

**Gateway Services
Community Development District**

Financial Report

February 28, 2017

Prepared by



**Gateway Services
Community Development District**

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Gateway Services
Community Development District

Basic Financial Statements

(Unaudited)

February 28, 2017

Gateway Services Community Development District

Balance Sheet
February 28, 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	\$ 611,653	\$ 14,945	\$ 396,064	\$ 43,881	\$ -	\$ -	\$ 1,066,543
Equity in Pooled Cash	(1,094,320)	-	-	-	-	1,094,320	-
Accounts Receivable	14,485	-	703	-	-	-	15,188
Interest/Dividend Receivables	-	8,334	-	-	-	-	8,334
Due From Other Funds	-	698	-	4	375,729	-	376,431
Investments:							
Certificates of Deposit - 12 Months	-	704,001	-	-	-	-	704,001
Certificates of Deposit - 18 Months	-	500,000	-	-	-	-	500,000
Certificates of Deposit - 6 Months	-	602,776	-	-	-	-	602,776
Certificates of Deposit - 9 Months	-	100,000	-	-	-	-	100,000
ICS	3,200,610	2,760,500	-	-	-	-	5,961,110
Money Market Account	84	463,385	-	-	-	-	463,469
Prepaid Items	-	1,650	-	-	-	-	1,650
Utility Deposits - TECO	375	-	-	-	-	-	375
Total Current Assets	2,732,887	5,156,289	396,767	43,885	375,729	1,094,320	9,799,877
Total Assets	\$ 2,732,887	\$ 5,156,289	\$ 396,767	\$ 43,885	\$ 375,729	\$ 1,094,320	\$ 9,799,877
Liabilities							
Current Liabilities							
Accounts Payable	\$ 52,403	\$ 20,006	\$ 3,045	\$ -	\$ -	\$ 15,000	\$ 90,454
Accrued Expenses	2,928	49,955	-	-	-	-	52,883
Accrued Wages Payable	843	-	-	-	-	-	843
Sales Tax Payable	145	-	-	-	-	-	145
Deferred Revenue	11,647	-	-	-	-	-	11,647
Due To Other Funds	336,669	-	18,136	-	-	-	354,805
Total Current Liabilities	404,635	69,961	21,181	-	-	15,000	510,777
Total Liabilities	404,635	69,961	21,181	-	-	15,000	510,777
Fund Balances / Retained Earnings							
Nonspendable:							
Prepaid Items	-	1,650	-	-	-	-	1,650
Deposits	375	-	-	-	-	-	375
Restricted for:							
Capital Projects	-	-	-	-	-	1,079,320	1,079,320
Committed to:							
Fixed Asset Reserves	-	960,667	79,594	-	-	-	1,040,261
Emergency Reserve Fund	700,000	-	-	-	-	-	700,000
Unassigned:	1,627,877	4,124,011	295,992	43,885	375,729	-	6,467,494
Total Fund Bal. / Ret. Earnings	\$ 2,328,252	\$ 5,086,328	\$ 375,586	\$ 43,885	\$ 375,729	\$ 1,079,320	\$ 9,289,100
Total Liab. & Fund Bal. / Ret. Earnings	\$ 2,732,887	\$ 5,156,289	\$ 396,767	\$ 43,885	\$ 375,729	\$ 1,094,320	\$ 9,799,877

Gateway Services Community Development District

Balance Sheet

February 28, 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	\$ -	\$ -	\$ -	\$ -	\$ 879,259	\$ 879,259
Equity in Pooled Cash	-	-	504,693	-	(504,693)	-
Accounts Receivable	-	-	-	-	34,353	34,353
Accounts Receivable - Other	-	-	-	-	284	284
Allow -Doubtful Accounts	-	-	-	-	(18,963)	(18,963)
Connection Fees Receivable	-	-	-	-	85,202	85,202
Allow-Doubtful Collections	-	-	-	-	(85,202)	(85,202)
Due From Other Funds	-	171	-	-	-	171
Investments:						
ICS	-	-	-	-	2,974,963	2,974,963
Money Market Account	-	-	-	-	165,049	165,049
Acquisition Fund	-	-	-	-	9,270	9,270
Benefit Tax Account	-	466,948	-	-	-	466,948
Construction Fund	-	-	-	558,807	-	558,807
Interest Account	-	-	-	-	16,037	16,037
Maintenance Reserve	-	-	-	-	298,643	298,643
Rate Stabilization fund	-	-	-	-	539,374	539,374
Reserve Fund	50,000	-	-	-	267,055	317,055
Revenue Fund	267,882	-	-	-	13,431	281,313
Sinking fund	-	-	-	-	182,208	182,208
Accrued Revenue	-	-	-	-	663,601	663,601
Total Current Assets	317,882	467,119	504,693	558,807	5,519,871	7,368,372
Noncurrent Assets						
Fixed Assets						
Water Sewer Lines	-	-	-	-	20,521,515	20,521,515
Accum Depr - Wtr Swr Lines	-	-	-	-	(9,786,054)	(9,786,054)
Plant & Equipment	-	-	-	-	1,731,839	1,731,839
Accum Depr - Plant and Equip	-	-	-	-	(455,059)	(455,059)
Meters	-	-	-	-	355,395	355,395
Accum Depr - Meters	-	-	-	-	(233,729)	(233,729)
Equipment and Furniture	-	-	-	-	403,026	403,026
Accum Depr - Equip/Furniture	-	-	-	-	(266,613)	(266,613)
Construction Work In Process	-	-	-	-	1,222,515	1,222,515
Deferred Loss on Refunding	-	-	-	-	72,266	72,266
A/A - Deferred Loss on Refunding	-	-	-	-	(23,425)	(23,425)
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	-	-	-	-	13,541,676	13,541,676
Total Assets	\$ 317,882	\$ 467,119	\$ 504,693	\$ 558,807	\$ 19,061,547	\$ 20,910,048

Gateway Services Community Development District

Balance Sheet

February 28, 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	\$ -	\$ -	\$ -	\$ -	\$ 194,635	\$ 194,635
Accrued Expenses	-	-	-	-	7,000	7,000
Retainage Payable	-	-	-	-	112,611	112,611
Due To Other Gov'tl Units	-	-	-	-	245,820	245,820
Accrued Interest Payable	-	-	-	-	21,949	21,949
Accrued Vacation	-	-	-	-	16,575	16,575
Deposits	-	-	-	-	756,904	756,904
Prepaid Connection Fees	-	-	-	-	83,998	83,998
Deferred Revenue	-	-	-	-	47,480	47,480
Due To Other Funds	1,402	-	-	6,317	14,078	21,797
Total Current Liabilities	1,402	-	-	6,317	1,501,050	1,508,769
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	1,402	-	-	6,317	3,528,507	3,536,226
<u>Fund Balances / Retained Earnings</u>						
Restricted for:						
Debt Service	316,480	467,119	-	-	-	783,599
Capital Projects	-	-	504,693	552,490	-	1,057,183
Unrestricted/Unreserved	-	-	-	-	15,533,040	15,533,040
Total Fund Bal. / Ret. Earnings	\$ 316,480	\$ 467,119	\$ 504,693	\$ 552,490	\$ 15,533,040	\$ 17,373,822
Total Liab. & Fund Bal. / Ret. Earnings	\$ 317,882	\$ 467,119	\$ 504,693	\$ 558,807	\$ 19,061,547	\$ 20,910,048

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

For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
REVENUE							
Special Assmnts- Tax Collector	2,307,566	2,175,474	2,194,732	19,258	95.1%	2,116,077	78,655
Special Assmnts- Discounts	(92,303)	(87,019)	(93,043)	(6,024)	100.8%	(89,575)	(3,468)
Soccer Park Use	30,000	12,500	21,953	9,453	73.2%	2,518	19,435
Dog Park Revenue	3,500	1,458	1,958	499	55.9%	2,170	(212)
RV Parking Lot Revenue	10,000	4,167	5,227	1,060	52.3%	4,616	612
Other Miscellaneous Revenues	5,000	2,083	2,817	734	56.3%	7,036	(4,220)
Interest - Investments	15,000	6,250	7,084	834	47.2%	4,284	2,800
Stormwater/Road Review Fees	-	-	13,681	13,681	n/a	-	13,681
Insurance Reimbursements	-	-	8,370	8,370	n/a	-	8,370
TOTAL REVENUE	2,278,763	2,114,913	2,162,778	47,865	94.9%	2,047,125	115,653

EXPENDITURES

Administrative

P/R-Board of Supervisors	4,811	2,005	1,851	154	38.5%	1,915	64
Payroll Taxes	368	153	142	12	38.5%	146	5
Engineering Fees	16,037	6,682	3,529	3,153	22.0%	5,607	2,078
Management Services	21,955	9,148	15,288	(6,140)	69.6%	19,097	3,809
Attorney Fees	11,025	4,594	2,177	2,417	19.7%	3,105	929
Auditing Services	4,109	2,055	-	2,055	0.0%	-	-
Public Officials Insurance	1,216	608	495	113	40.7%	515	20
Legal Advertising	2,687	1,120	20	1,099	0.8%	618	598
Audio/Video Recording	120	50	-	50	0.0%	-	-
Dues, Licenses, Subscriptions	837	369	35	334	4.2%	36	1
Total Administrative	63,165	26,783	23,537	3,245	37.3%	31,039	7,502

Operational Admin Services

Payroll-Salaries	79,392	33,080	7,423	25,657	9.4%	4,869	(2,555)
Payroll Taxes	992	413	554	(141)	55.9%	421	(134)
Retirement Benefits	389	162	150	12	38.7%	158	7
Life and Health Insurance	4,255	1,773	2,136	(363)	50.2%	1,869	(267)
Workers' Compensation	37	19	313	(295)	846.5%	9	(304)
Professional Fees	5,212	2,172	179	1,993	3.4%	-	(179)
Telephone/Fax/Internet Services	4,811	2,005	616	1,389	12.8%	2,062	1,447
Cell Phone	902	376	486	(111)	53.9%	380	(107)
Postage	501	209	127	81	25.4%	154	26
Building Utilities	2,806	1,169	1,305	(136)	46.5%	864	(442)
Rentals & Leases	601	250	124	126	20.7%	190	65

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

For the Period Ending February 28, 2017

(41.67% 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 Feb-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	1,044	403	641	16.1%	735	332
Vehicle Operations	1,343	560	2,342	(1,782)	174.4%	1,148	(1,194)
Vehicle Maintenance	2,005	835	-	835	0.0%	-	-
Team Events	401	167	-	167	0.0%	178	178
Printing	1,704	710	400	310	23.4%	436	36
Dues, Licenses, Subscriptions	150	63	808	(746)	538.8%	-	(808)
Office Supplies	2,806	1,169	1,359	(189)	48.4%	1,044	(314)
Computer Support	5,012	2,088	2,975	(886)	59.3%	2,199	(776)
Website & Newsletter	802	334	101	233	12.6%	123	22
Team Uniforms	401	167	11	156	2.9%	66	54
Safety Equipment	301	125	101	25	33.4%	41	(59)
Education / Training	2,005	835	1,073	(237)	53.5%	61	(1,012)
Safety Training	301	125	-	125	0.0%	-	-
Op Supplies - General	1,201	501	470	31	39.1%	376	(94)
Total Oper. Admin Services	125,929	52,899	25,531	27,368	20.3%	19,497	(6,034)
<u>Landscape Services</u>							
Payroll-Salaries	12,894	5,373	5,393	(20)	41.8%	4,767	(626)
Payroll Taxes	986	411	413	(2)	41.8%	365	(48)
Retirement Benefits	387	161	119	42	30.8%	123	4
Life and Health Insurance	3,303	1,376	1,496	(119)	45.3%	1,398	(97)
Workers' Compensation	635	318	173	145	27.2%	154	(19)
ProfServ-Landscape Architect	34,000	14,167	-	14,167	0.0%	-	-
Contractual Landscaping Maint.	648,767	270,320	270,319	0	41.7%	276,030	5,710
Irrigation Repairs & Replacem.	15,000	6,250	6,181	69	41.2%	10,566	4,385
R&M-Tree Trimming Services	35,000	14,583	3,710	10,873	10.6%	-	(3,710)
Plant Replacement Program	25,000	10,417	13,024	(2,607)	52.1%	8,800	(4,224)
Utility Fees	38,000	15,833	16,546	(713)	43.5%	11,305	(5,241)
Insurance	1,630	815	664	151	40.7%	679	15
Total Landscape Services	815,602	340,023	318,038	21,985	39.0%	314,187	(3,851)

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

For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
<u>Waterway Management Services</u>							
Payroll-Salaries	12,894	5,373	5,393	(20)	41.8%	4,767	(626)
Payroll Taxes	986	411	413	(2)	41.8%	365	(48)
Retirement Benefits	387	161	119	42	30.8%	123	4
Life and Health Insurance	3,303	1,376	1,496	(119)	45.3%	1,398	(97)
Workers' Compensation	635	318	173	145	27.2%	154	(19)
Engineering Fees	35,000	14,583	26,316	(11,733)	75.2%	15,718	(10,598)
Attorney Fees	15,000	6,250	6,272	(22)	41.8%	4,335	(1,937)
Insurance	1,085	543	442	100	40.7%	452	10
Fountain Maintenance	5,000	2,083	-	2,083	0.0%	-	-
Lake Maintenance	135,000	56,250	63,077	(6,827)	46.7%	47,972	(15,106)
Wetland Maintenance	124,180	51,742	17,989	33,752	14.5%	24,915	6,925
Wetland Plantings	10,000	4,167	-	4,167	0.0%	-	-
Grass Carp Program	1,000	417	-	417	0.0%	-	-
NPDES Compliance	2,500	1,042	560	482	22.4%	1,028	468
Lakes and Wetlands Inspection	25,211	10,505	9,700	805	38.5%	12,125	2,425
Video Inspection	10,000	4,167	-	4,167	0.0%	-	-
Maintenance & Repairs	50,000	20,833	15,250	5,583	30.5%	1,139	(14,111)
Littoral Maintenance	54,000	22,500	-	22,500	0.0%	-	-
Aerators	-	-	-	-	n/a	1,129	1,129
Utilities - Aerators	5,000	2,083	6,378	(4,294)	127.6%	467	(5,910)
Total Waterway Mgmt Services	491,181	204,802	153,577	51,225	31.3%	116,086	(37,490)
<u>Parks & Recreation</u>							
Payroll-Salaries	44,377	18,490	17,578	912	39.6%	20,243	2,665
Payroll Taxes	3,395	1,415	1,345	70	39.6%	1,549	204
Retirement Benefits	1,331	555	89	466	6.7%	91	2
Life and Health Insurance	13,307	5,545	5,449	95	40.9%	4,958	(491)
Workers' Compensation	2,248	1,124	611	513	27.2%	567	(43)
Attorney Fees	2,500	1,042	155	886	6.2%	1,361	1,206
Utility Services	65,716	27,382	25,143	2,238	38.3%	24,668	(476)
Insurance	5,165	2,583	2,104	478	40.7%	2,152	47
Contractual Landscaping Maint.	103,866	43,278	43,278	(0)	41.7%	44,011	734
Plant Replacement Program	5,000	2,083	410	1,673	8.2%	-	(410)
Maintenance & Repairs	30,000	12,500	16,156	(3,656)	53.9%	13,614	(2,543)
Dog Park	5,000	2,083	4,416	(2,333)	88.3%	688	(3,728)
Total Parks & Recreation	281,905	118,078	116,735	1,343	41.4%	113,902	(2,833)

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

For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
<u>Swimming Pool</u>							
Payroll-Salaries	70,627	29,428	26,070	3,358	36.9%	23,009	(3,062)
Payroll Taxes	5,403	2,251	1,994	257	36.9%	1,760	(234)
Retirement Benefits	791	330	286	43	36.2%	305	19
Life and Health Insurance	10,614	4,423	4,310	113	40.6%	4,573	264
Workers' Compensation	3,614	1,807	982	825	27.2%	877	(105)
Education / Training	4,200	1,750	-	1,750	0.0%	-	-
Attorney Fees	1,000	417	-	417	0.0%	767	767
Telephone/Fax/Internet Services	2,040	850	884	(34)	43.3%	325	(560)
Utility Services	25,000	10,417	12,624	(2,208)	50.5%	8,372	(4,252)
Propane /Natural Gas	25,000	10,417	26,285	(15,868)	105.1%	29,159	2,874
Insurance	5,165	2,583	2,104	478	40.7%	2,152	47
Maintenance & Repairs	20,000	8,333	1,229	7,104	6.1%	19,612	18,383
Op Supplies - Pool Chemicals	5,300	2,208	2,676	(467)	50.5%	2,395	(281)
Operating Supplies	10,000	4,167	139	4,028	1.4%	4,431	4,292
Total Swimming Pool	188,754	79,379	79,584	(205)	42.2%	97,736	18,151
<u>Special Events</u>							
Payroll-Salaries	5,473	2,280	2,046	234	37.4%	1,284	(762)
Payroll Taxes	419	175	156	18	37.3%	98	(58)
Retirement Benefits	164	68	42	26	25.6%	41	(1)
Life and Health Insurance	1,697	707	692	15	40.8%	647	(44)
Workers' Compensation	274	137	74	63	27.2%	65	(9)
Insurance	545	273	222	50	40.7%	227	5
Misc-Special Events	5,000	2,083	7,969	(5,886)	159.4%	2,327	(5,643)
Holiday Lighting & Decorations	15,000	6,250	13,445	(7,195)	89.6%	11,596	(1,849)
Total Special Events	28,572	11,973	24,647	(12,674)	86.3%	16,285	(8,362)
<u>Street Light Services</u>							
Electricity	33,585	13,994	12,059	1,935	35.9%	12,607	549
Insurance	4,903	2,452	1,998	454	40.7%	2,043	45
Maintenance & Repairs	35,000	14,583	10,336	4,248	29.5%	15,858	5,522
Operating Supplies	1,000	417	-	417	0.0%	-	-
Total Street Light Services	74,488	31,445	24,392	7,053	32.7%	30,508	6,116

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

For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
<u>Roadway Services</u>							
Attorney Fees	2,500	1,042	8,201	(7,160)	328.1%	1,229	(6,973)
Engineering Fees	1,500	625	420	205	28.0%	635	215
Street Sweeping Services	15,000	6,250	4,615	1,635	30.8%	6,235	1,620
Maintenance & Repairs	3,000	1,250	3,957	(2,707)	131.9%	675	(3,282)
Operating Supplies	1,000	417	-	417	0.0%	-	-
Total Roadway Services	23,000	9,583	17,193	(7,610)	74.8%	8,774	(8,420)
<u>Public Safety Services</u>							
Engineering Fees	1,000	417	-	417	0.0%	-	-
Attorney Fees	1,000	417	-	417	0.0%	-	-
Contractual Services-Sheriff	5,000	2,083	17,210	(15,127)	344.2%	565	(16,645)
Other Public Safety expenses	50,000	20,833	-	20,833	0.0%	-	-
Total Public Safety Services	57,000	23,750	17,210	6,540	30.2%	565	(16,645)
<u>Other Fees & Charges</u>							
Trsf to Fixed Asset Reserve	114,838	-	-	-	0.0%	-	-
Professional Fees	5,000	2,083	-	2,083	0.0%	6,090	6,090
Misc-Late Fees	-	-	166	(166)	n/a	-	(166)
Total Other Fees & Charges	119,838	2,083	166	1,917	0.1%	6,090	5,924
TOTAL REVENUES	2,278,763	2,114,913	2,162,778	47,865	94.9%	2,047,125	115,653
TOTAL EXPENDITURES	2,269,434	900,799	800,612	100,187	35.3%	754,668	(45,943)
Revenue Over (Under) Expenditures	9,329	1,214,114	1,362,167	148,052	14601.4%	1,292,457	69,710
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	9,329	1,214,114	1,362,167	148,052	14601.4%	(937,984)	2,300,151
Fund balance as of Oct 01		966,085	966,085			3,095,341	(2,129,257)
Fund Balance as of Feb 28		\$ 2,180,199	\$ 2,328,251			\$ 2,157,357	\$ 170,894

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Pelican Preserve (002)
For the Period Ending February 28, 2017

(41.67% 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 Feb-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	299,708	328,384	28,676	76.2%	253,314	75,071
Special Assmnts- Discounts	(91,767)	(86,513)	(92,907)	(6,394)	101.2%	(84,473)	(8,434)
Fire Impact Fees	25,000	10,417	72,713	62,297	290.9%	20,746	51,967
Interest - Investments	10,000	4,167	9,535	5,369	95.4%	2,116	7,420
TOTAL REVENUE	2,237,410	2,090,921	2,180,869	89,948	97.5%	1,933,946	246,923

EXPENDITURES

Administrative

P/R-Board of Supervisors	2,389	995	909	86	38.0%	905	(4)
Payroll Taxes	183	76	69	7	37.9%	69	(0)
Engineering Fees	7,963	3,318	1,751	1,567	22.0%	2,651	899
Management Services	10,901	4,542	7,587	(3,045)	69.6%	9,028	1,441
Attorney Fees	5,475	2,281	1,360	922	24.8%	1,468	108
Auditing Services	2,041	1,021	-	1,021	0.0%	-	-
Public Officials Insurance	604	302	246	56	40.7%	243	(3)
Legal Advertising	1,333	555	10	545	0.8%	292	282
Audio/Video Recording	60	25	-	25	0.0%	-	-
Dues, Licenses, Subscriptions	415	173	17	156	4.2%	17	(1)
Total Administrative	31,364	13,289	11,950	1,339	38.1%	14,673	2,724

Operational Admin Services

Payroll-Salaries	27,630	11,513	3,670	7,843	13.3%	2,285	(1,385)
Payroll Taxes	493	205	294	(89)	59.7%	198	(96)
Retirement Benefits	193	80	74	6	38.5%	74	0
Life and Health Insurance	2,113	880	1,010	(129)	47.8%	884	(126)
Workers' Compensation	18	9	155	(146)	863.0%	4	(151)
Professional Fees	2,588	1,078	89	990	3.4%	-	(89)
Telephone/Fax/Internet Services	2,389	995	306	690	12.8%	975	669
Postage	249	104	63	41	25.4%	73	9
Cell Phone	448	187	241	(55)	53.9%	180	(62)
Building Utilities	1,394	581	645	(64)	46.3%	354	(291)
Rentals & Leases	299	125	62	63	20.6%	90	28
Insurance (Liab,Auto,Property)	2,529	1,265	1,030	234	40.7%	1,000	(31)
Building Maintenance & Repairs	1,244	518	200	318	16.1%	348	148
Vehicle Operations	667	278	1,164	(886)	174.6%	543	(622)
Vehicle Maintenance	995	415	-	415	0.0%	-	-
Team Events	199	83	-	83	0.0%	84	84

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Pelican Preserve (002)
For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
Printing	846	353	198	154	23.4%	206	8
Dues, Licenses, Subscriptions	75	31	401	(370)	534.8%	-	(401)
Office Supplies	1,394	581	668	(87)	47.9%	494	(174)
Computer Support	2,488	1,037	1,473	(436)	59.2%	1,039	(433)
Website & Newsletter	398	166	48	118	12.0%	58	10
Team Uniforms	199	83	6	77	2.9%	31	25
Safety Equipment	149	62	50	12	33.5%	20	(30)
Education / Training	995	415	532	(118)	53.5%	29	(503)
Safety Training	149	62	-	62	0.0%	-	-
Operating Supplies	598	249	181	68	30.2%	178	(3)
Total Oper. Admin Services	50,739	21,353	12,560	8,793	24.8%	9,145	(3,416)
<u>Operating Expenses</u>							
Payroll-Salaries	1,881	784	980	(196)	52.1%	5,195	4,215
Payroll Taxes	144	60	75	(15)	52.1%	397	322
Retirement Benefits	56	23	11	12	20.3%	122	111
Life and Health Insurance	327	136	183	(47)	55.9%	1,619	1,436
Workers' Compensation	96	48	26	22	27.2%	162	136
ProfServ-Arbitrage Rebate	1,300	1,300	-	1,300	0.0%	-	-
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	0.0%	-	-
Engineering Fees	12,000	5,000	8,873	(3,873)	73.9%	4,608	(4,265)
ProfServ-Trustee Fees	4,256	-	3,771	(3,771)	88.6%	3,771	-
Attorney Fees	25,000	10,417	12,015	(1,599)	48.1%	9,381	(2,635)
Property Insurance	12,665	6,333	5,160	1,172	40.7%	5,277	117
Road/Sidewalk Maintenance	5,000	2,083	1,729	354	34.6%	810	(919)
Miscellaneous Services	5,000	2,083	3,478	(1,395)	69.6%	-	(3,478)
Total Operating Expenses	68,725	29,267	36,302	(7,035)	52.8%	31,342	(4,960)
<u>Waterway Management Services</u>							
Contracts-Lakes	146,000	60,833	32,397	28,437	22.2%	36,340	3,943
R&M-Fountain	16,000	6,667	-	6,667	0.0%	-	-
R&M-Stormwater System	60,000	25,000	-	25,000	0.0%	520	520
R&M-Wash Out Repair	25,000	10,417	-	10,417	0.0%	-	-
Fish Gate & Aerator Maint.	10,000	4,167	-	4,167	0.0%	-	-
Vine Control & Removal	20,000	8,333	-	8,333	0.0%	-	-
Littoral Restoration	3,000	1,250	-	1,250	0.0%	100	100
Pond Aeration	100,000	41,667	10,188	31,479	10.2%	330,828	320,641
Grass Carp Program	5,000	2,083	-	2,083	0.0%	-	-
Aeration Electrical Op	8,000	3,333	-	3,333	0.0%	-	-
Pond Bank Improvements	100,000	41,667	14,909	26,757	14.9%	76,814	61,905

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Pelican Preserve (002)
For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
GIS Web Portal	5,000	2,083	-	2,083	0.0%	-	-
Total Waterway Mgmt Services	498,000	207,500	57,494	150,006	11.5%	444,602	387,108
Other Fees & Charges							
HOA agreement	1,185,123	493,801	433,545	60,256	36.6%	359,338	(74,208)
Reserve - Capital Projects	411,862	(805)	-	(805)	0.0%	-	-
Total Other Fees & Charges	1,596,985	492,997	433,545	59,451	27.1%	359,338	(74,208)
TOTAL EXPENDITURES	2,245,813	764,406	551,851	212,555	24.6%	859,100	307,249
Revenue Over (Under) Expenditures	(8,403)	1,326,516	1,629,018	302,503	-19386.2%	1,074,847	554,172
Net change in Fund Balance	(8,403)	1,326,516	1,629,018	302,503	-19386.2%	1,074,847	554,172
Fund balance as of Oct 01		3,457,310	3,457,310			2,400,291	1,057,019
Fund Balance as of Feb 28		\$ 4,783,825	\$ 5,086,328			\$ 3,475,138	\$ 1,611,190

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Stoneybrook (004)
For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
REVENUE							
Special Assmnts- Tax Collector	416,043	392,228	395,699	3,471	95.1%	391,448	4,252
Special Assmnts- Discounts	(16,642)	(15,689)	(16,775)	(1,086)	100.8%	(16,570)	(205)
Other Miscellaneous Revenues	-	-	703	703	n/a	-	703
Interest - Investments	-	-	41	41	n/a	39	2
TOTAL REVENUE	399,401	376,539	379,668	3,129	95.1%	374,916	4,752
EXPENDITURES							
<u>Operational Admin Services</u>							
Payroll-Salaries	5,882	2,451	2,564	(113)	43.6%	2,304	(259)
Payroll Taxes	450	188	196	(9)	43.6%	176	(20)
Retirement Benefits	176	73	39	34	22.1%	42	3
Life and Health Insurance	1,580	658	745	(87)	47.2%	705	(40)
Workers' Compensation	291	146	79	66	27.2%	71	(8)
Engineering Fees	2,000	833	-	833	0.0%	415	415
Attorney Fees	1,000	417	-	417	0.0%	158	158
Total Oper. Admin Services	11,379	4,765	3,623	1,143	31.8%	3,871	248
<u>Landscape Services</u>							
Utility Fees	25,000	10,417	12,609	(2,192)	50.4%	8,503	(4,106)
Contractual Landscaping Maint.	116,122	48,384	48,384	0	41.7%	52,334	3,950
R&M-Irrigation	3,000	1,250	2,800	(1,550)	93.3%	166	(2,634)
Miscellaneous Maintenance	3,000	1,250	150	1,100	5.0%	125	(25)
Plant Replacement Program	23,953	9,980	-	9,980	0.0%	2,027	2,027
Total Landscape Services	171,075	71,281	63,943	7,338	37.4%	63,155	(788)
<u>Street Light Services</u>							
Electricity	32,000	13,333	13,984	(650)	43.7%	13,279	(704)
Total Street Light Services	32,000	13,333	13,984	(650)	43.7%	13,279	(704)
<u>Roadway Services</u>							
Maintenance & Repairs	4,000	1,667	2,795	(1,128)	69.9%	-	(2,795)
Cap Outlay - Security Cameras	5,000	2,083	-	2,083	0.0%	-	-
Total Roadway Services	9,000	3,750	2,795	955	31.1%	-	(2,795)

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Stoneybrook (004)
For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
Public Safety Services							
Contractual Services	157,447	65,603	58,468	7,135	37.1%	63,306	4,839
Utility - Gatehouse	4,500	1,875	1,658	217	36.9%	1,558	(100)
Gatehouse Repair & Maintenance	4,000	1,667	-	1,667	0.0%	-	-
Total Public Safety Services	165,947	69,145	60,126	9,019	36.2%	64,864	4,738
Other Fees & Charges							
Revenue Reserve	10,000	-	-	-	0.0%	-	-
Total Other Fees & Charges	10,000	-	-	-	0.0%	-	-
TOTAL EXPENDITURES	399,401	162,275	144,470	17,804	36.2%	145,170	699
Revenue Over (Under) Expenditures	-	214,264	235,197	20,933	n/a	229,747	5,451
Net change in Fund Balance	-	214,264	235,197	20,933	n/a	229,747	5,451
Fund balance as of Oct 01		140,388	140,388			173,684	(33,297)
Fund Balance as of Feb 28		\$ 354,652	\$ 375,585			\$ 403,431	\$ (27,846)

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Towne Lakes (005)
For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
REVENUE							
Special Assmnts- Tax Collector	7,188	6,777	6,836	59	95.1%	6,763	73
Special Assmnts- Discounts	(288)	(271)	(290)	(19)	100.6%	(286)	(4)
Interest - Investments	-	-	5	5	n/a	4	1
TOTAL REVENUE	6,900	6,506	6,551	45	94.9%	6,481	71
EXPENDITURES							
<u>Operational Admin Services</u>							
Attorney Fees	150	63	-	63	0.0%	-	-
Total Oper. Admin Services	150	63	-	63	0.0%	-	-
<u>Landscape Services</u>							
Contractual Services	400	167	-	167	0.0%	-	-
Utility Fees	1,000	417	319	98	31.9%	303	(16)
Irrigation Maintenance	1,350	563	-	563	0.0%	-	-
Plant Replacement Program	2,500	1,042	-	1,042	0.0%	-	-
Total Landscape Services	5,250	2,188	319	1,869	6.1%	303	(16)
<u>Roadway Services</u>							
Maintenance & Repairs	1,500	625	-	625	0.0%	-	-
Total Roadway Services	1,500	625	-	625	0.0%	-	-
TOTAL EXPENDITURES	6,900	2,875	319	2,556	4.6%	303	(16)
Revenue Over (Under) Expenditures	-	3,631	6,232	2,601	n/a	6,177	55
Net change in Fund Balance	-	3,631	6,232	2,601	n/a	6,177	55
Fund balance as of Oct 01		37,653	37,653			31,348	6,305
Fund Balance as of Feb 28		\$ 41,284	\$ 43,885			\$ 37,525	\$ 6,360

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
General Fund - Lake Bank Restoration (006)
For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
REVENUE							
Special Assmnts- Tax Collector	412,535	388,920	392,363	3,443	95.1%	-	392,363
Special Assmnts- Discounts	(16,501)	(15,556)	(16,634)	(1,078)	100.8%	-	(16,634)
TOTAL REVENUE	396,034	373,364	375,729	2,365	94.9%	-	375,729
EXPENDITURES							
<u>Waterway Mgmt Services</u>							
Lake Bank Restoration	3,000,000	1,250,000	-	1,250,000	0.0%	-	-
Total Waterway Mgmt Services	3,000,000	1,250,000	-	1,250,000	0.0%	-	-
<u>Debt Service Payments</u>							
Principal Payments	323,545	134,810	-	134,810	0.0%	-	-
Interest Payments	20,079	8,366	-	8,366	0.0%	-	-
Total Debt Service Payments	343,624	143,177	-	143,177	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	1,445,587	-	1,445,587	0.0%	-	-
Revenue Over (Under) Expenditures	(3,000,000)	(1,072,223)	375,729	1,447,952	-12.5%	-	375,729
Net change in Fund Balance	-	1,927,777	375,729	(1,552,048)	n/a	-	375,729
Fund balance as of Oct 01		-	-			-	-
Fund Balance as of Feb 28		\$ 1,927,777	\$ 375,729			\$ -	\$ 375,729

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 February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
REVENUE							
Special Assmnts- Tax Collector	242,594	228,707	230,732	2,025	95.1%	228,253	2,479
Special Assmnts- Discounts	(9,704)	(9,149)	(9,456)	(307)	97.4%	(9,337)	(119)
Interest - Investments	-	-	55	55	n/a	4	51
TOTAL REVENUE	232,890	219,558	221,332	1,774	95.0%	218,920	2,411
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	153,139	154,913	2,025	1541.1%	150,139	4,774
Net change in Fund Balance	10,052	153,139	154,913	1,774	1541.1%	150,139	4,774
Fund balance as of Oct 01		161,567	161,567			155,712	5,855
Fund Balance as of Feb 28		\$ 314,706	\$ 316,480			\$ 305,852	\$ 10,629

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 February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
REVENUE							
Special Assmnts- Tax Collector	277,172	261,305	263,619	2,314	95.1%	260,787	2,832
Special Assmnts- Discounts	(11,087)	(10,452)	(10,804)	(352)	97.4%	(10,668)	(136)
Interest - Investments	-	-	88	88	n/a	7	80
TOTAL REVENUE	266,085	250,853	252,903	2,050	95.0%	250,126	2,777
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)	226,309	228,359	0	-5071.3%	220,070	8,289
Net change in Fund Balance	(4,503)	226,309	228,359	2,050	-5071.3%	220,070	8,289
Fund balance as of Oct 01		238,760	238,760			246,517	(7,757)
Fund Balance as of Feb 28		\$ 465,069	\$ 467,119			\$ 466,587	\$ 532

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Capital Projects Fund - General Fund (300)
For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)	
REVENUE								
Interest - Investments	-	-	-	-	n/a	-	-	-
TOTAL REVENUE	-	-	-	-	n/a	-	-	-
EXPENDITURES								
<u>Administrative Services</u>								
Vehicle, Pickup Truck	13,800	5,750	-	5,750	0.0%	7,918	7,918	
WEB Upgrade, Doc. Mgmt Software	1,680	700	1,960	(1,260)	116.7%	-	(1,960)	
Office Building Expansion	240,000	100,000	-	100,000	0.0%	-	-	
New Phone System	2,250	938	-	938	0.0%	-	-	
Clubhouse Furniture	2,190	913	-	913	0.0%	-	-	
Update Audio/Video equipment	-	-	-	-	n/a	2,318	2,318	
Total Administrative	259,920	108,300	1,960	106,340	0.8%	10,235	8,276	
<u>Landscape Services</u>								
Irrigation System High Service Pumps	30,000	12,500	-	12,500	0.0%	-	-	
Irrigation Replacement Specs.	4,500	1,875	-	1,875	0.0%	-	-	
Total Landscape Services	34,500	14,375	-	14,375	0.0%	-	-	
<u>Waterway Mgmt Services</u>								
Storm Water Sys Renovation & Maint.	-	-	257,999	(257,999)	n/a	1,515	(256,484)	
Aerators	10,000	4,167	-	4,167	0.0%	-	-	
Lake bank Restoration	-	-	61,384	(61,384)	n/a	25,315	(36,070)	
Total Waterway Mgmt Services	10,000	4,167	319,384	(315,217)	3193.8%	26,830	(292,554)	
<u>Parks & Recreation</u>								
Stadium Lighting Replacement	79,000	32,917	-	32,917	0.0%	6,075	6,075	
Soccer Complex	100,000	41,667	-	41,667	0.0%	-	-	
Total Parks & Recreation	179,000	74,583	-	74,583	0.0%	6,075	6,075	
<u>Swimming Pool</u>								
Pool Furniture	5,000	2,083	5,509	(3,426)	110.2%	-	(5,509)	
Pool Rehabilitation	26,000	10,833	8,749	2,084	33.7%	7,800	(949)	
Total Swimming Pool	31,000	12,917	14,258	(1,342)	46.0%	7,800	(6,458)	
<u>Roadway Services</u>								
Road Turnover Project	-	-	5,361	(5,361)	n/a	141,375	136,014	
Griffin Road-Sidewalk & Street Lighting	-	-	-	-	n/a	26,219	26,219	
Total Roadway Services	-	-	5,361	(5,361)	n/a	167,594	162,233	
TOTAL EXPENDITURES	514,420	214,342	340,963	(126,621)	66.3%	218,534	(122,429)	

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Capital Projects Fund - General Fund (300)
For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
Revenue Over (Under) Expenditures	(514,420)	(214,342)	(340,963)	(126,621)	66.3%	(218,534)	(122,429)
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	(21,990)	(214,342)	(340,963)	(126,621)	1550.5%	2,011,907	(2,352,870)
Fund balance as of Oct 01		1,420,283	1,420,283			-	1,420,283
Fund Balance as of Feb 28		\$ 1,205,942	\$ 1,079,320			\$ 2,011,907	\$ (932,586)

Gateway Services Community Development District
Statement of Revenues, Expenditures and Changes in Fund Balances
Capital Projects Fund - Enterprise Fund (301)
For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
REVENUE							
Interest - Investments	-	-	-	-	n/a	-	-
TOTAL REVENUE	-	-	-	-	n/a	-	-
EXPENDITURES							
<u>Administrative Services</u>							
Vehicle, Pickup Truck	32,200	13,417	-	13,417	0.0%	18,475	18,475
WEB Upgrade, Doc. Mgmt Software	3,920	1,633	4,573	(2,939)	116.7%	-	(4,573)
Office Building Expansion	560,000	233,333	-	233,333	0.0%	-	-
New Phone System	5,250	2,188	-	2,188	0.0%	-	-
Clubhouse Furniture	5,110	2,129	-	2,129	0.0%	-	-
Update Audio/Video equipment	-	-	-	-	n/a	5,408	5,408
Total Administrative	606,480	252,700	4,573	248,127	0.8%	23,883	19,310
<u>Utility Services</u>							
Irrigation System High Service Pumps	70,000	29,167	8,364	20,802	11.9%	42,675	34,311
Irrigation Replacement Specs.	10,500	4,375	-	4,375	0.0%	-	-
GIS Software	20,000	8,333	9,616	(1,283)	48.1%	11,086	1,470
Generators at Master Pump Stations	60,000	25,000	-	25,000	0.0%	-	-
Meter Replacement Project	-	-	-	-	n/a	19,357	19,357
Wastewater Pump Station Replacement	60,000	25,000	-	25,000	0.0%	72,801	72,801
Telemetry Equip. Replacemnt & Upgrade	20,000	8,333	24,468	(16,135)	122.3%	-	(24,468)
Rehab of Irrigation Ground Water Wells	25,000	10,417	20,340	(9,923)	81.4%	-	(20,340)
Emergency By-Pass Pump	57,000	23,750	51,321	(27,571)	90.0%	-	(51,321)
Capital Outlay - New Pumps	-	-	7,282	(7,282)	n/a	-	(7,282)
Capital Outlay - Lift Station	15,000	6,250	-	6,250	0.0%	-	-
Total Utility Services	337,500	140,625	121,391	19,234	36.0%	145,920	24,528
TOTAL EXPENDITURES	943,980	393,325	125,964	267,361	13.3%	169,802	43,838
Revenue Over (Under) Expenditures	(943,980)	(393,325)	(125,964)	267,361	13.3%	(169,802)	43,838
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 February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
Net change in Fund Balance	(37,310)	(393,325)	(125,964)	267,361	337.6%	249,991	(375,955)
Fund balance as of Oct 01		630,657	630,657			-	630,657
Fund Balance as of Feb 28		\$ 237,332	\$ 504,693			\$ 249,991	\$ 254,702

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 February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
REVENUE							
Interest - Investments	-	-	306	306	n/a	33	274
TOTAL REVENUE	-	-	306	306	n/a	33	274
EXPENDITURES							
Capital Improvements							
Improvements - Other	-	-	2,100	(2,100)	n/a	-	(2,100)
Total Capital Improvements	-	-	2,100	(2,100)	n/a	-	(2,100)
TOTAL EXPENDITURES	-	-	2,100	(2,100)	n/a	-	(2,100)
Revenue Over (Under) Expenditures	-	-	(1,794)	(1,794)	n/a	33	(1,826)
Net change in Fund Balance	-	-	(1,794)	(1,794)	n/a	33	(1,826)
Fund balance as of Oct 01		554,283	554,283			1,283,383	(729,100)
Fund Balance as of Feb 28		\$ 554,283	\$ 552,489			\$ 1,283,415	\$ (730,927)

Gateway Services Community Development District

Statement of Revenues, Expenses and Changes in Net Assets

Enterprise Fund - Water and Sewer (400)

For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
REVENUE							
Water Revenue	\$ 1,465,323	\$ 610,551	\$ 615,199	\$ 4,648	42.0%	\$ 583,099	\$ 32,100
Irrigation Revenue	557,581	232,325	261,443	29,117	46.9%	210,460	50,982
Sewer Revenue	1,998,588	832,745	847,089	14,344	42.4%	802,250	44,840
Penalties	45,329	18,887	8,090	(10,797)	17.8%	19,997	(11,907)
Interest - Investments	1,500	625	7,429	6,804	495.2%	2,928	4,500
Connection Fees - W/S	250,000	104,167	252,443	148,276	101.0%	233,254	19,188
Other Miscellaneous Revenues	-	-	330	330	n/a	-	330
TOTAL REVENUE	4,318,321	1,799,300	1,992,023	192,722	46.1%	1,851,989	140,034
EXPENSES							
<u>Administrative</u>							
P/R-Board of Supervisors	16,800	7,000	6,440	560	38.3%	6,580	140
Payroll Taxes	1,285	535	493	43	38.3%	503	11
Engineering Fees	56,000	23,333	12,320	11,013	22.0%	19,267	6,946
Management Services	76,660	31,942	53,375	(21,433)	69.6%	65,625	12,250
Attorney Fees	38,500	16,042	7,600	8,442	19.7%	10,672	3,072
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	9,380	3,908	71	3,837	0.8%	2,125	2,053
Audio/Video Recording	420	175	-	175	0.0%	-	-
Dues, Licenses, Subscriptions	2,922	1,218	123	1,095	4.2%	123	-
Total Administrative	220,563	93,451	82,151	11,300	37.2%	106,663	24,512
<u>Operational Admin Services</u>							
Payroll-Salaries	167,305	69,710	25,884	43,827	15.5%	16,796	(9,088)
Payroll Taxes	3,464	1,443	1,980	(537)	57.2%	1,451	(529)
Retirement Benefits	1,358	566	524	41	38.6%	541	17
Life and Health Insurance	14,858	6,191	7,340	(1,149)	49.4%	6,418	(922)
Workers' Compensation	129	65	1,093	(1,029)	847.6%	32	(1,062)
Professional Fees	18,200	7,583	624	6,959	3.4%	-	(624)
Telephone/Fax/Internet Services	16,800	7,000	2,149	4,851	12.8%	7,086	4,937
Postage	1,750	729	445	285	25.4%	528	83
Cell Phone	3,150	1,313	1,699	(386)	53.9%	1,305	(393)
Building Utilities	9,800	4,083	4,558	(474)	46.5%	2,840	(1,717)
Rentals & Leases	2,100	875	434	441	20.7%	651	217

Gateway Services Community Development District

Statement of Revenues, Expenses and Changes in Net Assets

Enterprise Fund - Water and Sewer (400)

For the Period Ending February 28, 2017

(41.67% 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 Feb-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	3,646	1,407	2,239	16.1%	2,526	1,119
Vehicle Operations	4,690	1,954	8,181	(6,227)	174.4%	3,946	(4,236)
Vehicle Maintenance	7,000	2,917	-	2,917	0.0%	-	-
Team Events	1,400	583	-	583	0.0%	612	612
Printing	5,950	2,479	1,395	1,084	23.4%	1,497	102
Dues, Licenses, Subscriptions	525	219	2,822	(2,603)	537.5%	-	(2,822)
Office Supplies	9,800	4,083	4,728	(645)	48.2%	3,589	(1,138)
Computer Support	17,500	7,292	10,377	(3,086)	59.3%	7,556	(2,822)
Website & Newsletter	2,800	1,167	347	820	12.4%	422	76
Team Uniforms	1,400	583	40	543	2.9%	226	186
Safety Equipment	1,050	438	351	86	33.4%	142	(209)
Education / Training	7,000	2,917	3,745	(828)	53.5%	210	(3,535)
Safety Training	1,050	438	-	438	0.0%	-	-
Operating Supplies	4,200	1,750	1,275	475	30.4%	1,292	17
Total Oper. Admin Services	329,813	138,915	88,644	50,271	26.9%	66,938	(21,706)
Utility Services							
Payroll-Salaries	283,842	118,268	134,094	(15,826)	47.2%	109,602	(24,492)
Payroll-Proposed Staffing	52,040	21,683	-	21,683	0.0%	-	-
Payroll Taxes	24,220	10,092	10,258	(167)	42.4%	8,470	(1,788)
Retirement Benefits	9,498	3,958	1,465	2,492	15.4%	1,428	(37)
Life and Health Insurance	71,030	29,596	33,625	(4,029)	47.3%	27,901	(5,724)
Workers' Compensation	13,564	6,782	3,685	3,097	27.2%	3,346	(339)
Engineering Fees	15,000	6,250	4,690	1,560	31.3%	9,315	4,625
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	0.0%	-	-
ProfServ-Trustee Fees	3,775	3,775	7,543	(3,768)	199.8%	3,500	(4,043)
Attorney Fees	40,000	16,667	4,161	12,506	10.4%	3,083	(1,078)
Professional Fees	26,000	10,833	18,504	(7,671)	71.2%	-	(18,504)
ProfServ-Arbitrage Rebate	1,300	1,300	-	1,300	0.0%	-	-
Contracts-Water Quality	16,000	6,667	5,565	1,102	34.8%	7,165	1,600
Contracts-Valve Exercising	15,000	6,250	-	6,250	0.0%	11,147	11,147
Postage - Utility Billing	15,000	6,250	6,785	(535)	45.2%	5,610	(1,175)
Electricity	140,000	58,333	60,516	(2,183)	43.2%	56,478	(4,038)
Contractual Maint. Services	4,000	1,667	899	768	22.5%	2,219	1,320
Insurance	7,550	3,775	3,076	699	40.7%	3,146	70
Maintenance & Repairs	150,000	62,500	43,856	18,644	29.2%	58,718	14,861
R&M-Lift Station	50,000	20,833	3,024	17,810	6.0%	19,716	16,692
Pump & Well Maintenance	40,000	16,667	7,328	9,339	18.3%	3,106	(4,222)

Gateway Services Community Development District
Statement of Revenues, Expenses and Changes in Net Assets
Enterprise Fund - Water and Sewer (400)
For the Period Ending February 28, 2017

(41.67% 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 Feb-16	Variance Fav (Unfav)
Manhole Maintenance & Repairs	15,000	6,250	1,010	5,240	6.7%	9,060	8,050
Bank Fees	15,000	6,250	8,563	(2,313)	57.1%	6,142	(2,421)
Dues, Licenses, Subscriptions	801	333	560	(227)	69.9%	-	(560)
County Agreement Obligation	172,335	71,806	71,806	-	41.7%	71,806	-
Billing IT Support	11,000	4,583	1,148	3,435	10.4%	1,500	352
Billing Supplies	4,000	1,667	-	1,667	0.0%	-	-
Meters & Supplies	75,000	31,250	40,255	(9,005)	53.7%	29,379	(10,876)
Hurricane Supplies	1,000	417	-	417	0.0%	-	-
Contracts-Bulk Potable Water	957,916	399,132	434,884	(35,752)	45.4%	405,251	(29,634)
Contracts-Bulk Wastewater	1,082,963	451,235	292,288	158,947	27.0%	246,951	(45,337)
Trsf to Fixed Asset Reserve	141,121	149,043	-	149,043	0.0%	-	-
Total Utility Services	3,454,955	1,535,110	1,199,588	335,522	34.7%	1,104,038	(95,550)
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	1,799,300	1,992,023	192,722	46.1%	1,851,989	140,034
TOTAL EXPENSES	4,329,654	1,792,137	1,392,332	399,806	32.2%	1,566,480	174,148
Revenue Over (Under) Expenses	(11,333)	7,163	599,691	592,528	-5291.5%	285,509	314,182
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	(11,333)	7,163	599,691	592,528	-5291.5%	25,859	573,832
Net Assets as of Oct 01		14,933,351	14,933,351			12,524,162	2,409,188
Net Assets as of Feb 28		\$ 14,940,514	\$ 15,533,042			\$ 12,550,021	\$ 2,983,020

Gateway Services Community Development District
Notes to the Financial Statements
February 28, 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 41.67% through February. 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><u>Operational Admin</u></i>				
Cell Phone	\$902	\$486	54%	All payments for cell phone services.
Building Utilities	\$2,806	\$1,305	47%	All payments for ADT, Waste Pro and Florida Power.
Vehicle Operations	\$1,343	\$2,342	174%	All payments for vehicle operations.
Dues, Licences, Subscriptions	\$150	\$808	539%	Includes \$602 for Florida Associates of Special District membership fee.
Office Supplies	\$2,806	\$1,359	48%	All payments for office supplies.
Computer Support	\$5,012	\$2,975	59%	All payments to Entech Computers for computer support and Microsoft Office for licenses.
Education/Training	\$2,005	\$1,073	54%	Includes \$1,023 to LinkedIn (Lynda.com) for annual fee for online training of staff.
Operating Supplies - General	\$1,201	\$439	37%	All payments for operating supplies.
<i><u>Landscape Services</u></i>				
Plant Replacement Program	\$25,000	\$13,024	52%	All payments to Mainscape for various plantings.
Utility Fees	\$38,000	\$16,546	44%	Includes irrigation fees for six months.

Gateway Services Community Development District
Notes to the Financial Statements
February 28, 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>Waterway Management Services</u>				
Engineering Fees	\$35,000	\$26,316	75%	All payments to Tetra Tech for waterway management projects.
Lake Maintenance	\$135,000	\$63,077	47%	All payments to Aquagenix for lake maintenance.
<u>Parks & Recreation</u>				
Maintenance & Repairs	\$30,000	\$16,156	54%	All payments for various soccer maintenance and repairs.
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	\$12,624	50%	Includes FPL and Gateway utilities invoices for four months.
Propane/Natural Gas	\$25,000	\$26,285	105%	All payments for propane to heat the pool.
Operating Supplies - Pool Chemicals	\$5,300	\$2,676	50%	All payments for pool chemicals.
<u>Special Events</u>				
Misc-Special Events	\$5,000	\$7,969	159%	All payments for special events.
Holiday Lighting & Decorations	\$15,000	\$13,445	90%	All payments for holiday décor.
<u>Roadway Services</u>				
Attorney Fees	\$2,500	\$8,201	328%	All payments to Woodward Pires for roadway and transportation matters.
Maintenance & Repairs	\$3,000	\$3,957	132%	Includes \$3,105 for roadway landscape plan.

Gateway Services Community Development District
Notes to the Financial Statements
February 28, 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>Public Safety Services</u>				
Contractual Services- Sheriff	\$5,000	\$17,210	344%	All payments to Office of the Sheriff, Lee County for off duty detail to address issues at the Fun Park.
Expenditures - Pelican Preserve (002)				
<u>Operational Admin Services</u>				
Cell Phone	\$448	\$241	54%	All payments for cell phone services.
Building Utilities	\$1,394	\$645	46%	All payments for ADT, Waste Pro and Florida Power.
Vehicle Operations	\$667	\$1,164	175%	All payments for vehicle operations.
Dues, Licences, Subscriptions	\$75	\$401	535%	Includes \$299 for Florida Associates of Special District membership fee.
Office Supplies	\$1,394	\$668	48%	All payments for office supplies.
Computer Support	\$2,488	\$1,473	59%	All payments to Entech Computers for computer support and Microsoft Office for licenses.
Education/Training	\$995	\$532	53%	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	\$12,015	48%	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
February 28, 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	\$1,699	54%	All payments for cell phone services.
Building Utilities	\$9,800	\$4,558	47%	All payments for ADT, Waste Pro and Florida Power.
Vehicle Operations	\$4,690	\$8,181	174%	All payments for vehicle operations.
Dues, Licences, Subscriptions	\$525	\$2,822	538%	Includes \$2,100 for Florida Associates of Special District membership fee.
Office Supplies	\$9,800	\$4,728	48%	All payments for office supplies.
Computer Support	\$17,500	\$10,377	59%	All payments to Entech Computers for computer support and Microsoft Office for licenses.
Education/Training	\$7,000	\$3,745	54%	Includes \$3570 to LinkedIn (Lynda.com) for annual fee for online training of staff.
<i><u>Utility Services</u></i>				
ProfServ-Trustee Fees	\$3,775	\$7,543	200%	Trustee fees for Series 2014 and 2014-2 have been paid for the year.
Professional Fees	\$26,000	\$18,504	71%	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.
Electricity	\$140,000	\$60,516	43%	All payments to Florida Power and Light for electricity.
Bank Fees	\$15,000	\$8,563	57%	All payments for Iberia bank charges (\$1,297) for the enterprise checking account and bankcard fees (\$7,266) for utility billing receipts.

Gateway Services Community Development District
Notes to the Financial Statements
February 28, 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>				
Dues, Licenses, Subscriptions	\$800	\$560	70%	Includes \$560 for membership to Florida Rural Water Association.
Meters & Supplies	\$75,000	\$40,255	54%	All payments for meters and other supplies. Included in this amount are meters for new construction.
Contracts-Bulk Potable Water	\$957,916	\$434,884	45%	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

February 28, 2017

Gateway Services Community Development District
Treasurer's Report
February 28, 2017

<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	\$ 611,653
Money Market Account	Iberia Bank	0.03%	n/a	84
Money Market Account - ICS	Iberia Bank	0.20%	n/a	3,200,610
			Subtotal	<u>\$ 3,812,347</u>
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	0.40%	01/08/18	252,001
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	<u>\$ 704,001</u>
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	<u>\$ 500,000</u>
Certificate of Deposit - 6 Months	BankUnited	0.55%	06/12/17	251,251
Certificate of Deposit - 6 Months	BankUnited	0.50%	07/08/17	251,251
Certificate of Deposit - 6 Months	BankUnited	0.55%	06/01/17	100,274
			Subtotal	<u>\$ 602,776</u>
Certificate of Deposit - 9 Months	BankUnited	0.65%	03/01/17	100,000
Money Market Account	Iberia Bank	0.03%	n/a	463,385
Money Market Account - ICS	Iberia Bank	0.20%	n/a	2,760,500
			Subtotal	<u>\$ 5,145,607</u>
Stoneybrook Fund				
Checking Account - Operating	Iberia Bank	0.03%	n/a	396,064
			Subtotal	<u>\$ 396,064</u>
Town Lakes Fund				
Checking Account - Operating	Iberia Bank	0.03%	n/a	43,881
			Subtotal	<u>\$ 43,881</u>

Gateway Services Community Development District
Treasurer's Report
February 28, 2017

<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	267,882 (1)
		Subtotal		<u>\$ 317,882</u>
Series 2007 Debt Service Fund				
Series 2007 Benefit Tax	US Bank	0.01%	n/a	466,948 (1)
		Subtotal		<u>\$ 466,948</u>
Series 2013 Capital Projects Fund				
Series 2013 Construction	US Bank	0.01%	n/a	558,807 (1)
		Subtotal		<u>\$ 558,807</u>
Enterprise Fund				
Checking Account - Operating	Iberia Bank	0.00%	n/a	879,259
Money Market Account	Iberia Bank	0.03%	n/a	165,049
Money Market Account - ICS	Iberia Bank	0.20%	n/a	2,974,963
Series 2014-2 Acquisition	US Bank	0.01%	n/a	9,270 (1)
Series 2014 Interest	US Bank	0.01%	n/a	7,102 (1)
Series 2014-2 Interest	US Bank	0.01%	n/a	8,935 (1)
Series 2014 Maintenance Reserve	US Bank	0.01%	n/a	298,643 (1)
Series 2014 Rate Stabilization	US Bank	0.01%	n/a	539,374 (1)
Series 2014 Reserve	BB&T	0.01%	n/a	150,809
Series 2014-2 Reserve	Iberia Bank	0.00%	n/a	116,246
Series 2014 Revenue	US Bank	0.01%	n/a	13,431 (1)
Series 2014 Sinking	US Bank	0.01%	n/a	182,208 (1)
		Subtotal		<u>\$ 5,345,289</u>
		Total		<u><u>\$ 16,086,825</u></u>

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

Gateway Services Community Development District
Fixed Assets Reserve Schedule
February 28, 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 February 2017	(340,963)	-	-	(125,964)	(466,927)
Subtotal	1,079,320	960,667	79,594	504,693	2,624,274
Additions to Reserve - FY2017	114,838	413,793	10,000	750,000	1,288,631
Remaining Committed Amount	(96,525)	-	-	(366,562)	(463,088)
Projected Loan Proceeds	-	-	-	228,839	228,839
Remaining Expected Spending - FY2017	(498,202)	-	-	(761,818)	(1,260,020)
Projected Ending Balance - FY17	599,431	1,374,460	89,594	355,152	2,418,637 (1)

Notes

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

Gateway Services Community Development District
Capital Projects - Spending Report
General Fund
February 28, 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						
Vehicle, Pickup Truck	not started	13,800	-	-	-	13,800
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
Clubhouse Furniture	not started	2,190	-	-	-	2,190
Parks & Recreation						
Pool Rehabilitation & Improvements (Gateway Commons)	in progress	26,000	8,749	-	-	17,251
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		514,420	16,218	-	-	498,202

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
February 28, 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						
Vehicle, Pickup Truck	not started	32,200	-	-	-	32,200
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
Clubhouse Furniture	not started	5,110	-	-	-	5,110
Utility Services						
GIS Mapping Software	in progress	20,000	9,616	-	-	10,384
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	-	54,199	-	5,801
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		943,980	125,964	56,198	-	761,818
Total All Capital Projects						
		1,458,400	142,182	56,198	-	1,260,020

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	445,498	65,570	-	88,932
Lake Bank Restoration	in progress	1,050,443	534,591	25,856	-	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	2,260,004	96,525	123,192	470,439

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	55,130	46,268	(54,199)
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	310,364	241,542	(89,309)
Total All Capital Projects						
		5,728,071	4,575,317	406,889	364,734	381,130

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
February 28, 2017

Sources of Funds:

Refunding Bonds Issued (Construction Accounts)		\$1,670,129
Interest Earned		\$531
	Total Sources	<u>\$1,670,660</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		(\$739,148)
	Total Uses	<u>(\$947,932)</u> <u>(\$1,111,854)</u>

Adjusted Balance in Construction Account February 28, 2017 \$558,807

Construction Fund:	MMA	0.01%	n/a	n/a	\$558,807
					<u>\$0</u>
				Balance at February 28, 2017	<u><u>\$558,807</u></u> (1)

(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

February 28, 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
6	02/07/17	Gateway CDD	\$729,178
7		Void	\$0
8	02/15/17	Phillip Burnett	\$2,100
Total FY 2017			\$731,278
Grand Total			\$947,932

Gateway Services Community Development District
Series 2014-2 Water Meter Replacement Project - Recap of Activity
February 28, 2017

Sources of Funds:

Enterprise Checking Account	\$1,622	
Drawdown from Iberia Loan	\$1,155,107	
Interest Earned	\$3	
Transfer to Interest Account	(<u>\$2,900</u>)	
Total Sources		\$1,153,833

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 February 28, 2017 **\$9,270**

Recap of Loan:

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

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

February 28, 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
02/15/17	\$ 139,892	\$ 3,126	\$ -	\$ 143,018	\$ 55,305	\$ 55,225	\$ 9,971	\$ 172	\$ 9,887	\$ 5,814	\$ 6,643
TOTAL	\$ 5,442,915	\$ 222,462	\$ 10,132	\$ 5,675,509	\$ 2,194,732	\$ 2,191,527	\$ 395,699	\$ 6,836	\$ 392,363	\$ 230,732	\$ 263,619
% COLLECTED				95.11%	95.11%	95.11%	95.11%	95.11%	95.11%	95.11%	95.11%
TOTAL OUTSTANDING				\$ 291,785	\$ 112,834	\$ 112,669	\$ 20,343	\$ 351	\$ 20,172	\$ 11,862	\$ 13,553

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