



The **GATEWAY**  
Opportunity Funds

*IS PROUD TO PRESENT:*

*One of the Premier Opportunity Zone projects in the country!*

8% Preferred Return\*

23.31% IRR (EBITDA)\*

26.8% Cash on Cash\*  
(10 yr averaged)



**Florida Lakes**  
RV RESORT

Total capital raise: \$11,450,000

\*see page 15 for financial summary

# The Project...

- 562 Initial RV Pads
- 100+ Acres
- 15K sq. ft. Clubhouse
- Pickleball Courts
- Resort-style Pool
- Bowling Lanes
- Clubhouse Commercial Kitchen
- And More...



**Making Friends**  
Playing Pickleball



Introducing  
**Florida Lakes  
RV Resort**  
*- Life the way you want*

# Business Strategy

**Sebring Florida is the ideal site for a *Destination Luxury RV Resort*, with full amenities.** There is nearly a 100% success rate in "built for-rent" RV Resorts. Our entire model and returns are based on a for-rent model.

Any destination snowbird RV park in Florida of quality and size, which have been operational for a couple years, are full and turning away clients from December through April with a waiting list.

Scheduled to open December 2022, the new upscale, all-age Florida Lakes RV Resort in Sebring, Florida will offer the very best of your Florida vacation and living destination at a relaxed pace. Enjoy water activities including boating and fishing in one of the county's 100 lakes as well as biking and hiking in the nearby legendary Highlands Hammock State Park, one of the oldest in Florida. In addition, Sebring offers 16 award-winning golf courses (reasonably priced) as well as theaters and performing arts centers, museums, restaurants and shopping. Sebring is also home to the world-renowned Sebring International Raceway where each March, the famous 12 hours of racing thrills enthusiasts who travel to Sebring from around the world.

Many RV'ers will find themselves at Florida Lakes RV Resort in central, Florida to escape the adverse coastal weather and the hustle and bustle of "big city living" while still enjoying the convenience of all the amenities and sunny weather that Florida offers. Others will relish the lower cost of living compared to other Florida cities without the traffic jams and hour-long wait times at your favorite restaurant. Florida Lakes RV Resort is a place to relax, unwind, and live the stress-free Florida lifestyle.

When you're at Florida Lakes RV Resort, you'll be surrounded by the comforts of home in a community setting which you'll be proud to share and recommend to your family and friends. Our friendly 24/7 staff, on-site events and pristine amenities make it easy to live the way you want, everyday.

**Key Success Facts:** Experienced RV Resort Developer and Management Team;  
RymerCompanies.com

**The Florida Association of RV Parks and Campgrounds recently reported the following:**

- Florida is the #1 destination in the WORLD for RV'ing, camping, and outdoor hospitality Resorts.
- Exceptionally low vacancy rates in competing market and state
- 40 million people stayed in an RV park or campground last year.
- Approximately 5.5 million campers camp in Florida annually.
- Florida campers spend \$5+ billion annually on camping. An economic impact of \$15 billion for Florida.
- High demand for new RV Resorts from publicly traded companies, REITs and existing Resort investors.
- Good exit strategy options. Extremely low cap rates range from 5-6%.
- Existing destination resort location



# Florida Lakes

## RV RESORT



### EXECUTIVE SUMMARY:

Subject property is a 101.05 - acre parcel with an approved site plan allowing up to 687 RV sites. Initial development plans are for approximately 562 sites. The estimated all in (hard and soft costs) is \$26,775,380.

# Florida Lakes RV Resort - Life the way you want

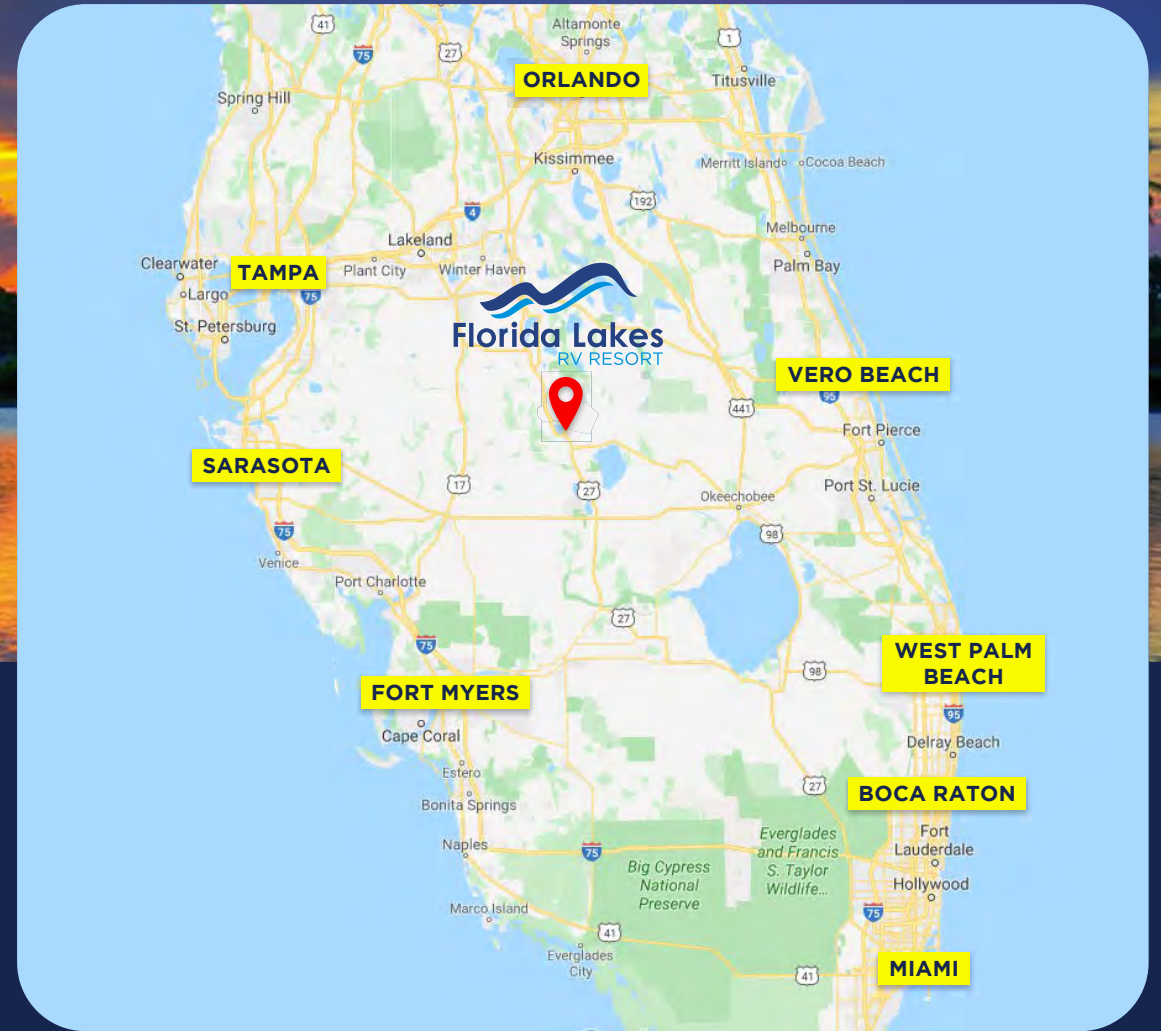
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# Central Florida Location Surrounded by 100 lakes







# OPPORTUNITY ZONE BENEFITS:

## 3 Substantial Tax Benefits For Investors

1

### DEFERRAL

of capital gain:

A tax deferral for any capital gains rolled over in an Opportunity Fund.

The deferred gain would be recognized on the earlier of December 31, 2026 or the date on which the investment in the Fund is sold.

2

### REDUCTION

of the capital gains tax realized:

A step-up in basis for capital gains rolled into an Opportunity Fund.

The basis of the original investment is increased by 10% if the investment is held by the taxpayer for at least 5 years, and by an additional 5% if held for at least 7 years.

3

### NO TAX

on any capital gains from an investment in Opportunity Fund held by a taxpayer for at least 10 years, the basis of such property shall be equal to the fair market value of such investment on the date that the investment is sold or exchanged.

# Experienced Leadership

**CONFIDENCE**

**1 Experienced RV Resort Developer**

Rymer Companys - [rymercompanies.com](http://rymercompanies.com)

**2 Experienced RV Resort Contractor**

Concept Companies - [conceptcompanies.net](http://conceptcompanies.net)

**3 Experienced RV Resort Management**

Advanced Outdoor Solutions - [advanced-outdoor.biz](http://advanced-outdoor.biz)

**4 Top 25 Opportunity Zone Fund Manager**

Gateway Fund Management - [gatewayopfunds.com](http://gatewayopfunds.com)

**5 Best in class 3rd Party fund administration**

CliftonLarsonAllen - [claconnect.com](http://claconnect.com)

# RYMER COMPANIES

Rymer Companies  
www.rymercompanies.com



## Ed Rymer CEO-President

**Ed Rymer is the owner of Rymer Companies. Mr. Rymer has more than thirty-five years of broad-based experience in the ownership, development and redevelopment of commercial-investment real estate as well as numerous other companies and businesses with a focus and expertise primarily in Florida and Minnesota. Ed is the past President of the Minnesota/Dakotas CCIM Chapter.**

Ed attributes much of his success to having a keen eye for an opportunity and surrounding himself with a group of professional, experienced, talented and results-oriented individuals.

Ed is married with four adult children and many grandchildren. He has completed six full Ironman races including competing in the famous World Championship Ironman in Kona, Hawaii.

## Rymer Companies successful RV Resort Developments:

**Holiday Cove RV Resort:** Successful premium RV Resort was developed as a condominium RV Resort and was completely sold out.

**Bayside Lake RV Resort:** This development was started, and then a national RV company made an offer that was “too good to pass up,” so it was sold before construction was completed.

**Sunkissed Village RV Resort:** This just completed RV Resort in Ocala, FL has opened to rave reviews and is already the premier RV Resort in Central Florida. Just over an hour north of Orlando, this luxury resort is the standard with which Florida Lakes will be developed.

**Florida Lakes RV Resort:** Shovel-ready OPPORTUNITY FUND now open to investors!



## Gorin + Cohen Consulting Group

[www.gorincohenconsulting.com](http://www.gorincohenconsulting.com)

### David Gorin

**David Gorin has been associated with the RV park industry since 1987, first as President & CEO of the National Association of RV Parks and Campgrounds until 2001, and since then as the principal in David Gorin Associates LLC and its successor company Gorin+Cohen Consulting LLC both consulting companies serving investors, developers, buyers and owners of RV parks and campgrounds.**

Gorin was the co-developer with Rymer Companies of Holiday Cove RV Resort in Cortez, Florida where their plan for developing the park as a condominium RV resort was executed and is now a successful premium level resort. Gorin works with public and private sector clients across the US providing feasibility analysis, site planning, development plans, marketing and operational planning and is considered one of the leading experts in the industry. Gorin was inducted into the RV/MH Hall of Fame in Elkhart, IN in August 2017.





## Concept Companies

[www.conceptcompanies.net](http://www.conceptcompanies.net)

**Concept Companies will serve as the general contractor for Florida Lakes.** Through its subsidiaries, combines in-house due diligence, underwriting, site development and construction for a true full-service commercial real estate development experience. Their vertical integration and expertise provides more accuracy in budgeting costs and time, resulting in significant savings over the development arc of a project. The Concept Team has a vast depth of construction and development experience in commercial retail/office, institutional, industrial, life science, government, RV resort, and residential projects. The experts at Concept have the combined accomplishment of over 7 million square feet of construction and development projects.



## Advanced Outdoor Solutions

[www.advanced-outdoor.biz](http://www.advanced-outdoor.biz)



Advanced Outdoor Solutions

AOS is committed to meeting the very highest level of property management efficiency and guest satisfaction in the industry. AOS has one of the most highly experienced operations teams in outdoor recreation management and each property team member is specifically trained and experienced in delivering top-quality guest services. We continually work to identify, track, and develop new and innovative technologies that we believe will further improve property operations. We also take great care to engage with our guests to ensure that they have a clear line of communication to the AOS staff during their stay at the property and how we might better support their needs during the duration of their stay. It is from many years of this level of personal interaction that has driven AOS to where it is today in terms of high-level property performance.

## Donna Champion

**Donna Champion has over 25 years of experience in customer service and management.**

Donna has been in the RV Resort industry since 2008 and has extensive knowledge, experience, and success in RV resort operations, reservations, administration and guest relationships.

She brings the knowledge and experience to focus on managing all aspects of a premier resort.

**Gateway Opportunity Fund II**  
**Florida Lakes RV Resort**  
**10 Year Financial Projections**

Year	<u>After Debt Service Results</u>		
	<u>QOZB</u> <u>After Tax</u>	<u>Operating</u> <u>Expenses</u>	<u>QOF</u> <u>Net After Tax</u>
<b>2022</b>	Construction	0	0
<b>2023</b>	2,625,123	(211,825)	2,413,298
<b>2024</b>	352,790	(216,062)	136,728
<b>2025</b>	696,620	(220,383)	476,237
<b>2026</b>	1,135,531	(224,790)	910,741
<b>2027</b>	1,200,146	(229,286)	970,860
<b>2028</b>	1,266,700	(233,872)	1,032,828
<b>2029</b>	1,335,241	(238,549)	1,096,692
<b>2030</b>	1,367,886	(243,320)	1,124,566
<b>2031</b>	1,401,106	(248,187)	1,152,919
<b>Liquidation</b>	32,822,729	-	32,822,729
<b>Total</b>	<b><u>44,203,872</u></b>	<b><u>(2,066,274)</u></b>	<b><u>42,137,598</u></b>

**10 Year Financial Results**

Equity Investment **11,450,000**

**EBITDA**

EBITDA - 10 Year IRR **23.31%**  
 Total Equity Multiple **4.99**

**Results after Debt Service**

Leveraged 10 year IRR **18.83%**  
 Total Equity Multiple **3.68**  
 10 yr. Average Cash on Cash Yield **26.80%**



**Florida Lakes**  
RV RESORT

is part of the



Family of Investment Funds

**PH: 864-GATEWAY**  
( 4 2 8 - 3 9 2 9 )

[www.GatewayOpFunds.com](http://www.GatewayOpFunds.com)

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# DISCLAIMER | NOTICE TO ALL OFFEREEES

This Confidential Management Presentation (the “**Memorandum**”) has been prepared solely for the benefit of prospective investors interested in purchasing Class A Membership units “**UNITS**”) described herein of Gateway Opportunity Fund, LLC (the “**Company**”), a Missouri Limited Liability Company. The Company is established as a Qualified Opportunity Fund to capitalize upon the new national investment program created by the Tax Cuts and Jobs Act enacted on December 22, 2017. **Investing in the Company’s Shares is speculative and involves substantial risks. The Qualified Opportunity Zone legislation was recently enacted, and there are no implementing regulations and only limited Internal Revenue Service guidance has been provided. It is possible that the Company may fail to meet the requirements to be treated as a Qualified Opportunity Fund, and there can be no guarantee that any investor will realize any tax advantages of investing in a Qualified Opportunity Fund as a result of an investment in the Company. Investors should purchase these securities only if they can afford a complete loss of their investment.** The Shares in the Company are being offered (the “**Offering**”) exclusively to persons or entities that are “accredited investors” as defined in Rule 501(a) of Regulation D under the Securities Act of 1933, as amended (the “**Securities Act**”), and state securities laws. The Shares have not been, and will not be, registered under the Securities Act or the securities laws of any state or non-U.S. jurisdiction and are being offered and sold in reliance on exemptions from the registration requirements of the Securities Act and such laws. The Shares are subject to restrictions on transferability and resale and may not be transferred or sold except as permitted under the Company’s Bi-laws, the Securities Act and other applicable securities laws, pursuant to registration thereunder or exemption therefrom. The Shares have not been approved or disapproved by the U.S. Securities and Exchange Commission, any state securities commission or other regulatory authority nor have any of the foregoing authorities passed upon or endorsed the merits of this Offering or the accuracy or adequacy of this Memorandum. Any representation to the contrary is unlawful. This Memorandum does not constitute an offer to sell or a solicitation of an offer to buy a Share to anyone in any state or other jurisdiction (U.S. or foreign) in which it is unlawful to make such offer or solicitation. It is the responsibility of any investor purchasing a Share offered hereby to satisfy itself as to full observance of the laws of any relevant jurisdiction outside of the U.S. in connection with any such purchase, including obtaining any required governmental or other consents and observing any other applicable requirements. Any supplement furnished by the Company that specifically references this Memorandum shall be incorporated herein by this reference. Subject to the immediately preceding sentence, no person has been authorized in connection with this Offering to give any information or make any representation other than contained in this Memorandum, and any representation or information not contained herein must not be relied upon as having been authorized by the Company or any approved placement agent. The delivery of this Memorandum does not imply that the information contained herein is correct as of any time subsequent to the date on the cover page hereof. 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For this purpose, “tax structure” is limited to facts relevant to the U.S. federal income tax treatment of this Offering and does not include information relating to the identity of the Company. The Shares offered hereby may not be transferred or sold without the prior written consent of the Company, which consent may be given or withheld in the Managements sole discretion. This Offering is suitable only for sophisticated investors who have the financial ability and willingness to accept the high risks and lack of liquidity inherent in an investment in the Company. This Offering involves risks. Investors may lose all or substantially all of their investment. Investors should be aware that they may be required to bear the financial risks of this investment for an indefinite period of time. No assurance can be given that the Company’s investment objective will be achieved and its investment results may vary substantially on a monthly, quarterly or annual basis. 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