

**Gateway Services
Community Development District**

Financial Report

January 31, 2017

Prepared by



**Gateway Services
Community Development District**

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Gateway Services
Community Development District

Basic Financial Statements

(Unaudited)

January 31, 2017

Gateway Services Community Development District

Balance Sheet

January 31, 2017

| Account Description | General Fund | Pelican Preserve Fund | Stoneybrook Fund | Towne Lakes Fund | Lake Bank Restoration Fund | Capital Projects - General Fund | Total |
|--|---------------------|------------------------------|-------------------------|-------------------------|-----------------------------------|--|---------------------|
| Assets | | | | | | | |
| Current Assets | | | | | | | |
| Cash - Checking Account | \$ 834,456 | \$ 14,945 | \$ 420,836 | \$ 43,824 | \$ - | \$ - | \$ 1,314,061 |
| Equity in Pooled Cash | (1,169,862) | - | - | - | - | 1,169,862 | - |
| Accounts Receivable | 15,743 | - | 703 | - | - | - | 16,446 |
| Interest/Dividend Receivables | - | 8,334 | - | - | - | - | 8,334 |
| Due From Other Funds | - | - | - | - | 366,058 | - | 366,058 |
| Investments: | | | | | | | |
| Certificates of Deposit - 12 Months | - | 702,001 | - | - | - | - | 702,001 |
| Certificates of Deposit - 18 Months | - | 500,000 | - | - | - | - | 500,000 |
| Certificates of Deposit - 6 Months | - | 602,146 | - | - | - | - | 602,146 |
| Certificates of Deposit - 9 Months | - | 100,000 | - | - | - | - | 100,000 |
| ICS | 3,198,706 | 2,184,114 | - | - | - | - | 5,382,820 |
| Money Market Account | 84 | 464,910 | - | - | - | - | 464,994 |
| Prepaid Items | - | 5,540 | - | - | - | - | 5,540 |
| Utility Deposits - TECO | 375 | - | - | - | - | - | 375 |
| Total Current Assets | 2,879,502 | 4,581,990 | 421,539 | 43,824 | 366,058 | 1,169,862 | 9,462,775 |
| Total Assets | \$ 2,879,502 | \$ 4,581,990 | \$ 421,539 | \$ 43,824 | \$ 366,058 | \$ 1,169,862 | \$ 9,462,775 |
| Liabilities | | | | | | | |
| Current Liabilities | | | | | | | |
| Accounts Payable | \$ 47,292 | \$ 190,512 | \$ 2,960 | \$ - | \$ - | \$ 55,684 | \$ 296,448 |
| Accrued Expenses | 69,443 | 45 | 12,047 | - | - | - | 81,535 |
| Accrued Wages Payable | 122 | 82 | 15 | - | - | - | 219 |
| Sales Tax Payable | 2,033 | - | - | - | - | - | 2,033 |
| Due To Other Funds | 309,505 | 7,776 | 3,814 | - | - | - | 321,095 |
| Total Current Liabilities | 428,395 | 198,415 | 18,836 | - | - | 55,684 | 701,330 |
| Total Liabilities | 428,395 | 198,415 | 18,836 | - | - | 55,684 | 701,330 |
| Fund Balances / Retained Earnings | | | | | | | |
| Nonspendable: | | | | | | | |
| Prepaid Items | - | 5,540 | - | - | - | - | 5,540 |
| Deposits | 375 | - | - | - | - | - | 375 |
| Restricted for: | | | | | | | |
| Capital Projects | - | - | - | - | - | 1,114,178 | 1,114,178 |
| Committed to: | | | | | | | |
| Fixed Asset Reserves | - | 960,667 | 79,594 | - | - | - | 1,040,261 |
| Emergency Reserve Fund | 700,000 | - | - | - | - | - | 700,000 |
| Unassigned: | 1,750,732 | 3,417,368 | 323,109 | 43,824 | 366,058 | - | 5,901,091 |
| Total Fund Bal. / Ret. Earnings | \$ 2,451,107 | \$ 4,383,575 | \$ 402,703 | \$ 43,824 | \$ 366,058 | \$ 1,114,178 | \$ 8,761,445 |
| Total Liab. & Fund Bal. / Ret. Earnings | \$ 2,879,502 | \$ 4,581,990 | \$ 421,539 | \$ 43,824 | \$ 366,058 | \$ 1,169,862 | \$ 9,462,775 |

Gateway Services Community Development District

Balance Sheet

January 31, 2017

| <u>Account Description</u> | <u>Series 2013 Debt Service Fund</u> | <u>Series 2007 Debt Service Fund</u> | <u>Capital Projects - Enterprise Fund</u> | <u>Series 2013 Capital Projects Fund</u> | <u>Enterprise Fund</u> | <u>Total</u> |
|----------------------------------|--|--|---|--|----------------------------|----------------------|
| Assets | | | | | | |
| Current Assets | | | | | | |
| Cash - Checking Account | \$ - | \$ - | \$ - | \$ - | \$ 986,976 | \$ 986,976 |
| Equity in Pooled Cash | - | - | 531,276 | - | (531,276) | - |
| Accounts Receivable | - | - | - | - | 494,048 | 494,048 |
| Accounts Receivable - Other | - | - | - | - | 284 | 284 |
| Allow -Doubtful Accounts | - | - | - | - | (19,898) | (19,898) |
| Connection Fees Receivable | - | - | - | - | 85,202 | 85,202 |
| Allow-Doubtful Collections | - | - | - | - | (85,202) | (85,202) |
| Investments: | | | | | | |
| ICS | - | - | - | - | 2,723,304 | 2,723,304 |
| Money Market Account | - | - | - | - | 165,049 | 165,049 |
| Acquisition Fund | - | - | - | - | 9,269 | 9,269 |
| Benefit Tax Account | - | 460,385 | - | - | - | 460,385 |
| Construction Fund | - | - | - | 1,289,889 | - | 1,289,889 |
| Interest Account | - | - | - | - | 12,828 | 12,828 |
| Maintenance Reserve | - | - | - | - | 298,598 | 298,598 |
| Rate Stabilization fund | - | - | - | - | 539,292 | 539,292 |
| Reserve Fund | 50,000 | - | - | - | 267,054 | 317,054 |
| Revenue Fund | 262,151 | - | - | - | 13,429 | 275,580 |
| Sinking fund | - | - | - | - | 145,756 | 145,756 |
| Accrued Revenue | - | - | - | - | 328,477 | 328,477 |
| Total Current Assets | 312,151 | 460,385 | 531,276 | 1,289,889 | 5,433,190 | 8,026,891 |
| Noncurrent Assets | | | | | | |
| Fixed Assets | | | | | | |
| Water Sewer Lines | - | - | - | - | 20,546,730 | 20,546,730 |
| Accum Depr - Wtr Swr Lines | - | - | - | - | (9,803,389) | (9,803,389) |
| Plant & Equipment | - | - | - | - | 1,768,735 | 1,768,735 |
| Accum Depr - Plant and Equip | - | - | - | - | (464,770) | (464,770) |
| Meters | - | - | - | - | 355,395 | 355,395 |
| Accum Depr - Meters | - | - | - | - | (233,729) | (233,729) |
| Equipment and Furniture | - | - | - | - | 414,227 | 414,227 |
| Accum Depr - Equip/Furniture | - | - | - | - | (277,814) | (277,814) |
| Construction Work In Process | - | - | - | - | 1,222,515 | 1,222,515 |
| Deferred Loss on Refunding | - | - | - | - | 72,266 | 72,266 |
| A/A - Deferred Loss on Refunding | - | - | - | - | (3,889) | (3,889) |
| Deferred Amount on Refunding | - | - | - | - | 1,161,274 | 1,161,274 |
| Acc Amort - Def Amt on Refund | - | - | - | - | (1,161,274) | (1,161,274) |
| Total Noncurrent Assets | - | - | - | - | 13,596,277 | 13,596,277 |
| Total Assets | \$ 312,151 | \$ 460,385 | \$ 531,276 | \$ 1,289,889 | \$ 19,029,467 | \$ 21,623,168 |

Gateway Services Community Development District

Balance Sheet

January 31, 2017

| <u>Account Description</u> | <u>Series 2013 Debt Service Fund</u> | <u>Series 2007 Debt Service Fund</u> | <u>Capital Projects - Enterprise Fund</u> | <u>Series 2013 Capital Projects Fund</u> | <u>Enterprise Fund</u> | <u>Total</u> |
|--|--|--|---|--|----------------------------|----------------------|
| <u>Liabilities</u> | | | | | | |
| Current Liabilities | | | | | | |
| Accounts Payable | \$ - | \$ - | \$ 25,328 | \$ - | \$ 37,165 | \$ 62,493 |
| Accrued Expenses | - | - | - | - | 157,431 | 157,431 |
| Retainage Payable | - | - | - | - | 112,611 | 112,611 |
| Due To Other Gov'tl Units | - | - | - | - | 245,820 | 245,820 |
| Accrued Interest Payable | - | - | - | - | 21,949 | 21,949 |
| Accrued Wages Payable | - | - | - | - | 1,459 | 1,459 |
| Accrued Vacation | - | - | - | - | 16,575 | 16,575 |
| Deposits | - | - | - | - | 737,665 | 737,665 |
| Prepaid Connection Fees | - | - | - | - | 129,074 | 129,074 |
| Deferred Revenue | - | - | - | - | 29,875 | 29,875 |
| Due To Other Funds | 1,552 | - | - | 6,318 | 37,093 | 44,963 |
| Total Current Liabilities | 1,552 | - | 25,328 | 6,318 | 1,526,717 | 1,559,915 |
| Long-Term Liabilities | | | | | | |
| Revenue Bonds Payable-LT | - | - | - | - | 865,000 | 865,000 |
| Notes Payable-LT | - | - | - | - | 1,162,457 | 1,162,457 |
| Total Long-Term Liabilities | - | - | - | - | 2,027,457 | 2,027,457 |
| Total Liabilities | 1,552 | - | 25,328 | 6,318 | 3,554,174 | 3,587,372 |
| <u>Fund Balances / Retained Earnings</u> | | | | | | |
| Restricted for: | | | | | | |
| Debt Service | 310,599 | 460,385 | - | - | - | 770,984 |
| Capital Projects | - | - | 505,948 | 1,283,571 | - | 1,789,519 |
| Unrestricted/Unreserved | - | - | - | - | 15,475,293 | 15,475,293 |
| Total Fund Bal. / Ret. Earnings | \$ 310,599 | \$ 460,385 | \$ 505,948 | \$ 1,283,571 | \$ 15,475,293 | \$ 18,035,796 |
| Total Liab. & Fund Bal. / Ret. Earnings | \$ 312,151 | \$ 460,385 | \$ 531,276 | \$ 1,289,889 | \$ 19,029,467 | \$ 21,623,168 |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - (001)

For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|--------------------------------|------------------|---------------------|---------------------|--|--------------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| REVENUE | | | | | | | |
| Special Assmnts- Tax Collector | 2,307,566 | 2,112,214 | 2,139,426 | 27,212 | 92.7% | 2,051,642 | 87,784 |
| Special Assmnts- Discounts | (92,303) | (84,489) | (91,834) | (7,345) | 99.5% | (88,152) | (3,682) |
| Soccer Park Use | 30,000 | 10,000 | 20,066 | 10,066 | 66.9% | 1,103 | 18,963 |
| Dog Park Revenue | 3,500 | 1,167 | 1,604 | 437 | 45.8% | 1,604 | 0 |
| RV Parking Lot Revenue | 10,000 | 3,333 | 5,047 | 1,714 | 50.5% | 4,496 | 552 |
| Other Miscellaneous Revenues | 5,000 | 1,667 | 2,735 | 1,068 | 54.7% | 7,033 | (4,298) |
| Interest - Investments | 15,000 | 5,000 | 5,180 | 180 | 34.5% | 3,009 | 2,171 |
| Stormwater/Road Review Fees | - | - | 13,181 | 13,181 | n/a | - | 13,181 |
| Insurance Reimbursements | - | - | 8,370 | 8,370 | n/a | - | 8,370 |
| TOTAL REVENUE | 2,278,763 | 2,048,892 | 2,103,775 | 54,883 | 92.3% | 1,980,733 | 123,041 |

EXPENDITURES

Administrative

| | | | | | | | |
|-------------------------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|
| P/R-Board of Supervisors | 4,811 | 1,604 | 1,449 | 155 | 30.1% | 1,548 | 100 |
| Payroll Taxes | 368 | 123 | 111 | 12 | 30.1% | 118 | 8 |
| Engineering Fees | 16,037 | 5,346 | 3,529 | 1,817 | 22.0% | 5,607 | 2,078 |
| Management Services | 45,104 | 15,035 | 13,283 | 1,752 | 29.5% | 15,278 | 1,994 |
| Attorney Fees | 11,025 | 3,675 | 1,564 | 2,111 | 14.2% | 2,356 | 792 |
| Auditing Services | 4,109 | 2,055 | - | 2,055 | 0.0% | - | - |
| Public Officials Insurance | 1,216 | 608 | 495 | 113 | 40.7% | 515 | 20 |
| Legal Advertising | 2,406 | 802 | - | 802 | 0.0% | 59 | 59 |
| Audio/Video Recording | 120 | 40 | - | 40 | 0.0% | - | - |
| Dues, Licenses, Subscriptions | 35 | 35 | 35 | (0) | 100.3% | 36 | 1 |
| Total Administrative | 85,231 | 29,321 | 20,466 | 8,855 | 24.0% | 25,516 | 5,050 |

Operational Admin Services

| | | | | | | | |
|---------------------------------|--------|-------|-------|---------|-------|-------|---------|
| Payroll-Salaries | 12,966 | 4,322 | 5,352 | (1,030) | 41.3% | 3,903 | (1,449) |
| Payroll Taxes | 992 | 331 | 396 | (65) | 39.9% | 299 | (97) |
| Retirement Benefits | 389 | 130 | 121 | 8 | 31.2% | 129 | 7 |
| Life and Health Insurance | 4,255 | 1,418 | 1,414 | 4 | 33.2% | 1,495 | 81 |
| Workers' Compensation | 37 | 19 | 10 | 8 | 27.2% | 9 | (1) |
| Professional Fees | 5,012 | 1,671 | 179 | 1,492 | 3.6% | - | (179) |
| Telephone/Fax/Internet Services | 4,811 | 1,604 | 511 | 1,093 | 10.6% | 1,617 | 1,106 |
| Cell Phone | 902 | 301 | 354 | (53) | 39.2% | 283 | (71) |
| Postage | 501 | 167 | 122 | 45 | 24.3% | 119 | (3) |
| Building Utilities | 2,806 | 935 | 1,024 | (89) | 36.5% | 706 | (318) |
| Rentals & Leases | 601 | 200 | 124 | 76 | 20.7% | 126 | 2 |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - (001)

For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|-----------------------------------|----------------|---------------------|---------------------|--|-----------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| Insurance (Liab,Auto,Property) | 5,093 | 2,547 | 2,075 | 471 | 40.7% | 2,116 | 41 |
| Building Maintenance & Repairs | 2,506 | 835 | 331 | 504 | 13.2% | 461 | 130 |
| Vehicle Operations | 1,343 | 448 | 1,907 | (1,459) | 142.0% | 773 | (1,134) |
| Vehicle Maintenance | 2,005 | 668 | - | 668 | 0.0% | - | - |
| Team Events | 401 | 134 | - | 134 | 0.0% | 110 | 110 |
| Printing | 1,704 | 568 | 309 | 259 | 18.1% | 325 | 16 |
| Dues, Licenses, Subscriptions | 150 | 50 | 602 | (552) | 401.0% | - | (602) |
| Office Supplies | 2,806 | 935 | 1,209 | (273) | 43.1% | 998 | (211) |
| Computer Support | 5,012 | 1,671 | 1,924 | (253) | 38.4% | 2,154 | 230 |
| Website & Newsletter | 802 | 267 | 81 | 187 | 10.1% | 81 | - |
| Team Uniforms | 401 | 134 | 11 | 122 | 2.9% | 66 | 54 |
| Safety Equipment | 301 | 100 | 101 | (0) | 33.4% | 7 | (94) |
| Education / Training | 2,005 | 668 | 1,053 | (384) | 52.5% | 61 | (992) |
| Safety Training | 301 | 100 | - | 100 | 0.0% | - | - |
| Op Supplies - General | 1,201 | 401 | 466 | (65) | 38.8% | 306 | (160) |
| Total Oper. Admin Services | 59,303 | 20,623 | 19,675 | 948 | 33.2% | 16,143 | (3,532) |
| <u>Landscape Services</u> | | | | | | | |
| Payroll-Salaries | 12,894 | 4,298 | 4,348 | (50) | 33.7% | 3,849 | (500) |
| Payroll Taxes | 986 | 329 | 333 | (4) | 33.7% | 294 | (38) |
| Retirement Benefits | 387 | 129 | 96 | 33 | 24.9% | 101 | 4 |
| Life and Health Insurance | 3,303 | 1,101 | 1,202 | (101) | 36.4% | 1,048 | (154) |
| Workers' Compensation | 635 | 318 | 173 | 145 | 27.2% | 154 | (19) |
| ProfServ-Landscape Architect | 34,000 | 11,333 | - | 11,333 | 0.0% | - | - |
| Contractual Landscaping Maint. | 648,767 | 216,256 | 216,255 | 0 | 33.3% | 220,824 | 4,568 |
| Irrigation Repairs & Replacem. | 15,000 | 5,000 | - | 5,000 | 0.0% | 8,597 | 8,597 |
| R&M-Tree Trimming Services | 35,000 | 11,667 | 3,710 | 7,957 | 10.6% | - | (3,710) |
| Plant Replacement Program | 25,000 | 8,333 | 6,675 | 1,658 | 26.7% | 8,015 | 1,340 |
| Utility Fees | 38,000 | 12,667 | 10,730 | 1,937 | 28.2% | 8,119 | (2,611) |
| Insurance | 1,630 | 815 | 664 | 151 | 40.7% | 679 | 15 |
| Total Landscape Services | 815,602 | 272,245 | 244,186 | 28,058 | 29.9% | 251,679 | 7,493 |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - (001)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|--|----------------|---------------------|---------------------|--|--------------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| <u>Waterway Management Services</u> | | | | | | | |
| Payroll-Salaries | 12,894 | 4,298 | 4,348 | (50) | 33.7% | 3,849 | (500) |
| Payroll Taxes | 986 | 329 | 333 | (4) | 33.7% | 294 | (38) |
| Retirement Benefits | 387 | 129 | 96 | 33 | 24.9% | 101 | 4 |
| Life and Health Insurance | 3,303 | 1,101 | 1,202 | (101) | 36.4% | 1,048 | (154) |
| Workers' Compensation | 635 | 318 | 173 | 145 | 27.2% | 154 | (19) |
| Engineering Fees | 35,000 | 11,667 | 20,215 | (8,548) | 57.8% | 15,718 | (4,498) |
| Attorney Fees | 15,000 | 5,000 | 5,310 | (310) | 35.4% | 3,900 | (1,410) |
| Insurance | 1,085 | 543 | 442 | 100 | 40.7% | 452 | 10 |
| Fountain Maintenance | 5,000 | 1,667 | - | 1,667 | 0.0% | - | - |
| Lake Maintenance | 135,000 | 45,000 | 51,443 | (6,443) | 38.1% | 38,377 | (13,066) |
| Wetland Maintenance | 124,180 | 41,393 | 11,130 | 30,263 | 9.0% | 20,650 | 9,520 |
| Wetland Plantings | 10,000 | 3,333 | - | 3,333 | 0.0% | - | - |
| Grass Carp Program | 1,000 | 333 | - | 333 | 0.0% | - | - |
| NPDES Compliance | 2,500 | 833 | 560 | 273 | 22.4% | - | (560) |
| Lakes and Wetlands Inspection | 29,100 | 9,700 | 9,700 | - | 33.3% | 9,700 | - |
| Video Inspection | 10,000 | 3,333 | - | 3,333 | 0.0% | - | - |
| Maintenance & Repairs | 50,000 | 16,667 | 8,195 | 8,472 | 16.4% | 479 | (7,716) |
| Littoral Maintenance | 54,000 | 18,000 | - | 18,000 | 0.0% | - | - |
| Aerators | - | - | - | - | n/a | 1,129 | 1,129 |
| Utilities - Aerators | 5,000 | 1,667 | 712 | 955 | 14.2% | 382 | (330) |
| Total Waterway Mgmt Services | 495,070 | 165,310 | 113,858 | 51,452 | 23.0% | 96,233 | (17,626) |
| <u>Parks & Recreation</u> | | | | | | | |
| Payroll-Salaries | 44,377 | 14,792 | 14,098 | 694 | 31.8% | 16,675 | 2,577 |
| Payroll Taxes | 3,395 | 1,132 | 1,079 | 53 | 31.8% | 1,276 | 197 |
| Retirement Benefits | 1,331 | 444 | 72 | 372 | 5.4% | 74 | 2 |
| Life and Health Insurance | 13,307 | 4,436 | 4,363 | 73 | 32.8% | 3,783 | (580) |
| Workers' Compensation | 2,248 | 1,124 | 611 | 513 | 27.2% | 567 | (43) |
| Attorney Fees | 2,500 | 833 | - | 833 | 0.0% | - | - |
| Utility Services | 65,716 | 21,905 | 20,371 | 1,535 | 31.0% | 19,612 | (759) |
| Insurance | 5,165 | 2,583 | 2,104 | 478 | 40.7% | 2,152 | 47 |
| Contractual Landscaping Maint. | 103,866 | 34,622 | 34,622 | (0) | 33.3% | 35,209 | 587 |
| Plant Replacement Program | 5,000 | 1,667 | - | 1,667 | 0.0% | - | - |
| Maintenance & Repairs | 30,000 | 10,000 | 10,036 | (36) | 33.5% | 9,013 | (1,023) |
| Dog Park | 5,000 | 1,667 | 4,416 | (2,749) | 88.3% | 671 | (3,745) |
| Total Parks & Recreation | 281,905 | 95,204 | 91,771 | 3,433 | 32.6% | 89,032 | (2,739) |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - (001)

For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|------------------------------------|----------------|---------------------|---------------------|--|-----------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| Swimming Pool | | | | | | | |
| Payroll-Salaries | 70,627 | 23,542 | 20,989 | 2,553 | 29.7% | 18,516 | (2,473) |
| Payroll Taxes | 5,403 | 1,801 | 1,606 | 195 | 29.7% | 1,416 | (189) |
| Retirement Benefits | 791 | 264 | 231 | 32 | 29.3% | 248 | 17 |
| Life and Health Insurance | 10,614 | 3,538 | 3,466 | 72 | 32.7% | 3,647 | 181 |
| Workers' Compensation | 3,614 | 1,807 | 982 | 825 | 27.2% | 877 | (105) |
| Education / Training | 4,200 | 1,400 | - | 1,400 | 0.0% | - | - |
| Attorney Fees | 1,000 | 333 | - | 333 | 0.0% | 767 | 767 |
| Telephone/Fax/Internet Services | 2,040 | 680 | 884 | (204) | 43.3% | 265 | (619) |
| Utility Services | 25,000 | 8,333 | 10,302 | (1,969) | 41.2% | 6,278 | (4,025) |
| Propane /Natural Gas | 25,000 | 8,333 | 22,016 | (13,683) | 88.1% | 20,030 | (1,986) |
| Insurance | 5,165 | 2,583 | 2,104 | 478 | 40.7% | 2,152 | 47 |
| Maintenance & Repairs | 20,000 | 6,667 | 732 | 5,935 | 3.7% | 14,520 | 13,788 |
| Op Supplies - Pool Chemicals | 5,300 | 1,767 | 2,224 | (457) | 42.0% | 2,169 | (56) |
| Operating Supplies | 10,000 | 3,333 | 79 | 3,254 | 0.8% | 1,037 | 957 |
| Total Swimming Pool | 188,754 | 64,381 | 65,616 | (1,235) | 34.8% | 71,921 | 6,305 |
| Special Events | | | | | | | |
| Payroll-Salaries | 5,473 | 1,824 | 1,630 | 194 | 29.8% | 1,034 | (596) |
| Payroll Taxes | 419 | 140 | 125 | 15 | 29.7% | 79 | (46) |
| Retirement Benefits | 164 | 55 | 34 | 21 | 20.6% | 33 | (1) |
| Life and Health Insurance | 1,697 | 566 | 555 | 10 | 32.7% | 507 | (49) |
| Workers' Compensation | 274 | 137 | 74 | 63 | 27.2% | 65 | (9) |
| Insurance | 545 | 273 | 222 | 50 | 40.7% | 227 | 5 |
| Misc-Special Events | 5,000 | 1,667 | 469 | 1,198 | 9.4% | 2,051 | 1,582 |
| Holiday Lighting & Decorations | 15,000 | 5,000 | 20,314 | (15,314) | 135.4% | 11,596 | (8,718) |
| Total Special Events | 28,572 | 9,660 | 23,423 | (13,763) | 82.0% | 15,591 | (7,832) |
| Street Light Services | | | | | | | |
| Electricity | 33,585 | 11,195 | 12,038 | (843) | 35.8% | 10,124 | (1,914) |
| Insurance | 4,903 | 2,452 | 1,998 | 454 | 40.7% | 2,043 | 45 |
| Maintenance & Repairs | 35,000 | 11,667 | 9,949 | 1,718 | 28.4% | 12,520 | 2,571 |
| Operating Supplies | 1,000 | 333 | - | 333 | 0.0% | - | - |
| Total Street Light Services | 74,488 | 25,647 | 23,984 | 1,663 | 32.2% | 24,686 | 702 |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - (001)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|--|------------------|---------------------|---------------------|--|--------------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| <u>Roadway Services</u> | | | | | | | |
| Attorney Fees | 2,500 | 833 | 6,530 | (5,696) | 261.2% | 1,229 | (5,301) |
| Engineering Fees | 1,500 | 500 | 420 | 80 | 28.0% | 635 | 215 |
| Street Sweeping Services | 15,000 | 5,000 | 3,692 | 1,308 | 24.6% | 3,134 | (558) |
| Maintenance & Repairs | 3,000 | 1,000 | 3,957 | (2,957) | 131.9% | 675 | (3,282) |
| Operating Supplies | 1,000 | 333 | - | 333 | 0.0% | - | - |
| Total Roadway Services | 23,000 | 7,667 | 14,599 | (6,932) | 63.5% | 5,673 | (8,926) |
| <u>Public Safety Services</u> | | | | | | | |
| Engineering Fees | 1,000 | 333 | - | 333 | 0.0% | - | - |
| Attorney Fees | 1,000 | 333 | - | 333 | 0.0% | - | - |
| Contractual Services-Sheriff | 5,000 | 1,667 | 14,585 | (12,918) | 291.7% | 350 | (14,235) |
| Other Public Safety expenses | 100,000 | 33,333 | - | 33,333 | 0.0% | - | - |
| Total Public Safety Services | 107,000 | 35,667 | 14,585 | 21,082 | 13.6% | 350 | (14,235) |
| <u>Other Fees & Charges</u> | | | | | | | |
| Trsf to Fixed Asset Reserve | 114,838 | - | - | - | 0.0% | - | - |
| Professional Fees | 5,000 | 1,667 | - | 1,667 | 0.0% | 6,090 | 6,090 |
| Misc-Late Fees | - | - | 128 | (128) | n/a | - | (128) |
| Total Other Fees & Charges | 119,838 | 1,667 | 128 | 1,539 | 0.1% | 6,090 | 5,962 |
| TOTAL REVENUES | 2,278,763 | 2,048,892 | 2,103,775 | 54,883 | 92.3% | 1,980,733 | 123,041 |
| TOTAL EXPENDITURES | 2,278,763 | 727,391 | 632,291 | 95,100 | 27.7% | 602,914 | (29,377) |
| Revenue Over (Under) Expenditures | - | 1,321,500 | 1,471,483 | 149,983 | n/a | 1,377,820 | 93,664 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Operating Transfers-Out | - | - | - | - | n/a | (2,230,441) | 2,230,441 |
| TOTAL OTHER SOURCES (USES) | - | - | - | - | n/a | (2,230,441) | 2,230,441 |
| Net change in Fund Balance | - | 1,321,500 | 1,471,483 | 149,983 | n/a | (852,621) | 2,324,105 |
| Fund balance as of Oct 01 | | 979,624 | 979,624 | | | 3,095,341 | (2,115,718) |
| Fund Balance as of Jan 31 | | \$ 2,301,124 | \$ 2,451,107 | | | \$ 2,242,720 | \$ 208,387 |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Pelican Preserve (002)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|--------------------------------|------------------|---------------------|---------------------|--|--------------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| REVENUE | | | | | | | |
| Special Assmnts- Tax Collector | 628,640 | 628,640 | 628,640 | - | 100.0% | 575,645 | 52,995 |
| Special Assmnts- HOA | 1,234,503 | 1,234,503 | 1,234,503 | - | 100.0% | 1,166,599 | 67,904 |
| Special Assmnts- Reserves | 431,034 | 236,815 | 273,160 | 36,345 | 63.4% | 192,549 | 80,611 |
| Special Assmnts- Discounts | (91,767) | (83,997) | (91,700) | (7,703) | 99.9% | (83,132) | (8,568) |
| Fire Impact Fees | 25,000 | 8,333 | 72,713 | 64,380 | 290.9% | 20,746 | 51,967 |
| Interest - Investments | 10,000 | 3,333 | 5,519 | 2,186 | 55.2% | 1,670 | 3,849 |
| TOTAL REVENUE | 2,237,410 | 2,027,628 | 2,122,835 | 95,207 | 94.9% | 1,874,078 | 248,757 |

EXPENDITURES

Administrative

| | | | | | | | |
|-------------------------------|---------------|---------------|---------------|--------------|--------------|---------------|--------------|
| P/R-Board of Supervisors | 2,389 | 796 | 711 | 85 | 29.8% | 732 | 20 |
| Payroll Taxes | 183 | 61 | 54 | 7 | 29.7% | 56 | 2 |
| Engineering Fees | 7,963 | 2,654 | 1,751 | 903 | 22.0% | 2,651 | 899 |
| Management Services | 22,396 | 7,465 | 6,592 | 874 | 29.4% | 7,223 | 631 |
| Attorney Fees | 5,475 | 1,825 | 1,055 | 770 | 19.3% | 1,114 | 58 |
| Auditing Services | 2,041 | 1,021 | - | 1,021 | 0.0% | - | - |
| Public Officials Insurance | 604 | 302 | 246 | 56 | 40.7% | 243 | (3) |
| Legal Advertising | 1,194 | 398 | - | 398 | 0.0% | 28 | 28 |
| Audio/Video Recording | 60 | 20 | - | 20 | 0.0% | - | - |
| Dues, Licenses, Subscriptions | 17 | 6 | 17 | (12) | 102.4% | 17 | (1) |
| Total Administrative | 42,322 | 14,548 | 10,428 | 4,121 | 24.6% | 12,062 | 1,635 |

Operational Admin Services

| | | | | | | | |
|---------------------------------|-------|-------|-------|-------|--------|-------|-------|
| Payroll-Salaries | 6,438 | 2,146 | 2,642 | (496) | 41.0% | 1,829 | (813) |
| Payroll Taxes | 493 | 164 | 215 | (51) | 43.7% | 140 | (76) |
| Retirement Benefits | 193 | 64 | 60 | 5 | 31.0% | 61 | 1 |
| Life and Health Insurance | 2,113 | 704 | 669 | 36 | 31.6% | 707 | 38 |
| Workers' Compensation | 18 | 9 | 5 | 4 | 27.2% | 4 | (0) |
| Professional Fees | 2,488 | 829 | 89 | 741 | 3.6% | - | (89) |
| Telephone/Fax/Internet Services | 2,389 | 796 | 254 | 543 | 10.6% | 764 | 511 |
| Postage | 249 | 83 | 60 | 23 | 24.2% | 56 | (4) |
| Cell Phone | 448 | 149 | 176 | (26) | 39.2% | 134 | (42) |
| Building Utilities | 1,394 | 465 | 489 | (24) | 35.1% | 289 | (200) |
| Rentals & Leases | 299 | 100 | 62 | 38 | 20.6% | 60 | (2) |
| Insurance (Liab,Auto,Property) | 2,529 | 1,265 | 1,030 | 234 | 40.7% | 1,000 | (31) |
| Building Maintenance & Repairs | 1,244 | 415 | 164 | 250 | 13.2% | 218 | 54 |
| Vehicle Operations | 667 | 222 | 949 | (726) | 142.2% | 365 | (583) |
| Vehicle Maintenance | 995 | 332 | - | 332 | 0.0% | - | - |
| Team Events | 199 | 66 | - | 66 | 0.0% | 52 | 52 |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Pelican Preserve (002)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|--|---------------|---------------------|---------------------|--|-----------------------|---------------------|----------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| Printing | 846 | 282 | 153 | 129 | 18.1% | 154 | 0 |
| Dues, Licenses, Subscriptions | 75 | 25 | 299 | (274) | 398.0% | - | (299) |
| Office Supplies | 1,394 | 465 | 593 | (129) | 42.6% | 472 | (122) |
| Computer Support | 2,488 | 829 | 951 | (122) | 38.2% | 1,018 | 67 |
| Website & Newsletter | 398 | 133 | 38 | 95 | 9.6% | 38 | - |
| Team Uniforms | 199 | 66 | 6 | 61 | 2.9% | 31 | 25 |
| Safety Equipment | 149 | 50 | 50 | (0) | 33.5% | 3 | (47) |
| Education / Training | 995 | 332 | 522 | (191) | 52.5% | 29 | (493) |
| Safety Training | 149 | 50 | - | 50 | 0.0% | - | - |
| Operating Supplies | 598 | 199 | 179 | 20 | 29.9% | 145 | (34) |
| Total Oper. Admin Services | 29,447 | 10,240 | 9,654 | 585 | 32.8% | 7,568 | (2,086) |
| <u>Operating Expenses</u> | | | | | | | |
| Payroll-Salaries | 1,881 | 627 | 793 | (166) | 42.1% | 4,219 | 3,427 |
| Payroll Taxes | 144 | 48 | 61 | (13) | 42.1% | 323 | 262 |
| Retirement Benefits | 56 | 19 | 9 | 9 | 16.9% | 100 | 90 |
| Life and Health Insurance | 327 | 109 | 139 | (30) | 42.4% | 1,246 | 1,107 |
| Workers' Compensation | 96 | 48 | 26 | 22 | 27.2% | 162 | 136 |
| ProfServ-Arbitrage Rebate | 1,300 | - | - | - | 0.0% | - | - |
| ProfServ-Dissemination Agent | 1,000 | 1,000 | - | 1,000 | 0.0% | - | - |
| Engineering Fees | 12,000 | 4,000 | 8,873 | (4,873) | 73.9% | 4,608 | (4,265) |
| ProfServ-Trustee Fees | 4,256 | - | 3,771 | (3,771) | 88.6% | 3,771 | - |
| Attorney Fees | 25,000 | 8,333 | 9,438 | (1,105) | 37.8% | 7,489 | (1,950) |
| Property Insurance | 12,665 | 6,333 | 5,160 | 1,172 | 40.7% | 5,277 | 117 |
| Road/Sidewalk Maintenance | 5,000 | 1,667 | 671 | 996 | 13.4% | 540 | (131) |
| Miscellaneous Services | 5,000 | 1,667 | 3,478 | (1,812) | 69.6% | - | (3,478) |
| Total Operating Expenses | 68,725 | 23,850 | 32,419 | (8,569) | 47.2% | 27,734 | (4,685) |
| <u>Waterway Management Services</u> | | | | | | | |
| Contracts-Lakes | 146,000 | 48,667 | 27,057 | 21,610 | 18.5% | 28,992 | 1,935 |
| R&M-Fountain | 16,000 | 5,333 | - | 5,333 | 0.0% | - | - |
| R&M-Stormwater System | 60,000 | 20,000 | - | 20,000 | 0.0% | 520 | 520 |
| R&M-Wash Out Repair | 25,000 | 8,333 | - | 8,333 | 0.0% | - | - |
| Fish Gate & Aerator Maint. | 10,000 | 3,333 | - | 3,333 | 0.0% | - | - |
| Vine Control & Removal | 20,000 | 6,667 | - | 6,667 | 0.0% | - | - |
| Littoral Restoration | 3,000 | 1,000 | - | 1,000 | 0.0% | 100 | 100 |
| Pond Aeration | 100,000 | 33,333 | 10,088 | 23,246 | 10.1% | 329,393 | 319,305 |
| Grass Carp Program | 5,000 | 1,667 | - | 1,667 | 0.0% | - | - |
| Aeration Electrical Op | 8,000 | 2,667 | - | 2,667 | 0.0% | - | - |
| Pond Bank Improvements | 100,000 | 33,333 | 6,464 | 26,870 | 6.5% | 76,814 | 70,350 |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Pelican Preserve (002)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|---------------------------------------|------------------|---------------------|---------------------|--|--------------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| GIS Web Portal | 5,000 | 1,667 | - | 1,667 | 0.0% | - | - |
| Total Waterway Mgmt Services | 498,000 | 166,000 | 43,608 | 122,392 | 8.8% | 435,818 | 392,210 |
| Other Fees & Charges | | | | | | | |
| HOA agreement | 1,185,123 | 395,041 | 369,973 | 25,068 | 31.2% | 301,380 | (68,593) |
| Reserve - Capital Projects | 413,793 | - | - | - | 0.0% | - | - |
| Total Other Fees & Charges | 1,598,916 | 395,041 | 369,973 | 25,068 | 23.1% | 301,380 | (68,593) |
| TOTAL EXPENDITURES | 2,237,410 | 609,679 | 466,082 | 143,597 | 20.8% | 784,563 | 318,481 |
| Revenue Over (Under) Expenditures | - | 1,417,949 | 1,656,753 | 238,805 | n/a | 1,089,515 | 567,238 |
| Net change in Fund Balance | - | 1,417,949 | 1,656,753 | 238,805 | n/a | 1,089,515 | 567,238 |
| Fund balance as of Oct 01 | | 2,726,822 | 2,726,822 | | | 2,400,291 | 326,531 |
| Fund Balance as of Jan 31 | | \$ 4,144,771 | \$ 4,383,575 | | | \$ 3,489,806 | \$ 893,769 |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Stoneybrook (004)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|--|----------------|---------------------|---------------------|--|--------------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| REVENUE | | | | | | | |
| Special Assmnts- Tax Collector | 416,043 | 380,822 | 385,728 | 4,906 | 92.7% | 379,528 | 6,200 |
| Special Assmnts- Discounts | (16,642) | (15,233) | (16,557) | (1,324) | 99.5% | (16,307) | (250) |
| Other Miscellaneous Revenues | - | - | 703 | 703 | n/a | - | 703 |
| Interest - Investments | - | - | 31 | 31 | n/a | 28 | 4 |
| TOTAL REVENUE | 399,401 | 365,589 | 369,905 | 4,316 | 92.6% | 363,249 | 6,656 |
| EXPENDITURES | | | | | | | |
| <u>Operational Admin Services</u> | | | | | | | |
| Payroll-Salaries | 5,882 | 1,961 | 2,063 | (102) | 35.1% | 1,887 | (176) |
| Payroll Taxes | 450 | 150 | 158 | (8) | 35.0% | 144 | (13) |
| Retirement Benefits | 176 | 59 | 32 | 27 | 18.0% | 34 | 3 |
| Life and Health Insurance | 1,580 | 527 | 599 | (72) | 37.9% | 520 | (79) |
| Workers' Compensation | 291 | 146 | 79 | 66 | 27.2% | 71 | (8) |
| Engineering Fees | 2,000 | 667 | - | 667 | 0.0% | 415 | 415 |
| Attorney Fees | 1,000 | 333 | - | 333 | 0.0% | 158 | 158 |
| Total Oper. Admin Services | 11,379 | 3,841 | 2,930 | 912 | 25.7% | 3,229 | 299 |
| <u>Landscape Services</u> | | | | | | | |
| Utility Fees | 25,000 | 8,333 | 6,174 | 2,159 | 24.7% | 4,191 | (1,983) |
| Contractual Landscaping Maint. | 116,122 | 38,707 | 38,707 | (0) | 33.3% | 41,867 | 3,160 |
| R&M-Irrigation | 3,000 | 1,000 | - | 1,000 | 0.0% | 166 | 166 |
| Miscellaneous Maintenance | 3,000 | 1,000 | 150 | 850 | 5.0% | 125 | (25) |
| Plant Replacement Program | 23,953 | 7,984 | - | 7,984 | 0.0% | 2,027 | 2,027 |
| Total Landscape Services | 171,075 | 57,025 | 45,031 | 11,994 | 26.3% | 48,376 | 3,344 |
| <u>Street Light Services</u> | | | | | | | |
| Electricity | 32,000 | 10,667 | 11,055 | (388) | 34.5% | 10,620 | (435) |
| Total Street Light Services | 32,000 | 10,667 | 11,055 | (388) | 34.5% | 10,620 | (435) |
| <u>Roadway Services</u> | | | | | | | |
| Maintenance & Repairs | 4,000 | 1,333 | - | 1,333 | 0.0% | - | - |
| Cap Outlay - Security Cameras | 5,000 | 1,667 | - | 1,667 | 0.0% | - | - |
| Total Roadway Services | 9,000 | 3,000 | - | 3,000 | 0.0% | - | - |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Stoneybrook (004)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|---------------------------------------|----------------|---------------------|---------------------|--|--------------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| Public Safety Services | | | | | | | |
| Contractual Services | 157,447 | 52,482 | 44,207 | 8,275 | 28.1% | 51,100 | 6,894 |
| Utility - Gatehouse | 4,500 | 1,500 | 1,542 | (42) | 34.3% | 1,281 | (261) |
| Gatehouse Repair & Maintenance | 4,000 | 1,333 | - | 1,333 | 0.0% | - | - |
| Total Public Safety Services | 165,947 | 55,316 | 45,749 | 9,567 | 27.6% | 52,381 | 6,633 |
| Other Fees & Charges | | | | | | | |
| Revenue Reserve | 10,000 | - | - | - | 0.0% | - | - |
| Total Other Fees & Charges | 10,000 | - | - | - | 0.0% | - | - |
| TOTAL EXPENDITURES | 399,401 | 129,849 | 104,765 | 25,084 | 26.2% | 114,606 | 9,841 |
| Revenue Over (Under) Expenditures | - | 235,740 | 265,140 | 29,400 | n/a | 248,643 | 16,497 |
| Net change in Fund Balance | - | 235,740 | 265,140 | 29,400 | n/a | 248,643 | 16,497 |
| Fund balance as of Oct 01 | | 137,564 | 137,564 | | | 173,684 | (36,121) |
| Fund Balance as of Jan 31 | | \$ 373,304 | \$ 402,704 | | | \$ 422,327 | \$ (19,624) |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Towne Lakes (005)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|--|---------------|---------------------|---------------------|--|--------------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| REVENUE | | | | | | | |
| Special Assmnts- Tax Collector | 7,188 | 6,580 | 6,664 | 84 | 92.7% | 6,557 | 107 |
| Special Assmnts- Discounts | (288) | (263) | (286) | (23) | 99.3% | (282) | (4) |
| Interest - Investments | - | - | 4 | 4 | n/a | 3 | 1 |
| TOTAL REVENUE | 6,900 | 6,317 | 6,382 | 65 | 92.5% | 6,278 | 103 |
| EXPENDITURES | | | | | | | |
| <u>Operational Admin Services</u> | | | | | | | |
| Attorney Fees | 150 | 50 | - | 50 | 0.0% | - | - |
| Total Oper. Admin Services | 150 | 50 | - | 50 | 0.0% | - | - |
| <u>Landscape Services</u> | | | | | | | |
| Contractual Services | 400 | 133 | - | 133 | 0.0% | - | - |
| Utility Fees | 1,000 | 333 | 207 | 126 | 20.7% | 214 | 7 |
| Irrigation Maintenance | 1,350 | 450 | - | 450 | 0.0% | - | - |
| Plant Replacement Program | 2,500 | 833 | - | 833 | 0.0% | - | - |
| Total Landscape Services | 5,250 | 1,750 | 207 | 1,543 | 3.9% | 214 | 7 |
| <u>Roadway Services</u> | | | | | | | |
| Maintenance & Repairs | 1,500 | 500 | - | 500 | 0.0% | - | - |
| Total Roadway Services | 1,500 | 500 | - | 500 | 0.0% | - | - |
| TOTAL EXPENDITURES | 6,900 | 2,300 | 207 | 2,093 | 3.0% | 214 | 7 |
| Revenue Over (Under) Expenditures | - | 4,017 | 6,175 | 2,158 | n/a | 6,065 | 110 |
| Net change in Fund Balance | - | 4,017 | 6,175 | 2,158 | n/a | 6,065 | 110 |
| Fund balance as of Oct 01 | | 37,649 | 37,649 | | | 31,348 | 6,301 |
| Fund Balance as of Jan 31 | | \$ 41,666 | \$ 43,824 | | | \$ 37,413 | \$ 6,411 |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Lake Bank Restoration (006)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|--------------------------------------|------------------|---------------------|---------------------|--|--------------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| REVENUE | | | | | | | |
| Special Assmnts- Tax Collector | 412,535 | 377,611 | 382,476 | 4,865 | 92.7% | - | 382,476 |
| Special Assmnts- Discounts | (16,501) | (15,104) | (16,418) | (1,314) | 99.5% | - | (16,418) |
| TOTAL REVENUE | 396,034 | 362,507 | 366,058 | 3,551 | 92.4% | - | 366,058 |
| EXPENDITURES | | | | | | | |
| <u>Waterway Mgmt Services</u> | | | | | | | |
| Lake Bank Restoration | 3,000,000 | 1,000,000 | - | 1,000,000 | 0.0% | - | - |
| Total Waterway Mgmt Services | 3,000,000 | 1,000,000 | - | 1,000,000 | 0.0% | - | - |
| <u>Debt Service Payments</u> | | | | | | | |
| Principal Payments | 323,545 | 107,848 | - | 107,848 | 0.0% | - | - |
| Interest Payments | 20,079 | 6,693 | - | 6,693 | 0.0% | - | - |
| Total Debt Service Payments | 343,624 | 114,541 | - | 114,541 | 0.0% | - | - |
| <u>Other Fees and Charges</u> | | | | | | | |
| Reserve - Other | 52,410 | 52,410 | - | 52,410 | 0.0% | - | - |
| Total Other Fees and Charges | 52,410 | 52,410 | - | 52,410 | 0.0% | - | - |
| TOTAL EXPENDITURES | 3,396,034 | 1,166,951 | - | 1,166,951 | 0.0% | - | - |
| Revenue Over (Under) Expenditures | (3,000,000) | (804,444) | 366,058 | 1,170,502 | -12.2% | - | 366,058 |
| Net change in Fund Balance | - | 2,195,556 | 366,058 | (1,829,498) | n/a | - | 366,058 |
| Fund balance as of Oct 01 | | - | - | | | - | - |
| Fund Balance as of Jan 31 | | \$ 2,195,556 | \$ 366,058 | | | \$ - | \$ 366,058 |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Series 2013 Debt Service Fund - Pelian Preserve (202)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|-----------------------------------|----------------|---------------------|---------------------|--|--------------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| REVENUE | | | | | | | |
| Special Assmnts- Tax Collector | 242,594 | 222,056 | 224,918 | 2,862 | 92.7% | 221,303 | 3,615 |
| Special Assmnts- Discounts | (9,704) | (8,883) | (9,329) | (446) | 96.1% | (9,183) | (146) |
| Interest - Investments | - | - | 12 | 12 | n/a | 3 | 9 |
| TOTAL REVENUE | 232,890 | 213,173 | 215,601 | 2,428 | 92.6% | 212,122 | 3,479 |
| EXPENDITURES | | | | | | | |
| Debt Service Expenses | | | | | | | |
| Debt Retirement Series A | 90,000 | - | - | - | 0.0% | - | - |
| Interest Expense | 132,838 | 66,419 | 66,419 | 0 | 50.0% | 68,781 | 2,363 |
| Total Debt Service | 222,838 | 66,419 | 66,419 | 0 | 29.8% | 68,781 | 2,363 |
| TOTAL EXPENDITURES | 222,838 | 66,419 | 66,419 | 0 | 29.8% | 68,781 | 2,363 |
| Revenue Over (Under) Expenditures | 10,052 | 146,754 | 149,182 | 2,862 | 1484.1% | 143,341 | 5,841 |
| Net change in Fund Balance | 10,052 | 146,754 | 149,182 | 2,428 | 1484.1% | 143,341 | 5,841 |
| Fund balance as of Oct 01 | | 161,417 | 161,417 | | | 155,712 | 5,705 |
| Fund Balance as of Jan 31 | | \$ 308,171 | \$ 310,599 | | | \$ 299,053 | \$ 11,546 |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Series 2007 Debt Service Fund - Area 2 (204)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|-------------------------------------|----------------|---------------------|---------------------|--|--------------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| REVENUE | | | | | | | |
| Special Assmnts- Tax Collector | 277,172 | 253,707 | 256,976 | 3,269 | 92.7% | 252,846 | 4,130 |
| Special Assmnts- Discounts | (11,087) | (10,148) | (10,658) | (510) | 96.1% | (10,492) | (166) |
| Interest - Investments | - | - | 22 | 22 | n/a | 5 | 17 |
| TOTAL REVENUE | 266,085 | 243,559 | 246,340 | 2,781 | 92.6% | 242,358 | 3,981 |
| EXPENDITURES | | | | | | | |
| <u>Administrative</u> | | | | | | | |
| ProfServ-Trustee Fees | 6,500 | - | - | - | 0.0% | - | - |
| Total Administrative | 6,500 | - | - | - | 0.0% | - | - |
| <u>Debt Service Expenses</u> | | | | | | | |
| Principal Debt Retirement | 215,000 | - | - | - | 0.0% | - | - |
| Interest Expense | 49,088 | 24,544 | 24,544 | 0 | 50.0% | 30,056 | 5,513 |
| Total Debt Service | 264,088 | 24,544 | 24,544 | 0 | 9.3% | 30,056 | 5,513 |
| TOTAL EXPENDITURES | 270,588 | 24,544 | 24,544 | 0 | 9.1% | 30,056 | 5,513 |
| Revenue Over (Under) Expenditures | (4,503) | 219,015 | 221,796 | 0 | -4925.5% | 212,302 | 9,494 |
| Net change in Fund Balance | (4,503) | 219,015 | 221,796 | 2,781 | -4925.5% | 212,302 | 9,494 |
| Fund balance as of Oct 01 | | 238,589 | 238,589 | | | 246,517 | (7,928) |
| Fund Balance as of Jan 31 | | \$ 457,604 | \$ 460,385 | | | \$ 458,819 | \$ 1,565 |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Capital Projects Fund - General Fund (300)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance | % of | PRIOR YEAR | | |
|---|----------------|---------------------|---------------------|-------------------------|----------------|---------------------|----------------------|----------|
| | | | | Bud vs. Act Fav (Unfav) | Annual Budget | Year to Date Jan-16 | Variance Fav (Unfav) | |
| REVENUE | | | | | | | | |
| Interest - Investments | - | - | - | - | n/a | - | - | - |
| TOTAL REVENUE | - | - | - | - | n/a | - | - | - |
| EXPENDITURES | | | | | | | | |
| <u>Administrative Services</u> | | | | | | | | |
| Vehicle, Pickup Truck | - | - | - | - | n/a | 7,978 | 7,978 | |
| WEB Upgrade, Doc. Mgmt Software | 1,680 | 560 | 1,960 | (1,400) | 116.7% | - | (1,960) | |
| Office Building Expansion | 240,000 | 80,000 | - | 80,000 | 0.0% | - | - | |
| New Phone System | 2,250 | 750 | - | 750 | 0.0% | - | - | |
| Update Audio/Video equipment | - | - | - | - | n/a | 2,318 | 2,318 | |
| Total Administrative | 243,930 | 81,310 | 1,960 | 79,350 | 0.8% | 10,295 | 8,336 | |
| <u>Landscape Services</u> | | | | | | | | |
| Irrigation System High Service Pumps | 30,000 | 10,000 | - | 10,000 | 0.0% | - | - | |
| Irrigation Replacement Specs. | 4,500 | 1,500 | - | 1,500 | 0.0% | - | - | |
| Total Landscape Services | 34,500 | 11,500 | - | 11,500 | 0.0% | - | - | |
| <u>Waterway Mgmt Services</u> | | | | | | | | |
| Storm Water Sys Renovation & Maint. | - | - | 225,000 | (225,000) | n/a | 1,515 | (223,485) | |
| Aerators | 10,000 | 3,333 | - | 3,333 | 0.0% | - | - | |
| Lake bank Restoration | - | - | 59,526 | (59,526) | n/a | 24,184 | (35,342) | |
| Total Waterway Mgmt Services | 10,000 | 3,333 | 284,526 | (281,193) | 2845.3% | 25,699 | (258,827) | |
| <u>Parks & Recreation</u> | | | | | | | | |
| Stadium Lighting Replacement | 79,000 | 26,333 | - | 26,333 | 0.0% | 4,999 | 4,999 | |
| Soccer Complex | 100,000 | 33,333 | - | 33,333 | 0.0% | - | - | |
| Total Parks & Recreation | 179,000 | 59,667 | - | 59,667 | 0.0% | 4,999 | 4,999 | |
| <u>Swimming Pool</u> | | | | | | | | |
| Pool Furniture | 5,000 | 1,667 | 5,509 | (3,843) | 110.2% | - | (5,509) | |
| Pool Rehabilitation | 20,000 | 6,667 | 8,749 | (2,082) | 43.7% | 7,800 | (949) | |
| Total Swimming Pool | 25,000 | 8,333 | 14,258 | (5,925) | 57.0% | 7,800 | (6,458) | |
| <u>Roadway Services</u> | | | | | | | | |
| Road Turnover Project | - | - | 5,361 | (5,361) | n/a | 111,627 | 106,266 | |
| Griffin Road-Sidewalk & Street Lighting | - | - | - | - | n/a | 26,219 | 26,219 | |
| Total Roadway Services | - | - | 5,361 | (5,361) | n/a | 137,846 | 132,485 | |
| TOTAL EXPENDITURES | 492,430 | 164,143 | 306,106 | (141,962) | 62.2% | 186,639 | (119,466) | |
| Revenue Over (Under) Expenditures | (492,430) | (164,143) | (306,106) | (141,962) | 62.2% | (186,639) | (119,466) | |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Capital Projects Fund - General Fund (300)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance | % of | PRIOR YEAR | | |
|---------------------------------------|----------------|---------------------|---------------------|-------------------------|---------------|---------------------|----------------------|---|
| | | | | Bud vs. Act Fav (Unfav) | Annual Budget | Year to Date Jan-16 | Variance Fav (Unfav) | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Utilization of FA Reserve | 492,430 | - | - | - | 0.0% | - | - | - |
| Interfund Transfer - In | - | - | - | - | n/a | 2,230,441 | (2,230,441) | |
| TOTAL OTHER SOURCES (USES) | 492,430 | - | - | - | 0.0% | 2,230,441 | (2,230,441) | |
| Net change in Fund Balance | - | (164,143) | (306,106) | (141,962) | n/a | 2,043,802 | (2,349,907) | |
| Fund balance as of Oct 01 | | 1,420,283 | 1,420,283 | | | - | 1,420,283 | |
| Fund Balance as of Jan 31 | | \$ 1,256,140 | \$ 1,114,178 | | | \$ 2,043,802 | \$ (929,624) | |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Capital Projects Fund - Enterprise Fund (301)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance | % of | PRIOR YEAR | | |
|--|----------------|---------------------|---------------------|-------------------------|---------------|---------------------|----------------------|----------|
| | | | | Bud vs. Act Fav (Unfav) | Annual Budget | Year to Date Jan-16 | Variance Fav (Unfav) | |
| REVENUE | | | | | | | | |
| Interest - Investments | - | - | - | - | n/a | - | - | - |
| TOTAL REVENUE | - | - | - | - | n/a | - | - | - |
| EXPENDITURES | | | | | | | | |
| <u>Administrative Services</u> | | | | | | | | |
| Vehicle, Pickup Truck | - | - | - | - | n/a | 18,615 | 18,615 | |
| WEB Upgrade, Doc. Mgmt Software | 3,920 | 1,307 | 4,573 | (3,266) | 116.7% | - | (4,573) | |
| Office Building Expansion | 560,000 | 186,667 | - | 186,667 | 0.0% | - | - | |
| New Phone System | 5,250 | 1,750 | - | 1,750 | 0.0% | - | - | |
| Update Audio/Video equipment | - | - | - | - | n/a | 5,408 | 5,408 | |
| Total Administrative | 569,170 | 189,723 | 4,573 | 185,151 | 0.8% | 24,023 | 19,450 | |
| <u>Utility Services</u> | | | | | | | | |
| Irrigation System High Service Pumps | 70,000 | 23,333 | 8,364 | 14,969 | 11.9% | 36,709 | 28,345 | |
| Irrigation Replacement Specs. | 10,500 | 3,500 | - | 3,500 | 0.0% | - | - | |
| GIS Software | 20,000 | 6,667 | 8,360 | (1,693) | 41.8% | 11,086 | 2,726 | |
| Generators at Master Pump Stations | 60,000 | 20,000 | - | 20,000 | 0.0% | - | - | |
| Meter Replacement Project | - | - | - | - | n/a | 19,357 | 19,357 | |
| Wastewater Pump Station Replacement | 60,000 | 20,000 | - | 20,000 | 0.0% | 72,801 | 72,801 | |
| Telemetry Equip. Replacemnt & Upgrade | 20,000 | 6,667 | 24,468 | (17,801) | 122.3% | - | (24,468) | |
| Rehab of Irrigation Ground Water Wells | 25,000 | 8,333 | 20,340 | (12,007) | 81.4% | - | (20,340) | |
| Emergency By-Pass Pump | 57,000 | 19,000 | 51,321 | (32,321) | 90.0% | - | (51,321) | |
| Capital Outlay - New Pumps | - | - | 7,282 | (7,282) | n/a | - | (7,282) | |
| Capital Outlay - Lift Station | 15,000 | 5,000 | - | 5,000 | 0.0% | - | - | |
| Total Utility Services | 337,500 | 112,500 | 120,135 | (7,635) | 35.6% | 139,954 | 19,819 | |
| TOTAL EXPENDITURES | 906,670 | 302,223 | 124,708 | 177,515 | 13.8% | 163,976 | 39,268 | |
| Revenue Over (Under) Expenditures | (906,670) | (302,223) | (124,708) | 177,515 | 13.8% | (163,976) | 39,268 | |
| OTHER FINANCING SOURCES (USES) | | | | | | | | |
| Utilization of FA Reserve | 906,670 | - | - | - | 0.0% | - | - | |
| Interfund Transfer - In | - | - | 85,074 | 85,074 | n/a | 419,793 | (334,719) | |
| Operating Transfers-Out | - | - | (85,074) | (85,074) | n/a | - | (85,074) | |
| TOTAL OTHER SOURCES (USES) | 906,670 | - | - | - | 0.0% | 419,793 | (419,793) | |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Capital Projects Fund - Enterprise Fund (301)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|----------------------------------|---------------|---------------------|---------------------|--|-----------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| Net change in Fund Balance | - | (302,223) | (124,708) | 177,515 | n/a | 255,817 | (380,525) |
| Fund balance as of Oct 01 | | 630,657 | 630,657 | | | - | 630,657 |
| Fund Balance as of Jan 31 | | <u>\$ 328,433</u> | <u>\$ 505,949</u> | | | <u>\$ 255,817</u> | <u>\$ 250,132</u> |

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Series 2013 Capital Projects Fund - Pelican Preserve (302)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|-----------------------------------|---------------|---------------------|---------------------|--|--------------------------|------------------------|-------------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| REVENUE | | | | | | | |
| Interest - Investments | - | - | 111 | 111 | n/a | 26 | 85 |
| TOTAL REVENUE | - | - | 111 | 111 | n/a | 26 | 85 |
| EXPENDITURES | | | | | | | |
| Capital Improvements | | | | | | | |
| Improvements - Other | - | - | - | - | n/a | - | - |
| Total Capital Improvements | - | - | - | - | n/a | - | - |
| TOTAL EXPENDITURES | - | - | - | - | n/a | - | - |
| Revenue Over (Under) Expenditures | - | - | 111 | 111 | n/a | 26 | 85 |
| Net change in Fund Balance | - | - | 111 | 111 | n/a | 26 | 85 |
| Fund balance as of Oct 01 | | 1,283,461 | 1,283,461 | | | 1,283,383 | 78 |
| Fund Balance as of Jan 31 | | \$ 1,283,461 | \$ 1,283,571 | | | \$ 1,283,409 | \$ 163 |

Gateway Services Community Development District

Statement of Revenues, Expenses and Changes in Net Assets

Enterprise Fund - Water and Sewer (400)

For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|--|------------------|---------------------|---------------------|--|-----------------------|---------------------|----------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| REVENUE | | | | | | | |
| Water Revenue | \$ 1,465,323 | \$ 488,441 | \$ 493,814 | \$ 5,373 | 33.7% | \$ 462,223 | \$ 31,590 |
| Irrigation Revenue | 557,581 | 185,860 | 220,684 | 34,824 | 39.6% | 164,346 | 56,338 |
| Sewer Revenue | 1,998,588 | 666,196 | 682,309 | 16,113 | 34.1% | 601,484 | 80,825 |
| Penalties | 45,329 | 15,110 | 6,591 | (8,519) | 14.5% | 13,925 | (7,334) |
| Interest - Investments | 1,500 | 500 | 5,618 | 5,118 | 374.6% | 2,218 | 3,400 |
| Connection Fees - W/S | 250,000 | 83,333 | 220,288 | 136,955 | 88.1% | 180,749 | 39,540 |
| Other Miscellaneous Revenues | - | - | 330 | 330 | n/a | - | 330 |
| TOTAL REVENUE | 4,318,321 | 1,439,440 | 1,629,634 | 190,194 | 37.7% | 1,424,945 | 204,690 |
| EXPENSES | | | | | | | |
| <u>Administrative</u> | | | | | | | |
| P/R-Board of Supervisors | 16,800 | 5,600 | 5,040 | 560 | 30.0% | 5,320 | 280 |
| Payroll Taxes | 1,285 | 428 | 386 | 43 | 30.0% | 407 | 21 |
| Engineering Fees | 56,000 | 18,667 | 12,320 | 6,347 | 22.0% | 19,267 | 6,946 |
| Management Services | 157,500 | 52,500 | 46,375 | 6,125 | 29.4% | 52,500 | 6,125 |
| Attorney Fees | 38,500 | 12,833 | 5,459 | 7,374 | 14.2% | 8,096 | 2,637 |
| Auditing Services | 14,350 | 7,175 | - | 7,175 | 0.0% | - | - |
| Public Officials Insurance | 4,246 | 2,123 | 1,730 | 393 | 40.7% | 1,769 | 39 |
| Legal Advertising | 8,400 | 2,800 | - | 2,800 | 0.0% | 202 | 202 |
| Audio/Video Recording | 420 | 140 | - | 140 | 0.0% | - | - |
| Dues, Licenses, Subscriptions | 122 | 41 | 123 | (82) | 100.4% | 123 | - |
| Total Administrative | 297,623 | 102,307 | 71,432 | 30,875 | 24.0% | 87,683 | 16,251 |
| <u>Operational Admin Services</u> | | | | | | | |
| Payroll-Salaries | 45,275 | 15,092 | 18,653 | (3,561) | 41.2% | 13,479 | (5,174) |
| Payroll Taxes | 3,464 | 1,155 | 1,427 | (272) | 41.2% | 1,031 | (396) |
| Retirement Benefits | 1,358 | 453 | 422 | 30 | 31.1% | 442 | 20 |
| Life and Health Insurance | 14,858 | 4,953 | 4,861 | 92 | 32.7% | 5,133 | 273 |
| Workers' Compensation | 129 | 65 | 35 | 29 | 27.2% | 32 | (3) |
| Professional Fees | 17,500 | 5,833 | 624 | 5,209 | 3.6% | - | (624) |
| Telephone/Fax/Internet Services | 16,800 | 5,600 | 1,783 | 3,817 | 10.6% | 5,555 | 3,772 |
| Postage | 1,750 | 583 | 424 | 159 | 24.2% | 408 | (16) |
| Cell Phone | 3,150 | 1,050 | 1,235 | (185) | 39.2% | 972 | (263) |
| Building Utilities | 9,800 | 3,267 | 3,534 | (268) | 36.1% | 2,321 | (1,213) |
| Rentals & Leases | 2,100 | 700 | 434 | 266 | 20.7% | 434 | (0) |

Gateway Services Community Development District

Statement of Revenues, Expenses and Changes in Net Assets

Enterprise Fund - Water and Sewer (400)

For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance | % of Annual Budget | PRIOR YEAR | |
|-----------------------------------|----------------|---------------------|---------------------|-------------------------|--------------------|---------------------|----------------------|
| | | | | Bud vs. Act Fav (Unfav) | | Year to Date Jan-16 | Variance Fav (Unfav) |
| Insurance (Liab,Auto,Property) | 17,784 | 8,892 | 7,246 | 1,646 | 40.7% | 7,270 | 24 |
| Building Maintenance & Repairs | 8,750 | 2,917 | 1,156 | 1,760 | 13.2% | 1,584 | 427 |
| Vehicle Operations | 4,690 | 1,563 | 6,663 | (5,100) | 142.1% | 2,656 | (4,007) |
| Vehicle Maintenance | 7,000 | 2,333 | - | 2,333 | 0.0% | - | - |
| Team Events | 1,400 | 467 | - | 467 | 0.0% | 378 | 378 |
| Printing | 5,950 | 1,983 | 1,080 | 904 | 18.1% | 1,116 | 37 |
| Dues, Licenses, Subscriptions | 525 | 175 | 2,100 | (1,925) | 400.0% | - | (2,100) |
| Office Supplies | 9,800 | 3,267 | 4,204 | (938) | 42.9% | 3,429 | (776) |
| Computer Support | 17,500 | 5,833 | 6,709 | (875) | 38.3% | 7,403 | 694 |
| Website & Newsletter | 2,800 | 933 | 277 | 656 | 9.9% | 277 | - |
| Team Uniforms | 1,400 | 467 | 40 | 427 | 2.9% | 226 | 186 |
| Safety Equipment | 1,050 | 350 | 351 | (1) | 33.4% | 22 | (329) |
| Education / Training | 7,000 | 2,333 | 3,675 | (1,342) | 52.5% | 210 | (3,465) |
| Safety Training | 1,050 | 350 | - | 350 | 0.0% | - | - |
| Operating Supplies | 4,200 | 1,400 | 1,262 | 138 | 30.1% | 1,052 | (210) |
| Total Oper. Admin Services | 207,083 | 72,013 | 68,197 | 3,816 | 32.9% | 55,433 | (12,764) |
| <u>Utility Services</u> | | | | | | | |
| Payroll-Salaries | 316,599 | 105,533 | 108,000 | (2,467) | 34.1% | 91,258 | (16,742) |
| Payroll-Proposed Staffing | 52,040 | 17,347 | - | 17,347 | 0.0% | - | - |
| Payroll Taxes | 24,220 | 8,073 | 8,262 | (189) | 34.1% | 6,981 | (1,281) |
| Retirement Benefits | 9,498 | 3,166 | 1,200 | 1,966 | 12.6% | 1,174 | (26) |
| Life and Health Insurance | 71,030 | 23,677 | 26,911 | (3,235) | 37.9% | 21,258 | (5,654) |
| Workers' Compensation | 13,564 | 6,782 | 3,685 | 3,097 | 27.2% | 3,346 | (339) |
| Engineering Fees | 15,000 | 5,000 | 4,690 | 310 | 31.3% | 9,315 | 4,625 |
| ProfServ-Dissemination Agent | 1,000 | 1,000 | - | 1,000 | 0.0% | - | - |
| ProfServ-Trustee Fees | 3,775 | 3,775 | 3,771 | 4 | 99.9% | 3,500 | (271) |
| Attorney Fees | 40,000 | 13,333 | 3,850 | 9,483 | 9.6% | 2,804 | (1,047) |
| Professional Fees | 10,000 | 3,333 | 18,504 | (15,171) | 185.0% | - | (18,504) |
| ProfServ-Arbitrage Rebate | 1,300 | 1,300 | - | 1,300 | 0.0% | - | - |
| Contracts-Water Quality | 20,000 | 6,667 | 3,865 | 2,802 | 19.3% | 6,315 | 2,450 |
| Contracts-Valve Exercising | 15,000 | 5,000 | - | 5,000 | 0.0% | 11,147 | 11,147 |
| Postage - Utility Billing | 15,000 | 5,000 | 6,785 | (1,785) | 45.2% | 5,610 | (1,175) |
| Electricity | 140,000 | 46,667 | 41,547 | 5,120 | 29.7% | 47,067 | 5,520 |
| Contractual Maint. Services | 4,000 | 1,333 | 539 | 794 | 13.5% | 2,056 | 1,516 |
| Insurance | 7,550 | 3,775 | 3,076 | 699 | 40.7% | 3,146 | 70 |
| Maintenance & Repairs | 150,000 | 50,000 | 38,424 | 11,576 | 25.6% | 53,519 | 15,095 |
| R&M-Lift Station | 50,000 | 16,667 | 2,927 | 13,740 | 5.9% | 17,847 | 14,920 |
| Pump & Well Maintenance | 40,000 | 13,333 | 6,529 | 6,805 | 16.3% | 3,106 | (3,423) |

Gateway Services Community Development District
Statement of Revenues, Expenses and Changes in Net Assets
Enterprise Fund - Water and Sewer (400)
For the Period Ending January 31, 2017

(33.33% Yr Complete)

| Description | Annual Budget | Year to Date Budget | Year to Date Actual | YTD Variance Bud vs. Act Fav (Unfav) | % of Annual Budget | PRIOR YEAR | |
|---------------------------------------|------------------|----------------------|----------------------|--|-----------------------|----------------------|----------------------|
| | | | | | | Year to Date Jan-16 | Variance Fav (Unfav) |
| Manhole Maintenance & Repairs | 15,000 | 5,000 | 985 | 4,015 | 6.6% | 9,060 | 8,075 |
| Bank Fees | 15,000 | 5,000 | 7,162 | (2,162) | 47.7% | 4,910 | (2,253) |
| Dues, Licenses, Subscriptions | 801 | 267 | 560 | (293) | 69.9% | - | (560) |
| County Agreement Obligation | 172,335 | 57,445 | 57,445 | 0 | 33.3% | 57,445 | 0 |
| Billing IT Support | 11,000 | 3,667 | 1,148 | 2,519 | 10.4% | - | (1,148) |
| Billing Supplies | 4,000 | 1,333 | - | 1,333 | 0.0% | - | - |
| Meters & Supplies | 75,000 | 25,000 | 22,645 | 2,355 | 30.2% | 24,770 | 2,125 |
| Hurricane Supplies | 1,000 | 333 | - | 333 | 0.0% | - | - |
| Contracts-Bulk Potable Water | 957,916 | 319,305 | 350,600 | (31,294) | 36.6% | 327,329 | (23,270) |
| Contracts-Bulk Wastewater | 1,082,963 | 360,988 | 232,827 | 128,160 | 21.5% | 199,467 | (33,361) |
| Trsf to Fixed Asset Reserve | 154,701 | 154,701 | - | 154,701 | 0.0% | - | - |
| Total Utility Services | 3,489,292 | 1,273,800 | 955,938 | 317,862 | 27.4% | 912,430 | (43,508) |
| Debt Service Expenses | | | | | | | |
| Principal Debt Retirement | 275,000 | - | - | - | 0.0% | 270,000 | 270,000 |
| Interest Expense | 49,323 | 24,662 | 21,949 | 2,713 | 44.5% | 18,842 | (3,107) |
| Total Debt Service | 324,323 | 24,662 | 21,949 | 2,713 | 6.8% | 288,842 | 266,893 |
| TOTAL REVENUES | 4,318,321 | 1,439,440 | 1,629,634 | 190,194 | 37.7% | 1,424,945 | 204,690 |
| TOTAL EXPENSES | 4,318,321 | 1,472,782 | 1,117,517 | 355,265 | 25.9% | 1,344,388 | 226,871 |
| Revenue Over (Under) Expenses | - | (33,342) | 512,118 | 545,460 | n/a | 80,557 | 431,561 |
| OTHER FINANCING SOURCES (USES) | | | | | | | |
| Debt Proceeds | - | - | - | - | n/a | 160,143 | (160,143) |
| Interfund Transfer - In | - | - | 85,074 | 85,074 | n/a | - | 85,074 |
| Operating Transfers-Out | - | - | (85,074) | (85,074) | n/a | (419,793) | 334,719 |
| TOTAL OTHER SOURCES (USES) | - | - | - | - | n/a | (259,650) | 259,650 |
| Net change in Assets | - | (33,342) | 512,118 | 545,460 | n/a | (179,093) | 691,211 |
| Net Assets as of Oct 01 | | 14,963,175 | 14,963,175 | | | 12,524,162 | 2,439,013 |
| Net Assets as of Jan 31 | | \$ 14,929,833 | \$ 15,475,293 | | | \$ 12,345,069 | \$ 3,130,224 |

Gateway Services Community Development District
Notes to the Financial Statements
January 31, 2017

The notes below are intended to provide additional information helpful when reviewing the financial statements. Per the Adopted Budget, the expenditures should be at approximately 33.33% through January. Below is an analysis of expenditures that have significant variances compared to the budget.

| |
|--------------------------|
| Variance Analysis |
|--------------------------|

| Account Name | Annual Budget | YTD Actual | % of Budget | Explanation |
|--|---------------|------------|-------------|--|
| Expenditures - General Fund | | | | |
| <i>Operational Admin</i> | | | | |
| Cell Phone | \$902 | \$354 | 39% | All payments for cell phone services. |
| Building Utilities | \$2,806 | \$1,024 | 36% | All payments for ADT, Waste Pro and Florida Power. |
| Vehicle Operations | \$1,343 | \$1,907 | 142% | All payments for vehicle operations. |
| Dues, Licences, Subscriptions | \$150 | \$602 | 401% | Includes \$602 for Florida Associates of Special District membership fee. |
| Office Supplies | \$2,806 | \$1,209 | 43% | All payments for office supplies. |
| Computer Support | \$5,012 | \$1,924 | 38% | All payments to Entech Computers for computer support and Microsoft Office for licenses. |
| Education/Training | \$2,005 | \$1,053 | 53% | Includes \$1,023 to LinkedIn (Lynda.com) for annual fee for online training of staff. |
| <i>Waterway Management Services</i> | | | | |
| Engineering Fees | \$35,000 | \$20,215 | 58% | All payments to Tetra Tech for waterway management projects. |
| Attorney Fees | \$15,000 | \$5,310 | 35% | All payments to Woodward Pires for waterway management projects. |
| Lake Maintenance | \$135,000 | \$51,443 | 38% | All payments to Aquagenix for lake maintenance. |

Gateway Services Community Development District
Notes to the Financial Statements
January 31, 2017

| <u>Account Name</u> | <u>Annual Budget</u> | <u>YTD Actual</u> | <u>% of Budget</u> | <u>Explanation</u> |
|--|--------------------------|-----------------------|------------------------|--|
| Expenditures - General Fund (continued) | | | | |
| <u>Parks & Recreation</u> | | | | |
| Dog Park | \$5,000 | \$4,416 | 88% | Includes \$1,563 to ADT Security for battery backup and other dog park expenses. |
| <u>Swimming Pool</u> | | | | |
| Telephone/Fax/Internet | \$2,040 | \$884 | 43% | All payments for telephone and internet. |
| Utility Services | \$25,000 | \$10,302 | 41% | Includes FPL and Gateway utilities invoices for four months. |
| Propane/Natural Gas | \$25,000 | \$22,016 | 88% | All payments for propane to heat the pool. |
| Operating Supplies - Pool Chemicals | \$5,300 | \$2,224 | 42% | All payments for pool chemicals. |
| <u>Special Events</u> | | | | |
| Holiday Lighting & Decorations | \$15,000 | \$20,314 | 135% | All payments for holiday décor. |
| <u>Street Light Services</u> | | | | |
| Electricity | \$33,585 | \$12,038 | 36% | All payments to FPL for street lights. |
| <u>Roadway Services</u> | | | | |
| Attorney Fees | \$2,500 | \$6,530 | 261% | All payments to Woodward Pires for roadway and transportation matters. |
| Maintenance & Repairs | \$3,000 | \$3,957 | 132% | Includes \$3,105 for roadway landscape plan. |
| <u>Public Safety Services</u> | | | | |
| Contractual Services- Sheriff | \$5,000 | \$14,585 | 292% | All payments to Office of the Sheriff, Lee County for off duty detail to address issues at the Fun Park. |

Gateway Services Community Development District
Notes to the Financial Statements
January 31, 2017

| <u>Account Name</u> | <u>Annual Budget</u> | <u>YTD Actual</u> | <u>% of Budget</u> | <u>Explanation</u> |
|--|--------------------------|-----------------------|------------------------|--|
| Expenditures - Pelican Preserve (002) | | | | |
| <u>Operational Admin Services</u> | | | | |
| Cell Phone | \$448 | \$176 | 39% | All payments for cell phone services. |
| Building Utilities | \$1,394 | \$489 | 35% | All payments for ADT, Waste Pro and Florida Power. |
| Vehicle Operations | \$667 | \$949 | 142% | All payments for vehicle operations. |
| Dues, Licences, Subscriptions | \$75 | \$299 | 399% | Includes \$299 for Florida Associates of Special District membership fee. |
| Office Supplies | \$1,394 | \$593 | 43% | All payments for office supplies. |
| Computer Support | \$2,488 | \$951 | 38% | All payments to Entech Computers for computer support and Microsoft Office for licenses. |
| Education/Training | \$995 | \$522 | 52% | Includes \$507 to LinkedIn (Lynda.com) for annual fee for online training of staff. |
| <u>Operating Expenses</u> | | | | |
| Engineering Fees | \$12,000 | \$8,873 | 74% | All payments to Tetra Tech for engineering fees relating to Pelican Preserve. |
| Trustee Fees | \$4,256 | \$3,771 | 89% | Includes trustee fees for Series 2013. |
| Attorney Fees | \$25,000 | \$9,438 | 38% | All payments to Woodward Pires for legal fees relating to Pelican Preserve. |
| Miscellaneous Services | \$5,000 | \$3,478 | 70% | Amount includes \$3,478 to James Hayes Realty for commissions on fire impact fees. |

Gateway Services Community Development District
Notes to the Financial Statements
January 31, 2017

| <u>Account Name</u> | <u>Annual Budget</u> | <u>YTD Actual</u> | <u>% of Budget</u> | <u>Explanation</u> |
|--|----------------------|-------------------|--------------------|---|
| Expenditures - Enterprise (400) | | | | |
| <i><u>Operational Admin Services</u></i> | | | | |
| Cell Phone | \$3,150 | \$1,235 | 39% | All payments for cell phone services. |
| Building Utilities | \$9,800 | \$3,534 | 36% | All payments for ADT, Waste Pro and Florida Power. |
| Vehicle Operations | \$4,690 | \$6,663 | 142% | All payments for vehicle operations. |
| Dues, Licences, Subscriptions | \$525 | \$2,100 | 400% | Includes \$2,100 for Florida Associates of Special District membership fee. |
| Office Supplies | \$9,800 | \$4,204 | 43% | All payments for office supplies. |
| Computer Support | \$17,500 | \$6,709 | 38% | All payments to Entech Computers for computer support and Microsoft Office for licenses. |
| Education/Training | \$7,000 | \$3,675 | 53% | Includes \$3570 to LinkedIn (Lynda.com) for annual fee for online training of staff. |
| <i><u>Utility Services</u></i> | | | | |
| Professional Fees | \$10,000 | \$18,504 | 185% | All payments to Earth View for utility locates and AIM Engineering for inspection services for TECO gas line. |
| Postage - Utility Billing | \$15,000 | \$6,785 | 45% | All payments to Southwest Direct for statement mailings and US Postal Service. |
| Bank Fees | \$15,000 | \$7,162 | 48% | All payments for Iberia bank charges (\$1057) for the enterprise checking account and bankcard fees (\$6,105) for utility billing receipts. |
| Dues, Licenses, Subscriptions | \$800 | \$560 | 70% | Includes \$560 for membership to Florida Rural Water Association. |

Gateway Services Community Development District
Notes to the Financial Statements
January 31, 2017

| <u>Account Name</u> | <u>Annual Budget</u> | <u>YTD Actual</u> | <u>% of Budget</u> | <u>Explanation</u> |
|--|--------------------------|-----------------------|------------------------|---|
| <i>Utility Services (continued)</i> | | | | |
| Contracts-Bulk Potable Water | \$957,916 | \$350,600 | 37% | All payments to Lee County Utilities for bulk water. |
| <i>Debt Service Expenses</i> | | | | |
| Interest Expense | \$49,323 | \$21,949 | 45% | Interest payments less than budgeted because actual Series 2014-2 interest is based on only the draw down amount of the loan. |

Gateway Services
Community Development District

Supporting Schedules

January 31, 2017

Gateway Services Community Development District
Treasurer's Report
December 31, 2016

| <u>Account Name</u> | <u>Bank Name</u> | <u>Yield</u> | <u>Maturity</u> | <u>Balance</u> |
|------------------------------------|-------------------|--------------|-----------------|---------------------|
| General Fund | | | | |
| Checking Account - Operating | Iberia Bank | 0.00% | n/a | \$ 834,456 |
| Money Market Account | Iberia Bank | 0.03% | n/a | 84 |
| Money Market Account - ICS | Iberia Bank | 0.20% | n/a | 3,198,706 |
| | | | Subtotal | \$ 4,033,246 |
| Pelican Preserve Fund | | | | |
| Checking Account - Operating | Iberia Bank | 0.03% | n/a | 14,945 |
| Certificate of Deposit - 12 Months | BankUnited | 0.85% | 12/12/17 | 252,001 |
| Certificate of Deposit - 12 Months | BankUnited | 0.80% | 01/08/17 | 250,000 |
| Certificate of Deposit - 12 Months | BankUnited | 0.80% | 06/01/17 | 100,000 |
| Certificate of Deposit - 12 Months | Florida Community | 0.87% | 08/24/17 | 100,000 |
| | | | Subtotal | \$ 702,001 |
| Certificate of Deposit - 18 Months | BankUnited | 1.05% | 06/11/17 | 250,000 |
| Certificate of Deposit - 18 Months | BankUnited | 1.05% | 07/08/17 | 250,000 |
| | | | Subtotal | \$ 500,000 |
| Certificate of Deposit - 6 Months | BankUnited | 0.55% | 06/12/17 | 251,251 |
| Certificate of Deposit - 6 Months | BankUnited | 0.50% | 01/08/17 | 250,621 |
| Certificate of Deposit - 6 Months | BankUnited | 0.55% | 06/01/17 | 100,274 |
| | | | Subtotal | \$ 602,146 |
| Certificate of Deposit - 9 Months | BankUnited | 0.65% | 03/01/17 | 100,000 |
| Money Market Account | Iberia Bank | 0.03% | n/a | 464,910 |
| Money Market Account - ICS | Iberia Bank | 0.20% | n/a | 2,184,114 |
| | | | Subtotal | \$ 4,568,116 |
| Stoneybrook Fund | | | | |
| Checking Account - Operating | Iberia Bank | 0.03% | n/a | 420,836 |
| | | | Subtotal | \$ 420,836 |
| Town Lakes Fund | | | | |
| Checking Account - Operating | Iberia Bank | 0.03% | n/a | 43,824 |
| | | | Subtotal | \$ 43,824 |

Gateway Services Community Development District
Treasurer's Report
December 31, 2016

| <u>Account Name</u> | <u>Bank Name</u> | <u>Yield</u> | <u>Maturity</u> | <u>Balance</u> |
|--|------------------|-----------------|-----------------|-----------------------------|
| Series 2013 Debt Service Fund | | | | |
| Series 2013 Reserve | US Bank | 0.01% | n/a | 50,000 (1) |
| Series 2013 Revenue | US Bank | 0.01% | n/a | 262,151 (1) |
| | | Subtotal | | <u>\$ 312,151</u> |
| Series 2007 Debt Service Fund | | | | |
| Series 2007 Benefit Tax | US Bank | 0.01% | n/a | 460,385 (1) |
| | | Subtotal | | <u>\$ 460,385</u> |
| Series 2013 Capital Projects Fund | | | | |
| Series 2013 Construction | US Bank | 0.01% | n/a | 1,289,889 (1) |
| | | Subtotal | | <u>\$ 1,289,889</u> |
| Enterprise Fund | | | | |
| Checking Account - Operating | Iberia Bank | 0.00% | n/a | 986,976 |
| Money Market Account | Iberia Bank | 0.03% | n/a | 165,049 |
| Money Market Account - ICS | Iberia Bank | 0.20% | n/a | 2,723,304 |
| Series 2014-2 Acquisition | US Bank | 0.01% | n/a | 9,269 (1) |
| Series 2014 Interest | US Bank | 0.01% | n/a | 5,681 (1) |
| Series 2014-2 Interest | US Bank | 0.01% | n/a | 7,147 (1) |
| Series 2014 Maintenance Reserve | US Bank | 0.01% | n/a | 298,598 (1) |
| Series 2014 Rate Stabilization | US Bank | 0.01% | n/a | 539,292 (1) |
| Series 2014 Reserve | BB&T | 0.01% | n/a | 150,808 |
| Series 2014-2 Reserve | Iberia Bank | 0.00% | n/a | 116,246 |
| Series 2014 Revenue | US Bank | 0.01% | n/a | 13,429 (1) |
| Series 2014 Sinking | US Bank | 0.01% | n/a | 145,756 (1) |
| | | Subtotal | | <u>\$ 5,161,555</u> |
| | | Total | | <u><u>\$ 16,290,002</u></u> |

Note 1 - Invested in First American Government Obligation Fund - rating Aaa / AAAM

Gateway Services Community Development District
Fixed Assets Reserve Schedule
 January 31, 2017

| Description | General Fund | Pelican Preserve Fund | Stoneybrook Fund | Enterprise Fund | Total |
|--|------------------|-----------------------|------------------|-----------------|------------------|
| Fiscal Year 2017 | | | | | |
| Beginning Reserve Balance | 1,420,283 | 960,667 | 79,594 | 630,657 | 3,091,201 |
| Loan Proceeds | - | - | - | - | - |
| Actual Spending through January 2017 | (16,218) | - | - | (124,708) | (140,926) |
| Subtotal | 1,404,065 | 960,667 | 79,594 | 505,949 | 2,950,275 |
| Additions to Reserve - FY2017 | 114,838 | 413,793 | 10,000 | 750,000 | 1,288,631 |
| Remaining Committed Amount | (510,882) | - | - | (258,164) | (769,047) |
| Projected Loan Proceeds | - | - | - | 228,839 | 228,839 |
| Remaining Expected Spending - FY2017 | (476,212) | - | - | (779,963) | (1,256,175) |
| Projected Ending Balance - FY17 | 531,809 | 1,374,460 | 89,594 | 446,661 | 2,442,524 |

Notes

(1) Assumes all proposed capital projects are approved and spent.

Gateway Services Community Development District
Capital Projects - Spending Report
General Fund
January 31, 2017

| Fund/Department Project Description | Project Status | Amount Budgeted (1) | Amount Spent to Date | Remaining Amount Committed (2) | Remaining Amount Planned (3) | Budgeted Amount Remaining to Spend |
|--|-------------------|---------------------------|----------------------------|---|---------------------------------------|---|
| Administrative Services | | | | | | |
| Web Upgrade, Document Management Software | in progress | 1,680 | 1,960 | - | - | (280) |
| New Phone System | not started | 2,250 | - | - | - | 2,250 |
| Office Building Expansion | not started | 240,000 | - | - | - | 240,000 |
| Parks & Recreation | | | | | | |
| Pool Rehabilitation & Improvements (Gateway Commons) | in progress | 20,000 | 8,749 | - | - | 11,251 |
| New Pool Furniture | complete | 5,000 | 5,509 | - | - | (509) |
| Stadium Lighting Replacement | in progress | 79,000 | - | - | - | 79,000 |
| Soccer Complex | not started | 100,000 | - | - | - | 100,000 |
| Landscape Services | | | | | | |
| Irrigation Replacement Specs for Bid Pack | not started | 4,500 | - | - | - | 4,500 |
| Irrigation Replacement/Upgrade/Relocation | not started | 30,000 | - | - | - | 30,000 |
| Waterway Management | | | | | | |
| Storm Water System Renovation and Maintenance | in progress | - | - | - | - | - |
| Aerators | | 10,000 | - | - | - | 10,000 |
| Total General Fund | | 492,430 | 16,218 | - | - | 476,212 |

Notes:

- (1) This includes FY 2017 budget.
- (2) Amounts based on approved contracts.
- (3) Amounts estimated for FY 2017.

Gateway Services Community Development District
Capital Projects - Spending Report
Enterprise Fund
January 31, 2017

| Fund/Department Project Description | Project Status | Amount Budgeted (1) | Amount Spent to Date | Remaining Amount Committed (2) | Remaining Amount Planned (3) | Budgeted Amount Remaining to Spend |
|--|---------------------------|------------------------------------|-------------------------------------|---|---|---|
| Administrative Services | | | | | | |
| Web Upgrade, Document Management Software | in progress | 3,920 | 4,573 | | - | (653) |
| New Phone System | not started | 5,250 | - | - | - | 5,250 |
| Office Building Expansion | not started | 560,000 | - | - | - | 560,000 |
| Utility Services | | | | | | |
| GIS Mapping Software | in progress | 20,000 | 8,360 | - | - | 11,640 |
| New Pumps | in progress | - | 7,282 | - | - | (7,282) |
| Irrigation Replacement Specs for Bid Pack | not started | 10,500 | - | - | - | 10,500 |
| Irrigation Replacement/Upgrade/Relocation | in progress | 70,000 | 8,364 | - | - | 61,636 |
| Installation of Permanent Generators at Master Pump Stations | not started | 60,000 | - | - | - | 60,000 |
| Emergency Bypass Pump and LS Security | in progress | 57,000 | 51,321 | 1,999 | - | 3,680 |
| Wastewater Pump Station Replacement (2 lift stations per year) | in progress | 60,000 | - | - | - | 60,000 |
| Pump Station Telemetry Equipment Replacement and Upgrade | not started | 20,000 | 24,468 | - | - | (4,468) |
| Rehab of Irrigation Ground Water Wells | in progress | 25,000 | 20,340 | - | - | 4,660 |
| Liftstation Fencing | not started | 15,000 | - | - | - | 15,000 |
| Total Enterprise Fund | | 906,670 | 124,708 | 1,999 | - | 779,963 |
| Total All Capital Projects | | | | | | |
| | | 1,399,100 | 140,926 | 1,999 | - | 1,256,175 |

Notes:

- (1) This includes FY 2017 budget.
- (2) Amounts based on approved contracts.
- (3) Amounts estimated for FY 2017.

Gateway Services Community Development District
Capital Projects - Spending Report
General Fund
September 30, 2016

| Fund/Department Project Description | Project Status | Amount Budgeted (1) | Amount Spent to Date | Remaining Amount Committed (2) | Remaining Amount Planned (3) | Budgeted Amount Remaining to Spend |
|---|-------------------|---------------------------|----------------------------|---|---------------------------------------|---|
| Administrative Services | | | | | | |
| Vehicle, Pickup Truck | complete | 10,500 | 7,918 | - | 2,582 | 0 |
| Gator | complete | 5,400 | 4,260 | - | 1,140 | 0 |
| Web Upgrade, Document Management Software | in progress | 4,500 | - | - | 4,500 | - |
| New Server | complete | 4,800 | 4,449 | - | 351 | - |
| Gate Operator | not started | 2,903 | - | - | 2,903 | - |
| Update Audio/Video Equipment | in progress | 7,500 | 4,635 | - | 2,865 | - |
| Parks & Recreation | | | | | | |
| Pool Rehabilitation & Improvements (Gateway Commons) | in progress | 56,000 | 15,800 | 5,100 | 35,100 | - |
| Stadium Lighting Replacement | in progress | 79,000 | 11,785 | - | 67,215 | 0 |
| Air Conditioner Unit for Soccer Complex | complete | - | 7,875 | - | - | (7,875) |
| Landscape Services | | | | | | |
| Refurbishing of Irrigation Zones Ctrl System (30% Alloc.) | not started | 22,800 | - | - | - | 22,800 |
| Waterway Management | | | | | | |
| Storm Water System Renovation and Maintenance | in progress | 600,000 | 412,499 | 478,069 | 39,433 | (330,000) |
| Lake Bank Restoration | in progress | 1,050,443 | 532,733 | 27,714 | - | 489,997 |
| Roadway Services | | | | | | |
| Road Turn Over to Lee County | in progress | 900,000 | 1,023,416 | - | - | (123,416) |
| Griffin Road - Sidewalk & Street Lighting | complete | 206,314 | 199,778 | - | 6,536 | 0 |
| Total General Fund | | 2,950,160 | 2,225,146 | 510,882 | 162,625 | 51,507 |

Notes:

- (1) This includes FY 2016 budget as well as FY 2015 budgeted amounts.
- (2) Amounts based on approved contracts.
- (3) Remaining amounts requested by staff for FY 2016.

Gateway Services Community Development District
Capital Projects - Spending Report
Enterprise Fund
September 30, 2016

| Fund/Department Project Description | Project Status | Amount Budgeted (1) | Amount Spent to Date | Remaining Amount Committed (2) | Remaining Amount Planned (3) | Budgeted Amount Remaining to Spend |
|--|-------------------|---------------------------|----------------------------|---|---------------------------------------|---|
| Administrative Services | | | | | | |
| Vehicle, Pickup Truck | complete | 24,500 | 18,475 | - | 6,025 | (0) |
| Gator | complete | 12,600 | 9,939 | - | 2,661 | (0) |
| Web Upgrade, Document Management Software | in progress | 10,500 | - | - | 10,500 | - |
| New Server | complete | 11,200 | 10,380 | - | 820 | - |
| Gate Operator | not started | 6,773 | - | - | 6,773 | - |
| Update Audio/Video Equipment | in progress | 17,500 | 10,815 | - | 6,685 | - |
| Utility Services | | | | | | |
| GIS Mapping Software | in progress | 45,881 | 37,531 | - | 8,350 | - |
| New Pumps | in progress | - | 22,402 | - | - | (22,402) |
| Replacement of the Irrigation System High Service Pumps | in progress | 122,261 | 132,691 | 6,645 | - | (17,075) |
| Installation of Permanent Generators at Master Pump Stations | not started | 60,000 | - | - | 60,000 | - |
| Emergency Bypass Pump and LS Security | in progress | 75,000 | - | - | - | 75,000 |
| Meter Replacement Program | in progress | 1,281,361 | 1,125,060 | 228,839 | - | (72,538) |
| Wastewater Pump Station Replacement (2 lift stations per year) | in progress | 144,532 | 97,333 | 931 | 46,268 | - |
| Pump Station Telemetry Equipment Replacement and Upgrade | not started | 25,000 | - | - | 25,000 | - |
| New Irrigation line from the pump station | complete | 913,403 | 850,193 | - | 63,210 | 0 |
| Rehab of Irrigation Ground Water Wells | in progress | 25,000 | - | 19,750 | 5,250 | - |
| Office Addition and Remodeling | not started | 2,400 | 495 | - | - | 1,905 |
| Total Enterprise Fund | | 2,777,911 | 2,315,314 | 256,165 | 241,542 | (35,110) |
| Total All Capital Projects | | | | | | |
| | | 5,728,071 | 4,540,460 | 767,047 | 404,167 | 16,397 |

Notes:

- (1) This includes FY 2016 budget as well as FY 2015 budgeted amounts.
- (2) Amounts based on approved contracts.
- (3) Remaining amounts requested by staff for FY 2016.

Gateway Services Community Development District
Series 2013 Capital Projects Fund - Recap of Activity
 January 31, 2017

Sources of Funds:

| | | |
|--|----------------------|--------------------|
| Refunding Bonds Issued (Construction Accounts) | | \$1,670,129 |
| Interest Earned | | \$336 |
| | Total Sources | <u>\$1,670,465</u> |

Uses of Funds:

| | | |
|---|-------------------|--------------------|
| Transfer to Escrow Series 2003 Pelican Preserve | | (\$163,922) |
| <u>Disbursements:</u> | | |
| Aquagenix | | (\$200,334) |
| Morris-Riley Development | | (\$8,450) |
| Other | | (\$7,870) |
| | Total Uses | <u>(\$216,654)</u> |
| | | <u>(\$380,576)</u> |

Adjusted Balance in Construction Account January 31, 2017 \$1,289,889

| | | | | | |
|--------------------|-----|-------|-----|------------------------------------|-------------------------------|
| Construction Fund: | MMA | 0.01% | n/a | n/a | \$1,289,889 |
| | | | | | <u>\$0</u> |
| | | | | Balance at January 31, 2017 | <u><u>\$1,289,889 (1)</u></u> |

(1) This balance does not include any invoices for projects still in progress.

Gateway Services Community Development District

Series 2013 Capital Projects Fund - Requisition List

January 31, 2017

| Req. # | Date | Payee | Amount |
|--------------------|----------|--------------------------|------------------|
| 1 | 03/31/14 | Aquagenix | \$97,794 |
| 2 | 05/27/14 | Aquagenix | \$84,890 |
| 3 | 05/27/14 | Morris-Riley Development | \$8,450 |
| 4 | 05/27/14 | Gateway Services CDD | \$7,870 |
| 5 | 06/09/14 | Aquagenix | \$17,650 |
| Total FY 2014 | | | \$216,654 |
| Total FY 2015 | | | \$0 |
| Total FY 2016 | | | \$0 |
| Total FY 2017 | | | \$0 |
| Grand Total | | | \$216,654 |

Gateway Services Community Development District
Series 2014-2 Water Meter Replacement Project - Recap of Activity
 January 31, 2017

Sources of Funds:

| | |
|------------------------------|--------------------|
| Enterprise Checking Account | \$1,622 |
| Drawdown from Iberia Loan | \$1,155,107 |
| Interest Earned | \$2 |
| Transfer to Interest Account | (<u>\$2,900</u>) |
| Total Sources | \$1,153,831 |

Uses of Funds:

Disbursements:

| | |
|-------------------|-----------------------------|
| Costs of Issuance | (<u>\$39,750</u>) |
| Fortiline | (<u>\$1,103,210</u>) |
| Entech | (<u>\$1,602</u>) |
| Total Uses | (<u>\$1,144,562</u>) |

Adjusted Balance in Construction Account January 31, 2017 **\$9,269**

Recap of Loan:

| | |
|------------------|-----------------------------|
| Loan Amount | \$1,350,000 |
| Amount Withdrawn | <u>(<u>\$1,155,107</u>)</u> |
| Amount Remaining | <u><u>\$194,893</u></u> |

**Gateway Services Community Development District
Series 2014-2 Water Meter Replacement Project - Requisition List**

January 31, 2017

| Req. # | Date | Payee | Amount |
|--------------------|----------|---------------------|--------------------|
| COI | 11/03/14 | Holland and Knight | \$4,250 |
| COI | 11/03/14 | US Bank | \$5,000 |
| COI | 11/03/14 | Squire Patton Boggs | \$30,500 |
| 1 | 02/20/15 | Fortiline | \$84,334 |
| 2 | 04/23/15 | Fortiline | \$11,862 |
| 3 | 05/28/15 | Fortiline | \$80,461 |
| 4 | 06/26/15 | Fortiline | \$245,218 |
| 5 | 07/20/15 | Fortiline | \$223,028 |
| 6 | 08/07/15 | Fortiline | \$213,070 |
| Total FY 2015 | | | \$897,723 |
| 7 | 10/19/15 | Fortiline | \$102,820 |
| 8 | 11/19/15 | Fortiline | \$40,959 |
| 9 | 01/27/16 | Fortiline | \$16,364 |
| 10 | 09/30/16 | Fortiline | \$85,074 |
| Total FY 2016 | | | \$245,217 |
| Total FY 2017 | | | \$0 |
| Grand Total | | | \$1,142,940 |

Gateway Services Community Development District

Non-Ad Valorem Special Assessments
 (Lee County Tax Collector - Monthly Collection Distributions)
 For the Fiscal Year Ending September 30, 2017

| Date Received | Net Amount Received | Discount / (Penalties) Amount | Collection Costs | Gross Amount Received | ALLOCATION BY FUND | | | | | | |
|--------------------------|---------------------|-------------------------------|------------------|-----------------------|---------------------|----------------------|-------------------|-----------------|-------------------|-------------------|-------------------|
| | | | | | General Fund 001 | Pelican Preserve 002 | Stoneybrook 004 | Towne Lakes 005 | General Fund 006 | Series 2013 202 | Series 2007 204 |
| Assessments Levied | | | | \$5,967,294 | \$ 2,307,566 | \$ 2,304,197 | \$ 416,043 | \$ 7,188 | \$ 412,535 | \$ 242,594 | \$ 277,172 |
| Allocation % | | | | 100% | 39% | 39% | 7% | 0% | 7% | 4% | 5% |
| 11/15/16 | \$ 70,299 | \$ 3,360 | \$ - | \$ 73,659 | \$ 28,484 | \$ 28,443 | \$ 5,136 | \$ 89 | \$ 5,092 | \$ 2,995 | \$ 3,421 |
| 11/30/16 | \$ 905,461 | \$ 37,930 | \$ 5,066 (1) | \$ 948,457 | \$ 366,770 | \$ 366,235 | \$ 66,127 | \$ 1,142 | \$ 65,569 | \$ 38,559 | \$ 44,054 |
| 12/16/16 | \$ 3,253,994 | \$ 135,758 | \$ 5,066 (1) | \$ 3,394,818 | \$ 1,312,783 | \$ 1,310,867 | \$ 236,688 | \$ 4,089 | \$ 234,693 | \$ 138,013 | \$ 157,684 |
| 12/30/16 | \$ 939,026 | \$ 38,118 | \$ - | \$ 977,144 | \$ 377,864 | \$ 377,312 | \$ 68,127 | \$ 1,177 | \$ 67,553 | \$ 39,725 | \$ 45,387 |
| 01/17/17 | \$ 134,242 | \$ 4,170 | \$ - | \$ 138,413 | \$ 53,525 | \$ 53,446 | \$ 9,650 | \$ 167 | \$ 9,569 | \$ 5,627 | \$ 6,429 |
| TOTAL | \$ 5,303,022 | \$ 219,337 | \$ 10,132 | \$ 5,532,491 | \$ 2,139,426 | \$ 2,136,303 | \$ 385,728 | \$ 6,664 | \$ 382,476 | \$ 224,918 | \$ 256,976 |
| % COLLECTED | | | | 92.71% | 92.71% | 92.71% | 92.71% | 92.71% | 92.71% | 92.71% | 92.71% |
| TOTAL OUTSTANDING | | | | \$ 434,803 | \$ 168,139 | \$ 167,894 | \$ 30,315 | \$ 524 | \$ 30,059 | \$ 17,676 | \$ 20,196 |

(1) Amount paid to the Tax Collector for his or her necessary administrative costs.