

**Gateway Services
Community Development District**

Financial Report

March 31, 2017

Prepared by



**Gateway Services
Community Development District**

Table of Contents

	Report Page #
<u>BASIC FINANCIAL STATEMENTS</u>	
Balance Sheet	
General Funds	Page 1
Debt Service, Capital Projects and Enterprise Funds	Page 2 - 3
Revenues and Summary Expenditures	
General Funds	Page 4 - 15
Debt Service Funds	Page 16 - 17
Capital Projects - General Fund.....	Page 18 - 19
Capital Projects - Enterprise Fund.....	Page 20 - 21
Capital Project Fund	Page 22
Enterprise Fund	Page 23 - 25
Notes to the Financial Statements	Page 26 - 31
<u>SUPPORTING SCHEDULES</u>	
Treasurer's Report	Page 32 - 33
Series 2013 Capital Projects Fund - Recap of Activity	Page 34
Series 2013 Requisition List.....	Page 35
Series 2014-2 Water Meter Replacement Project Fund - Recap of Activity	Page 36
Series 2014-2 Requisition List.....	Page 37
Assessment Collection Report	Page 38

Gateway Services
Community Development District

Basic Financial Statements

(Unaudited)

March 31, 2017

Gateway Services Community Development District

Balance Sheet

March 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	\$ 664,794	\$ 14,946	\$ 362,759	\$ 43,882	\$ -	\$ -	\$ 1,086,381
Equity in Pooled Cash	(1,031,824)	-	-	-	-	1,031,824	-
Accounts Receivable	12,352	-	703	-	-	-	13,055
Interest/Dividend Receivables	-	8,334	-	-	-	-	8,334
Due From Other Funds	-	-	-	60	376,784	-	376,844
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	2,902,991	2,762,630	-	-	-	-	5,665,621
Money Market Account	84	300,562	-	-	-	-	300,646
Deposits	-	90,000	-	-	-	-	90,000
Utility Deposits - TECO	375	-	-	-	-	-	375
Total Current Assets	2,548,772	5,083,249	363,462	43,942	376,784	1,031,824	9,448,033
Total Assets	\$ 2,548,772	\$ 5,083,249	\$ 363,462	\$ 43,942	\$ 376,784	\$ 1,031,824	\$ 9,448,033
Liabilities							
Current Liabilities							
Accounts Payable	\$ 61,745	\$ 137,132	\$ 3,339	\$ -	\$ 111,507	\$ 10,794	\$ 324,517
Accrued Expenses	-	40,615	-	-	-	-	40,615
Due To HOA	-	5,362	-	-	-	-	5,362
Accrued Wages Payable	843	-	-	-	-	-	843
Sales Tax Payable	105	-	-	-	-	-	105
Deferred Revenue	11,647	-	-	-	-	-	11,647
Due To Other Funds	295,320	16,248	6,903	-	-	-	318,471
Total Current Liabilities	369,660	199,357	10,242	-	111,507	10,794	701,560
Total Liabilities	369,660	199,357	10,242	-	111,507	10,794	701,560
Fund Balances / Retained Earnings							
Nonspendable:							
Deposits	375	-	-	-	-	-	375
Restricted for:							
Capital Projects	-	-	-	-	-	1,021,030	1,021,030
Committed to:							
Fixed Asset Reserves	-	960,667	79,594	-	-	-	1,040,261
Emergency Reserve Fund	700,000	-	-	-	-	-	700,000
Unassigned:	1,478,737	3,923,225	273,626	43,942	265,277	-	5,984,807
Total Fund Bal. / Ret. Earnings	\$ 2,179,112	\$ 4,883,892	\$ 353,220	\$ 43,942	\$ 265,277	\$ 1,021,030	\$ 8,746,473
Total Liab. & Fund Bal. / Ret. Earnings	\$ 2,548,772	\$ 5,083,249	\$ 363,462	\$ 43,942	\$ 376,784	\$ 1,031,824	\$ 9,448,033

Gateway Services Community Development District

Balance Sheet

March 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	\$ -	\$ -	\$ -	\$ -	\$ 861,163	\$ 861,163
Equity in Pooled Cash	-	-	468,747	-	(468,747)	-
Accounts Receivable	-	-	-	-	394,916	394,916
Accounts Receivable - Other	-	-	-	-	284	284
Allow -Doubtful Accounts	-	-	-	-	(19,918)	(19,918)
Connection Fees Receivable	-	-	-	-	85,202	85,202
Allow-Doubtful Collections	-	-	-	-	(85,202)	(85,202)
Due From Other Funds	-	171	-	-	-	171
Investments:						
ICS	-	-	-	-	2,977,258	2,977,258
Money Market Account	-	-	-	-	25,049	25,049
Acquisition Fund	-	-	-	-	9,272	9,272
Benefit Tax Account	-	469,171	-	-	-	469,171
Construction Fund	-	-	-	556,282	-	556,282
Interest Account	-	-	-	-	19,890	19,890
Maintenance Reserve	-	-	-	-	298,685	298,685
Rate Stabilization fund	-	-	-	-	539,450	539,450
Reserve Fund	50,000	-	-	-	267,056	317,056
Revenue Fund	269,815	-	-	-	13,433	283,248
Sinking fund	-	-	-	-	218,662	218,662
Accrued Revenue	-	-	-	-	328,477	328,477
Total Current Assets	319,815	469,342	468,747	556,282	5,464,930	7,279,116
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	\$ 319,815	\$ 469,342	\$ 468,747	\$ 556,282	\$ 19,006,606	\$ 20,820,792

Gateway Services Community Development District

Balance Sheet

March 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	\$ -	\$ -	\$ 26,137	\$ 2,100	\$ 219,172	\$ 247,409
Retainage Payable	-	-	-	-	112,611	112,611
Due To Other Gov'tl Units	-	-	-	-	35,700	35,700
Accrued Interest Payable	-	-	-	-	21,949	21,949
Accrued Vacation	-	-	-	-	16,575	16,575
Deposits	-	-	-	-	755,436	755,436
Prepaid Connection Fees	-	-	-	-	68,972	68,972
Deferred Revenue	-	-	-	-	22,036	22,036
Due To Other Funds	1,402	-	-	4,218	52,923	58,543
Total Current Liabilities	1,402	-	26,137	6,318	1,305,374	1,339,231
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	-	26,137	6,318	3,332,831	3,366,688
<u>Fund Balances / Retained Earnings</u>						
Restricted for:						
Debt Service	318,413	469,342	-	-	-	787,755
Capital Projects	-	-	442,610	549,964	-	992,574
Unrestricted/Unreserved	-	-	-	-	15,673,775	15,673,775
Total Fund Bal. / Ret. Earnings	\$ 318,413	\$ 469,342	\$ 442,610	\$ 549,964	\$ 15,673,775	\$ 17,454,104
Total Liab. & Fund Bal. / Ret. Earnings	\$ 319,815	\$ 469,342	\$ 468,747	\$ 556,282	\$ 19,006,606	\$ 20,820,792

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

For the Period Ending March 31, 2017

(50% 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 Mar-16	Variance Fav (Unfav)
REVENUE							
Special Assmnts- Tax Collector	2,307,566	2,207,554	2,212,897	5,343	95.9%	2,146,764	66,133
Special Assmnts- Discounts	(92,303)	(88,302)	(93,241)	(4,939)	101.0%	(89,921)	(3,320)
Soccer Park Use	30,000	15,000	21,953	6,953	73.2%	3,933	18,020
Dog Park Revenue	3,500	1,750	2,217	467	63.3%	2,453	(236)
RV Parking Lot Revenue	10,000	5,000	6,710	1,710	67.1%	4,736	1,974
Other Miscellaneous Revenues	5,000	2,500	3,042	543	60.8%	7,617	(4,574)
Interest - Investments	15,000	7,500	9,465	1,965	63.1%	5,669	3,795
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	2,151,002	2,185,094	34,092	95.9%	2,081,250	103,844

EXPENDITURES

Administrative

P/R-Board of Supervisors	4,811	2,405	2,454	(49)	51.0%	2,241	(214)
Payroll Taxes	368	184	188	(4)	51.1%	171	(17)
Engineering Fees	16,037	8,018	5,142	2,876	32.1%	7,388	2,246
Management Services	21,955	10,977	16,855	(5,878)	76.8%	22,916	6,061
Attorney Fees	11,025	5,513	3,030	2,483	27.5%	3,676	646
Auditing Services	4,109	2,055	-	2,055	0.0%	-	-
Public Officials Insurance	1,216	912	768	144	63.2%	774	6
Legal Advertising	2,687	1,344	65	1,278	2.4%	618	553
Audio/Video Recording	120	60	-	60	0.0%	-	-
Dues, Licenses, Subscriptions	837	436	35	401	4.2%	36	1
Total Administrative	63,165	31,904	28,538	3,366	45.2%	37,821	9,283

Operational Admin Services

Payroll-Salaries	79,392	39,696	9,522	30,174	12.0%	5,811	(3,711)
Payroll Taxes	992	496	715	(219)	72.1%	493	(222)
Retirement Benefits	389	194	180	14	46.3%	186	6
Life and Health Insurance	4,255	2,128	2,673	(546)	62.8%	2,618	(56)
Workers' Compensation	37	28	15	12	41.8%	14	(2)
Professional Fees	5,212	2,606	185	2,421	3.5%	-	(185)
Telephone/Fax/Internet Services	4,811	2,405	715	1,690	14.9%	2,165	1,450
Cell Phone	902	451	639	(188)	70.8%	471	(168)
Postage	501	251	201	49	40.2%	184	(18)
Building Utilities	2,806	1,403	1,748	(345)	62.3%	1,061	(687)
Rentals & Leases	601	301	155	145	25.9%	221	66

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

For the Period Ending March 31, 2017

(50% 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 Mar-16	Variance Fav (Unfav)
Insurance (Liab,Auto,Property)	5,093	3,820	3,217	603	63.2%	3,182	(35)
Building Maintenance & Repairs	2,506	1,253	448	805	17.9%	1,089	641
Vehicle Operations	1,343	671	2,897	(2,226)	215.7%	1,391	(1,506)
Vehicle Maintenance	2,005	1,003	-	1,003	0.0%	-	-
Team Events	401	200	-	200	0.0%	191	191
Printing	1,704	852	523	329	30.7%	545	22
Dues, Licenses, Subscriptions	150	75	1,062	(987)	708.1%	-	(1,062)
Office Supplies	2,806	1,403	1,555	(152)	55.4%	1,139	(416)
Computer Support	5,012	2,506	3,507	(1,001)	70.0%	2,510	(997)
Website & Newsletter	802	401	121	280	15.1%	123	2
Team Uniforms	401	200	104	96	26.0%	66	(38)
Safety Equipment	301	151	101	50	33.4%	41	(59)
Education / Training	2,005	1,003	1,128	(125)	56.2%	61	(1,067)
Safety Training	301	151	-	151	0.0%	-	-
Op Supplies - General	1,201	602	615	(13)	51.2%	376	(239)
Total Oper. Admin Services	125,929	64,248	32,026	32,222	25.4%	23,937	(8,089)
<u>Landscape Services</u>							
Payroll-Salaries	12,894	6,447	6,468	(21)	50.2%	5,669	(799)
Payroll Taxes	986	493	495	(2)	50.2%	434	(61)
Retirement Benefits	387	194	142	51	36.7%	146	3
Life and Health Insurance	3,303	1,652	1,793	(141)	54.3%	2,000	207
Workers' Compensation	635	476	265	211	41.8%	230	(35)
ProfServ-Landscape Architect	34,000	17,000	-	17,000	0.0%	-	-
Contractual Landscaping Maint.	648,767	324,383	324,383	0	50.0%	331,978	7,594
Irrigation Repairs & Replacem.	15,000	7,500	6,181	1,319	41.2%	10,566	4,385
R&M-Tree Trimming Services	35,000	17,500	7,500	10,000	21.4%	-	(7,500)
Plant Replacement Program	25,000	12,500	13,819	(1,319)	55.3%	8,800	(5,019)
Utility Fees	38,000	19,000	16,907	2,093	44.5%	11,341	(5,566)
Insurance	1,630	1,223	1,030	193	63.2%	1,021	(9)
Total Landscape Services	815,602	408,367	378,983	29,384	46.5%	372,184	(6,800)

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

For the Period Ending March 31, 2017

(50% 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 Mar-16	Variance Fav (Unfav)
<u>Waterway Management Services</u>							
Payroll-Salaries	12,894	6,447	6,468	(21)	50.2%	5,669	(799)
Payroll Taxes	986	493	495	(2)	50.2%	434	(61)
Retirement Benefits	387	194	142	51	36.7%	146	3
Life and Health Insurance	3,303	1,652	1,793	(141)	54.3%	2,000	207
Workers' Compensation	635	476	265	211	41.8%	230	(35)
Engineering Fees	35,000	17,500	40,386	(22,886)	115.4%	15,718	(24,668)
Attorney Fees	15,000	7,500	8,290	(790)	55.3%	4,583	(3,707)
Insurance	1,085	814	685	128	63.2%	680	(5)
Fountain Maintenance	5,000	2,500	-	2,500	0.0%	-	-
Lake Maintenance	135,000	67,500	74,711	(7,211)	55.3%	57,566	(17,145)
Wetland Maintenance	124,180	62,090	20,276	41,814	16.3%	29,180	8,904
Wetland Plantings	10,000	5,000	-	5,000	0.0%	-	-
Grass Carp Program	1,000	500	-	500	0.0%	-	-
NPDES Compliance	2,500	1,250	560	690	22.4%	1,028	468
Lakes and Wetlands Inspection	25,211	12,606	9,700	2,906	38.5%	14,550	4,850
Video Inspection	10,000	5,000	-	5,000	0.0%	-	-
Maintenance & Repairs	50,000	25,000	15,470	9,530	30.9%	1,839	(13,631)
Littoral Maintenance	54,000	27,000	-	27,000	0.0%	-	-
Aerators	-	-	-	-	n/a	2,688	2,688
Utilities - Aerators	5,000	2,500	6,498	(3,998)	130.0%	558	(5,940)
Total Waterway Mgmt Services	491,181	246,021	185,739	60,281	37.8%	136,869	(48,871)
<u>Parks & Recreation</u>							
Payroll-Salaries	44,377	22,189	21,110	1,079	47.6%	23,781	2,672
Payroll Taxes	3,395	1,697	1,615	83	47.6%	1,819	204
Retirement Benefits	1,331	665	106	559	8.0%	107	0
Life and Health Insurance	13,307	6,653	6,540	114	49.1%	7,315	775
Workers' Compensation	2,248	1,686	939	747	41.8%	851	(88)
Attorney Fees	2,500	1,250	155	1,095	6.2%	2,914	2,758
Utility Services	65,716	32,858	29,536	3,322	44.9%	28,985	(551)
Insurance	5,165	3,874	3,263	611	63.2%	3,236	(27)
Contractual Landscaping Maint.	103,866	51,933	51,933	0	50.0%	52,813	881
Plant Replacement Program	5,000	2,500	410	2,090	8.2%	-	(410)
Maintenance & Repairs	30,000	15,000	29,088	(14,088)	97.0%	21,638	(7,451)
Dog Park	5,000	2,500	4,675	(2,175)	93.5%	705	(3,969)
Total Parks & Recreation	281,905	142,806	149,370	(6,564)	53.0%	144,165	(5,204)

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

For the Period Ending March 31, 2017

(50% 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 Mar-16	Variance Fav (Unfav)
<u>Swimming Pool</u>								
Payroll-Salaries	70,627	35,314	31,513	3,801		44.6%	27,484	(4,029)
Payroll Taxes	5,403	2,702	2,411	291		44.6%	2,103	(308)
Retirement Benefits	791	395	346	50		43.7%	358	12
Life and Health Insurance	10,614	5,307	5,176	131		48.8%	6,427	1,251
Workers' Compensation	3,614	2,711	1,509	1,201		41.8%	1,315	(194)
Education / Training	4,200	2,100	-	2,100		0.0%	-	-
Attorney Fees	1,000	500	-	500		0.0%	767	767
Telephone/Fax/Internet Services	2,040	1,020	1,061	(41)		52.0%	384	(677)
Utility Services	25,000	12,500	13,777	(1,277)		55.1%	9,252	(4,525)
Propane /Natural Gas	25,000	12,500	36,769	(24,269)		147.1%	44,788	8,019
Insurance	5,165	3,874	3,263	611		63.2%	3,236	(27)
Maintenance & Repairs	20,000	10,000	2,314	7,686		11.6%	21,065	18,751
Op Supplies - Pool Chemicals	5,300	2,650	3,883	(1,233)		73.3%	3,171	(712)
Operating Supplies	10,000	5,000	327	4,673		3.3%	4,431	4,104
Total Swimming Pool	188,754	96,572	102,349	(5,777)		54.2%	124,780	22,431
<u>Special Events</u>								
Payroll-Salaries	5,473	2,737	2,475	262		45.2%	1,522	(952)
Payroll Taxes	419	209	189	20		45.2%	116	(73)
Retirement Benefits	164	82	50	32		30.7%	48	(3)
Life and Health Insurance	1,697	848	831	18		48.9%	931	100
Workers' Compensation	274	206	114	91		41.8%	98	(17)
Insurance	545	409	344	64		63.2%	341	(3)
Misc-Special Events	5,000	2,500	8,436	(5,936)		168.7%	2,327	(6,109)
Holiday Lighting & Decorations	15,000	7,500	13,445	(5,945)		89.6%	11,596	(1,849)
Total Special Events	28,572	14,491	25,885	(11,394)		90.6%	16,979	(8,906)
<u>Street Light Services</u>								
Electricity	33,585	16,793	15,087	1,705		44.9%	15,107	20
Insurance	4,903	3,677	3,097	580		63.2%	3,072	(25)
Maintenance & Repairs	35,000	17,500	10,336	7,164		29.5%	15,858	5,522
Operating Supplies	1,000	500	-	500		0.0%	-	-
Total Street Light Services	74,488	38,470	28,520	9,950		38.3%	34,037	5,517

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

For the Period Ending March 31, 2017

(50% 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 Mar-16	Variance Fav (Unfav)
<u>Roadway Services</u>							
Attorney Fees	2,500	1,250	10,685	(9,435)	427.4%	1,291	(9,395)
Engineering Fees	1,500	750	420	330	28.0%	635	215
Street Sweeping Services	15,000	7,500	5,538	1,962	36.9%	6,685	1,147
Maintenance & Repairs	3,000	1,500	3,957	(2,457)	131.9%	675	(3,282)
Operating Supplies	1,000	500	-	500	0.0%	-	-
Total Roadway Services	23,000	11,500	20,600	(9,100)	89.6%	9,286	(11,315)
<u>Public Safety Services</u>							
Engineering Fees	1,000	500	-	500	0.0%	-	-
Attorney Fees	1,000	500	-	500	0.0%	-	-
Contractual Services-Sheriff	5,000	2,500	19,835	(17,335)	396.7%	565	(19,270)
Other Public Safety expenses	50,000	25,000	-	25,000	0.0%	-	-
Total Public Safety Services	57,000	28,500	19,835	8,665	34.8%	565	(19,270)
<u>Other Fees & Charges</u>							
Trsf to Fixed Asset Reserve	114,838	-	-	-	0.0%	-	-
Professional Fees	5,000	2,500	-	2,500	0.0%	10,090	10,090
Misc-Late Fees	-	-	224	(224)	n/a	-	(224)
Total Other Fees & Charges	119,838	2,500	224	2,276	0.2%	10,090	9,866
TOTAL REVENUES	2,278,763	2,151,002	2,185,094	34,092	95.9%	2,081,250	103,844
TOTAL EXPENDITURES	2,269,434	1,085,378	972,069	113,309	42.8%	910,712	(61,357)
Revenue Over (Under) Expenditures	9,329	1,065,624	1,213,026	147,401	13002.7%	1,170,538	42,487
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	1,065,624	1,213,026	147,401	13002.7%	(1,059,903)	2,272,928
Fund balance as of Oct 01		966,085	966,085			3,095,341	(2,129,257)
Fund Balance as of Mar 31		\$ 2,031,709	\$ 2,179,110			\$ 2,035,439	\$ 143,672

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

(50% 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 Mar-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	331,602	346,523	14,921	80.4%	282,253	64,270
Special Assmnts- Discounts	(91,767)	(87,789)	(93,105)	(5,316)	101.5%	(84,800)	(8,305)
Fire Impact Fees	25,000	12,500	72,713	60,213	290.9%	20,746	51,967
Interest - Investments	10,000	5,000	11,666	6,666	116.7%	2,599	9,067
TOTAL REVENUE	2,237,410	2,124,456	2,200,941	76,485	98.4%	1,963,043	237,898

EXPENDITURES

Administrative

P/R-Board of Supervisors	2,389	1,195	1,206	(11)	50.5%	1,059	(146)
Payroll Taxes	183	92	92	(1)	50.3%	81	(11)
Engineering Fees	7,963	3,982	2,552	1,430	32.0%	3,493	941
Management Services	10,901	5,451	8,365	(2,914)	76.7%	10,834	2,469
Attorney Fees	5,475	2,738	1,783	955	32.6%	1,738	(45)
Auditing Services	2,041	1,021	-	1,021	0.0%	-	-
Public Officials Insurance	604	453	382	71	63.2%	366	(16)
Legal Advertising	1,333	666	32	634	2.4%	292	260
Audio/Video Recording	60	30	-	30	0.0%	-	-
Dues, Licenses, Subscriptions	415	208	17	190	4.2%	17	(1)
Total Administrative	31,364	15,833	14,428	1,405	46.0%	17,879	3,451

Operational Admin Services

Payroll-Salaries	27,630	13,815	4,711	9,104	17.1%	2,731	(1,981)
Payroll Taxes	493	247	374	(127)	75.8%	232	(142)
Retirement Benefits	193	97	89	7	46.1%	88	(1)
Life and Health Insurance	2,113	1,057	1,264	(207)	59.8%	1,237	(26)
Workers' Compensation	18	14	8	6	41.8%	7	(1)
Professional Fees	2,588	1,294	92	1,202	3.5%	-	(92)
Telephone/Fax/Internet Services	2,389	1,195	355	840	14.9%	1,023	669
Postage	249	125	100	25	40.1%	87	(13)
Cell Phone	448	224	317	(93)	70.7%	223	(94)
Building Utilities	1,394	697	865	(168)	62.1%	433	(432)
Rentals & Leases	299	149	77	72	25.8%	105	27
Insurance (Liab,Auto,Property)	2,529	1,897	1,597	299	63.2%	1,503	(94)
Building Maintenance & Repairs	1,244	622	222	400	17.9%	515	292
Vehicle Operations	667	334	1,440	(1,106)	215.9%	658	(782)
Vehicle Maintenance	995	497	-	497	0.0%	-	-
Team Events	199	100	-	100	0.0%	90	90

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

(50% 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 Mar-16	Variance Fav (Unfav)
Printing	846	423	259	164	30.7%	258	(2)
Dues, Licenses, Subscriptions	75	38	527	(490)	702.7%	-	(527)
Office Supplies	1,394	697	765	(68)	54.9%	539	(227)
Computer Support	2,488	1,244	1,737	(493)	69.8%	1,187	(550)
Website & Newsletter	398	199	57	142	14.4%	58	1
Team Uniforms	199	100	52	48	26.0%	31	(21)
Safety Equipment	149	74	50	25	33.5%	20	(30)
Education / Training	995	497	560	(62)	56.2%	29	(531)
Safety Training	149	74	-	74	0.0%	-	-
Operating Supplies	598	299	252	46	42.2%	178	(75)
Total Oper. Admin Services	50,739	26,006	15,770	10,235	31.1%	11,229	(4,541)
<u>Operating Expenses</u>							
Payroll-Salaries	1,881	941	1,195	(254)	63.5%	6,150	4,956
Payroll Taxes	144	72	91	(19)	63.5%	471	379
Retirement Benefits	56	28	13	15	23.9%	144	131
Life and Health Insurance	327	164	227	(64)	69.5%	2,302	2,074
Workers' Compensation	96	72	40	32	41.8%	243	203
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	6,000	17,450	(11,450)	145.4%	4,608	(12,843)
ProfServ-Trustee Fees	4,256	4,256	3,771	485	88.6%	3,771	-
Attorney Fees	25,000	12,500	14,794	(2,294)	59.2%	11,182	(3,613)
Property Insurance	12,665	9,499	8,000	1,499	63.2%	7,936	(64)
Road/Sidewalk Maintenance	5,000	2,500	941	1,559	18.8%	810	(131)
Miscellaneous Services	5,000	2,500	3,478	(978)	69.6%	-	(3,478)
Total Operating Expenses	68,725	40,831	50,002	(9,171)	72.8%	37,616	(12,386)
<u>Waterway Management Services</u>							
Contracts-Lakes	146,000	73,000	37,737	35,263	25.8%	43,488	5,751
R&M-Fountain	16,000	8,000	-	8,000	0.0%	-	-
R&M-Stormwater System	60,000	30,000	4,734	25,266	7.9%	520	(4,214)
R&M-Wash Out Repair	25,000	12,500	-	12,500	0.0%	-	-
Fish Gate & Aerator Maint.	10,000	5,000	-	5,000	0.0%	-	-
Vine Control & Removal	20,000	10,000	-	10,000	0.0%	-	-
Littoral Restoration	3,000	1,500	-	1,500	0.0%	100	100
Pond Aeration	100,000	50,000	11,608	38,393	11.6%	330,828	319,221
Grass Carp Program	5,000	2,500	-	2,500	0.0%	-	-
Aeration Electrical Op	8,000	4,000	-	4,000	0.0%	-	-
Pond Bank Improvements	100,000	50,000	93,550	(43,550)	93.6%	126,318	32,768

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

(50% 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 Mar-16	Variance Fav (Unfav)
GIS Web Portal	5,000	2,500	-	2,500	0.0%	-	-
Total Waterway Mgmt Services	498,000	249,000	147,629	101,371	29.6%	501,254	353,625
Other Fees & Charges							
HOA agreement	1,185,123	592,562	546,530	46,032	46.1%	458,455	(88,075)
Reserve - Capital Projects	411,862	-	-	-	0.0%	-	-
Total Other Fees & Charges	1,596,985	592,562	546,530	46,032	34.2%	458,455	(88,075)
TOTAL EXPENDITURES	2,245,813	924,231	774,359	149,872	34.5%	1,026,434	252,075
Revenue Over (Under) Expenditures	(8,403)	1,200,225	1,426,582	226,357	-16977.1%	936,610	489,972
Net change in Fund Balance	(8,403)	1,200,225	1,426,582	226,357	-16977.1%	936,610	489,972
Fund balance as of Oct 01		3,457,310	3,457,310			2,400,291	1,057,019
Fund Balance as of Mar 31		\$ 4,657,535	\$ 4,883,892			\$ 3,336,901	\$ 1,546,991

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

(50% 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 Mar-16	Variance Fav (Unfav)
REVENUE							
Special Assmnts- Tax Collector	416,043	398,012	398,974	962	95.9%	397,124	1,850
Special Assmnts- Discounts	(16,642)	(15,920)	(16,811)	(891)	101.0%	(16,634)	(177)
Other Miscellaneous Revenues	-	-	703	703	n/a	-	703
Interest - Investments	-	-	50	50	n/a	50	0
TOTAL REVENUE	399,401	382,092	382,917	825	95.9%	380,540	2,377
EXPENDITURES							
<u>Operational Admin Services</u>							
Payroll-Salaries	5,882	2,941	3,077	(136)	52.3%	2,716	(361)
Payroll Taxes	450	225	235	(10)	52.3%	208	(27)
Retirement Benefits	176	88	46	42	26.4%	50	3
Life and Health Insurance	1,580	790	893	(103)	56.5%	1,006	114
Workers' Compensation	291	218	122	97	41.8%	106	(15)
Engineering Fees	2,000	1,000	-	1,000	0.0%	415	415
Attorney Fees	1,000	500	279	221	27.9%	220	(60)
Total Oper. Admin Services	11,379	5,762	4,652	1,110	40.9%	4,721	69
<u>Landscape Services</u>							
Utility Fees	25,000	12,500	12,609	(109)	50.4%	8,503	(4,106)
Contractual Landscaping Maint.	116,122	58,061	58,061	0	50.0%	62,801	4,740
R&M-Irrigation	3,000	1,500	2,800	(1,300)	93.3%	166	(2,634)
Miscellaneous Maintenance	3,000	1,500	150	1,350	5.0%	125	(25)
Plant Replacement Program	23,953	11,977	-	11,977	0.0%	2,027	2,027
Total Landscape Services	171,075	85,538	73,620	11,918	43.0%	73,622	2
<u>Street Light Services</u>							
Electricity	32,000	16,000	16,912	(912)	52.9%	16,011	(901)
Total Street Light Services	32,000	16,000	16,912	(912)	52.9%	16,011	(901)
<u>Roadway Services</u>							
Maintenance & Repairs	4,000	2,000	2,795	(795)	69.9%	-	(2,795)
Cap Outlay - Security Cameras	5,000	2,500	-	2,500	0.0%	-	-
Total Roadway Services	9,000	4,500	2,795	1,705	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 March 31, 2017

(50% 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 Mar-16	Variance Fav (Unfav)
Public Safety Services							
Contractual Services	157,447	78,724	70,161	8,563	44.6%	75,506	5,345
Utility - Gatehouse	4,500	2,250	1,944	306	43.2%	1,851	(93)
Gatehouse Repair & Maintenance	4,000	2,000	-	2,000	0.0%	-	-
Total Public Safety Services	165,947	82,974	72,105	10,868	43.5%	77,358	5,252
Other Fees & Charges							
Revenue Reserve	10,000	-	-	-	0.0%	-	-
Total Other Fees & Charges	10,000	-	-	-	0.0%	-	-
TOTAL EXPENDITURES	399,401	194,773	170,085	24,689	42.6%	171,712	1,627
Revenue Over (Under) Expenditures	-	187,319	212,832	25,513	n/a	208,829	4,003
Net change in Fund Balance	-	187,319	212,832	25,513	n/a	208,829	4,003
Fund balance as of Oct 01		140,388	140,388			173,684	(33,297)
Fund Balance as of Mar 31		\$ 327,706	\$ 353,220			\$ 382,513	\$ (29,293)

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

(50% 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 Mar-16	Variance Fav (Unfav)
REVENUE							
Special Assmnts- Tax Collector	7,188	6,877	6,893	16	95.9%	6,861	32
Special Assmnts- Discounts	(288)	(275)	(290)	(15)	100.8%	(287)	(3)
Interest - Investments	-	-	6	6	n/a	5	1
TOTAL REVENUE	6,900	6,602	6,608	6	95.8%	6,578	30
EXPENDITURES							
<u>Operational Admin Services</u>							
Attorney Fees	150	75	-	75	0.0%	-	-
Total Oper. Admin Services	150	75	-	75	0.0%	-	-
<u>Landscape Services</u>							
Contractual Services	400	200	-	200	0.0%	-	-
Utility Fees	1,000	500	319	181	31.9%	303	(16)
Irrigation Maintenance	1,350	675	-	675	0.0%	-	-
Plant Replacement Program	2,500	1,250	-	1,250	0.0%	-	-
Total Landscape Services	5,250	2,625	319	2,306	6.1%	303	(16)
<u>Roadway Services</u>							
Maintenance & Repairs	1,500	750	-	750	0.0%	-	-
Total Roadway Services	1,500	750	-	750	0.0%	-	-
TOTAL EXPENDITURES	6,900	3,450	319	3,131	4.6%	303	(16)
Revenue Over (Under) Expenditures	-	3,152	6,289	3,137	n/a	6,275	14
Net change in Fund Balance	-	3,152	6,289	3,137	n/a	6,275	14
Fund balance as of Oct 01		37,653	37,653			31,348	6,305
Fund Balance as of Mar 31		\$ 40,805	\$ 43,943			\$ 37,623	\$ 6,319

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

(50% 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 Mar-16	Variance Fav (Unfav)
REVENUE							
Special Assmnts- Tax Collector	412,535	394,655	395,610	955	95.9%	-	395,610
Special Assmnts- Discounts	(16,501)	(15,785)	(16,669)	(884)	101.0%	-	(16,669)
TOTAL REVENUE	396,034	378,870	378,941	71	95.7%	-	378,941
EXPENDITURES							
<u>Waterway Mgmt Services</u>							
Lake Bank Restoration	3,000,000	1,500,000	112,299	1,387,701	3.7%	-	(112,299)
Engineering Fees	-	-	1,365	(1,365)	n/a	-	(1,365)
Total Waterway Mgmt Services	3,000,000	1,500,000	113,664	1,386,336	3.8%	-	(113,664)
<u>Debt Service Payments</u>							
Principal Payments	323,545	161,773	-	161,773	0.0%	-	-
Interest Payments	20,079	10,040	-	10,040	0.0%	-	-
Total Debt Service Payments	343,624	171,812	-	171,812	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	1,724,222	113,664	1,610,558	3.3%	-	(113,664)
Revenue Over (Under) Expenditures	(3,000,000)	(1,345,352)	265,277	1,610,629	-8.8%	-	265,277
Net change in Fund Balance	-	1,654,648	265,277	(1,389,371)	n/a	-	265,277
Fund balance as of Oct 01		-	-			-	-
Fund Balance as of Mar 31		\$ 1,654,648	\$ 265,277			\$ -	\$ 265,277

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 March 31, 2017

(50% 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 Mar-16	Variance Fav (Unfav)
REVENUE							
Special Assmnts- Tax Collector	242,594	232,080	232,642	562	95.9%	231,563	1,079
Special Assmnts- Discounts	(9,704)	(9,284)	(9,477)	(193)	97.7%	(9,374)	(103)
Interest - Investments	-	-	99	99	n/a	6	94
TOTAL REVENUE	232,890	222,796	223,264	468	95.9%	222,195	1,070
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	156,377	156,846	562	1560.3%	153,413	3,432
Net change in Fund Balance	10,052	156,377	156,846	469	1560.3%	153,413	3,432
Fund balance as of Oct 01		161,567	161,567			155,712	5,855
Fund Balance as of Mar 31		\$ 317,944	\$ 318,413			\$ 309,126	\$ 9,287

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 March 31, 2017

(50% 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 Mar-16	Variance Fav (Unfav)
REVENUE							
Special Assmnts- Tax Collector	277,172	265,158	265,801	643	95.9%	264,569	1,232
Special Assmnts- Discounts	(11,087)	(10,606)	(10,827)	(221)	97.7%	(10,710)	(117)
Interest - Investments	-	-	152	152	n/a	9	143
TOTAL REVENUE	266,085	254,552	255,126	574	95.9%	253,868	1,258
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)	230,008	230,582	0	-5120.6%	223,812	6,770
Net change in Fund Balance	(4,503)	230,008	230,582	574	-5120.6%	223,812	6,770
Fund balance as of Oct 01		238,760	238,760			246,517	(7,757)
Fund Balance as of Mar 31		\$ 468,768	\$ 469,342			\$ 470,329	\$ (987)

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

(50% 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 Mar-16	Variance Fav (Unfav)
REVENUE								
Interest - Investments	-	-	-	-	-	n/a	-	-
TOTAL REVENUE	-	-	-	-	-	n/a	-	-
EXPENDITURES								
<u>Administrative Services</u>								
Vehicle, Pickup Truck	13,800	6,900	-	6,900	0.0%		7,918	7,918
WEB Upgrade, Doc. Mgmt Software	1,680	840	3,450	(2,610)	205.4%		-	(3,450)
Office Building Expansion	240,000	120,000	6,375	113,625	2.7%		-	(6,375)
New Phone System	2,250	1,125	-	1,125	0.0%		-	-
Clubhouse Furniture	2,190	1,095	-	1,095	0.0%		-	-
Update Audio/Video equipment	-	-	-	-	n/a		2,318	2,318
Total Administrative	259,920	129,960	9,825	120,135	3.8%		10,235	410
<u>Landscape Services</u>								
Irrigation System High Service Pumps	30,000	15,000	20,136	(5,136)	67.1%		-	(20,136)
Irrigation Replacement Specs.	4,500	2,250	-	2,250	0.0%		-	-
Total Landscape Services	34,500	17,250	20,136	(2,886)	58.4%		-	(20,136)
<u>Waterway Mgmt Services</u>								
Storm Water Sys Renovation & Maint.	-	-	257,999	(257,999)	n/a		18,993	(239,007)
Aerators	10,000	5,000	-	5,000	0.0%		-	-
Lake bank Restoration	-	-	83,453	(83,453)	n/a		25,315	(58,138)
Total Waterway Mgmt Services	10,000	5,000	341,452	(336,452)	3414.5%		44,307	(297,145)
<u>Parks & Recreation</u>								
Stadium Lighting Replacement	79,000	39,500	-	39,500	0.0%		6,075	6,075
Soccer Complex	100,000	50,000	-	50,000	0.0%		-	-
Total Parks & Recreation	179,000	89,500	-	89,500	0.0%		6,075	6,075
<u>Swimming Pool</u>								
Pool Furniture	5,000	2,500	5,509	(3,009)	110.2%		-	(5,509)
Pool Rehabilitation	26,000	13,000	15,720	(2,720)	60.5%		7,800	(7,920)
Total Swimming Pool	31,000	15,500	21,230	(5,730)	68.5%		7,800	(13,430)
<u>Roadway Services</u>								
Road Turnover Project	-	-	6,611	(6,611)	n/a		189,587	182,976
Griffin Road-Sidewalk & Street Lighting	-	-	-	-	n/a		26,219	26,219
Total Roadway Services	-	-	6,611	(6,611)	n/a		215,806	209,195
TOTAL EXPENDITURES	514,420	257,210	399,254	(142,043)	77.6%		284,224	(115,030)

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

(50% 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 Mar-16	Variance Fav (Unfav)
Revenue Over (Under) Expenditures	(514,420)	(257,210)	(399,254)	(142,043)	77.6%	(284,224)	(115,030)
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)	(257,210)	(399,254)	(142,043)	1815.6%	1,946,217	(2,345,471)
Fund balance as of Oct 01		1,420,283	1,420,283			-	1,420,283
Fund Balance as of Mar 31		\$ 1,163,073	\$ 1,021,030			\$ 1,946,217	\$ (925,187)

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

(50% 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 Mar-16	Variance Fav (Unfav)
REVENUE							
Interest - Investments	-	-	-	-	n/a	-	-
TOTAL REVENUE	-	-	-	-	n/a	-	-
EXPENDITURES							
<u>Administrative Services</u>							
Vehicle, Pickup Truck	32,200	16,100	-	16,100	0.0%	18,475	18,475
WEB Upgrade, Doc. Mgmt Software	3,920	1,960	8,050	(6,090)	205.4%	-	(8,050)
Office Building Expansion	560,000	280,000	14,875	265,125	2.7%	-	(14,875)
New Phone System	5,250	2,625	-	2,625	0.0%	-	-
Clubhouse Furniture	5,110	2,555	-	2,555	0.0%	-	-
Update Audio/Video equipment	-	-	-	-	n/a	5,408	5,408
Total Administrative	606,480	303,240	22,925	280,315	3.8%	23,883	958
<u>Utility Services</u>							
Irrigation System High Service Pumps	70,000	35,000	46,983	(11,983)	67.1%	47,840	857
Irrigation Replacement Specs.	10,500	5,250	-	5,250	0.0%	-	-
GIS Software	20,000	10,000	12,746	(2,746)	63.7%	11,086	(1,660)
Generators at Master Pump Stations	60,000	30,000	-	30,000	0.0%	-	-
Meter Replacement Project	-	-	-	-	n/a	19,357	19,357
Wastewater Pump Station Replacement	60,000	30,000	-	30,000	0.0%	72,801	72,801
Telemetry Equip. Replacemnt & Upgrade	20,000	10,000	24,468	(14,468)	122.3%	-	(24,468)
Rehab of Irrigation Ground Water Wells	25,000	12,500	20,340	(7,840)	81.4%	-	(20,340)
Emergency By-Pass Pump	57,000	28,500	51,321	(22,821)	90.0%	-	(51,321)
Capital Outlay - New Pumps	-	-	9,264	(9,264)	n/a	-	(9,264)
Capital Outlay - Lift Station	15,000	7,500	-	7,500	0.0%	-	-
Total Utility Services	337,500	168,750	165,122	3,628	48.9%	151,084	(14,037)
TOTAL EXPENDITURES	943,980	471,990	188,047	283,943	19.9%	174,967	(13,080)
Revenue Over (Under) Expenditures	(943,980)	(471,990)	(188,047)	283,943	19.9%	(174,967)	(13,080)
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)
Loan/Note Proceeds	-	-	-	-	n/a	160,143	(160,143)
Operating Transfers-Out	-	-	(85,074)	(85,074)	n/a	-	(85,074)
TOTAL OTHER SOURCES (USES)	906,670	-	-	-	0.0%	579,936	(579,936)

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

(50% 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 Mar-16	Variance Fav (Unfav)
Net change in Fund Balance	(37,310)	(471,990)	(188,047)	283,943	504.0%	404,969	(593,016)
Fund balance as of Oct 01		630,657	630,657			-	630,657
Fund Balance as of Mar 31		\$ 158,667	\$ 442,610			\$ 404,969	\$ 37,641

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 March 31, 2017

(50% 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 Mar-16	Variance Fav (Unfav)
REVENUE							
Interest - Investments	-	-	407	407	n/a	39	368
TOTAL REVENUE	-	-	407	407	n/a	39	368
EXPENDITURES							
Capital Improvements							
Improvements - Other	-	-	4,725	(4,725)	n/a	-	(4,725)
Total Capital Improvements	-	-	4,725	(4,725)	n/a	-	(4,725)
TOTAL EXPENDITURES	-	-	4,725	(4,725)	n/a	-	(4,725)
Revenue Over (Under) Expenditures	-	-	(4,318)	(4,318)	n/a	39	(4,357)
Net change in Fund Balance	-	-	(4,318)	(4,318)	n/a	39	(4,357)
Fund balance as of Oct 01		554,283	554,283			1,283,383	(729,100)
Fund Balance as of Mar 31		\$ 554,283	\$ 549,965			\$ 1,283,421	\$ (733,457)

Gateway Services Community Development District

Statement of Revenues, Expenses and Changes in Net Assets

Enterprise Fund - Water and Sewer (400)

For the Period Ending March 31, 2017

(50% 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 Mar-16	Variance Fav (Unfav)
REVENUE							
Water Revenue	\$ 1,465,323	\$ 732,662	\$ 758,229	\$ 25,567	51.7%	\$ 709,792	\$ 48,436
Irrigation Revenue	557,581	278,791	339,527	60,736	60.9%	246,764	92,763
Sewer Revenue	1,998,588	999,294	1,046,951	47,657	52.4%	983,747	63,204
Penalties	45,329	22,664	8,860	(13,805)	19.5%	19,589	(10,729)
Interest - Investments	1,500	750	9,868	9,118	657.9%	3,699	6,169
Connection Fees - W/S	250,000	125,000	269,468	144,468	107.8%	299,663	(30,195)
Other Miscellaneous Revenues	-	-	330	330	n/a	-	330
TOTAL REVENUE	4,318,321	2,159,161	2,433,233	274,073	56.3%	2,263,254	169,980
EXPENSES							
<u>Administrative</u>							
P/R-Board of Supervisors	16,800	8,400	8,540	(140)	50.8%	7,700	(840)
Payroll Taxes	1,285	643	653	(11)	50.8%	589	(64)
Engineering Fees	56,000	28,000	17,953	10,047	32.1%	25,388	7,435
Management Services	76,660	38,330	58,846	(20,516)	76.8%	78,750	19,904
Attorney Fees	38,500	19,250	10,577	8,673	27.5%	13,491	2,914
Auditing Services	14,350	7,175	-	7,175	0.0%	-	-
Public Officials Insurance	4,246	3,185	2,682	502	63.2%	2,660	(22)
Legal Advertising	9,380	4,690	228	4,462	2.4%	2,125	1,897
Audio/Video Recording	420	210	-	210	0.0%	-	-
Dues, Licenses, Subscriptions	2,922	1,461	123	1,339	4.2%	123	-
Total Administrative	220,563	111,344	99,603	11,741	45.2%	130,826	31,223
<u>Operational Admin Services</u>							
Payroll-Salaries	167,305	83,652	33,211	50,441	19.9%	20,034	(13,177)
Payroll Taxes	3,464	1,732	2,541	(809)	73.3%	1,698	(842)
Retirement Benefits	1,358	679	628	51	46.2%	639	11
Life and Health Insurance	14,858	7,429	9,187	(1,758)	61.8%	8,991	(196)
Workers' Compensation	129	97	54	43	41.8%	47	(6)
Professional Fees	18,200	9,100	645	8,455	3.5%	-	(645)
Telephone/Fax/Internet Services	16,800	8,400	2,497	5,903	14.9%	7,439	4,943
Postage	1,750	875	703	172	40.2%	631	(72)
Cell Phone	3,150	1,575	2,230	(655)	70.8%	1,618	(611)
Building Utilities	9,800	4,900	6,105	(1,205)	62.3%	3,485	(2,620)
Rentals & Leases	2,100	1,050	543	507	25.8%	760	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 March 31, 2017

(50% 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 Mar-16	Variance Fav (Unfav)
Insurance (Liab,Auto,Property)	17,784	13,338	11,233	2,105	63.2%	10,934	(300)
Building Maintenance & Repairs	8,750	4,375	1,563	2,812	17.9%	3,741	2,178
Vehicle Operations	4,690	2,345	10,120	(7,775)	215.8%	4,782	(5,339)
Vehicle Maintenance	7,000	3,500	-	3,500	0.0%	-	-
Team Events	1,400	700	-	700	0.0%	658	658
Printing	5,950	2,975	1,824	1,151	30.7%	1,872	48
Dues, Licenses, Subscriptions	525	263	3,708	(3,446)	706.3%	-	(3,708)
Office Supplies	9,800	4,900	5,414	(514)	55.2%	3,915	(1,499)
Computer Support	17,500	8,750	12,236	(3,486)	69.9%	8,626	(3,610)
Website & Newsletter	2,800	1,400	416	984	14.9%	422	6
Team Uniforms	1,400	700	364	336	26.0%	226	(138)
Safety Equipment	1,050	525	351	174	33.4%	142	(209)
Education / Training	7,000	3,500	3,938	(437)	56.3%	210	(3,728)
Safety Training	1,050	525	-	525	0.0%	-	-
Operating Supplies	4,200	2,100	1,780	320	42.4%	1,292	(488)
Total Oper. Admin Services	329,813	169,385	111,290	58,095	33.7%	82,161	(29,129)
Utility Services							
Payroll-Salaries	283,842	141,921	161,564	(19,643)	56.9%	128,611	(32,953)
Payroll-Proposed Staffing	52,040	26,020	-	26,020	0.0%	-	-
Payroll Taxes	24,220	12,110	12,360	(250)	51.0%	9,924	(2,435)
Retirement Benefits	9,498	4,749	1,745	3,004	18.4%	1,687	(57)
Life and Health Insurance	71,030	35,515	40,343	(4,828)	56.8%	38,075	(2,268)
Workers' Compensation	13,564	10,173	5,665	4,508	41.8%	5,019	(646)
Engineering Fees	15,000	7,500	5,715	1,785	38.1%	15,322	9,607
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	0.0%	-	-
ProfServ-Trustee Fees	3,775	3,775	7,543	(3,768)	199.8%	7,271	(271)
Attorney Fees	40,000	20,000	5,279	14,722	13.2%	3,083	(2,196)
Professional Fees	26,000	13,000	19,714	(6,714)	75.8%	-	(19,714)
ProfServ-Arbitrage Rebate	1,300	1,300	-	1,300	0.0%	-	-
Contracts-Water Quality	16,000	8,000	5,565	2,435	34.8%	7,165	1,600
Contracts-Valve Exercising	15,000	7,500	-	7,500	0.0%	11,147	11,147
Postage - Utility Billing	15,000	7,500	11,531	(4,031)	76.9%	6,933	(4,598)
Electricity	140,000	70,000	76,042	(6,042)	54.3%	64,520	(11,521)
Contractual Maint. Services	4,000	2,000	1,079	921	27.0%	2,381	1,303
Insurance	7,550	5,663	4,769	893	63.2%	4,732	(37)
Maintenance & Repairs	150,000	75,000	47,906	27,094	31.9%	67,253	19,347
R&M-Lift Station	50,000	25,000	5,195	19,805	10.4%	20,164	14,969
Pump & Well Maintenance	40,000	20,000	8,114	11,886	20.3%	3,106	(5,008)

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

(50% 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 Mar-16	Variance Fav (Unfav)
Manhole Maintenance & Repairs	15,000	7,500	1,752	5,748	11.7%	9,060	7,308
Bank Fees	15,000	7,500	10,758	(3,258)	71.7%	7,588	(3,170)
Dues, Licenses, Subscriptions	801	400	1,344	(944)	167.8%	-	(1,344)
County Agreement Obligation	172,335	86,168	86,168	-	50.0%	86,168	-
Billing IT Support	11,000	5,500	2,648	2,852	24.1%	1,500	(1,148)
Billing Supplies	4,000	2,000	157	1,843	3.9%	-	(157)
Meters & Supplies	75,000	37,500	45,634	(8,134)	60.8%	30,124	(15,510)
Hurricane Supplies	1,000	500	-	500	0.0%	-	-
Contracts-Bulk Potable Water	957,916	478,958	531,168	(52,210)	55.5%	495,667	(35,501)
Contracts-Bulk Wastewater	1,082,963	541,481	360,213	181,268	33.3%	302,047	(58,166)
Trsf to Fixed Asset Reserve	141,121	147,911	-	147,911	0.0%	-	-
Total Utility Services	3,454,955	1,813,143	1,459,969	353,175	42.3%	1,328,549	(131,420)
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	2,159,161	2,433,233	274,073	56.3%	2,263,254	169,980
TOTAL EXPENSES	4,329,654	2,118,533	1,692,810	425,723	39.1%	1,830,377	137,567
Revenue Over (Under) Expenses	(11,333)	40,627	740,424	699,796	-6533.3%	432,877	307,547
OTHER FINANCING SOURCES (USES)							
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	(419,793)	419,793
Net change in Assets	(11,333)	40,627	740,424	699,796	-6533.3%	13,083	727,340
Net Assets as of Oct 01		14,933,351	14,933,351			12,524,162	2,409,188
Net Assets as of Mar 31		\$ 14,973,978	\$ 15,673,774			\$ 12,537,246	\$ 3,136,528

Gateway Services Community Development District
Notes to the Financial Statements
March 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 50% through March. 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	\$639	71%	All payments for cell phone services.
Building Utilities	\$2,806	\$1,748	62%	All payments for ADT, Waste Pro and Florida Power.
Vehicle Operations	\$1,343	\$2,897	216%	All payments for vehicle operations.
Dues, Licences, Subscriptions	\$150	\$1,062	708%	Includes \$602 for Florida Associates of Special District membership fee.
Office Supplies	\$2,806	\$1,555	55%	All payments for office supplies.
Computer Support	\$5,012	\$3,507	70%	All payments to Entech Computers for computer support and Microsoft Office for licenses.
Education/Training	\$2,005	\$1,128	56%	Includes \$1,023 to LinkedIn (Lynda.com) for annual fee for online training of staff.
Operating Supplies - General	\$1,201	\$615	51%	All payments for operating supplies.
<i><u>Landscape Services</u></i>				
Plant Replacement Program	\$25,000	\$13,819	55%	All payments to Mainscape for various plantings.

Gateway Services Community Development District
Notes to the Financial Statements
March 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>Waterway Management Services</u>				
Engineering Fees	\$35,000	\$40,386	115%	All payments to Tetra Tech for waterway management projects.
Attorney Fees	\$15,000	\$8,290	55%	All payments to Woodward Pires for waterway management projects.
Lake Maintenance	\$135,000	\$74,711	55%	All payments to Aquagenix for lake maintenance.
Utilities - Aerators	\$5,000	\$6,498	130%	All payments to FPL and \$5,553 to Magnolia Lakes HOA for aerator electric.
<u>Parks & Recreation</u>				
Maintenance & Repairs	\$30,000	\$29,088	97%	Includes \$11,150 for memoatode treatment and various soccer maintenance and repairs.
Dog Park	\$5,000	\$4,675	94%	Includes \$1,563 to ADT Security for battery backup and other dog park expenses.
<u>Swimming Pool</u>				
Telephone/Fax/Internet	\$2,040	\$1,061	52%	All payments for telephone and internet.
Utility Services	\$25,000	\$13,777	55%	Includes FPL and Gateway utilities invoices for six months.
Propane/Natural Gas	\$25,000	\$36,769	147%	Includes \$5,802 to Accurate Gas for hook up to natural gas line and payments for propane to heat the pool.
Operating Supplies - Pool Chemicals	\$5,300	\$3,883	73%	All payments for pool chemicals.
<u>Special Events</u>				
Misc-Special Events	\$5,000	\$8,436	169%	All payments for special events.
Holiday Lighting & Decorations	\$15,000	\$13,445	90%	All payments for holiday décor.

Gateway Services Community Development District
Notes to the Financial Statements
March 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)				
<i><u>Roadway Services</u></i>				
Attorney Fees	\$2,500	\$10,685	427%	All payments to Woodward Pires for roadway and transportation matters.
Maintenance & Repairs	\$3,000	\$3,957	132%	Includes \$3,105 for roadway landscape plan.
<i><u>Public Safety Services</u></i>				
Contractual Services- Sheriff	\$5,000	\$19,835	397%	All payments to Office of the Sheriff, Lee County for off duty detail to address issues at the Fun Park.
Expenditures - Pelican Preserve (002)				
<i><u>Operational Admin Services</u></i>				
Cell Phone	\$448	\$317	71%	All payments for cell phone services.
Building Utilities	\$1,394	\$865	62%	All payments for ADT, Waste Pro and Florida Power.
Vehicle Operations	\$667	\$1,440	216%	All payments for vehicle operations.
Dues, Licences, Subscriptions	\$75	\$527	703%	Includes \$299 for Florida Associates of Special District membership fee.
Office Supplies	\$1,394	\$765	55%	All payments for office supplies.
Computer Support	\$2,488	\$1,737	70%	All payments to Entech Computers for computer support and Microsoft Office for licenses.
Education/Training	\$995	\$560	56%	Includes \$507 to LinkedIn (Lynda.com) for annual fee for online training of staff.

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

Account Name	Annual Budget	YTD Actual	% of Budget	Explanation
Expenditures - Pelican Preserve (002) continued				
<i><u>Operating Expenses</u></i>				
Engineering Fees	\$12,000	\$17,450	145%	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	\$14,794	59%	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.
<i><u>Waterway Management Services</u></i>				
Pond Bank Improvements	\$100,000	\$93,550	94%	All payments for Pelican Preserve lake bank restoration.
Expenditures - Stoneybrook (004)				
<i><u>Landscape Services</u></i>				
R&M-Irrigation	\$3,000	\$2,800	93%	All payments for irrigation repairs and maintenance.
<i><u>Street Light Services</u></i>				
Electricity	\$32,000	\$16,912	53%	All payments to FPL for streetlight electricity.
<i><u>Roadway Services</u></i>				
Maintenance & Repairs	\$4,000	\$2,795	70%	Includes \$2,795 to Grippo Pavement to restripe crosswalks and stop bar.

Gateway Services Community Development District
Notes to the Financial Statements
March 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	\$2,230	71%	All payments for cell phone services.
Building Utilities	\$9,800	\$6,105	62%	All payments for ADT, Waste Pro and Florida Power.
Vehicle Operations	\$4,690	\$10,120	216%	All payments for vehicle operations.
Dues, Licences, Subscriptions	\$525	\$3,708	706%	Includes \$2,100 for Florida Associates of Special District membership fee.
Office Supplies	\$9,800	\$5,414	55%	All payments for office supplies.
Computer Support	\$17,500	\$12,236	70%	All payments to Entech Computers for computer support and Microsoft Office for licenses.
Education/Training	\$7,000	\$3,938	56%	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	\$19,714	76%	All payments to Earth View for utility locates and AIM Engineering for inspection services for TECO gas line.
Postage - Utility Billing	\$15,000	\$11,531	77%	All payments to Southwest Direct for statement mailings and US Postal Service.
Electricity	\$140,000	\$76,042	54%	All payments to Florida Power and Light for electricity.
Bank Fees	\$15,000	\$10,758	72%	All payments for Iberia bank charges (\$1,853) for the enterprise checking account and bankcard fees (\$8,905) for utility billing receipts.

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

<u>Account Name</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>	<u>Explanation</u>
<u>Utility Services (continued)</u>				
Dues, Licenses, Subscriptions	\$800	\$1,344	168%	Includes \$1,120 for membership to Florida Rural Water Association and \$224 for membership to American Water Works Association.
Meters & Supplies	\$75,000	\$45,634	61%	All payments for meters and other supplies. Included in this amount are meters for new construction.
Contracts-Bulk Potable Water	\$957,916	\$531,168	55%	All payments to Lee County Utilities for bulk water.
<u>Debt Service Expenses</u>				
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

March 31, 2017

Gateway Services Community Development District
Treasurer's Report
 March 31, 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	\$ 664,794
Money Market Account	Iberia Bank	0.03%	n/a	84
Money Market Account - ICS	Iberia Bank	0.20%	n/a	2,902,991
			Subtotal	\$ 3,567,869
Pelican Preserve Fund				
Checking Account - Operating	Iberia Bank	0.03%	n/a	14,946
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	\$ 704,001
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%	07/08/17	251,251
Certificate of Deposit - 6 Months	BankUnited	0.55%	06/01/17	100,274
			Subtotal	\$ 602,776
Certificate of Deposit - 9 Months	BankUnited	0.65%	03/01/17	100,000
Money Market Account	Iberia Bank	0.03%	n/a	300,562
Money Market Account - ICS	Iberia Bank	0.20%	n/a	2,762,630
			Subtotal	\$ 4,984,915
Stoneybrook Fund				
Checking Account - Operating	Iberia Bank	0.03%	n/a	362,759
			Subtotal	\$ 362,759
Town Lakes Fund				
Checking Account - Operating	Iberia Bank	0.03%	n/a	43,882
			Subtotal	\$ 43,882

Gateway Services Community Development District
Treasurer's Report
 March 31, 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	269,815 (1)
		Subtotal		<u>\$ 319,815</u>
Series 2007 Debt Service Fund				
Series 2007 Benefit Tax	US Bank	0.01%	n/a	469,171 (1)
		Subtotal		<u>\$ 469,171</u>
Series 2013 Capital Projects Fund				
Series 2013 Construction	US Bank	0.01%	n/a	556,282 (1)
		Subtotal		<u>\$ 556,282</u>
Enterprise Fund				
Checking Account - Operating	Iberia Bank	0.00%	n/a	861,163
Money Market Account	Iberia Bank	0.03%	n/a	25,049
Money Market Account - ICS	Iberia Bank	0.20%	n/a	2,977,258
Series 2014-2 Acquisition	US Bank	0.01%	n/a	9,272 (1)
Series 2014 Interest	US Bank	0.01%	n/a	8,523 (1)
Series 2014-2 Interest	US Bank	0.01%	n/a	11,367 (1)
Series 2014 Maintenance Reserve	US Bank	0.01%	n/a	298,685 (1)
Series 2014 Rate Stabilization	US Bank	0.01%	n/a	539,450 (1)
Series 2014 Reserve	BB&T	0.01%	n/a	150,811
Series 2014-2 Reserve	Iberia Bank	0.00%	n/a	116,246
Series 2014 Revenue	US Bank	0.01%	n/a	13,433 (1)
Series 2014 Sinking	US Bank	0.01%	n/a	218,662 (1)
		Subtotal		<u>\$ 5,229,918</u>
		Total		<u><u>\$ 15,534,611</u></u>

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

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

Sources of Funds:

Refunding Bonds Issued (Construction Accounts)	\$1,670,129
Interest Earned	<u>\$632</u>
Total Sources	\$1,670,761

Uses of Funds:

Transfer to Escrow Series 2003 Pelican Preserve	(\$163,922)
<u>Disbursements:</u>	
Aquagenix	(\$200,334)
Morris-Riley Development	(\$10,100)
Other	<u>(\$740,123)</u>
Total Uses	(\$950,557)
	<u>(\$1,114,479)</u>

Adjusted Balance in Construction Account March 31, 2017 **\$556,282**

Construction Fund:	MMA	0.01%	n/a	n/a	\$556,282
					<u>\$0</u>
				Balance at March 31, 2017	<u><u>\$556,282 (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

March 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
6	02/07/17	Gateway CDD	\$729,178
7		Void	\$0
8	02/15/17	Phillip Burnett	\$2,100
9	03/14/17	Lainhart Excavating	\$975
10	03/14/17	Morris-Riley Development	\$1,650
Total FY 2017			\$733,903
Grand Total			\$950,557

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

Sources of Funds:

Enterprise Checking Account	\$1,622
Drawdown from Iberia Loan	\$1,155,107
Interest Earned	\$5
Transfer to Interest Account	(<u>\$2,900</u>)
Total Sources	\$1,153,834

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 March 31, 2017 **\$9,272**

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**

March 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
02/15/17	\$ 139,892	\$ 3,126	\$ -	\$ 143,018	\$ 55,305	\$ 55,225	\$ 9,971	\$ 172	\$ 9,887	\$ 5,814	\$ 6,643
03/15/17	\$ 46,464	\$ 512	\$ -	\$ 46,975	\$ 18,165	\$ 18,139	\$ 3,275	\$ 57	\$ 3,248	\$ 1,910	\$ 2,182
TOTAL	\$ 5,489,378	\$ 222,974	\$ 10,132	\$ 5,722,484	\$ 2,212,897	\$ 2,209,666	\$ 398,974	\$ 6,893	\$ 395,610	\$ 232,642	\$ 265,801
% COLLECTED				95.90%	95.90%	95.90%	95.90%	95.90%	95.90%	95.90%	95.90%
TOTAL OUTSTANDING				\$ 244,810	\$ 94,669	\$ 94,530	\$ 17,068	\$ 295	\$ 16,924	\$ 9,953	\$ 11,371

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