

**ISLE OF PALMS
SPECIAL DISTRICT**

FINANCIAL STATEMENTS

For the Year Ended June 30, 2016



ISLE OF PALMS SPECIAL DISTRICT

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INDEPENDENT AUDITORS' REPORT

The Board of District Supervisors
Isle of Palms Special District
Jacksonville , Florida

We have audited the accompanying financial statements of the governmental activities of Isle of Palms Special District (the "District") as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the District, as of June 30, 2016, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 7, 2017 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Magers & Associates, LLC

Magers & Associates, LLC

Orange Park, FL

March 7, 2017

**MANAGEMENT'S DISCUSSION
AND ANALYSIS**

Isle of Palms Special District
Management Discussion and Analysis
June 30, 2016

We offer readers of the Isle of Palms Special District's (the District) financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended June 30, 2016.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Government Accounting Standards Board (GASB) in their Statement No. 34 *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* issued June 1999. The format of this MD&A usually provides certain comparative information between the current year and prior year, which is required to be presented in the MD&A and is presented in the Financial Highlights.

Financial Highlights

Our financial statements provide these insights into the results of this year's operation:

- The District's was established by Ordinance of the City Council of the City of Jacksonville, Duval County, Florida for the limited purpose of maintaining the system of canals known as the North Isle of Palms, Central Isle of Palms and the South Isle of Palms. The District collects special assessments from property owners in the taxing district to accomplish its goals.
- At June 30, 2016, the District's statement of net position reported an ending net position balance of \$515,787, an increase of \$233,541 from the prior year. The District collected \$264,043 in Special Assessment Revenues from property owners in the District during the fiscal year. Funds are being raised by the District for future dredging activities.
- The District spent \$30,502 in expenses during the year.
- The District's governmental fund balance was \$522,603. There were no reconciling items between fund balances of the District and net unrestricted assets.

Overview of the Financial Statements

The discussion and analysis is intended to serve as an introduction to the District's financial statements, which include a combined governmental fund and a government-wide statement, as well as notes to the financial statements. There is additional supplementary information following these financial statements, which may be of interest to the reader.

The statement of Governmental Fund Balance Sheet/Statement of Net Position is designed to provide you with the financial position of the District and is similar to private-sector financial statements. The statements include a Statement of Net Position and a Statement of Activities.

The statement of Governmental Fund Balance Sheet/Statement of Net Position, general fund column shows the District's near-term inflows and outflows of spendable resources, as well as balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirement.

Isle of Palms Special District
Management Discussion and Analysis
June 30, 2016

Government -wide financial statements – Analysis Statement of Net Position

The Statement of Net Position column shows the District’s assets less its liabilities at June 30, 2016. The difference between these assets and liabilities is reported as net position. Changes in net position over time may be helpful in indicating an improving or deteriorating financial position. All of the District’s net position is unrestricted at June 30, 2016.

	Governmental Activities	
	2016	2015
Assets:		
Current and other assets	\$ 522,603	\$ 286,104
Total assets	\$ 522,603	\$ 286,104
Liabilities		
Other liabilities	6,816	\$ 3,858
Total liabilities	6,816	3,858
Net assets:		
Unrestricted	515,787	282,246
Total net assets	515,787	282,246
Total liabilities and net assets	\$ 522,603	\$ 286,104

Isle of Palms Special District’s – Analysis of Statement of Activities

	Governmental Activities	
	2016	2015
Revenues		
Special Assessments Revenues	\$ 264,043	\$ 208,011
Miscellaneous	-	-
Total revenues	264,043	208,011
Program Expenses		
Engineering and Surveying Fees	5,481	2,269
Advertising	-	27
General and Administrative and Other	25,021	15,431
Total expenses	30,502	17,727
Change in net assets	233,541	190,284
Net assets - beginning	282,246	91,962
Net assets - ending	\$ 515,787	\$ 282,246

Isle of Palms Special District
Management Discussion and Analysis
June 30, 2016

Governmental activities increased the District's net position by \$233,541 and also cash and investments increased by \$236,499 since the beginning of the fiscal year. The main reason for the increase in governmental activities and cash and investments was that the District received more special assessment revenue than last year and did not spend as much as anticipated in the 2015-2016 budget. The District is accumulating funds for future dredging activities.

Because the focus of governmental funds, general fund column, is narrower than that of the government-wide financial statement, net position column, it is useful to compare the information presented for governmental activities in the general fund with governmental information presented for governmental activities in the government-wide, column Statement of Net Position.

The Statement of Activities column presents information showing how the net position changed during the fiscal year. The statement presents all underlying events, which give rise to the change, regardless of the timing of the related cash flows.

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the combined governmental fund and government-wide statements.

Governmental Funds

The District's revenues and other financing sources increased by approximately \$56,032 during the fiscal year. As discussed previously, the District is accumulating funds from taxpayers to pay for future dredging activities in maintaining the canals under its supervision.

Budgetary Highlights

Budget to actual statements are provided in the financial statements. The budget to actual statement for the General Fund shows that expenditures exceeded appropriations by \$1,752.

However, this is related to the fact that the District did not incur the dredging expenses anticipated when the budget was adopted.

Contacting the District

This financial report is designed to provide a general overview of the District's finances and to show the District's accountability for the management of the financial resources of the District. If you have any questions about this report or need additional financial information, you can contact the Board of Supervisors for the Isle of Palms Special District through email at postmaster@isleofpalmsjax.com.

FINANCIAL STATEMENTS

Isle of Palms Special District
Governmental Fund Balance Sheet/Statement of Net Position
June 30, 2016

	General Fund	Adjustments	Statement of Net Position
ASSETS			
Cash	\$ 521,535	\$ -	\$ 521,535
Prepaid Expenses	<u>1,068</u>	<u>-</u>	<u>1,068</u>
Total Assets	<u>\$ 522,603</u>	<u>\$ -</u>	<u>\$ 522,603</u>
LIABILITIES			
Accounts Payable	<u>\$ 6,816</u>	<u>\$ -</u>	<u>\$ 6,816</u>
FUND BALANCE			
Assigned	-	-	-
Unassigned	<u>515,787</u>	<u>(515,787)</u>	<u>-</u>
Total Fund Balance	<u>515,787</u>	<u>(515,787)</u>	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 522,603</u>		
NET POSITION			
Unrestricted		<u>515,787</u>	<u>515,787</u>
Total Net Position		<u>\$ 515,787</u>	<u>\$ 515,787</u>

The accompanying notes are an integral part of these financial statements.

Isle of Palms Special District
Statement of Governmental Fund Revenues, Expenditures, and
Changes in Fund Balance/Statement of Activities
For the year ended June 30, 2016

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
REVENUES:			
Special Assessment Revenue	\$ 264,043	\$ -	\$ 264,043
EXPENDITURES:			
Current Operating Expenses:			
Advertising	-	-	-
Audit and Accounting Fees	3,900	-	3,900
Discounts and Penalties	9,205	-	9,205
Engineering and Surveying Fees	5,481	-	5,481
Insurance Expense	4,432	-	4,432
Legal Service	6,952	-	6,952
Other Expense	<u>532</u>	-	<u>532</u>
TOTAL EXPENDITURES	<u>30,502</u>	<u>-</u>	<u>30,502</u>
 EXCESS OF REVENUE OVER EXPENDITURES	 233,541	 -	 233,541
FUND BALANCE/NET POSITION			
Beginning of Year	<u>282,246</u>	<u>-</u>	<u>282,246</u>
End of Year	<u>\$ 515,787</u>	<u>\$ -</u>	<u>\$ 515,787</u>

The accompanying notes are an integral part of these financial statements.

Isle of Palms Special District
Notes to Financial Statements
June 30, 2016

NOTE 1 Summary of Significant Accounting Policies

The accounting policies of Isle of Palms Special District (the “District”) conform to generally accepted accounting principles as applicable to governments. The following is a summary of the more significant policies of the District.

Reporting Entity

The District is a dependent special district created by the City Council under ordinance 2011-724-E of the City of Jacksonville, Duval County, Florida pursuant to Section 189.4041 for the limited purpose of continuing maintenance of the system of canals known as North Isle of Palms, Central Isle of Palms and the South Isle of Palms. It is composed of five members (supervisors) residing within the District who are qualified electors of the State of Florida.

The accompanying financial statements include all funds, agencies and boards that are controlled by, or are dependent on, the District.

Governmental Accounting Standards Board (GASB) Statement Number 14, “Financial Reporting Entity”, as amended, requires the financial statements of the District (the primary government) to include its component units, if any. A component unit is a legally separate organization for which the officials of the primary government are financially accountable. Based on the criteria established in GASB Statement Number 14, there are no component units required to be included in the District’s financial statements. The District also did not participate in any joint ventures during the 2015-2016 fiscal year.

Basic Financial Statements

The District is engaged in a single governmental program and administers only one fund, the General Fund. It has taken the option of presenting combined fund financial statements and government-wide statements using a columnar format that reconciles fund financial data to government-wide data in a separate column.

The Statements of Net Position and Governmental Fund Balance Sheet reports the District’s financial position as of the end of the fiscal year for both the General Fund and the governmental activities.

The Statement of Activities and Governmental Fund Revenues, Expenditures and Change in Fund Balances reports changes in financial position of the General Fund and the governmental activities, and the degree to which functional expenses are offset by program revenues for the governmental activities.

Isle of Palms Special District
Notes to Financial Statements
June 30, 2016

NOTE 1 Summary of Significant Accounting Policies (cont.)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The financial statements of the District are prepared in accordance with generally accepted accounting principles (GAAP). The District's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements.

The District's governmental fund financial statements report using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to pay current liabilities. Expenditures are recorded when the related fund liability is incurred.

Net Position

Net position represents the difference between assets and liabilities reported for the governmental activities. Net position is reported as restricted when there are externally imposed restrictions or restrictions imposed by enabling legislation. Unrestricted net position is net position that does not meet the definition of the classification previously described. At June 30, 2016, the District had no restricted net position.

Fund Types and Major Funds

Governmental Funds

General Fund – The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Budgets and Budgetary Accounting

The District prepares a budget for its General Fund - Statement of Revenues and Expenditures on a consistent basis, which does not differ materially from generally accepted accounting principles. The budget and amendments are approved by the District.

Use of Estimates

Managements used estimates and assumptions in preparing financials statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities and the reported revenues and expenses. Actual results could differ from those estimates.

Isle of Palms Special District
Notes to Financial Statements
June 30, 2016

NOTE 2 Cash

All cash resources of the District are entirely covered by Federal Depository Insurance or by collateral pursuant to the Florida Security for Public Deposits Act (Florida Statutes Chapter 280).

NOTE 3 Special Assessments

The Duval County Tax Collector bills and collects special assessments for the District as well as property taxes for all of Duval County, Florida. Special assessments are recognized when levied, to the extent that they result in current receivables. At June 30, 2016, there was no special assessment taxes receivable by the District.

Real property taxes, special assessment taxes, and tangible personal property taxes are assessed by the Duval County Property Appraiser according to just values on January 1st of each year. Taxes, including special assessments are due and payable on November 1st of each year or as soon thereafter as the assessment roll comes into the hands of the Duval County Tax Collector. Taxes and special assessments on real property may be prepaid in four quarterly installments beginning no later than June 30th of the year in which assessed. Taxes, including special assessments, become delinquent on April 1st following the year in which assessed.

Delinquent taxes and special assessments are subject to collection through the sale of tax certificates on real property and the issuance of warrants for seizure and sale of tangible personal property. If there is no sale of tax certificates, a certificate is issued in the name of the County.

NOTE 4 Risk Management

The District is exposed to various risks of loss including general liability, property, and officials' liability. To manage its risks, the District has commercial insurance and participates in the Florida Municipal Insurance Trust (the "Trust") administered by the Florida League of Cities. The district pays an annual premium to the Trust for its coverage. The premiums are designed to fund the liability risks assumed by the Trust and are based on certain actual exposures of each member.

NOTE 5 Subsequent Events

Subsequent events have been evaluated through March 7, 2017, the date the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

**Isle of Palms Special District
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - General Fund
For the Year Ended June 30, 2016**

	Original Budget	Final Budget	Actual	Variance Over (Under)
REVENUES:				
Special Assessment Revenue	\$ 196,000	\$ 239,000	\$ 264,043	\$ 25,043
Miscellaneous Revenue	600	600	-	(600)
	<u>196,600</u>	<u>239,600</u>	<u>264,043</u>	<u>24,443</u>
EXPENDITURES:				
Current Operating Expenses:				
Advertising	500	500	-	(500)
Audit and Accounting Fees	4,000	4,000	3,900	(100)
Discount and Penalties	-	-	9,205	-
Dredging Expense	-	-	-	-
Engineering and Surveying Fees	7,500	7,500	5,481	(2,019)
Insurance Expense	3,500	3,500	4,432	932
Legal Service	7,500	10,000	6,952	(3,048)
Office Supplies	500	500	-	(500)
Other Expense	1,000	1,000	532	(468)
Postage	250	750	-	(750)
Printing and Binding	500	500	-	(500)
Website fees	500	500	-	(500)
	<u>25,750</u>	<u>28,750</u>	<u>30,502</u>	<u>1,752</u>
TOTAL EXPENDITURES	<u>25,750</u>	<u>28,750</u>	<u>30,502</u>	<u>1,752</u>
EXCESS OF REVENUE OVER EXPENDITURES AND NET CHANGE IN FUND BALANCE	170,850	210,850	233,541	22,691
FUND BALANCE - Beginning of Year	<u>282,246</u>	<u>282,246</u>	<u>282,246</u>	<u>-</u>
FUND BALANCE - End of Year	<u>\$ 453,096</u>	<u>\$ 493,096</u>	<u>\$ 515,787</u>	<u>\$ 22,691</u>

AUDITOR GENERAL REQUIREMENTS



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INDEPENDENT AUDITORS' MANAGEMENT LETTER

The Board of District Supervisors
Isle of Palms Special District
Jacksonville , Florida

Report on Financial Statements

We have audited the financial statements of Isle of Palms Special District (the "District"), as of and for the fiscal year ended June 30, 2016, and have issued our report thereon dated March 7, 2017.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Florida Auditor General.

Other Reports and Schedule

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*. Disclosures in that report, if any, which is dated May 16, 2016, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding annual financial audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The District is a special district created by the City Council under ordinance 2011-724-E of the City of Jacksonville, Duval County, Florida pursuant to Section 189.4041 for the limited purpose of continuing maintenance of the system of canals known as North Isle of Palms, Central Isle of Palms and the South Isle of Palms in Duval County, Florida. It is composed of five members (supervisors) residing within the District who are qualified electors of the State of Florida.

Financial Condition

Section 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)(i)5.c. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures. It is management’s responsibility to monitor the District’s financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Annual Financial Report

Section 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for the District for the fiscal year ended June 30, 2016, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended June 30, 2016. In connection with our audit, we determined that these two reports were in agreement.

Special District Component Units

Section 10.554(1)(i)5.d, Rules of the Auditor General, requires that we determine whether or not a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, there were no component units that required reporting.

The Board of District Supervisors
Isle of Palms Special District
Page 3 of 3

Other Matters

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in our management letter any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

Magers & Associates, LLC
Magers & Associates, LLC
Orange Park, FL
March 7, 2017

**ADDITIONAL ELEMENTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Board of District Supervisors
Isle of Palms Special District
Jacksonville , Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Isle of Palms Special District (the "District"); as of and for the year ended June 30, 2016, and the related notes to the financial statements and have issued our report thereon dated March 7, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Magers & Associates, LLC

Magers & Associates, LLC
Orange Park, FL
March 7, 2017