

**GOLDEN LAKES
COMMUNITY DEVELOPMENT DISTRICT**

AGENDA PACKAGE

Tuesday, March 7, 2023

Remote Participation:

Call in (audio only) (646) 838-1601, 254223677#



313 CAMPUS STREET
CELEBRATION, FLORIDA 34747
(407) 566-1935

Golden Lakes Community Development District

Board of Supervisors

Paul Weaver, Chairman
Lithea Beck, Assistant Secretary
Sam Morrone, Assistant Secretary
Matt McDonald, Assistant Secretary
Shaun York, Assistant Secretary

Staff

Gabriel Mena, District Manager
Scott D. Clark, District Counsel
Steven Shealey, District Engineer
JoAnna Likar, Property Manager
Ryan Roberts, General Manager
Tony Cianci, VP of Operations

Meeting Agenda

Tuesday, March 7, 2023 – 5:30 p.m.

- 1. Call to Order and Roll Call**
- 2. Audience Comments on Agenda**
- 3. Business Items**
 - A. Acceptance of the Financial Report
- 4. Acceptance of the Minutes from the January 3, 2023 Meeting and February 7, 2023 Workshop**
- 5. District Manager's Report**
- 6. District Counsel's Report**
 - A. Discussion of Balances Remaining in 2021 Construction Account
 - B. Discussion of Notices of Public Hearings and Meetings
- 7. District Engineer's Report**
- 8. Property Manager's Report**
- 9. Eaglebrooke Manager's Report**
- 10. New Business and Supervisors' Request**
 - A. Supervisor Focuses
 - B. Access Control Procedures for Gate
 - C. Requests of Advisors for Future Workshops
- 11. Continued Discussion from January Workshop**
 - A. Mission/Vision for CDD and The Club at Eaglebrooke
- 12. Audience Comments**
- 13. Adjournment**

Next scheduled meeting: Workshop - April 4, 2023 at 5:30 p.m.

District Office:

313 Campus Street
Celebration, FL 3474
407-566-1935
www.goldenlakescdd.org

Meeting Location:

Club at Eaglebrooke
1300 Eaglebrooke Boulevard
Lakeland, Florida 33813

Or call in (audio only): +1 646-838-1601, 254223677#

Section 3

Business Items

Section 3A

Financial Report

GOLDEN LAKES
Community Development District

Financial Report

January 31, 2023

Prepared by



GOLDEN LAKES**Community Development District**

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GOLDEN LAKES
Community Development District

Financial Statements
(Unaudited)

January 31, 2023

GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

Governmental and Enterprise Funds

January 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	SERIES 2021 CAPITAL PROJECTS FUND	ENTERPRISE - GOLF FUND	GOLF COURSE RESERVE FUND	TOTAL
<u>ASSETS</u>						
Cash - Checking Account	\$ 1,173,782	\$ -	\$ -	\$ 498,804	\$ -	\$ 1,672,586
Cash On Hand/Petty Cash	-	-	-	1,966	-	1,966
Cash Drawer	-	-	-	2,260	-	2,260
Accounts Receivable	-	-	-	260,839	-	260,839
Accounts Receivable > 120	1,700	-	-	-	-	1,700
Allow -Doubtful Accounts	(1,700)	-	-	(7,596)	-	(9,296)
Due From Other Funds	-	-	-	226,171	321,509	547,680
Inventory:						
Food & Beverage	-	-	-	36,773	-	36,773
Golf Balls	-	-	-	26,458	-	26,458
Golf Clubs	-	-	-	14,795	-	14,795
Bags	-	-	-	4,545	-	4,545
Gloves	-	-	-	15,061	-	15,061
Hats	-	-	-	3,987	-	3,987
Shoes\Socks	-	-	-	12,304	-	12,304
Shirts\Sweater	-	-	-	11,266	-	11,266
Miscellaneous	-	-	-	2,117	-	2,117
Soft Drink	-	-	-	3,949	-	3,949
Beer	-	-	-	7,169	-	7,169
Wine	-	-	-	5,079	-	5,079
Liquor	-	-	-	13,435	-	13,435
Tobacco	-	-	-	(5)	-	(5)
Investments:						
Money Market Account	819,341	-	-	-	-	819,341
SBA Account	4,962	-	-	-	-	4,962
Construction Fund	-	-	54,994	-	-	54,994

GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

Governmental and Enterprise Funds

January 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	SERIES 2021 CAPITAL PROJECTS FUND	ENTERPRISE - GOLF FUND	GOLF COURSE RESERVE FUND	TOTAL
Excess Revenue Account	-	-	-	1,551	-	1,551
Other	-	-	-	4	-	4
Reserve Fund	-	13,957	-	-	-	13,957
Reserve Fund (A-2)	-	-	-	16,194	-	16,194
Revenue Fund	-	1	-	-	-	1
Prepaid Items	-	-	-	80,684	-	80,684
Deposits	7,955	-	-	5,140	-	13,095
Fixed Assets						
Buildings	-	-	-	331,385	-	331,385
Improvements Other Than Buildings (IOTB)	-	-	-	83,301	-	83,301
Accum Depr - Buildings	-	-	-	(69,720)	-	(69,720)
Accumulated Depreciation--Imp. O/T Buildings	-	-	-	(27,022)	-	(27,022)
Machinery & Equipment	-	-	-	360,742	-	360,742
Equipment and Furniture	-	-	-	60,195	-	60,195
Accum Depr - Mach & Equip	-	-	-	(176,884)	-	(176,884)
Accum Depr - Equip/Furniture	-	-	-	(19,957)	-	(19,957)
Property Under Capital Leases	-	-	-	148,236	-	148,236
Accum Depr - Capital Leases	-	-	-	(77,018)	-	(77,018)
Bond Issuance Cost	-	-	-	51,772	-	51,772
Other Fixed Assets	-	-	-	2,500,000	-	2,500,000
TOTAL ASSETS	\$ 2,006,040	\$ 13,958	\$ 54,994	\$ 4,407,980	\$ 321,509	\$ 6,804,481

GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet

Governmental and Enterprise Funds

January 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	SERIES 2021 CAPITAL PROJECTS FUND	ENTERPRISE - GOLF FUND	GOLF COURSE RESERVE FUND	TOTAL
LIABILITIES						
Accounts Payable	\$ 27,400	\$ -	\$ -	\$ 81,956	\$ -	\$ 109,356
Accrued Expenses	13,027	-	-	6,470	-	19,497
Accrued Interest Payable	-	-	-	69,806	-	69,806
Accrued Payroll	-	-	-	107,892	-	107,892
Accrued Vacation	-	-	-	4,150	-	4,150
Accrued Taxes Payable	163	-	-	-	-	163
Sales Tax Payable	-	-	-	15,646	-	15,646
Outing Deposits	-	-	-	23,353	-	23,353
Deferred Revenue-Memberships	-	-	-	248,730	-	248,730
Capital Leases-Current Portion	-	-	-	22,890	-	22,890
Gift Certificates	-	-	-	50,631	-	50,631
Credit Books	-	-	-	16,748	-	16,748
Revenue Bonds Payable-Current	-	-	-	80,000	-	80,000
Due To Other Funds	533,880	13,800	-	-	-	547,680
Capital Leases-Long-Term	-	-	-	31,530	-	31,530
Revenue Bonds Payable-LT	-	-	-	3,480,000	-	3,480,000
TOTAL LIABILITIES	574,470	13,800	-	4,239,802	-	4,828,072

GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT

Balance Sheet Governmental and Enterprise Funds January 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	SERIES 2021 CAPITAL PROJECTS FUND	ENTERPRISE - GOLF FUND	GOLF COURSE RESERVE FUND	TOTAL
<u>FUND BALANCES / NET ASSETS</u>						
<i>Fund Balances</i>						
Nonspendable:						
Prepaid Items	-	-	-	80,684	-	80,684
Deposits	7,955	-	-	-	-	7,955
Restricted for:						
Debt Service	-	158	-	-	-	158
Capital Projects	-	-	54,994	-	-	54,994
Assigned to:						
Operating Reserves	199,268	-	-	-	-	199,268
Reserves-Renewal & Replacement	190,260	-	-	-	-	190,260
Reserves - Roadways	288,752	-	-	-	-	288,752
Reserves - Roof	20,025	-	-	-	-	20,025
Reserves - Sidewalks	25,000	-	-	-	-	25,000
Reserves - Streetlights	25,000	-	-	-	-	25,000
Unassigned:	675,310	-	-	-	-	675,310
<i>Net Assets</i>						
Invested in capital assets, net of related debt	-	-	-	(516,769)	-	(516,769)
Unrestricted/Unreserved	-	-	-	604,263	321,509	925,772
TOTAL FUND BALANCES / NET ASSETS	\$ 1,431,570	\$ 158	\$ 54,994	\$ 168,178	\$ 321,509	\$ 1,976,409
TOTAL LIABILITIES & FUND BALANCES / NET ASSETS	\$ 2,006,040	\$ 13,958	\$ 54,994	\$ 4,407,980	\$ 321,509	\$ 6,804,481

GOLDEN LAKES

Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JAN-23 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ 1,200	\$ 7,401	616.75%	\$ 2,074
Interest - Tax Collector	-	83	0.00%	-
Special Assmnts- Tax Collector	865,120	805,156	93.07%	19,418
Special Assmnts- Other	64,105	59,662	93.07%	1,439
Special Assmnts- Discounts	(37,169)	(34,324)	92.35%	(641)
TOTAL REVENUES	893,256	837,978	93.81%	22,290

EXPENDITURES**Administration**

P/R-Board of Supervisors	8,000	1,600	20.00%	600
FICA Taxes	612	122	20.00%	46
ProfServ-Engineering	60,000	10,259	17.10%	1,210
ProfServ-Legal Services	42,120	6,285	14.92%	2,520
ProfServ-Mgmt Consulting	41,200	13,733	33.33%	3,433
ProfServ-Property Appraiser	9,292	-	0.00%	-
ProfServ-Special Assessment	11,705	11,705	100.00%	-
ProfServ-Web Site Development	3,500	778	22.23%	388
Auditing Services	6,750	-	0.00%	-
Postage and Freight	2,000	172	8.60%	8
Insurance - General Liability	11,673	8,180	70.08%	-
Printing and Binding	1,500	-	0.00%	-
Legal Advertising	4,000	623	15.58%	-
Miscellaneous Services	300	-	0.00%	-
Misc-Assessment Collection Cost	18,584	16,610	89.38%	404
Office Supplies	500	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	221,911	70,242	31.65%	8,609

Field

ProfServ-Field Management	22,866	7,400	32.36%	1,850
Contracts-Security Services	207,400	68,165	32.87%	15,666
Contracts-Landscape	98,072	32,691	33.33%	-
Security-Roving Parking Patrol	10,250	294	2.87%	294
Communication - Teleph - Field	3,600	1,161	32.25%	56
Utility - Access Gate	10,000	8,652	86.52%	1,997
Electricity - General	30,000	11,795	39.32%	2,759
Electricity - Streetlights	25,000	6,516	26.06%	1,473
Utility - Irrigation	800	300	37.50%	87
R&M-Renewal and Replacement	6,000	-	0.00%	-
R&M-Common Area	5,000	1,060	21.20%	109

GOLDEN LAKES

Community Development District

General Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JAN-23 ACTUAL
R&M-Gate	3,500	15,345	438.43%	-
R&M-Irrigation	10,000	1,724	17.24%	389
R&M-Ponds	4,188	2,839	67.79%	359
R&M-Roads & Alleyways	40,000	8,425	21.06%	-
R&M-Stormwater System	4,500	18,397	408.82%	-
R&M-Streetlights	15,000	3,257	21.71%	-
R&M-Trees and Trimming	10,000	34,260	342.60%	-
R&M-Emergency & Disaster Relief	-	5,010	0.00%	-
R&M-Security Cameras	1,000	-	0.00%	-
Misc-Contingency	68,562	-	0.00%	-
Bottled Water Delivery	550	241	43.82%	123
Op Supplies - Gatehouse	313	-	0.00%	-
Total Field	576,601	227,532	39.46%	25,162
<u>Reserves</u>				
Loan-Pavement	102,763	-	0.00%	-
Interest Expense	38,810	-	0.00%	-
Total Reserves	141,573	-	0.00%	-
TOTAL EXPENDITURES & RESERVES	940,085	297,774	31.68%	33,771
Excess (deficiency) of revenues Over (under) expenditures	(46,829)	540,204	-1153.57%	(11,481)
<u>OTHER FINANCING SOURCES (USES)</u>				
Contribution to (Use of) Fund Balance	(46,829)	-	0.00%	-
TOTAL FINANCING SOURCES (USES)	(46,829)	-	0.00%	-
Net change in fund balance	\$ (46,829)	\$ 540,204	-1153.57%	\$ (11,481)
FUND BALANCE, BEGINNING (OCT 1, 2022)	910,610	910,610		
FUND BALANCE, ENDING	\$ 863,781	\$ 1,450,814		

Notes to the Financial Statements

January 31, 2023

General Fund

► **Assets**

- **Cash and Investments** - In order to maximize liquidity of cash, the District has one Money Market Account and one SBA Account. (See Cash & Investment Report for further details).
- **Accounts Receivable > 120 Days** - Duplicate payment to Vendor.
- **Allow Doubtful Accounts** - Uncollectable portion of vendor refund.
- **Deposits** - Paid to Lakeland Electric and Polk County Utilities Division to open accounts in the District's name plus Escrow deposit to Peterson & Mayers for purchase of Club.

► **Liabilities**

- **Accounts Payable** - Invoices for current month but not paid in current month.
- **Accrued Expenses** - Monthly landscaping, field management & electric.
- **Due From Other Funds** - Assessment collections for the Golf Course. Payment to US Bank to be done in February.

► **Fund Balance**

- **Assigned to-** These funds are set aside for repair and replacement of assets throughout the community.

Reserves booked as of September 2022 - Board approved on 11/01/22:

Operating Reserves	\$	199,268	FY23 operating reserves budget - Sch. A
Renewal & Replacement		190,260	Per FY22 Motion to assign reserves.
Roadways		288,752	" "
Roof		20,025	" "
Sidewalks		25,000	" "
Streetlights		25,000	" "
TOTAL	\$	<u>748,305</u>	

Notes to the Financial Statements - General Fund
January 31, 2023
Financial Overview / Highlights

- ▶ The Non-Ad Valorem Special Assessments are 93% collected.
 - ▶ Total Expenditures and Reserves are at approximately 32% of adopted budget.
- Significant variances are explained below.

Variance Analysis

Account Name	Adopted Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Administrative</u>				
ProfServ-Special Assessment	\$ 11,705	\$ 11,705	100%	Special Assessment paid in full.
Insurance - General Liability	\$ 11,673	\$ 8,180	70%	Insurance fees paid in full.
Annual District Filing Fee	\$ 175	\$ 175	100%	Filing fees paid in full.
<u>Field</u>				
Utility - Access Gate	\$ 10,000	\$ 8,652	87%	Utility (water) usage higher than prior year.
R&M Gate	\$ 3,500	\$ 15,345	438%	Replaced HySecurity arms/gates
R&M-Ponds	\$ 4,188	\$ 2,839	68%	New Hayward Swim clear 100 filter plus labor.
R&M-Stormwater System	\$ 4,500	\$ 18,397	409%	Stormwater evaluation.
R&M-Trees and Trimming	\$ 10,000	\$ 34,260	343%	Tree removal expenses YTD.
Bottled Water Delivery	\$ 550	\$ 241	44%	Bottled water deliveries YTD.

GOLDEN LAKES

Community Development District

Series 2021 Debt Service Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JAN-23 ACTUAL</u>
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ -	0.00%	\$ -
TOTAL REVENUES	-	-	0.00%	-
<u>EXPENDITURES</u>				
<u>Debt Service</u>				
Interest Expense	-	19,250	0.00%	-
Total Debt Service	-	19,250	0.00%	-
TOTAL EXPENDITURES	-	19,250	0.00%	-
Excess (deficiency) of revenues Over (under) expenditures	-	(19,250)	0.00%	-
Net change in fund balance	\$ -	\$ (19,250)	0.00%	\$ -
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	162		
FUND BALANCE, ENDING	\$ -	\$ (19,088)		

GOLDEN LAKES

Community Development District

Series 2021 Capital Projects Fund

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending January 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JAN-23 ACTUAL</u>
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 1	0.00%	\$ -
TOTAL REVENUES	-	1	0.00%	-
<u>EXPENDITURES</u>				
TOTAL EXPENDITURES	-	-	0.00%	-
Excess (deficiency) of revenues Over (under) expenditures	-	1	0.00%	-
Net change in fund balance	\$ -	\$ 1	0.00%	\$ -
FUND BALANCE, BEGINNING (OCT 1, 2022)	-	54,995		
FUND BALANCE, ENDING	\$ -	\$ 54,996		

GOLDEN LAKES

Community Development District

Enterprise - Golf Fund

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JAN-23 ACTUAL
<u>OPERATING REVENUES</u>				
Interest - Investments	\$ -	\$ -	0.00%	\$ -
Green Fees-GS	445,764	140,701	31.56%	49,899
Green Fees-Outings-GS	51,274	35,986	70.18%	622
Green Fees-Members-GS	1,770	790	44.63%	320
PS-Other Income-GS	23,100	-	0.00%	-
Cart Fees-GS	355,951	123,426	34.67%	43,406
Cart Fees-Outings-GS	53,429	30,491	57.07%	1,288
Cart Fees-Members-GS	242,834	94,125	38.76%	26,336
Range-GS	38,503	12,717	33.03%	4,454
Instruction-Ind-GS-Dflt	-	156	0.00%	12
Instruction-Individual -INST	36,000	7,468	20.74%	955
Food Sales-On Course-F&B	8,707	3,167	36.37%	1,008
Food Sales-Banquets-F&B	243,000	137,648	56.65%	11,421
Food Sales-Clubhouse-F&B	487,820	169,576	34.76%	38,674
Non-Alcoholic-Banquets-F&B	-	234	0.00%	-
Non-Alcoholic-Clubhouse-F&B	22,023	10,936	49.66%	2,568
Alc Sales (Beer)-Banquets-F&B	23,577	4,794	20.33%	747
Alc Sales (Beer)-Clubhouse-F&B	123,732	49,169	39.74%	11,836
Alc Sales (Wine)-Banquets-F&B	14,700	2,864	19.48%	424
Alc Sales (Wine)-Clubhouse-F&B	56,584	20,400	36.05%	4,689
Alc Sales (Liquor)-Banquet-F&B	21,700	15,262	70.33%	2,566
Alc Sales (Liquor)-Clubhouse-F&B	124,051	62,416	50.31%	16,596
Gratuity-Outings-F&B	(2,050)	-	0.00%	-
Gratuity-Banquets-F&B	-	-	0.00%	3,840
Room Charge-Banquets-F&B	90,000	29,319	32.58%	4,622
Service Charge-Banquets-F&B	7,490	9,184	122.62%	3,159
Entertainment-Clubhouse-F&B	-	12,977	0.00%	-
Food Sales-Outings	62,612	293	0.47%	170
Non-Alcoholic-On Course-F&B	21,313	5,939	27.87%	1,794
Alc Sales (Beer)-On Course-F&B	51,661	21,398	41.42%	6,152
Alc Sales (Liquor)-On Course-F&B	29,962	15,263	50.94%	4,398
Alc Sales (Wine)-On Course-F&B	9,000	-	0.00%	-
Alc Sales (Beer)-Outings-F&B	12,717	1,157	9.10%	421
Room Rentals	-	1,469	0.00%	331
Membership Dues - monthly	1,248,500	445,261	35.66%	118,004
Golf Ball Sales	65,877	31,518	47.84%	6,632
Glove Sales	17,858	7,691	43.07%	1,233
Headwear Sales	11,223	3,987	35.53%	726
Ladies' Wear Sales	6,989	4,909	70.24%	1,080
Men's Wear Sales	31,205	20,584	65.96%	2,102

GOLDEN LAKES

Community Development District

Enterprise - Golf Fund

Statement of Revenues, Expenses and Changes in Net Assets For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JAN-23 ACTUAL
Shoes Sales	9,255	4,796	51.82%	1,218
Miscellaneous Sales	-	(3,779)	0.00%	(963)
Club Sales	23,131	10,267	44.39%	5,095
Rental Clubs Sales	7,185	5,158	71.79%	1,325
Bag Sales	8,385	2,971	35.43%	117
Juniorwear Sales	-	210	0.00%	70
Outerwear Sales	2,154	1,536	71.31%	100
Other Pro Shop Sales	5,314	10,026	188.67%	20
Handicap Fee Sales	1,500	140	9.33%	90
Locker Fees	270	-	0.00%	-
Special Assmnts- Tax Collector	267,214	248,692	93.07%	5,998
Special Assmnts- Discounts	(9,352)	(9,870)	105.54%	(184)
Other Miscellaneous Revenues	-	3,536	0.00%	210
TOTAL OPERATING REVENUES	4,353,932	1,806,958	41.50%	385,581

OPERATING EXPENSES

Personnel and Administration

Payroll-Hourly	53,580	3,073	5.74%	849
Payroll-Benefits	55,200	23,730	42.99%	6,902
Payroll-Managers	124,992	75,727	60.59%	16,645
Payroll-Processing Fee	25,200	8,396	33.32%	2,276
Payroll - Vacation	-	114	0.00%	-
Payroll - Bonus	31,248	-	0.00%	-
Management Incentive	25,000	-	0.00%	-
Payroll Taxes	10,104	5,948	58.87%	2,231
401(K) Plan	-	3,759	0.00%	911
Legal/Accounting/Professional	747	273	36.55%	273
BCG Management	90,000	30,000	33.33%	7,500
Contracts-Pest Control	3,120	1,450	46.47%	-
IT Support	5,100	2,627	51.51%	800
Travel and Per Diem	600	56	9.33%	56
Training/Staff Development	-	2,037	0.00%	229
Communication - Telephone	4,500	2,648	58.84%	700
Communication - Mobile	1,644	300	18.25%	75
Postage	1,500	854	56.93%	60
Cell Phone	900	-	0.00%	-
Fed-Ex/Courier	-	152	0.00%	-
Utility - Water & Sewer	12,408	5,071	40.87%	1,559
Garbage Removal	12,000	4,865	40.54%	733
Utility - Electric	42,925	16,568	38.60%	3,907
Lease - Copier	6,304	1,786	28.33%	288

GOLDEN LAKES

Community Development District

Enterprise - Golf Fund

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JAN-23 ACTUAL
Golf Cart Equip Leases	61,503	20,501	33.33%	5,125
Insurance-P&C	268,404	87,405	32.56%	21,569
Insurance-Workmans Comp	28,800	10,705	37.17%	2,509
R&M-Buildings	58,500	17,478	29.88%	9,905
R&M-Equipment	-	21,456	0.00%	7,431
Equip Maint/Repair-Prevent	3,312	828	25.00%	-
Printing and Binding	-	636	0.00%	150
Help Wanted Ads	600	-	0.00%	-
Promotions	18,000	8,449	46.94%	3,776
Graphic Design	3,600	1,806	50.17%	300
Membership Programs	30,000	17,969	59.90%	1,778
Sales Management	3,050	904	29.64%	327
Advertising (Electronic)	7,560	2,684	35.50%	700
Miscellaneous Services	1,500	-	0.00%	-
Misc-Employee Meals	7,200	2,776	38.56%	945
Misc-Assessment Collection Cost	5,165	4,776	92.47%	116
Misc-Credit Card Fees	91,114	35,276	38.72%	10,419
Internet Access	5,040	2,760	54.76%	480
TV/Cable or Dish	8,110	3,388	41.78%	-
Employee Testing-Hiring	188	-	0.00%	-
Bank Fees	250	130	52.00%	-
Use Tax Expense	6,000	2,210	36.83%	-
Misc-Security	750	858	114.40%	108
Website & Newsletter	6,000	2,298	38.30%	950
Misc.-Personal Property Taxes	3,613	6,784	187.77%	-
Office Supplies	10,980	1,570	14.30%	165
Computer Supplies/Equipment	7,200	5,332	74.06%	748
Operating Supplies	6,564	4,476	68.19%	889
Op Supplies - Uniforms	300	336	112.00%	336
Clubhouse Cleaning Service G&A	3,000	1,526	50.87%	906
Software	2,700	1,146	42.44%	-
Education / Training	14,420	-	0.00%	-
Chamber / Organization Dues	100	-	0.00%	-
Bad Debt Expenses	12,000	-	0.00%	-
Total Personnel and Administration	1,182,595	455,897	38.55%	115,626
<u>Maintenance and Landscaping</u>				
Payroll-Hourly	290,340	114,151	39.32%	27,646
Payroll-Managers	87,504	28,723	32.82%	7,239
Payroll - Vacation	-	2,730	0.00%	-
Payroll - Bonus	4,550	-	0.00%	-
Payroll Taxes	30,440	10,671	35.06%	2,765

GOLDEN LAKES

Community Development District

Enterprise - Golf Fund

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JAN-23 ACTUAL
Outside Services	51,152	13,023	25.46%	2,735
Training/Staff Development	500	-	0.00%	-
Oil/Lube	1,600	-	0.00%	-
Aerification	22,500	-	0.00%	-
Gas Diesel	37,587	9,197	24.47%	1,659
Communication - Mobile	900	-	0.00%	-
Utility - Irrigation	5,307	-	0.00%	-
Utility - Water & Sewer	1,871	1,246	66.60%	294
Utility - Electric	19,762	5,486	27.76%	1,305
Golf Cart Equip Leases	56,104	-	0.00%	-
R&M-Irrigation	22,000	4,198	19.08%	1,611
Equip Maint/Repair-Prevent	36,000	13,620	37.83%	3,351
Sod/Sprigs	2,500	1,778	71.12%	1,778
Safety Equipment	400	-	0.00%	-
Cleaning Supplies	1,108	42	3.79%	42
Supplies-Landscape	500	1,400	280.00%	-
Supplies-Course	5,721	7,768	135.78%	3,419
Pre-Emergents	36,000	-	0.00%	-
Sand-Top Dressing greens/tees	12,500	2,191	17.53%	2,191
Op Supplies - Uniforms	1,550	257	16.58%	-
Chemicals-Fungicides	5,500	1,962	35.67%	1,380
Chemicals-Herbicides	7,500	3,491	46.55%	-
Chemicals-Insecticides	8,000	-	0.00%	-
Chemicals-Growth Regulators	6,000	-	0.00%	-
Chemicals-Wetting Agents	4,000	-	0.00%	-
Fertilizers-Fairways / Roughs	21,000	1,877	8.94%	-
Fertilizers-Greens	28,000	12,960	46.29%	-
Small Equipment/Hand Tools	2,000	-	0.00%	-
Total Maintenance and Landscaping	810,396	236,771	29.22%	57,415
<u>Pro Shop</u>				
COS - Golf Balls	44,138	14,812	33.56%	5,185
COS - Gloves	10,536	5,350	50.78%	691
COS - Headwear	5,612	2,063	36.76%	37
COS - Ladies' Wear	4,893	-	0.00%	-
COS - Men's Wear	20,908	17,884	85.54%	1,857
COS - Shoes	5,738	3,278	57.13%	754
COS - Miscellaneous	-	782	0.00%	210
COS - Clubs	19,662	9,426	47.94%	2,925
COS - Outerwear	1,507	106	7.03%	106
COS - Bags	5,283	2,112	39.98%	-
COS - Beverage - Beer/Wine	134,810	57,908	42.96%	14,792

GOLDEN LAKES

Community Development District

Enterprise - Golf Fund

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JAN-23 ACTUAL
COS - Beverage - Non Alch	25,005	8,854	35.41%	2,525
COS - Food Sales	344,919	122,760	35.59%	26,564
COGS-Purchase Discounts	-	(669)	0.00%	(385)
COS-Inventory General	3,348	-	0.00%	-
Total Pro Shop	626,359	244,666	39.06%	55,261
<u>Golf Operations</u>				
Payroll-Salaries	89,244	29,555	33.12%	7,580
Payroll-Hourly	221,652	79,865	36.03%	21,112
Payroll-Commission	36,000	11,407	31.69%	2,058
Payroll Taxes	31,731	11,132	35.08%	2,544
Postage	600	-	0.00%	-
Cell Phone	1,800	450	25.00%	225
R&M-Golf Cart	3,600	2,216	61.56%	2,216
Equip Maint/Repair-Fix	1,200	1,587	132.25%	-
Misc-Employee Meals	1,536	276	17.97%	111
Misc-Handicap Fees	6,200	232	3.74%	-
Tournaments and Events	22,000	8,300	37.73%	-
Supplies-Scorecards and Pencil	250	262	104.80%	-
Operating Supplies	-	686	0.00%	317
Op Supplies - Uniforms	4,300	1,744	40.56%	-
Driving Range Supplies	8,500	3,690	43.41%	441
Chamber / Organization Dues	1,575	330	20.95%	-
Total Golf Operations	430,188	151,732	35.27%	36,604
<u>Amenities</u>				
Outside Services	10,320	4,374	42.38%	1,031
Utility - Water & Sewer	4,280	1,058	24.72%	255
R&M-Buildings	2,400	286	11.92%	-
Misc-Licenses & Permits	280	-	0.00%	-
Total Amenities	17,280	5,718	33.09%	1,286
<u>Food and Beverages</u>				
Payroll-Hourly	344,778	138,976	40.31%	35,613
Payroll-Managers	232,728	67,115	28.84%	16,260
Payroll - Vacation	-	1,306	0.00%	-
Payroll Taxes	74,728	25,694	34.38%	6,184
Linen/Laundry	43,740	18,622	42.57%	3,870
Grease Removal	1,700	475	27.94%	475
Training/Staff Development	240	-	0.00%	-
Communication - Mobile	1,500	500	33.33%	200
Utility - Water & Sewer	2,628	834	31.74%	387

GOLDEN LAKES

Community Development District

Enterprise - Golf Fund

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending January 31, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JAN-23 ACTUAL
Propane /Natural Gas	48,998	14,324	29.23%	4,087
Equip Maint/Repair-Fix	12,360	7,215	58.37%	1,444
Equip Maint/Repair-Prevent	1,400	750	53.57%	-
Miscellaneous Services	-	683	0.00%	-
Misc-Licenses & Permits	1,920	-	0.00%	-
Decorations	4,250	2,649	62.33%	684
Glassware/China/Silver	4,800	2,248	46.83%	-
Cleaning Supplies	3,468	1,138	32.81%	39
Supplies-Paper and Plastic	22,800	8,195	35.94%	1,202
Supplies-Banquet	4,486	1,248	27.82%	323
Supplies-Bar	-	175	0.00%	175
Supplies-Kitchen	12,624	4,934	39.08%	1,295
Op Supplies - Uniforms	3,000	1,931	64.37%	-
Total Food and Beverages	822,148	299,012	36.37%	72,238
<u>Debt Service</u>				
ProfServ-Trustee Fees	7,004	-	0.00%	-
Principal Debt Retirement A-1	80,000	-	0.00%	-
Principal Debt Retirement A-2	5,000	-	0.00%	-
Interest Expense Series A-1	136,653	68,326	50.00%	-
Interest Expense Series A-2	16,250	8,125	50.00%	-
Total Debt Service	244,907	76,451	31.22%	-
<u>Reserves</u>				
Improvements - Building	183,000	117,646	64.29%	74,529
Total Reserves	183,000	117,646	64.29%	74,529
TOTAL OPERATING EXPENSES & RESERVES	4,316,873	1,587,893	36.78%	412,959
Operating income (loss)	37,059	219,065	591.12%	(27,378)
Change in net assets	\$ 37,059	\$ 219,065	591.12%	\$ (27,378)
TOTAL NET ASSETS, BEGINNING (OCT 1, 2022)	(50,884)	(50,884)		
TOTAL NET ASSETS, ENDING	\$ (13,825)	\$ 168,181		

GOLDEN LAKES

Community Development District

Golf Course Reserve Fund

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending January 31, 2023

<u>ACCOUNT DESCRIPTION</u>	<u>ANNUAL ADOPTED BUDGET</u>	<u>YEAR TO DATE ACTUAL</u>	<u>YTD ACTUAL AS A % OF ADOPTED BUD</u>	<u>JAN-23 ACTUAL</u>
<u>OPERATING REVENUES</u>				
Interest - Investments	\$ -	\$ -	0.00%	\$ -
Special Assmnts- Tax Collector	66,636	62,018	93.07%	1,496
Special Assmnts- Discounts	(2,665)	(2,461)	92.35%	(46)
TOTAL OPERATING REVENUES	63,971	59,557	93.10%	1,450
<u>OPERATING EXPENSES</u>				
<u>Personnel and Administration</u>				
ProfServ-Property Appraiser	666	-	0.00%	-
Misc-Assessment Collection Cost	1,333	1,191	89.35%	29
Total Personnel and Administration	1,999	1,191	59.58%	29
<u>Golf Course</u>				
R&M-Golf Course	61,972	-	0.00%	-
Total Golf Course	61,972	-	0.00%	-
TOTAL OPERATING EXPENSES	63,971	1,191	1.86%	29
Operating income (loss)	-	58,366	0.00%	1,421
Change in net assets	\$ -	\$ 58,366	0.00%	\$ 1,421
TOTAL NET ASSETS, BEGINNING (OCT 1, 2022)	263,143	263,143		
TOTAL NET ASSETS, ENDING	\$ 263,143	\$ 321,509		

GOLDEN LAKES
Community Development District

Supporting Schedules

January 31, 2023

GOLDEN LAKES

Community Development District

**Non Ad Valorem Special Assessments - Imperial Polk County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2023**

					ALLOCATION BY FUND			
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund Operations & Maintenance	General Fund Capital Improvement	Golf Course Reserve Fund	Enterprise Golf Fund 2017 A1 & A2
Assessments Levied FY 2023				\$ 1,263,075	\$ 865,120	\$ 64,105	\$ 66,636	\$ 267,214
Allocation %				100%	68%	5%	5%	21%
11/10/22	\$ 12,979	\$ 694	\$ 265	\$ 13,938	\$ 9,546	\$ 707	\$ 735	\$ 2,949
11/16/22	18,771	798	383	19,952	13,666	1,013	1,053	4,221
11/21/22	66,289	2,818	1,353	70,460	48,260	3,576	3,717	14,906
11/25/22	66,478	2,826	1,357	70,661	48,398	3,586	3,728	14,949
12/12/22	209,144	8,892	4,268	222,305	152,263	11,283	11,728	47,030
12/21/22	653,798	27,798	13,343	694,938	475,985	35,270	36,663	147,020
12/23/22	51,908	1,958	1,059	54,925	37,620	2,788	2,898	11,620
01/13/23	26,929	871	550	28,350	19,418	1,439	1,496	5,998
TOTAL	\$ 1,106,295	\$ 46,656	\$ 22,577	\$ 1,175,528	\$ 805,156	\$ 59,662	\$ 62,018	\$ 248,692
% COLLECTED				93%	93%	93%	93%	93%
TOTAL OUTSTANDING				\$ 87,548	\$ 59,964	\$ 4,443	\$ 4,619	\$ 18,522

GOLDEN LAKES
Community Development District

Cash and Investment Report
January 31, 2023

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>INVESTMENT TYPE</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
<u>GENERAL FUND</u>					
Operating Checking Account	SouthState Bank		n/a	0.00%	1,173,782 1
Money Market Account	BankUnited		n/a	2.10%	819,341
Operating Account-Fund A	State Board of Administration		n/a	2.61%	4,962
GF Subtotal					<u>1,998,085</u>
<u>DEBT SERVICE FUNDS</u>					
<u>2021 Debt Service Fund</u>					
Series 2021 Reserve Fund	US Bank	Commercial Paper	n/a	0.02%	13,957
Series 2021 Revenue Fund	US Bank	Commercial Paper	n/a	0.02%	1
DS Subtotal					<u>13,958</u>
<u>2021 Capital Projects Fund</u>					
Series 2021 Construction Fund	US Bank	Commercial Paper	n/a	0.02%	54,994
DS Subtotal					<u>54,994</u>
<u>ENTERPRISE GOLF FUND</u>					
Operating Checking Account	Chase Bank		n/a	0.00%	498,804
Cash on Hand / Petty & Cash Drawer	n/a		n/a	n/a	4,226
Excess Revenue Fund	US Bank	Commercial Paper	n/a	0.02%	1,555
Reserve Fund (A-2)	US Bank	Commercial Paper	n/a	0.02%	16,194
Enterprise Subtotal					<u>520,779</u>
Grand Total					<u><u>\$ 2,587,816</u></u>

(1) Transferring \$226K to US Bank for 2017 series & \$600K to Bank United Money Market in February.

Golden Lakes CDD

Bank Reconciliation

Bank Account No. 5206 SOUTH STATE BANK GF
Statement No. 01-23
Statement Date 1/31/2023

G/L Balance (LCY)	1,173,781.71	Statement Balance	1,213,039.14
G/L Balance	1,173,781.71	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	1,213,039.14
Subtotal	1,173,781.71	Outstanding Checks	39,257.43
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	1,173,781.71	Ending Balance	1,173,781.71
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
8/24/2022	Payment	13194	POLK COUNTY SHERIFF'S OFFICE	147.00	0.00	147.00
11/17/2022	Payment	13248	POLK COUNTY SHERIFF'S OFFICE	136.00	0.00	136.00
1/25/2023	Payment	13283	SECURITAS SECURITY SERVICES USA,	12,010.52	0.00	12,010.52
1/25/2023	Payment	13285	INNERSYNC STUDIO LTD.	388.13	0.00	388.13
1/25/2023	Payment	13286	LMR CONSTRUCTION, INC	18,396.50	0.00	18,396.50
1/25/2023	Payment	13287	SECURITAS SECURITY SERVICES USA,	8,179.28	0.00	8,179.28
Total Outstanding Checks.....				39,257.43		39,257.43

Section 4
Acceptance of the Minutes
from the January 3, 2023
and February 7, 2023
Workshop

MINUTES OF MEETING

GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT

The regular meeting of the Board of Supervisors ("Board") of the Golden Lakes Community Development District ("District") was held Tuesday, January 3, 2023, at 5:30 p.m. at the Club at Eaglebrooke, 1300 Eaglebrooke Boulevard, Lakeland, Florida 33813.

Present and constituting a quorum were:

Paul Weaver	Chairman
Lithea Beck	Vice Chairman
Sam Morrone	Assistant Secretary
Matt McDonald (<i>by phone</i>)	Assistant Secretary
Shaun York	Assistant Secretary

Also participating, either in person or via communications media technology, were:

Gabriel Mena	Manager
Scott D. Clark	Attorney
Steven Shealey	Engineer
JoAnna Likar	Property Manager
Ryan Roberts	General Manager
Tony Cianci	VP of Operations

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Mr. Weaver called the meeting to order at 5:30 p.m.

Mr. Weaver called the roll and indicated a quorum was present for the meeting.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no comments, the next order of business followed.

THIRD ORDER OF BUSINESS

Business Items

A. Administer Oath of Office to Newly Elected Board Members

Mr. Mena administered the oath of office to all newly elected Board members.

Discussion ensued regarding payment for newly elected Board members.

B. Resolution 2023-03, Designating Officers of the District

Mr. Mena read Resolution 2023-03 into the record by title.

Discussion ensued regarding designating officers by a motion and what job duties are assigned to each position.

On MOTION by Ms. Beck, seconded by Mr. McDonald, with all in favor, unanimous approval was given to Resolution 2023-03 designating Mr. Weaver as Chairman; Ms. Beck as Vice Chairman; Mr. Marrone, Mr. McDonald, and Mr. York as Assistant Secretaries; Mr. Mena as Secretary and Assistant Treasurer; and Mr. Stephen Bloom as Treasurer.

Golden Lakes CDD
January 3, 2023, regular meeting

Discussion ensued regarding the printed agendas.

Mr. Weaver and Ms. Beck both stated they do not need a printed copy of the agenda.

FOURTH ORDER OF BUSINESS **Acceptance of the Minutes From the November 1, 2022, Meeting**

The minutes are included in the agenda package and available for public review in the local records office or the District Office during normal business hours.

On MOTION by Ms. Beck, seconded by Mr. Weaver, with all in favor, unanimous approval was given to accept the minutes of the November 1, 2022, meeting, as presented.

FIFTH ORDER OF BUSINESS **District Manager's Report**

A. Approval of the Financial Report

Discussion ensued regarding the financial report.

Discussion ensued regarding the current security company, gate operators are still not working, and January 23 they will be replaced.

Discussion ensued regarding the responsibilities of the security company. Mr. Marrone would like to look over the contract. Mr. Mena will provide Mr. Marrone with the Securitas contract.

Mr. Clark stated he has reached out to the sheriff's office regarding patrolling the District.

On MOTION by Ms. Beck, seconded by Mr. Weaver, with all in favor, unanimous approval was given to approve the financial report.

SIXTH ORDER OF BUSINESS **District Counsel's Report**

Mr. Clark provided information regarding the District and its responsibilities, including information on the code of ethics, public records, Sunshine Law, and filing forms to the local tax collector's office.

SEVENTH ORDER OF BUSINESS **District Engineer's Report**

Mr. Shealey provided a report to the Board, and stated Mr. Holmes had requested to change his lot boundary for his swimming pool. The Board previously stated that Mr. Holmes would need to cover the survey costs. Mr. Shealey stated a proposal has been sent but was to the incorrect email, so it was never received. Mr. Shealey will be resending the email now that he has the correct information.

Golden Lakes CDD
January 3, 2023, regular meeting

Discussion ensued regarding Pond A1 permit repair project. Mr. Shealey stated the State finally signed off around late November or early December. The Florida Department of Emergency Management (“FDEM”) signed off on the grant. It is now being sent to FEMA in Washington for approval. He has not been notified it was approved.

Mr. Shealey provided information regarding damages made by Hurricane Irma.

Discussion ensued regarding piping across the golf course, street pipes, and drainage issues. Mr. Shealey has put out a mini bid and will have an update at the next meeting.

Discussion ensued regarding Hurricane Ian damages. Mr. Shealey stated a lot of piping is damaged at an estimated \$200,000 for repairs.

Discussion ensued regarding who is responsible to enforce maintenance of the District. Examples include garbage, parked vehicles, vines on fences, debris in the roadways, and so forth. Discussion ensued regarding fining residents and placing liens on property to possibly help rectify this issue.

EIGHTH ORDER OF BUSINESS Property Manager’s Report

Discussion ensued regarding two weeping willow trees that fell on District property. The cost of the replacement is \$2,538.90. The Board agreed not to replace the trees at this time. This area will be replaced with only sod.

Discussion ensued regarding repainting of light poles. Ms. Likar stated each pole will cost about \$300. Lakeland Electric and TECO Energy (“TECO”) own part of the light poles. Ms. Likar stated the District owns 118 of the light poles.

Ms. Likar stated all the street signs have been painted.

Discussion ensued regarding Lakeland Electric and TECO light poles. Lakeland Electric poles are made of concrete and will not need to be replaced. TECO are anodized metal and will not need replacement either. Ms. Likar will put bids out for the repainting of the light poles.

Discussion ensued regarding the landscaping at the front entrance. Ms. Likar stated for both sides it will cost \$17,709. The Board would like to get about two or three more proposals for the landscaping.

Discussion ensued regarding trees falling, damaged fences, and jasmine overgrowth.

Ms. Likar stated the front entrance gate did not get repaired before Christmas as hoped but will be installed on January 23.

Golden Lakes CDD

January 3, 2023, regular meeting

118 Discussion ensued regarding if residents have been notified about the repair of the
119 fences.

120

121 **NINTH ORDER OF BUSINESS** **Eaglebrooke Manager's Report**

122 Mr. Roberts provided a report with updates of the District. He stated we are off to a
123 good start this year, and revenue has increased.

124 Discussion ensued regarding District updates.

125 Discussion ensued regarding a workshop to have the greens replaced at an estimated
126 cost over \$1,000,000.

127

128 **TENTH ORDER OF BUSINESS** **New Business and Supervisor's Request**

129 Discussion ensued regarding a workshop in between a regular meeting, the procedure
130 to schedule a workshop, and preference to have an agenda during the workshops for the
131 upcoming meeting.

132 Discussion ensued when to have the workshop meetings, what times would work
133 best, and a suggestion to schedule the first workshop for the first Tuesday of February.

134 Mr. Clark explained to the Board the differences between workshops and meetings.

135 Discussion ensued regarding scheduling dates for the workshops.

136 Mr. Mena stated the next fiscal year can change meeting times from 5:00 to 6:00.

137

138 On MOTION by Mr. Marrone, seconded by Mr. York, with
139 all in favor, unanimous approval was given to approve the
140 workshop schedule presented, and to authorize staff to
141 publish workshops with all costs associated.

142

143 Discussion ensued regarding to give all residents memberships and the upside and
144 downside benefits.

145

146 **ELEVENTH ORDER OF BUSINESS** **Audience Comments**

147 Mr. Tim Millsich stated his concerns with the speeding on Grandview is still ongoing
148 and would like something done about the speeding. Discussion ensued regarding
149 inquiring what the County sheriff's department can do to help with the speeding, and Mr.
150 Mena will get current pricing for off-duty sheriff and the competitive pricing.

151 Mr. Doug Shoemaker at 460 Osprey Landing Way congratulated the new Board
152 members

153 Discussion ensued regarding memberships and what type of access to the amenities
154 for each membership. Mr. Shoemaker raised his concern about being able to access the

Golden Lakes CDD

January 3, 2023, regular meeting

155 amenities including the swimming pool area and tennis courts without having an
156 additional membership.

157

158 **TWELFTH ORDER OF BUSINESS** **Adjournment**

159

160 On MOTION by Ms. Beck, seconded by Mr. York, with all
161 in favor, the meeting adjourned at 7:42 p.m.

162

163

164

165

166 _____
Gabriel Mena, Secretary

Paul Weaver, Chairman

MINUTES OF WORKSHOP

GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT

A workshop of the Board of Supervisors ("Board") of the Golden Lakes Community Development District ("District") was held Tuesday February 7, 2023, at 2:30 p.m. at the Club at Eaglebrooke, 1300 Eaglebrooke Boulevard, Lakeland, Florida 33813.

Present were:

Paul Weaver	Chairman
Lithea Beck	Vice Chairman
Sam Morrone	Assistant Secretary
Matt McDonald	Assistant Secretary
Shaun York	Assistant Secretary

Also participating, either in person or via communications media technology, were:

Gabriel Mena	District Manager
Scott D. Clark	District Attorney
Steven Shealey	District Engineer
JoAnna Likar	Property Manager
Ryan Roberts	General Manager
Tony Cianci	VP of Operations

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Mr. Weaver called the meeting to order at 2:30 p.m.

Mr. Weaver called the roll.

SECOND ORDER OF BUSINESS

Discussion Items

A. Educational Matters

i. Responsibilities of CDD vs. HOA

Discussion ensued regarding the responsibilities of the District versus the HOA. A discussion ensued regarding the fining of residents. Mr. Mena stated that the District does not have the authority to fine residents. A discussion ensued regarding the due process to notify residents of any issues the District has. It was stated that Ms. Likar with the HOA is the point of contact, and any Board member would be able to contact the HOA as a resident to notify of any issues. It was stated that any parking enforcement whether it be in the roadways or cross sidewalks would be the District's responsibility and could enforce towing.

Discussion ensued regarding towing vehicles in the roadways and a letter.

Discussion ensued regarding the HOA send out letters with any issues the District has concerns with.

Discussion ensued regarding the District sending out an annual letter, with any updates or changes.

Discussion ensued regarding placing an ad in the HOA newsletter.

Discussion ensued regarding a fountain at the entrance, the maintenance of the fountain and who is responsible for it.

ii. Responsibilities of Eaglebrooke Club Management

Discussion ensued regarding the responsibilities of Eaglebrooke Club Management.

A statement was made that for any issues with the golf course, Eaglebrooke Club Management is responsible.

Discussion ensued regarding the Chairman making emergency decisions. Mr. Clark stated that some emergencies cannot wait until the next meeting, and that is why the decision was made to allow the Chairman to make a decision. It was stated that a policy and procedure should be in place in case Mr. Roberts was to leave. Mr. Clark stated that the Board hired the management company, but they are the ones who manage the golf course.

Discussion ensued regarding who hires the management company and a contract. The Board questioned what the new vision was for Eaglebrooke. It was stated there is a contract with the management company.

Discussion ensued regarding the contract with the management company. It was suggested to have stricter rules in the contract and to place in the contract when renewal is up.

Discussion ensued regarding the member survey and rise in membership.

Discussion ensued regarding the reserves. It was stated that if there is another assessment done, fees might go up and some residents would not be happy.

Discussion ensued regarding the golf course maintenance and who is funding it.

Discussion ensued regarding staffing positions, District Engineer, District Manager, and District Counsel. Mr. Mena stated that the Board can make changes to the staffing positions.

Discussion ensued regarding background checks on renters in the community. It was stated that the HOA is responsible for background checks. Mr. Mena stated the District is not entitled to see HOA documents.

B. Organizational Matters

i. Strategic Assignments for Supervisors

ii. CDD Manager (Inframark) Responsibilities

Mr. Mena provided information on the responsibilities and the process of the District Manager.

Discussion ensued regarding the process for the Board if there are any concerns and who to contact. Mr. Mena stated that any issues or concerns will go through him first and he will either address the issue or find out who does.

Discussion ensued regarding the onsite property manager. It was stated that the onsite property manager does not report to the District.

Discussion ensued regarding the renewal of the contract for Inframark.

Discussion ensued regarding committees. It was stated that the committees are not a part of the District and do not have to give notice of their meetings.

Discussion ensued regarding menu items and changes being made to the menu. It was stated that Mr. Roberts is who to notify if any resident would like to see a change.

Discussion ensued regarding social membership for residents. Mr. Marrone provided documentation from a resident to the Board for review.

Discussion ensued regarding the cost of membership and providing memberships to residents for Eaglebrooke and its amenities. It was stated the cost of membership is \$70. A discussion ensued regarding opening the membership to all residents for Eaglebrooke. It was stated that if that was to be done, additional costs would have to be collected due to more residents using the facilities.

Discussion ensued regarding the contract with the management company for Eaglebrooke and revenue.

Discussion ensued regarding enhancements to Eaglebrooke.

iii. Onsite Partner (JoAnna Likar) Responsibilities

iv. Communication Structure

C. CDD Priorities & Vision

i. Eaglebrooke25 Initiative

ii. Eaglebrooke30 Initiative

iii. Future Workshop Topics

Discussion ensued regarding CDD priorities and vision, Eaglebrooke25 and Eaglebrooke30 initiatives, and the next workshop meeting date.

Discussion ensued regarding a vacant piece of property. It was suggested to sell the piece of property to an investor.

Discussion ensued regarding resident versus non-resident membership, and cost differences.

Discussion ensued regarding more workshops to have more open discussion. It was stated to continue with the March meeting.

Golden Lakes CDD
February 7, 2023, workshop

Discussion ensued regarding FEMA. It was stated that this is still ongoing.

Discussion ensued regarding pavers and a new stop light at intersection. A discussion ensued regarding the school bus coming into the gate. It was stated it was not the District's decision not to have the school bus come in through the gate.

Discussion ensued regarding clippings down the drains. It was stated a letter can be sent for reimbursement.

THIRD ORDER OF BUSINESS Open Supervisor Discussion

There being none, the next order of business followed.

FOURTH ORDER OF BUSINESS Audience Comments

Discussion ensued regarding the Board members, and their duties. A discussion ensued regarding assessment fees. The Board was thanked for what they are doing.

Discussion ensued regarding posting of the meetings and to post out front so that more people might attend. A discussion ensued regarding advertising the meetings and posting a flier. A suggestion was made to do a survey. A discussion ensued regarding the HOA doing a survey.

A discussion ensued regarding the sign for meetings. It was stated anything posted would need to be ADA compliant.

Mr. Mena stated that staff was present at this workshop meeting; however, moving forward will not be. Mr. Mena stated he will be attending the workshops.

FIFTH ORDER OF BUSINESS Adjournment

The workshop adjourned at 5:20 p.m.

Gabriel Mena, Secretary

Paul Weaver, Chairman

Section 5

District Manager

Section 6

District Counsel

Section 6B

Discussion

of Notices



CLARK & ALBAUGH, LLP

MEMORANDUM

From: Clark & Albaugh, LLP
To: Board of Supervisors
Golden Lakes Community Development District
Date: February 15, 2023
Subject: Notable case affecting notices of public hearings and meetings

This memorandum is intended to provide an update to the Board on a recent case that affects a common method of conducting public hearings and meetings. Immediate action is required.

Background

Community Development Districts and other governmental entities have long had a practice on the continuation of meetings and public hearings. Under established practice, if a meeting or public hearing has been properly noticed through publication or other required method of notice and the board is not prepared to act at that meeting, the matter may be continued to a later date and time by publicly announcing the continuation at the meeting. Under that practice, no further notice is provided. On February 8, 2023, the Florida Fourth District Court of Appeals determined that, construing the statute governing notice of adoption of municipal ordinances, this practice may not be proper in many circumstances.

Testa v. Town of Jupiter Island (2023 Fla. App. LEXIS 823)

In 2019, the Town of Jupiter Island adopted an ordinance (Ordinance 376) to modify the location of its waterfront setback line west of the Atlantic Ocean.

Initially, the matter was noticed for a final reading of the proposed ordinance on April 15, 2019. A newspaper notice was published on April 5, 2019, providing the information required by section 166.041 of the Florida Statutes. At the hearing, the Town Commission adopted a motion to continue the second reading of the ordinance until May 7, 2019. No additional notice was published, and the ordinance was adopted on that date. Two years later, the plaintiff, Testa, sued the Town. In this suit, the plaintiff argued that the town, prior to adopting Ordinance 376, had failed to comply with requirements laid out in section 166.041 of the Florida Statutes, which deals with procedures for adoption of ordinances and resolutions.

The suit alleged that the Town violated section 166.041(3)(a). That section states that an ordinance being proposed shall be read by title or in full on at least two separate days and shall be in a newspaper of general circulation in the municipality at least 10 days prior to its adoption. The notice of proposed enactment “***shall state the date, time, and place of the meeting***,” as well as the title or titles of the proposed ordinances, and the place or places in the municipality where the ordinances may be inspected by the public. The notice should also state that parties may appear at the meeting and be heard regarding the ordinance.

The trial court sided with the Town, stating that it followed the procedures of section 166.041(3)(a). The plaintiff appealed that judgment. The Fourth District agreed that the Town did not comply with section 166.041(3)(a). The town posted in the newspaper that the reading of the ordinance would occur on April 15, 2019, but postponed the meeting to May 7. However, it did not post the change to any public newspaper. On May 3, the Town also published an email to all residents containing the draft agenda for the May 7 meeting but didn’t state that the Commission would propose to adopt Ordinance 376 on that date. As a result of the Town’s failure to follow the guidelines laid out in the Florida Statutes, the ordinance was deemed invalid.

The Fourth District noted initially that ordinances falling “under the ambit of §166.041(3)” are subject to “strict scrutiny,” because of their purpose to allow notice and participation in public approvals. Applying that standard, the Court reasoned that the requirements of section 166.041(3) had to be interpreted according to their actual words. Reading those words, the Court was influenced by the statute’s reference to “the notice” and “the date time and place” of “the meeting.” The Court thus reasoned that the notice could only be valid for “the meeting” and for “the time, date and place” mentioned in the notice. Since no published notice was given of the meeting at which the ordinance was adopted, the Court invalidated the ordinance.

Application

The decision in *Testa* has generated extensive and passionate discussion among local government attorneys. Much of it has taken the form of disagreement and the stated intent to overturn the holding in the courts or through legislation. There are also questions whether the “strict scrutiny” standard that applies to section 166.041(3) should or will be applied to other types of government actions. It may be that the holding will be limited to the municipal zoning and land use context. Until that happens, certain precautions should be taken so that actions by the District are not subject to challenge.

Many of the statutory notice provisions typically used by community development districts contain language similar to section 166.041(3) in that they address notice of the “day, time and place” of the meeting or hearing. Some of these provisions include FLA. STAT. §190.008(2)(a), which governs the adoption of the annual budget, FLA. STAT. §197.3632(4)(b), which governs adoption of changes to the assessment roll, and FLA. STAT. §189.015, which governs notice of regular and special board meetings.

Until some change or clarification of the holding in *Testa*, the Board should not rely upon a continuance of a meeting or a public hearing that is publicly announced at the initial advertised meeting time unless a new notice and publication of the meeting or hearing is provided in a manner that complies with the relevant statute.

Section 7

District Engineer

Section 8 Property Manager's Report

To: Golden Lakes CDD Board Members

From: JoAnna Likar, Property Manager

Date: March 7, 2023

Maintenance:

- Refill dirt areas and sod where Weeping Willow fell: \$1255.02.

Outstanding Request:

- Entrance landscaping quote was provided by three companies:
 - Floralawn – \$17,709.99
 - Pyles Lawn Care - \$16,308.28
 - Bravo Lawn Care - \$10,028.00

Updates:

- All fences have been repaired.
- Front entrance gate has been completed.
- Stop signs ordered and they scheduled to be installed the week of March 6.



Proposal

Date: 2/2/2023

Work Order #4774

PO #

Customer:

JoAnna Likar
EnProVera Property Advisors
EnProVera Property Advisors
PO Box 6221
Brandon, FL 33508

Property:

Golden Lakes, CDD
820 Eaglebrooke Blvd
Lakeland, FL 33813

Sod where Willows came out in Grandview common area.

Install Fill dirt & remove all debris & install sod. .



Default Group

Bed Prep and Plant Removal and Plant Installation

Items	Quantity	Unit
Landscape Removal	6.00	Hr
Fill Dirt - Installation	2.00	cuyd
St Augustine Grass - Furnish and Installation	500.00	sqft

Irrigation Repair and Modification

Irrigation work could total +/-20% of total cost of project.

PROJECT TOTAL: \$1,255.02



Proposal #1669

Date: 2/28/2023

PO #

Customer:

EnProVera Property Advisors
EnProVera Property Advisors
PO BOX 6621
Brandon, FL 33508

Property:

Eaglebrooke Community Association
1300 Eaglebrooke Blvd
Lakeland, FL 33813

Front Entrance Landscape Enhancement

Items/Services Included in Quote

- (16) 3 gallon Plum Loropetalum
- (16) 3 gallon Shefflera Trinette (Arboricola)
- (40) 3 gallon Podocarpus
- (240) 1 gallon Lantana
- (300) 4" Annuals
- (80) Cubic yards Pine Bark Mini Nuggets
- Ground Prep (Old material removal, haul away, and dump)
- St Augustine Sod (materials, delivery, installation) to shape beds and make them smaller (per rendering)
- Potting mix for annuals
- irrigation labor and materials to retrofit irrigation for smaller plant bed and larger grass area (estimate 6 hours labor, 300.00 materials)

Project Pricing

Total Price (Materials and Labor)	\$16308.28
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PROJECT TOTAL:	\$16,308.28
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Terms & Conditions

50% of estimate at start of project, remaining balance on completion

By _____

David Pyle

Date 2/28/2023

Pyle's Lawn Service, INC

By _____

Date _____

EnProVera Property Advisors



**PO BOX 2491
LAND O LAKES, FL 34639
813-994-7262
WWW.SCARLETGROVELANDSCAPE.COM**

February 9, 2023

EnProVera Property Management
Joanna Grant

From: Larry Neely

Re: Eaglebrooke Entry

Dear, Joanna Grant

Thank you for the opportunity to send you a proposal for your project. If you have any questions please do not hesitate to give me a call.

Sincerely,

Larry Neely

Summary:

Landscape: \$10,028.00

Customer or Representative

Scarlet Grove Landscape Representative

Name

Name

Print Name

Print Name

Date

Date

Landscape Scope:

Labor and materials to obtain, deliver and install materials listed below at both sides of entry per photos emailed by Joanna.

Qty	Description	Size	Price	Unit	Total
16	Plum Loropetalum	#3	\$12.00	per	\$192.00
16	Schefflera Trinette	#3	\$12.00	per	\$192.00
40	Podocarpus	#3	\$11.00	per	\$440.00
240	Lantana	#1	\$6.50	per	\$1,560.00
300	Annuals	4"	\$2.95	per	\$885.00
80	Pine Bark - Mini Nuggets	Cy	\$46.00	per	\$3,680.00
1	Topsoil	Ls	\$600.00	per	\$600.00
1	Sod	Ls	\$1,929.00	per	\$1,929.00
1	Labor	Ls	\$550.00	per	\$550.00
Total					\$10,028.00

General Notes

- 1 Any work or items not specifically included are excluded.
- 2 Exclusions: Tree relocation, root pruning, barricades, pavers, asphalt cutting and patching, paving, fences, concrete work, curbing, tree wells, tree aeration systems, retaining walls, berms, drains and drainage systems, and other hardscapes items not specifically included are excluded.
- 3 Proposal does not include water source, electric to irrigation controller, well, conduit into building for wires, no jack and bores, patching, removal or replacement of asphalt, concrete or sub base.
- 4 Irrigation not in proposal.
- 5 Material without proper irrigation will not be guaranteed.
- 6 Guarantee does not include replacement of material due to inclement weather, damaged and missing during warranty period.
- 7 We must have access for heavy equipment into area where berms are to be built. Scarlet Grove Landscape cannot be responsible for berms interfering with or obstructing of existing right of ways, easements, buried utilities, etc.
- 8 Customer is solely responsible for all underground utilities and obstructions, including without limitation to existing sprinkler systems and utility lines. Scarlet Grove Landscape reserves the right to pass onto the Customer any additional actual costs it incurs if unusual or unanticipated ground conditions such as rock formations or other underground obstructions impede the installation contemplated under this contract.
- 9 This proposal and price is valid for 45 days from date of quote, prices subject to change after that.
- 10 Removal of invasive, exotic species not in contract but can be done on a Time and Material basis.
- 11 All plants, trees, shrubs and sod is subject to availability throughout market.
- 12 Clean up of site is limited to debris and waste created by our operations.

- 13 The Owner shall properly maintain all trees, plant materials and sod after final acceptance in order to maintain unobstructed visibility for pedestrians and vehicles.
- 14 These notes become part of any contract or agreement entered into unless specific exemptions made in writing stating otherwise, adding or deleting scope of work.
- 15 Scarlet Grove Landscape is bound by local water restrictions which may in fact result in irreparable stress and or demise of landscape plant material and or turf. Scarlet Grove Landscape can not be held responsible for long or short term drought related to stress, damage, or demise of landscape plant material and turf.