages Improvement District ^a 08/15/24 46	166	Wauchula Community Redevelopment Agency	09/06/24	68
	167	West Villages Improvement District ^a	08/15/24	46

Special Districts (Continued) Date Filed							
168	Westridge Community Development District	07/24/24	24				
169	WildBlue Community Development District	09/16/24	78				
170	Williston Community Redevelopment Agency ^b	09/11/24	73				
171	Windward at Lakewood Ranch Community Development District	07/29/24	29				
172	Wiregrass II Community Development District ^a	07/09/24	9				
173	Zephyr Ridge Community Development District ^a	08/20/24	51				
232 Total Number of Audit Reports Filed More Than 9 Months After Fiscal Year End							
Average Number of Days Late							

^a This entity is one of the 72 local governmental entities also listed in our report No. 2024-087 as filing their 2021-22 fiscal year audit report more than 9 months after fiscal year end.

Beport was also filed more than 45 days after delivery of the report to the entity's governing body. See EXHIBIT D.

LOCAL GOVERNMENTAL ENTITY 2022-23 FISCAL YEAR AUDIT REPORTS FILED MORE THAN 45 DAYS AFTER REPORT WAS DELIVERED TO THE ENTITY'S GOVERNING BODY

		Number of Days Audit					
	Counties	Filed After Delivery to Entity's Governing Body	Filed Late				
1	Citrus County	55	10				
2	Pasco County	66	21				
3	St. Lucie County	94	49				
4	Walton County	60	15				
	Municipalities						
1	Bay Lake, City of	71	26				
2	Biscayne Park, Village of ^a	74	29				
3	Briny Breezes, Town of ^a	92	47				
4	Cinco Bayou, Town of	64	19				
5	Grant-Valkaria, Town of	53	8				
6	Highland Beach, Town of	61	16				
7	Jay, Town of ^a	132	87				
8	Lake Buena Vista, City of	71	26				
9	Lake Helen, City of ^a	165	120				
10	Lauderdale Lakes, City of ^a	63	18				
11	Lauderhill, City of	70	25				
12	Laurel Hill, City of ^a	82	37				
13	Loxahatchee Groves, Town of	60	15				
14	McIntosh, Town of	75	30				
15	Miami Lakes, Town of	76	31				
16	Oviedo, City of ^a	116	71				
17	Palmetto, City of	52	7				
18	Pinecrest, Village of ^a	141	96				
19	Port St. Joe	91	46				
20	Rockledge, City of	56	11				
21	Sebastian, City of ^a	75	30				
22	Shalimar, Town of	53	8				
23	South Daytona, City of	52	7				
24	Southwest Ranches, Town of ^a	120	75				
25	St. Petersburg, City of ^a	148	103				
26	Temple Terrace, City of	62	17				
27	Weston, City of	67	22				
28	Windermere, Town of	56	11				

		Number of Days	s Audit Report
	Special Districts	Filed After Delivery to Entity's Governing Body	Filed Late
1	Artisan Lakes Community Development District	128	83
2	Artisan Lakes East Community Development District	130	85
3	Bartow Municipal Airport Development Authority	133	88
4	Bartram Park Community Development District	53	8
5	Buckeye Park Community Development District	146	101
6	Children's Services Council of Leon County	120	75
7	Citrus information Cooperative	79	34
8	Citrus, Levy, Marion Regional Workforce Development Board ^a	127	82
9	City of Newberry Community Redevelopment Agency	75	30
10	City of Port St. Lucie Community Redevelopment Agency ^a	54	9
11	City of Rockledge Community Redevelopment Agency ^a	83	38
12	City of Stuart Community Redevelopment Agency ^a	66	21
13	City of Tallahassee Community Redevelopment Agency ^a	64	19
14	Clay County Utility Authority	108	63
15	Community Redevelopment Agency of the City of South Daytona	53	8
16	Community Redevelopment Agency of the City of Temple Terrace ^a	106	61
17	Community Redevelopment Agency of the Town of Cinco Bayou ^a	266	221
18	Currents Community Development District	142	97
19	Deer Island Community Development District	131	86
20	DeSoto County Hospital District	104	59
21	Dog Island Conservation District	72	27
22	Downtown Improvement District	109	64
23	East Park Community Development District ^a	212	167
24	Eastport Business Center	70	25
25	Escambia Children's Trust ^a	57	12
26	Esplanade Lake Club Community Development District	148	103
27	Eureka Grove Community Development District	54	9
28	Fleming Island Plantation Community Development District	62	17
29	Flow Way Community Development District	137	92
30	George E. Weems Memorial Hospital ^a	77	32
31	Harbour Waterway Special District	127	82
32	Hendry-Hilliard Water Control District ^a	53	8
33	Heritage Harbour Market Place Community Development District	155	110
34	Heritage Harbour North Community Development District	158	113

		Number of Day	s Audit Report
	Special Districts (Continued)	Filed After Delivery to Entity's Governing Body	Filed Late
35	Indian Trail Improvement District	87	42
36	International Drive Master Transit and Improvement District ^a	161	116
37	Island Lake Estates Community Development District	156	111
38	Isles of Bartram Park Community Development District	52	7
39	Key Marco Community Development District ^a	70	25
40	Lauderdale Lakes Community Redevelopment Agency ^a	63	18
41	Lehigh Acres Municipal Services Improvement District ^a	122	77
42	Leon County Research and Development Authority ^a	91	46
43	LT Ranch Community Development District	121	76
44	Madison County Health and Hospital District ^a	147	102
45	Merritt Island Redevelopment Agency	93	48
46	Millers Creek Special District ^a	221	176
47	Miromar Lakes Community Development District	158	113
48	North Brevard County Hospital District	67	22
49	North Miami Community Redevelopment Agency	103	58
50	Old Plantation Water Control District ^a	130	85
51	Orlando Community Redevelopment Agency ^a	69	24
52	Osceola County Community Redevelopment Agency – East U.S. 192 ^a	91	46
53	Palatka Gas Authority ^a	112	67
54	Palermo Community Development District	148	103
55	Pensacola Downtown Improvement Board	106	61
56	Pensacola-Escambia Promotion and Development Commission ^a	189	144
57	Port Orange Town Center Community Redevelopment Agency	70	25
58	Port St. Joe Redevelopment Agency	101	56
59	River Landing Community Development District	148	103
60	Riviera Beach Community Redevelopment Agency ^a	74	29
61	Rupert J. Smith Law Library of St. Lucie County ^a	66	21
62	South Florida Regional Transportation Authority ^a	201	156
63	South Walton County Mosquito Control District ^a	117	72
64	Southern Hills Plantation I Community Development District ^a	82	37
65	Spring Lake Community Development District ^a	77	32
66	St. Augustine Port, Waterway and Beach District ^a	62	17
67	St. Petersburg Community Redevelopment Agency ^a	142	97

		Number of Day	r of Days Audit Report		
	Special Districts (Continued)	Filed After Delivery to Entity's Governing Body	Filed Late		
68	StoneLake Ranch Community Development District	158	113		
69	Summerstone Community Development District ^a	86	41		
70	Sunrise Lakes Phase IV Recreation District ^a	110	65		
71	Suwannee County Development Authority	56	11		
72	Tampa Palms Community Development District	54	9		
73	Tern Bay Community Development District	143	98		
74	Timber Creek Southwest Community Development District	139	94		
75	Titusville-Cocoa Airport District	55	10		
76	Vasari Community Development District	62	17		
77	Wentworth Estates Community Development District	158	113		
78	Williston Community Redevelopment Agency ^a	76	31		
<u>110</u>	Total Number of Audit Reports Not Filed Within 45 Days After Re Entity's Governing Body	port was Deliver	ed to the		
	Average Number of Days Late		55		

^a Report was also filed more than 9 months after the entity's fiscal year end. See **EXHIBIT C**.

SUMMARY OF DEFICIENCIES NOTED DURING COMPLETENESS REVIEWS OF 2022-23 FISCAL YEAR AUDIT REPORTS

	Number of Reports to Which Criterion	Which <u>Deficiencies</u>		Municipality Reports with Deficiencies		with Reports with		Total Reports with Deficiencies	
Description of Deficiencies	Applied ^a	Number	Percent ^b	Number	Percent ^b	Number	Percent ^b	Number	Percent ^c
Auditor's Report on Internal Control Over Financial Reporting and Compliance:									
The report included a departure (qualified, adverse, or disclaimed opinion) from the standard auditor's report on the financial statements but did not provide a description of the departure in the auditor's report on compliance and internal control.	17	-	-	5	50	1	14	6	35
Auditor's Management Letter:									
Neither the management letter nor the notes to financial statements included the legal authority of the primary government and each component unit included in the reporting entity.	1,603	12	22	78	25	36	3	126	8
The management letter did not include a statement as to whether findings reported in the preceding audit report had been corrected.		-	-	6	5	14	8	20	6
There was no written explanation or rebuttal from management regarding the auditor's findings and recommendations included in the management letter.	155	-	-	5	8	5	6	10	6
Notes to Financial Statements:									
The notes did not disclose criteria for including component units within the reporting entity.	234	8	17	9	6	-	-	17	7
The notes did not disclose the types of instruments authorized under legal or contractual provisions in which the entity can invest.		3	6	30	13	42	5	75	7
The notes did not disclose, for each significant budgetary overexpenditure at the legal level of budgetary control, that the overexpenditure represented a significant violation of the legally adopted budget nor disclose the action taken to address the significant violation.	137	18	100	54	100	65	100	137	100
The notes did not disclose the risk of loss to which the entity is exposed and the way those risks are mitigated.		7	13	9	3	103	8	119	7

	Number of Reports to Which Criterion	County Reports with Deficiencies		Reports with Re		Municipality Reports with Deficiencies		Special District Reports with Deficiencies		Total Reports with Deficiencies	
Description of Deficiencies	Applied ^a	Number	Percent ^b	Number	Percent ^b	Number	Percent ^b	Number	Percent c		
Federal Uniform Guidance:											
The report packet did not include a summary schedule of prior audit findings or indicate that the schedule was not required.	21	3	43	1	7	1	17	5	19		
State Financial Assistance:											
The reported dollar thresholds used to distinguish between Type A and Type B State projects on the schedule of findings and questioned costs were not correctly calculated using the criteria in Department of Financial Services rules.	194	2	4	17	19	10	20	29	15		
Impact Fee Affidavit:											
The audit report filing did not include a notarized affidavit from the Chief Financial Officer attesting to compliance with the impact fee provisions specified in Section 163.31801(8), Florida Statutes.	198	4	15	26	20	26	62	56	28		

^a A total of 1,603 local governmental entity audit reports were subjected to our completeness reviews.

^b The percent is based on the number of reports for the respective type of local governmental entity to which each criterion was applied.

^c The percent is based on the total number of reports for all three types of governmental entities to which each criterion was applied.

LOCAL GOVERNMENTAL ENTITIES THAT HAD NOT PROVIDED AS OF OCTOBER 14, 2024 THE SIGNIFICANT ITEMS OMITTED FROM THEIR 2022-23 FISCAL YEAR AUDIT REPORTS

Municipalities

	Withinerpainties
1	Century, Town of
2	Lauderdale Lakes, City of
3	Micanopy, Town of
4	Port St. Joe, City of
5	Stuart, City of
	Constitution to
	Special Districts
1	Citrus, Levy, Marion Regional Workforce Development Board
2	City of Dunnellon Community Redevelopment Agency
3	Cory Lakes Community Development District
4	Crossings Community Development District
5	Downtown Investment Authority
6	Holmes Creek Soil and Water Conservation District
7	Lee County Trauma Services District
8	North AR-1 of Pasco Community Development District
9	Panama City Community Redevelopment Agency
10	Ridge at Apopka Community Development District
11	South Florida Regional Transportation Authority
12	Tampa Bay Area Regional Transit Authority
13	University Village Community Development District
<u>18</u>	Total Number of Local Governmental Entities that had not Provided, as of October 14, 2024, Significant Items Omitted from Their 2022-23 Fiscal Year Audit Reports

SUMMARY OF DEFICIENCIES NOTED DURING COMPREHENSIVE REVIEWS OF SELECTED 2022-23 FISCAL YEAR AUDIT REPORTS

	Number of Reports to Which Criterion		inty ts with encies	Repor	ipality ts with encies	Repor	District ts with encies	Report	tal ts with encies
Description of Deficiencies	Applied ^a	Number	Percent ^b	Number	Percent ^b	Number	Percent ^b	Number	Percent c
Independent Auditor's Report:									
The report did not include a statement that the audit was conducted in accordance with <i>Government Auditing Standards</i> issued by the Comptroller Genera of the United States.	60	-	-	-	-	4	9	4	7
Financial Statements:									
The financial statements or notes to financia statements contained mathematical errors (not related to rounding).		1	50	5	42	3	7	9	15
Management's Discussion and Analysis:									
Presentation of balances and transactions did not provide reasons for the changes in net position and func balances from the prior year.		-	-	-	-	5	11	5	8
Pension Note Disclosures:									
For single-employer defined benefit plans, the notes did not disclose the change in discount rate used to calculate the pension liability since the end of the prior fiscal year.) 15	-	-	11	79	-	-	11	73
For defined-benefit cost-sharing plans, the notes did not provide full descriptive information that included classes of employees covered, types of benefits elements of the pension formula, cost-of-living adjustments, and authority under which these provisions are established and may be amended.	: , 39	1	17	4	29	8	42	13	33
For defined-benefit cost-sharing plans, the notes did not disclose the change in discount rate used to calculate the pension liability since the end of the prior fiscal year.	39	2	33	7	50	11	58	20	51
For defined benefit cost sharing plans, the notes did not disclose the assumption made about projected cash flows into and out of the pension plan.		6	100	12	86	15	79	33	85
For defined-benefit cost-sharing plans, the notes did not disclose the basis for how the employer's proportionate share of the collective net pension liability was determined or did not disclose changes in that proportion since the prior measurement date.	s 1 39	1	17	2	14	1	5	4	10
For defined contribution plans, the notes did not disclose the contribution requirements and the authority under which contribution rates were established and can be amended.	35	-	-	1	5	2	18	3	9
For defined contribution plans, the notes did not disclose the amount of pension expense, and the forfeitures applied to that expense, if any, recognized during the period.	35	2	40	1	5	-	-	3	9

	Number of Reports to Which Criterion Criterion County County Reports with Deficiencies		s with Reports with		Repor	District ts with encies	vith Reports wit		
Description of Deficiencies	Applied ^a	Number	Percent ^b	Number	Percent ^b	Number	Percent ^b	Number	Percent ^c
OPEB Note Disclosures:									
The notes did not include a brief description of the types of benefits and the authority under which benefit provisions are established or amended.		-	-	8	25	4	20	12	20
For OPEB plans without a trust fund, the notes did not disclose the authority under which OPEB are required to be paid or did not disclose the amount paid by the employer as benefits came due.	55	-	-	4	14	4	21	8	15
The notes did not disclose either the source of the discount rate used to measure the total OPEB liability or the change in that rate since the prior measurement of the OPEB liability.	60	2	25	3	9	3	15	8	13
The notes did not disclose the amount of OPEB expense recognized by the employer during the reporting period.		-	-	-	-	3	15	3	5
The notes either did not include a schedule of changes in the OPEB liability from the prior fiscal year or did not provide all required information regarding the changes.	60	1	13	2	6	1	5	4	7
Florida Single Audit:									
The Schedule of Expenditures of State Financial Assistance did not subtotal the expenditures by individual project catalog of State financial assistance number.	60	-	-	-	-	3	20	3	5
The report on compliance with requirements applicable to each major project and internal control over compliance does not cite the Department of Financial Services as the correct authority for the State projects compliance supplement.	60	-	-	1	4	2	13	3	5
The schedule of findings and questioned costs did not state whether the audit disclosed any findings required to be reported under Auditor General rules.		-	-	4	14	1	7	5	8

^a The **OBJECTIVES, SCOPE, AND METHODOLOGY** section of this report identifies the number of entities we selected for review.

^b The percent is based on the number of reports for the respective type of local governmental entity to which each criterion was applied.

^c The percent is based on the total number of selected reports for all three types of governmental entities to which each criterion was applied.