

**Lake Strawberry Special Dependent District
Financial Statements
For the year ended September 30, 2017**

Prepared by:
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Treasurer
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**Lake Strawberry Special Dependent District
Annual Financial Report
For the Fiscal Year Ended September 30, 2017**

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Principal Officials

David A. Beyer, President

n/a, Vice-President

David A. Beyer, Treasurer

Barbara Barkhurst, Secretary

**Lake Strawberry Special Dependent District
Statement of Net Position
September 30, 2017**

ASSETS

Cash and cash equivalents	\$ 8,920
Investments	20,000
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	<u>\$ 28,920</u>

LIABILITIES

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

NET POSITION

Invested in capital assets, net of related debt	
Unrestricted	28,920
Total net position	<u>\$ 28,920</u>

Reconciliation:

Total net position on Statement of Net Position	\$ 28,920
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	<u>\$ 28,920</u>

**Lake Strawberry Special Dependent District
Statement of Activities
For the fiscal year ended September 30, 2017**

Functions/Programs	Expenses	Program Revenues			Net Revenue/ (Expense) and Change in Net Position Governmental Activities
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
General government	\$				--
Physical environment	3,148				(3,148)
Interest on long-term debt					--
Total governmental activities	<u>\$ 3,148</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>(3,148)</u>
 General revenues:					
Investment earnings					21
Miscellaneous					
Total general revenues					<u>21</u>
Change in net assets					(3,127)
Net position - beginning of year, as previously reported					<u>32,047</u>
Net position - end of year					<u><u>\$ 28,920</u></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.

Lake Strawberry Special Dependent District
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Fund Budget and Actual
For the fiscal year ended September 30, 2017

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive/ (Negative)</u>	<u>State of Florida UAS Code*</u>
Revenues:				
Special assessments (i.e. by special district)	\$		--	325.100
Taxes--other			--	
Grants			--	
Interest	125	21	(104)	361.100
Miscellaneous			--	369.900
Total revenues	<u>125</u>	<u>21</u>	<u>(104)</u>	
Expenditures:				
Professional services			--	539.30
Accounting and auditing			--	539.30
Contractual services	15,000		15,000	539.30
Travel and per diem			--	539.30
Communication	3,100	389	2,711	539.30
Utilities			--	539.30
Rentals			--	539.30
Insurance	3,500	1,634	1,866	539.30
Repairs and maintenance	9,026	1,061	7,965	539.30
Printing and binding	100		100	539.30
Other charges and fees	300		300	539.30
Office supplies	300	64	236	539.30
Operating supplies	400		400	539.30
Books and publications	100		100	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
Total expenditures	<u>31,826</u>	<u>3,148</u>	<u>28,678</u>	
Excess (deficiency) of revenues over (under) expenditures	<u>(31,701)</u>	<u>(3,127)</u>	<u>28,574</u>	

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

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

Other financing sources (uses)				
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	(6)		6	not applic.
Budgetary reserve--reserve for contingencies			--	not applic.
Total other financing sources (uses)	<u>(6)</u>	<u>--</u>	<u>6</u>	
 Net change in fund balances	 (31,707)	 (3,127)	 28,580	 not applic.
Fund balances, beginning of year	31,707	32,047	340	not applic.
 Fund balances, end of year	 <u>\$ --</u>	 <u>28,920</u>	 <u>28,920</u>	 not applic.

(Insert name of district here)
Notes to the Financial Statements

Note 3 - Accounts Receivable, Amounts Due From Other Governments

Accounts receivable at September 30, 2017 were as follows:

Accounts receivable, gross	\$	--
Allowance for doubtful accounts		--
Accounts receivable, net	\$	<u> --</u>

Amounts due from other governments: (describe)	\$	<u> --</u>
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Note 4 - Capital Assets

Capital assets at September 30, 2017 were as follows:

	<u>Ending Balance</u>	
Land, including rights-of-way	\$	--
Infrastructure		--
Construction in progress		--
Buildings		--
Building improvements		--
Equipment		--
Less accumulated depreciation for:		
Buildings	--	
Building improvements	--	
Equipment	--	
Total accumulated depreciation		--
Total capital assets, net	\$	<u> --</u>

Note 5 - Bonds, Notes, or Other Indebtedness

No amounts had been borrowed, and no party was owed (other than typical accounts payable), as of September 30, 2017.