

**Hunter's Lake SDTD  
Financial Statements  
For the year ended September 30, 2022**

Prepared by:  
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**Hunter's Lake SDTD  
Annual Financial Report  
For the Fiscal Year Ended September 30, 2022**

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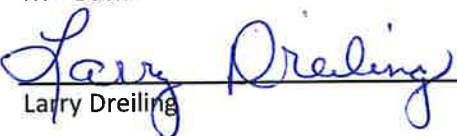
Notes to the Financial Statements

**Principal Officials**

 \_\_\_\_\_, President  
David Desilet

 \_\_\_\_\_, Vice-President  
Bill Richmond

 \_\_\_\_\_, Treasurer  
Ken Bachor

 \_\_\_\_\_, Secretary  
Larry Dreiling

**Hunter's Lake SDTD  
Statement of Net Position  
September 30, 2022**

**ASSETS**

Cash and cash equivalents	\$	24,043
Investments		
Accounts receivable, net		
Interest receivable		
Due from other governmental units		
Deposits		
Prepaid charges		
Other current assets		
Land		
Buildings, net of accumulated depreciation		
Building improvements, net of accumulated depreciation		
Equipment, net of accumulated depreciation		
Infrastructure, net of accumulated depreciation		
Construction in progress		
Total assets		24,043

**LIABILITIES**

Accounts and contracts payable		
Accrued liabilities		
Deferred revenue		
Deposits held		
Other long-term debt		
Total liabilities		--

**NET POSITION**

Invested in capital assets, net of related debt		
Unrestricted		
Total net position	\$	24,043

**Reconciliation:**

Total net position on Statement of Net Position	\$	24,043
Less capital assets, net of accumulated depreciation on Statement of Net Position		--
Fund Balance, end of year, on Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds Budget and Actual	\$	24,043

**Hunter's Lake SDTD  
Statement of Activities  
For the fiscal year ended September 30, 2022**

<b>Functions/Programs</b>	<b>Expenses</b>	<b>Program Revenues</b>		<b>Net Revenue/ (Expense) and Change in Net Position Governmental Activities</b>
		<b>Charges for Services</b>	<b>Operating Grants and Contributions</b>	
Governmental activities:				
General government	\$ 4,760			(4,760)
Physical environment		10,829		10,829
Interest on long-term debt				--
Total governmental activities	<u>\$ 4,760</u>	<u>10,829</u>	<u>--</u>	<u>6,069</u>
 <b>General revenues:</b>				
Intergovernmental--Grants (should be zero)				--
Investment earnings				
Miscellaneous				
Total general revenues				<u>--</u>
Change in net assets				6,069
Net position - beginning of year, as previously reported				17,974
Net position - end of year				<u>\$ 24,043</u>

Note: Special Assessments (property taxes assessed by the special district) are shown on the "Physical environment" line under "Charges for Services."

Net position end of year on the Statement of Activities should match the total net position on the Statement of Net Position.

**Hunter's Lake SDTD**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Fund Budget and Actual**  
**For the fiscal year ended September 30, 2022**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive/ (Negative)</u>	<u>State of Florida UAS Code*</u>
<b>Revenues:</b>				
Special assessments (i.e. by special district)	\$ 11,400	10,829	(571)	325.100
Taxes--other			--	
Grants or Donations or Contributions			--	
Interest			--	361.100
Miscellaneous			--	369.900
<b>Total revenues</b>	<u>11,400</u>	<u>10,829</u>	<u>(571)</u>	
<b>Expenditures:</b>				
Professional services			--	539.30
Accounting and auditing			--	539.30
Contractual services			--	539.30
Travel and per diem			--	539.30
Communication			--	539.30
Utilities	1,000	643	357	539.30
Rentals			--	539.30
Insurance	125	100	25	539.30
Repairs and maintenance	7,237	3,147	4,090	539.30
Printing and binding			--	539.30
Other charges and fees	1,025	870	155	539.30
Office supplies			--	539.30
Operating supplies			--	539.30
Books and publications			--	539.30
Tax Collector/Property Appraiser fees			--	539.30
Capital outlays (to buy or build capital assets)			--	539.60
Debt service: principal			--	539.70
Debt service: interest and fiscal charges			--	539.70
<b>Total expenditures</b>	<u>9,387</u>	<u>4,760</u>	<u>4,627</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>2,013</u>	<u>6,069</u>	<u>4,056</u>	

\* Summarize by UAS code and report the total as one number in LOGER.

**Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Fund Budget and Actual, Continued**

<b>Other financing sources (uses)</b>				
Face amount of long-term debt issued			--	384.000
Premium on long-term debt issued			--	384.000
Discount on long-term debt issued			--	384.000
Minus 5% of budgeted special assess. revenues			--	not applic.
Budgetary reserve--reserve for contingencies			--	not applic.
<b>Total other financing sources (uses)</b>	<u>          --</u>	<u>          --</u>	<u>          --</u>	
 Net change in fund balances	2,013	6,069	4,056	not applic.
 Fund balances, beginning of year	4,166	17,974	13,808	not applic.
 <b>Fund balances, end of year</b>	<u><u>\$      6,179</u></u>	<u><u>     24,043</u></u>	<u><u>     17,864</u></u>	not applic.

**Hunter's Lake SDTD  
Notes to the Financial Statements**

**Note 1 - Summary of Significant Accounting Policies**

The Hunter's Lake Special Dependent Taxing District (the "District") was created by Hillsborough County Ordinance 09-23 as amended, pursuant to Chapter 189, Florida Statutes, for the purpose of development, administration and maintenance of the common areas of this District. The District is a discretely presented component unit of Hillsborough County, Florida.

The government-wide financial statements, including the statement of net position and the statement of activities, provide an overview of the District as a whole. The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. The statement of revenues, expenditures, and changes in fund balances, governmental fund budget and actual is prepared using the financial resources measurement focus and the modified accrual basis of accounting.

**Note 2 - Deposits and Investments**

At September 30, 2022 the total carrying amount of the district's bank deposits was \$24,043 and the total bank (statement) balance(s) was \$24043. Note that bank deposits include checking and savings accounts. Certificates of Deposit are included with investments which are shown below.

At September 30, 2022 the following investments were held by the district:

US treasury securities	\$	--
Other (list: )		--
Other (list: )		--
State Board of Administration's Local Government Investment Pool		--
State Board of Administration's Fund B Surplus Funds Trust Fund		--
Guaranteed investment contracts		--
Open-end mutual funds (list: )		--
Certificates of deposit		--
Total investments	\$	<u>    </u> <u>    </u>