

**GOLDEN LAKES
COMMUNITY
DEVELOPMENT DISTRICT**

AGENDA PACKAGE

January 16, 2024

**Conference call in:
646-838-1601, 289 990 795#**



313 CAMPUS STREET
CELEBRATION, FLORIDA 34747

Golden Lakes Community Development District

Board of Supervisors

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

Staff:

Jennifer Goldyn, Regional Director
Michael Perez, District Manager
LeAnn Chiarelli, District Admin
Scott D. Clark, District Counsel
Steven Shealey, District Engineer
JoAnna Likar, HOA Manager
Ryan Roberts, General Manager
Wes Parker, Golf Course Superintendent
Tony Cianci, VP of Operations

Continued Meeting Agenda Tuesday, January 16, 2024 – 5:30 p.m.

-
1. **Call to Order and Roll Call**
 2. **Audience Comments – Three - (3) Minute Time Limit**
 3. **Staff Reports**
 - A. District Counsel
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 - B. District Engineer
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 - C. Property Manager
 1. Property Manager’s Report..... Page 44
 - D. Eaglebrooke Manager
 1. General Manager’s Report..... Page 49
 - E. District Manager
 1. Discussion regarding District Manager’s Inspection Walk
 4. **Business Items**
 - A. Public Hearing on Proposed Amendment to the Eaglebrooke Bylaws and Rules and Regulations..... Page 50
 1. Consideration of Resolution 2024-05, Amending Bylaws & Rules and Regulations for the Club at Eaglebrooke Page 71
 - B. Consideration of Resolution 2024-06, Authorizing Payment for Required Ethics Training..... Page 74
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 - D. Consideration of Audit Engagement Letter Page 77
 - E. Discussion regarding Access Control at the Guardhouse Page 82
 - F. Discussion regarding the speed limit sign on the radar post at Grandview
 - G. Discussion regarding District Liaisons
 - H. Discussion regarding the direction of the Golf Course Club
 5. **Business Administration**
 - A. Consideration of the Meeting Minutes from the Board of Supervisors Regular Meeting held on November 7, 2023 Page 88
 - B. Review of the Financial Statements..... Page 93
 - C. Consideration of the Check Register Page 115
 6. **Supervisor Requests**
 7. **Audience Comments – Three - (3) Minute Time Limit**
 8. **Adjournment**

The next meeting is scheduled for Tuesday, March 5, 2024

District Office:

313 Campus Street
Celebration, FL 34747
407-566-1935
www.GoldenLakesCDD.org

Meeting Location:

Club at Eaglebrooke
1300 Eaglebrooke Boulevard
Lakeland, FL 33813
Call in: 646-838-1601, 289 990 795#

GOLDEN LAKES MEETING ATTORNEY REPORT LIST (1/9/24)

1. Road Spill

At the Board's direction, I provided Polk County with a notice requiring them to participate in the conflict resolution process described in Chapter 164, Florida Statutes. Attached are a copy of the letter and minutes of the meeting that occurred on December 5, 2023. I ask each of you and staff to take note of the work that is ongoing within the district's roads so that we can evaluate the progress of the cleanup at the meeting.

2. The Club at Eaglebrooke Bylaws

The Board will conduct a public hearing on the Bylaws at the meeting. I have provided additional edits to the agreement based upon feedback from some of the Supervisors and from Ryan Roberts.

3. General Update

Here are the followup items that we have accomplished since the last meeting:

- a. Additional communications and a meeting with the County Attorney and staff regarding the spill
- b. Completed agreement with Amphibious Aquatics for weed control
- c. Completed contract with Beautiful Gardens for Pond A-1 work.
- d. Completed contract with Lightning Pressure Washing for Eaglebrooke Boulevard pressure washing
- e. Communicated with chair and golf manager regarding insurance coverage
- f. Reviewed golf green proposal and began work on formal contract
- g. Completed redraft of Eaglebrooke bylaws and public hearing documents.

4. Florida Ethics Rules Update

The Florida Legislature amended Chapter 112, Florida Statutes (the ethics provisions) last year, and two provisions are of interest to Supervisors. A new provision is in effect next year that will require special district officers to complete four hours of training each year in Ethics, Sunshine Law and Public Records. I have attached a memo summarizing these changes. The agenda will also contain a resolution providing for reimbursement of the cost of this training.



CLARK & ALBAUGH

PROFESSIONAL LIMITED LIABILITY COMPANY

November 10, 2023

VIA CERTIFIED MAIL,
RETURN RECEIPT REQUESTED

Polk County
330 West Church Street
Bartow, Florida 33830
Attn: Randy M. Mink, County Attorney

Re: Golden Lakes CDD/Damage to CDD Roads by County Contractor

Mr. Mink:

My firm is District Counsel to the Golden Lakes Community Development District (“District”). In accordance with § 164.1052, Florida Statutes, the Board of Supervisors of the District adopted Resolution 2024-04 (“Resolution”) (certified copy enclosed) at its November 7, 2023 meeting. The District adopted the Resolution as required to initiate the conflict resolution procedure set forth in the Florida Governmental Conflict Resolution Act, Chapter 164, Florida Statutes (“Act”).

The District has a conflict with the County concerning damage caused to District Roads and stormwater systems when the County’s franchisee, FCC, spilled a petrochemical substance from its trucks in January and again in July, 2023. I believe the County is familiar with the details from prior correspondence. We wish to discuss methods to address the prior damage to the roads, the actions taken to date, the long-term implications of the spill to the District and compensation for the diminished quality of the District’s roads.

Prior to commencing court proceedings against the County and its franchisee to recover damages, §164.1041, Florida Statutes, requires the District to initiate the conflict resolution procedure provided in the Act.

Section 164.1053(1), Florida Statutes, requires the District and the County to hold a conflict assessment meeting within thirty days after the County’s receipt of this letter. We propose that a meeting be held on December 5, 2023, at 4:00 p.m., at the County’s administrative offices. In the event that the proposed date is not feasible for the County, please suggest alternative dates, keeping in mind that public notice must be published at least ten days prior to the meeting.



Polk County, Florida
November 10, 2023
Page two

Representing the District, the District Manager, District Chairman and I will attend. We anticipate that County staff members representing the waste management department will also attend, along with somebody from your office and a representative if the County Manager.

Thank you for your attention to this matter. We look forward to a productive dialogue.

Sincerely,



Scott D. Clark

SDC/ enclosures

RESOLUTION 2024-04

A RESOLUTION BY THE BOARD OF SUPERVISORS OF THE GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT INITIATING THE CONFLICT RESOLUTION PROCEDURE UNDER THE FLORIDA GOVERNMENTAL CONFLICT RESOLUTION ACT, CONCERNING A REQUEST FOR REMEDIAL ACTION RESULTING FROM A SPILL OF CHEMICALS ON DISTRICT ROADS BY A COUNTY CONTRACTOR

WHEREAS, the Golden Lakes Community Development District (the "District") was established as a local unit of special purpose government by virtue of that certain Ordinance No. 92-29, adopted by the Board of County Commissioners of Polk County ("County") on September 15, 1992; and

WHEREAS, pursuant to the powers set forth in Florida Statutes, Section 190.012(1) the District has the power to construct, acquire, operate and maintain public improvements and facilities which includes district roads and stormwater systems; and

WHEREAS, the District does in fact own and operate public facilities for road and stormwater purposes and is charged with the maintenance thereof; and

WHEREAS, pursuant to its duties as described herein, District embarked upon a program to mill and resurface the District Roads in 2022 at a cost in excess of \$1,000,000.00, and District incurred debt in connection with that project; and


WHEREAS, the County is obligated, pursuant to Fla. Stat. §125.01, to provide for solid waste collection services within the County; and

WHEREAS, pursuant to its obligation to provided solid waste collection services, County adopted Ordinance No. 13-069, which, among other things, imposed a mandatory system of solid waste collection and management that the District and its residents are obliged to utilize; and

WHEREAS, pursuant to the system created and implemented by Ordinance No. 13-069, County entered into that certain "Residential Solid Waste and Recyclable Materials Collection Franchise Agreement dated December 6, 2016 between Fomento de Construcciones y Contratas, Inc ("FCC") and County; and

WHEREAS, in the course of performing its duties on behalf of County, FCC caused chemicals to be spilled from its collection vehicles on January 16, 2023 and again on July 21, 2023 (collectively, the "Road Spill"), both of which caused serious damage to the District Roads and Stormwater Systems, which damage has not been remedied; and

Certified to be a true copy of Resolution
2024-04, adopted November 7, 2023

By:  District Counsel

WHEREAS, the Florida Governmental Conflict Resolution Act, Chapter 164, Florida Statutes ("Act"), requires governmental entities to use the statutory conflict resolution procedures before initiating court proceedings; and

WHEREAS, in accordance with Section 164.1052, Florida Statutes, the District intends to initiate the conflict resolution procedures provided in the Act regarding release of the Road Spill.


NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT;

Section 1. The above recitals are true and correct and incorporated herein as if set forth in full herein.

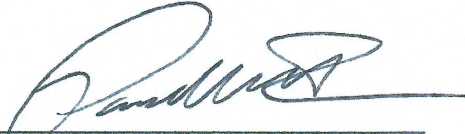
Section 2. The District hereby initiates the conflict resolution procedures provided in the Act as of the date of this Resolution and directs the District Counsel to proceed with the requirements of Section 164.1052, Florida Statutes.

Section 3. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this **7th day of November, 2023** by the Board of Supervisors of the Golden Lakes Community Development District, Polk County, Florida.



Secretary/Assistant Secretary



Chair/Vice Chair

Golden Lakes CDD
Conflict Assessment Meeting
December 5, 2023

County Attorney Randy Mink called the meeting to order at 4:03 p.m. All present announced their names for the record.

Scott Clark, Golden Lakes CDD Counsel, said that Golden Lakes CDD is the CDD for Eaglebrooke neighborhoods with about 600 homes. He said on January 16th and July 21st of this year there were issues when the FCC recycling truck came in and left oil or some type of petroleum stains at nearly every house where a stop was made. He said there has been correspondence and it was their perception that nothing was being done about it. He stated they recognize that has changed to some extent and that they have a contractor out there working. He said their board is concerned because it is their job to maintain the streets and they just finished a million dollar mill and resurfacing. He said residents are paying special assessments for roadwork and they are not happy. He said they have discussed this at their board meetings. He referred to Florida Statutes Chapter 164 and said they want to talk and resolve the issue without going into a court room. He said the initial meeting today is to have a conversation to see where we are, what our positions are, and what we can do about this. He said if we do not resolve this today the statutes enable them to schedule additional meetings and if they reach a deadlock and cannot make any progress then the governing boards can meet in a joint meeting and they hope that won't be necessary. He said they recognize some work is being done but it is too little too late. He said there are techniques to pull the materials out before it soaks in and that did not happen. He said they were advised by the district engineer that this will have a long-lasting impact because it sat in the heat. He said they have an ongoing concern about the esthetics with the stains at almost every home. He said FCC has a franchise agreement requiring that immediate steps would be taken with a spill or that if a spill occurred that it would be cleaned up within ten days; he said they recognize that neither of these has happened. He said when a spill occurs there will be a restoration to a condition equal to or better than the condition before the damage occurred. He said they want a conversation about what is being done currently, what is the total effort they plan to undertake, and what will be done in the future.

Mr. Mink said people have concerns when people see these spills on public roads. He said because there are stains it does not mean that the integrity of the road is damaged. He said he has not seen reports that because of these spills there is an issue with the integrity of the road. He said for the county this is somewhat of a customer service issue. He said we may have failed at the beginning of this. He said if the spills happened in January his recollection is that they received the first complaint in March. He said their hope is to move forward and resolve this issue. He said if they are wanting us to resurface all the roads that would not be an amicable solution; he said they would not do that if it was their own vehicles that caused the issue. He said the process that they are using on these stains will go away to a point. He said these are public roads and asked if this was not a county contractor would they be seeking this type of process and ultimately will lead to litigation. He said they can agree that litigation is not where

Golden Lakes CDD
Conflict Assessment Meeting
December 5, 2023

we want to go. He said they would like to resolve this but there is only so much they can do to address this.

Waste and Recycling Director Dale Henderson said we take this extremely seriously. He said not only do we provide collection services we respond to issues. He said as soon as he became aware of the issue he began to work with FCC to make sure they had in place best practices for PMing their trucks, responding immediately to spills and providing best available technology to clean and mitigate spills. He said he had great dialogue with Mr. Suter on what they could do to improve and make mitigation complete as quickly as possible. He said he has conducted inspections of the property and he asked Mr. Suter to document their efforts. He said you can clean, clean, clean and allow mother nature to have some impact and what he has seen is these stains fade away to just about nothing over time. He said Mr. Suter will illustrate what they are doing going forward.

Jim Suter, FCC, said the first treatment was on the Cascades Court on January 27th and the actual incident happened on January 16th. He said they hired a company which is OPG Plus and he said their specialty is an environmental solution to remove any of the environmental hazards as well as any of the materials on the ground. He said there was an issue of scope and it took them a little while to get the scope. He said OPG is a new company and when they arrive at the scene they use all environmentally sound products. He said after the first visit the environmental hazards are resolved. He said with the amount of effort and expenses they put in they were not noticing enough results with that approach. He said it is a mix of nutrients and hydro carbonating organisms that gets down into the oil and extracts it from the road surface. He said they were having some issues with the mix and found that the manufacturer was running it short and they strengthened the mix. He said the more recent treatments should be more impactful in getting rid of the stains. He said they looked at a couple of different ways to approach this by using power washing and it was getting the oil up but it was not taking care of the stains. He discussed what they have used the last couple of weeks with the treatments. He said it will not be complete for eight more weeks with treatments two times a week. He said they still have OPG working the back area and they are getting some results. He said they have eight treatments for Cascades, they started this and it was deemed to be done. He said the first thing they had to do is give them trucks that do not leak. He said the oil stains come from the arm mechanism and it puts out a spray and he said since people put their container at the same spot it is problematic. He said it is hard for the driver to see. He said they have the power washing crew also working and they also had a sweeper company come out. He said they have gone back to OPG. He said they have all those working together and he said OPG has given them a dedicated proof and they think they can keep up with it and have better results in the coming weeks. He confirmed that they have eight more weeks of cleaning and then OPG as well. He said that OPG tells them that they need five to ten days in between treatments. He said that rain can help.

Golden Lakes CDD
Conflict Assessment Meeting
December 5, 2023

Mitch Dahlstrom discussed OPG and said they do an excellent job and use environmentally friendly products. He said they are dedicated until they get to the satisfaction of the customer.

Mr. Suter said that is the plan they have going forward. He said the sweeper did not give too many results.

Mr. Dahlstrom said they have before and after pictures of the treatments.

Mr. Clark said that would be helpful and if they have other communities where they have this situation that they can give them the information on those. He said they seem to be asking them to give them more time.

Mr. Suter said they are in the area a couple times a week checking on this.

Mr. Clark said that Paul Weaver would be their contact.

Paul Weaver, CDD Chair, said the concern with the CDD is not cosmetic it is what is going on underneath the road.

Mr. Suter responded, and Mr. Dahlstrom said it does not do anything to the integrity of the road and it is purely cosmetic. He said products used to clean up will not affect the integrity of the road.

Mr. Mink said they are taking this seriously and maybe at the beginning the reaction was not what it should have been and they can see how much work and effort is going into it. He said stains happen on all roads and you do not see us having to go out there and replace roads on a daily basis. He said we have leaks that occur and that is why they believe it is not an issue with integrity. He said they are putting effort into this as a customer service perspective to provide a good result.

County Manager Bill Beasley said the county is in the business of pavement management/restoration. He said that is part of their main mission and they resurface roads all over the county every day. He said the product that spills is a petroleum-based product and it spills onto petroleum-based wearing surface. He said it does become an aesthetic issue and overtime it oxidizes and usually the entire pavement surface lightens up over years. He said they rarely see pavement degrade over the course of a petroleum-based product being spilled on it. He said when we spend millions resurfacing the pavement surfaces are discolored all day. He said they will find there is no change in the structural integrity. He said we felt good about pressing them to do what the franchise agreement stipulates. He said it did not happen as quickly and aggressively as it could have happened, but our commitment is to make that happen. He said overtime this will fade and it is possible it will happen again. He said there are a lot of road networks and it is possible someone's car could have added to it. He said it has happened before and it will happen again. He said we deal with this on a regular basis and they will do their best to make it as right as we can make it.

Golden Lakes CDD
Conflict Assessment Meeting
December 5, 2023

Mr. Dahlstom said that hydraulic fluid was spilled.

Lynn Hayes, CDD District Manager, said he appreciates that they deal with roads and spills all the time and it happens with roadways all the time. He said it is magnified because it is over 600 residents and is seen every day. He said it is a residential street not a highway. He said they had faith in the reporting mechanisms and it was not handled timely. He said the reporting mechanism did not work the first time and the stains sat and baked in the sun.

Mr. Clark said the residents are concerned and it is heightened because it sat for a while. He said we have to go back to board members and constituents and tell them they had this conversation and it is going to get better.

Mr. Hayes said it is not going to fly that our road is no different than any other road. He said they are different because the constituents in the neighborhood paid for them.

Mr. Mink asked what do you want from us? He said if it is resurfacing and it is \$2 million to resurface that is not going to happen. He asked what solution are you bringing to the table that you want us to do.

Mr. Clark said we need to see if this process works and give it more time. He said if there is an assurance that the level of effort is there to fix this aesthetically they will give them more time to play that out. He said they need to dig deeper into what spilled and what was removed. He said they hear the stain question or if they have to resurface again questions all the time.

Mr. Dahlstom said they can talk to them one-on-one and they are confident. A MSDS will be provided also.

Mr. Mink said we are all in agreement to give us eight weeks and ultimately if we go to litigation then they go to litigation. He said the experts have over 100 years of experience. He said he knows they have to deal with residents. He said sometimes litigation does not get it done and you get a better response working together.

Mr. Hayes and Mr. Clark said they need results to show the constituents.

Mr. Clark said they will continue discussions and they will go back to the CDD board, then they will see where they are.

Mr. Beasley said they deal with HOA's quite often and we realize the public's expectation.

Mr. Clark said maybe they can have a letter of what happened during this meeting.

Mr. Mink said we are here to respond.

Meeting adjourned at 4:49 p.m.



CLARK & ALBAUGH

PROFESSIONAL LIMITED LIABILITY COMPANY

M E M O R A N D U M

From: Clark & Albaugh
To: Board of Supervisors
Golden Lakes Community Development District
Date: December 19, 2023
Subject: Ethics Training / Financial Disclosure

Ethics Training Requirement

Effective July 1, 2023, the Florida Legislature enacted a requirement that, beginning January 1, 2024, each Special District elected local officer and each person who is appointed to fill a vacancy for an unexpired term of such elective office must complete 4 hours of ethics training each calendar year. The training shall address, at a minimum, s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees, and Florida's public records and public meetings laws.

This requirement may be satisfied by completion of a continuing legal education class or other continuing professional education class, seminar, or presentation, covering the required subject matter.

The required training should be completed as close as possible to the date that the office was assumed. A new officer assuming office or new term of office on or before March 31 must complete the annual training on or before December 31 of the year in which the term of office began. An officer assuming a new office or new term of office after March 31 is not required to complete ethics training for the calendar year in which the term of office began.



The legislation as drafted does not have a specific due date for the training other than during the calendar year. Notwithstanding that, the reporting requirements that govern financial disclosure will be amended to include a certification as to the ethics training on or before July 1 of the prior year, so the ethics training should be completed during the calendar year and be reported during the reporting cycle for the following year in time to fulfill the disclosure requirement. The Form 1 for 2024 and subsequent years will contain a “check the box” question regarding the requirement.

Following are links to some training opportunities:

<https://floridaethics.org/courses/florida-ethics-law-4-hour-course/>

<https://iog.fsu.edu/online-ethics>

<https://www.myfloridalegal.com/open-government/training> (Sunshine Law and Public Records only – 2 hours)

The Florida Bar City, County and Local Government Law Section will sponsor a course, details to be announced. [Sunshine Law, Public Records and Ethics for the Public Officers and Public Employees - City, County & Local Government Law Section \(cclgl.org\)](#)

Financial Disclosure Updates

The legislature also adopted significant changes to the mandatory financial disclosure requirements that affect public officials and candidates for public office. The most sweeping and controversial change involves a requirement that certain elected officials file a much more detailed financial disclosure referred to as a “full and public disclosure.” This type of disclosure is made on Form 6, which is promulgated by the Florida Commission on Ethics. It contains much more specific disclosure of finances than that required on Form 1. The requirement has been met with much objection from the local government officials involved, and some smaller local governments report that public officials are considering resignation as a result. Many district supervisors have heard about this change and have asked me whether they are subject to the new requirements. The short answer is “no.” The new requirements have been extended to certain constitutional officers and to mayors and members of a city commission or city council. Officers of independent special districts, which include community development districts, will still file Form 1. However, the filing is transitioning to an electronic filing through the Commission on Ethics effective with 2024 filings. Filing information may be found at <https://www.ethics.state.fl.us>.

MEMORANDUM

To: Golden Lakes Community Development District Board of Supervisors

From: Steven C. Shealey, PE, District Engineer

Re: January 2024 Engineer's Report

Date: December 29, 2023

Gentlemen,

The following is an update on ongoing activities and issues related to the District since your last meeting.

1. Pond A1 Permanent Repairs:
 - a. Issued Invitation to Bid (ITB) In December with a bid opening date of January 10, 2024. Also forwarded this ITB to four local contractors to make sure they saw it.
 - b. Issued Addendum #1 on November 27, 2023, to update contact info for Inframark.
2. Reflections Loop Depression – This work was to have been completed by October 10, 2023. We received the attached report on December 20, 2023. This report confirms what we suspected to be the problem. There are loose mining related soils in the general area that were not properly compacted when the project was initially completed. The recommended corrective action is chemical injection of grout into these soils to stabilize them and prevent future depressions. This geotechnical report is attached.
3. Preserves Wet Pond Maintenance – The new contractor has continued to spray the pond monthly, and the spraying has been effective. We now need to consider obtaining quotes to dredge the pond to remove the dead and decaying organics from the bottom of the pond. We have started to identify potential contractors for this work.
4. Preserves Inlet Cleaning – At the November meeting we were directed to obtain quotes to clean the inlets at the intersection of Eagle Ridge Court and Eagle View Loop. These inlets are holding significant water, potentially due to sand from the construction of a pool at 1560? Eagle Ridge Court. We have contacted several contractors but have yet to get a response that they have looked at the issue and prepared a quote.

5. Oil Leaks – The original and subsequent oil/hydraulic fluid leaks have still not been cleaned to our satisfaction.
6. Hole #10 Flooding Issue – The contract to replace the skimmer on hole #10 has been executed and the Contractor has ordered the new skimmer. The contractor has been shut down for the last two weeks, but it is my understanding that the work has yet to be completed.
7. Inlet Top Repairs – We prepared a scope of work and have solicited quotes from 4 contractors but have yet to receive a response.



GEOTECHNICAL EXPLORATION

ROADWAY SETTLEMENT INVESTIGATION
1020 REFLECTIONS LAKE LOOP
LAKELAND, POLK COUNTY, FLORIDA

UES PROJECT No. 0130.2300310.0000
UES REPORT No. 2058240

PREPARED FOR:

Golden Lakes Community Development District
210 N. University Drive, Suite 702
Coral Springs, FL 33071

Attention: Mr. Steven Shealey, Member

PREPARED BY:

UES
3532 Maggie Boulevard
Orlando, Florida 32811
(407) 423-0504

December 11, 2023

December 11, 2023

Golden Lakes Community Development District
210 N. University Drive, Suite 702
Coral Springs, FL 33071
C/O Pennoni

Attention: Mr. Steven Shealey
Sshealey@pennoni.com

Reference: **Limited Geotechnical Evaluation**
Roadway Settlement Investigation
1020 Reflections Lake Loop
Lakeland, Polk County, Florida
UES Project No. 0130.2300310.0000
UES Report No. 2058240

Dear Mr. Shealey:

UES has completed the Geotechnical Exploration at the above referenced site in Lakeland, Florida. The scope of our exploration was planned in conjunction with and authorized by you. This exploration was performed in general accordance with UES Proposal No. 2031089 dated July 26, 2023, and generally accepted soil and foundation engineering practices. No other warranty, express or implied, is made.

The following report presents the results of our field exploration with a geotechnical engineering interpretation of those results with respect to the project characteristics as provided to us. We have included soil descriptions at the boring locations, soils conditions, GPR survey results and recommendations for stabilizing the subgrade soils. No anomalous conditions were detected in our GRP survey or soil boring. However, the USGS quadrangle map shows the area being a former strip mine.

We appreciate the opportunity to have worked with you on this project and look forward to a continued association. Please do not hesitate to contact us if you should have any questions, or if we may further assist you as your plans proceed.

Respectfully Submitted,
UNIVERSAL ENGINEERING SCIENCES, LLC
Certificate of Authorization No. 549



Luke Shafer, E.I.
Geotechnical Project Manager

Ricardo C. Kiriakidis L., Ph.D., P.E.
Date: 12/11/2023
Geotechnical Department Manager
Florida Registration No. 70602

This item has been digitally signed and sealed by Ricardo C. Kiriakidis L. on the date adjacent to the seal. Printed copies of this document are not considered signed and sealed and the signature must be verified on any electronic copies



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1.0 PROJECT DESCRIPTION

We understand that the roadway located at 1020 Reflections Lake Loop has been experiencing some continuous settlement. Based on information provided by Golden Lakes Community Development District, the depression has been backfilled multiple times and the County has inspected the system. No damage or issues with the lines were encountered during their investigation.

UES was requested to perform a limited exploration of the subject site in order to evaluate the on-site soil conditions. Against this background, UES performed a localized Geophysical investigation followed by limited geotechnical exploration.

Should any of the above information or assumptions made by UES be inconsistent with the planned development and construction, we request that you contact us immediately to allow us the opportunity to review the new information in conjunction with our report and revise or modify our engineering recommendations accordingly, as needed.

No site or project facilities/improvements, other than those described herein, should be designed using the soil information presented in this report. Moreover, UES will not be responsible for the performance of any site improvement so designed and constructed.

2.0 PURPOSE

The purposes of this exploration were:

- to explore and evaluate the subsurface conditions at the site with special attention to potential problems that may impact the roadway,
- to provide our estimates of the seasonal high groundwater level at the boring location and
- to provide geotechnical engineering recommendations for subgrade stabilization.

This report presents an evaluation of site conditions on the basis of geotechnical procedures for site characterization. The recovered samples were not examined, either visually or analytically, for chemical composition or environmental hazards. We would be glad to provide you with a proposal for these services at your request.

Our exploration was not designed to specifically address the potential for surface expression of deep geological conditions, such as sinkhole development related to karst activity. This evaluation requires a more extensive range of field services than those performed in this study. We would be pleased to conduct an exploration to evaluate the probable effect of the regional geology upon the proposed construction, if you so desire.

3.0 SITE DESCRIPTION

The subject site is located within Section 30, Township 29 South, Range 24 East in Polk County, Florida. More specifically, the site is located at 1020 Reflections Lake Loop in Lakeland, Florida as shown on the attached Appendix. At the time of our field exploration, the site consisted of paved roadway.

3.1 SOIL SURVEY

There is one (1) native soil type mapped within the general vicinity of the site according to the United States Department of Agriculture (USDA) Natural Resources Conservation Service (NRCS) Soil Survey of Polk County. A brief summary of the mapped surficial soil types is presented in Table I. *Please note the native soil type and its associated engineering properties might have been altered during previous and current land use.*

TABLE I
SUMMARY OF PUBLISHED SOIL DATA ¹

Soil Symbol	Soil Type	Hydrologic Group	Drainage Characteristics	Depth to Published Seasonal High GWT (feet)
68	Arents, 0 to 5 percent slopes	A	Moderately well drained	2 to 4

¹ Data obtained from the NRCS online webpage, accessed on 12/8/2023

² GWT = Groundwater table



Figure I: Web Soil Survey

(Image obtained from the USDA NRCS Web Soil Survey online webpage, accessed on 12/8/2023)

3.2 TOPOGRAPHY

According to information obtained from the United States Geologic Survey (USGS) "Mulberry, Florida" quadrangle map, the pre-development ground surface elevation across the site area was approximately +200 to +210 feet National Geodetic Vertical Datum (NGVD). According to the USGS quad map, the site is located within a former strip mine. A copy of a portion of the USGS Map is included in Appendix A.

4.0 SCOPE OF SERVICES

The services conducted by UES during our geotechnical explorations were as follows:

- Performed a localized Ground Penetrating Radar (GPR) survey across the pavement area (approximately 40 ft by 20 ft), to identify subsurface anomalies which may be related to building settlement.
- Drilled one (1) standard penetration test (SPT) borings to a depth of 100 feet below existing land surface (bls) within the existing roadway.
- Secured samples of representative soils encountered in the soil borings for review, laboratory analysis and classification by a Geotechnical Engineer.
- Measured the existing site groundwater levels and provided an estimate of the seasonal high groundwater level at the boring locations.
- Assessed the existing soil conditions with respect to the proposed construction.
- Prepared a report which documents the results of our exploration and analysis with geotechnical engineering recommendations.

5.0 FIELD EXPLORATION

5.1 GPR SURVEY

UES completed a limited Ground Penetrating Radar (GPR) survey across the site in order to identify potential subsurface anomalies. As part of the survey, UES used a GPR with central frequencies of 400 MHz for the pavement area, which allowed a maximum depth of penetration of approximately 5 to 6 feet. The GPR report is included in Appendix D.

5.2 STANDARD PENETRATION TEST (SPT) BORING

The SPT boring, designated B-01 on the attached Boring Location Plan in Appendix B, was performed in general accordance with the procedures of ASTM D 1586 “Standard Method for Penetration Test and Split-Barrel Sampling of Soils”. SPT sampling was performed continuously to 10 feet to detect variations in the near surface soil profile and on approximate 5 feet centers thereafter.

The soil samples recovered from the test borings were returned to our office and visually classified in general accordance with ASTM D 2487 “Standard Classification of Soils for Engineering Purposes” (Unified Soil Classification System).

6.0 SUBSURFACE CONDITIONS

6.1 GENERALIZED SOIL PROFILE

The results of our field exploration, together with pertinent information obtained from the SPT borings, such as soil profiles, penetration resistance and groundwater levels are shown on the boring logs included in Appendix B. The Key to Boring Logs, Soil Classification Chart is also included in Appendix B. The soil profiles were prepared from field logs after the recovered soil samples were examined by a Geotechnical Engineer.

The stratification lines shown on the boring logs represent the approximate boundaries between soil types and may not depict exact subsurface soil conditions. The actual soil boundaries may be more transitional than depicted. A generalized profile of the soil

encountered at our boring locations is presented in Table III. For detailed soil profiles, please refer to the attached boring logs.

TABLE II
 GENERALIZED SOIL PROFILE

Typical Depth (feet, bls)		Soil Description	Range of SPT "N" Values (blows/ft)
From	To		
0	100*	Very loose to very dense fine SAND with varying silt or clay fine contents [SP, SP-SM, or SC]	WOR to 54

* Denotes maximum termination depth of boring
 WOR=Weight-of-Rod

6.2 NOTABLE FINDINGS

6.2.1 Very loose Zone

We encountered very loose soils in the upper 40 feet. these soils are likely the reason for the observed depression that keep appearing. We understand that the depression has been filled several times, but the relative density of the soils is very loose, which indicated that the backfill operations did not compact the soils appropriately or the loosened after placed.

We note that the soils below 40 feet generally consisted of dense to very dense soils to the termination depth of 100 feet. Therefore, in order to minimize future settlement of the area the very loose soils must be treated, or geogrid will need to be installed to bridge over the loose soils. According to the USGS map the site is located within a former strip mine. Typically strip mines will extract phosphates with the upper 30 to 40 feet and then deposit very loose saturated tailings after the mining operations are completed.

6.2.2 GPR Survey

A site specific assessment was performed using Ground Penetrating Radar (GPR) equipment. The detailed findings and analysis of the GPR survey is presented in Appendix D. The GPR Survey did not identify any downwarping layers attributed to traditional sinkhole activity. Furthermore, the deeper soils consisted of dense to very dense material, which you won't see on typical sinkholes.

The conditions observed between the soils borings and the GPR survey are consistent with former mine operations.

7.0 GROUNDWATER CONDITIONS

We measured the water levels in the boreholes on October 9, 2023 during our drilling operations. The groundwater table was encountered at an approximate depth of 5 feet below existing grade within the boring location at the time of our exploration. Please refer to the attached boring log for boring location specific groundwater level.

Based on the results of our field exploration, we estimate that the seasonal high groundwater level at the boring locations will generally form at an approximate depth of 3 feet below existing grade. The estimated seasonal high groundwater levels at the boring locations are shown on the attached boring log in Appendix B.

It should be noted that the estimated seasonal high water levels provided should be considered accurate to about ½ foot +/- and do not provide any assurance that groundwater levels will not exceed these estimated levels during any given year in the future.

8.0 CONCLUSIONS AND RECOMMENDATIONS

8.1 CONCLUSIONS

The soil boring revealed the presence of *very loose to loose soils*, and according to the USGS Map, the site is located within a former strip mine. These very loose soils are susceptible to both settlement and lateral shift. We believe these are the primary causes of the observed depression. Given the presence of these potential mine tailings, it is likely that settlement will continue to occur over the life of the pavement.

8.2 RECOMMENDATIONS

Given the repeated level of distress on pavement there are several options on mitigating the very loose soils. Depending on your risk tolerance you can implement one of the following approaches:

- ***“Do Nothing”***: Keep backfilling the depression as it occurs and monitor if for future occurrences.

This option would be the least in cost, but would do nothing to minimize the risk of future movement. Note that additional movement may occur. This option is only recommended for as long as the municipality accepts the risk of constant maintenance.

- ***Implement a Geogrid reinforced subgrade***: Bridge over the very loose soils

To bridge over the very loose zones, a series of geogrids can be installed. We believe that the reinforced subgrade section beneath the pavement, will need to consist of the following components (from top to bottom) at a minimum:

- Asphalt Section
- Base material
- Tensar InterAx NX850 geogrid
- Compacted subgrade (meeting existing thickness)
- Utility line
- 12 inches of fine aggregate structural fill or compacted onsite sands (95% proctor)
- Tensar InterAx NX850 geogrid
- 24 inches of fine aggregate structural fill or compacted onsite sands (95% proctor)
- Tensar InterAx NX850 geogrid

Note that geogrids should extend at least 10 feet in every direction (where possible) to better bridge over the loose soils. Keep in mind that because of the presence of utility lines, installing geogrids may not be possible.

- ***Implement a Chemical Grout Program***: inject chemical grout in the upper 20 to 30 feet to improve the very loose soil and the bearing soils

This option would consist of the injection chemical grout at grout as shown on the attached drawings. The GIPs would be extended into the loose soils in the upper 20 to 30 feet around the depressional area. This option would improve the soils supporting the pavements and would reduce further movement. However, because of the potential mine tailings we recommend that a *specialty contractor specializing in chemical grout designs the grouting protocol, including depth, quantity and material type*.

9.0 LIMITATIONS

This report has been prepared for the exclusive use of *Golden Lakes Community Development District* and other designated members of their design/construction team associated with the proposed construction for the specific project discussed in this report. No other site or project facilities should be designed using the soil information contained in this report. As such, UES will not be responsible for the performance of any other site improvement designed using the data in this report.

This report should not be relied upon for final design recommendations or professional opinions by unauthorized third parties without the expressed written consent of UES. Unauthorized third parties that rely upon the information contained herein without the expressed written consent of UES assume all risk and liability for such reliance.

The recommendations submitted in this report are based upon the data obtained from the soil borings performed at the locations indicated on the Boring Location Plan and from other information as referenced. This report does not reflect any variations which may occur between the boring locations. The nature and extent of such variations may not become evident until the course of construction. If variations become evident, it will then be necessary for a re-evaluation of the recommendations of this report after performing on-site observations during the construction period and noting the characteristics of the variations.

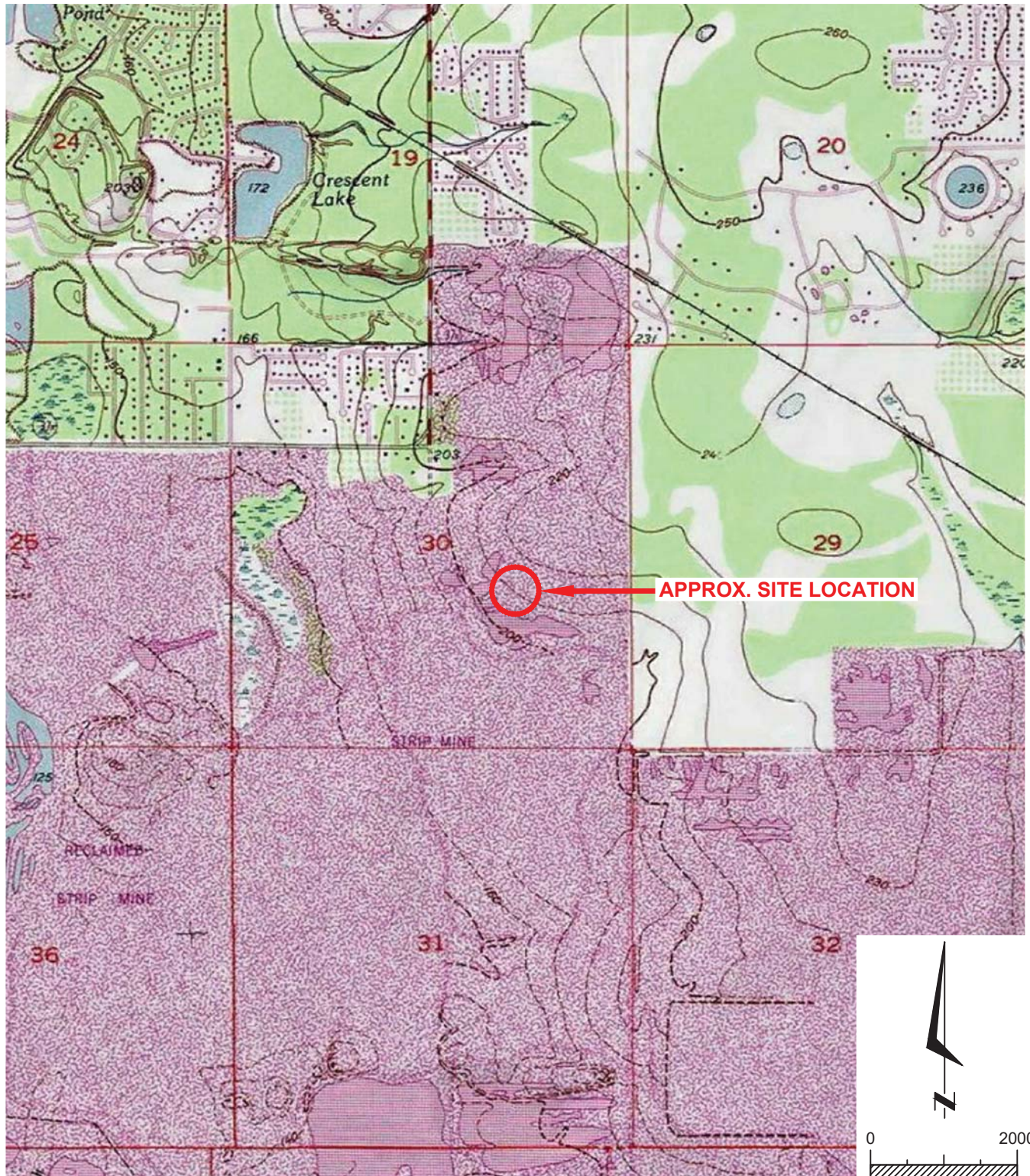
Borings for a typical geotechnical report are widely spaced and generally not sufficient for reliably detecting the presence of isolated, anomalous surface or subsurface conditions, or reliably estimating unsuitable or suitable material quantities. Accordingly, UES does not recommend relying on our boring information for estimation of material quantities unless our contracted services *specifically* include sufficient exploration for such purpose(s) and within the report we so state that the level of exploration provided should be sufficient to detect anomalous conditions or estimate such quantities. Therefore, UES will not be responsible for any extrapolation or use of our data by others beyond the purpose(s) for which it is applicable or intended.

All users of this report are cautioned that there was no requirement for UES to attempt to locate any man-made buried objects or identify any other potentially hazardous conditions that may exist at the site during the course of this exploration. Therefore, no attempt was made by UES to locate or identify such concerns. UES cannot be responsible for any buried man-made objects or environmental hazards which may be subsequently encountered during construction that are not discussed within the text of this report. We can provide this service if requested.

During the early stages of most construction projects, geotechnical issues not addressed in this report may arise. Because of the natural limitations inherent in working with the subsurface, it is not possible for a geotechnical engineer to predict and address all possible problems. A Geotechnical Business Council (GBC) publication, "Important Information About This Geotechnical Engineering Report" appears in Appendix C, and will help explain the nature of geotechnical issues. Further, we present documents in Appendix C: Constraints and Restrictions, to bring to your attention the potential concerns and the basic limitations of a typical geotechnical report.

APPENDIX A





SOURCE: USGS QUADRANGLE MAP OF "MULBERRY, FLORIDA".

**GEOTECHNICAL EXPLORATION
 PAVEMENT SETTLEMENT INVESTIGATION
 1020 REFLECTIONS LOOP
 LAKELAND, POLK COUNTY, FLORIDA
 SITE LOCATION MAP**

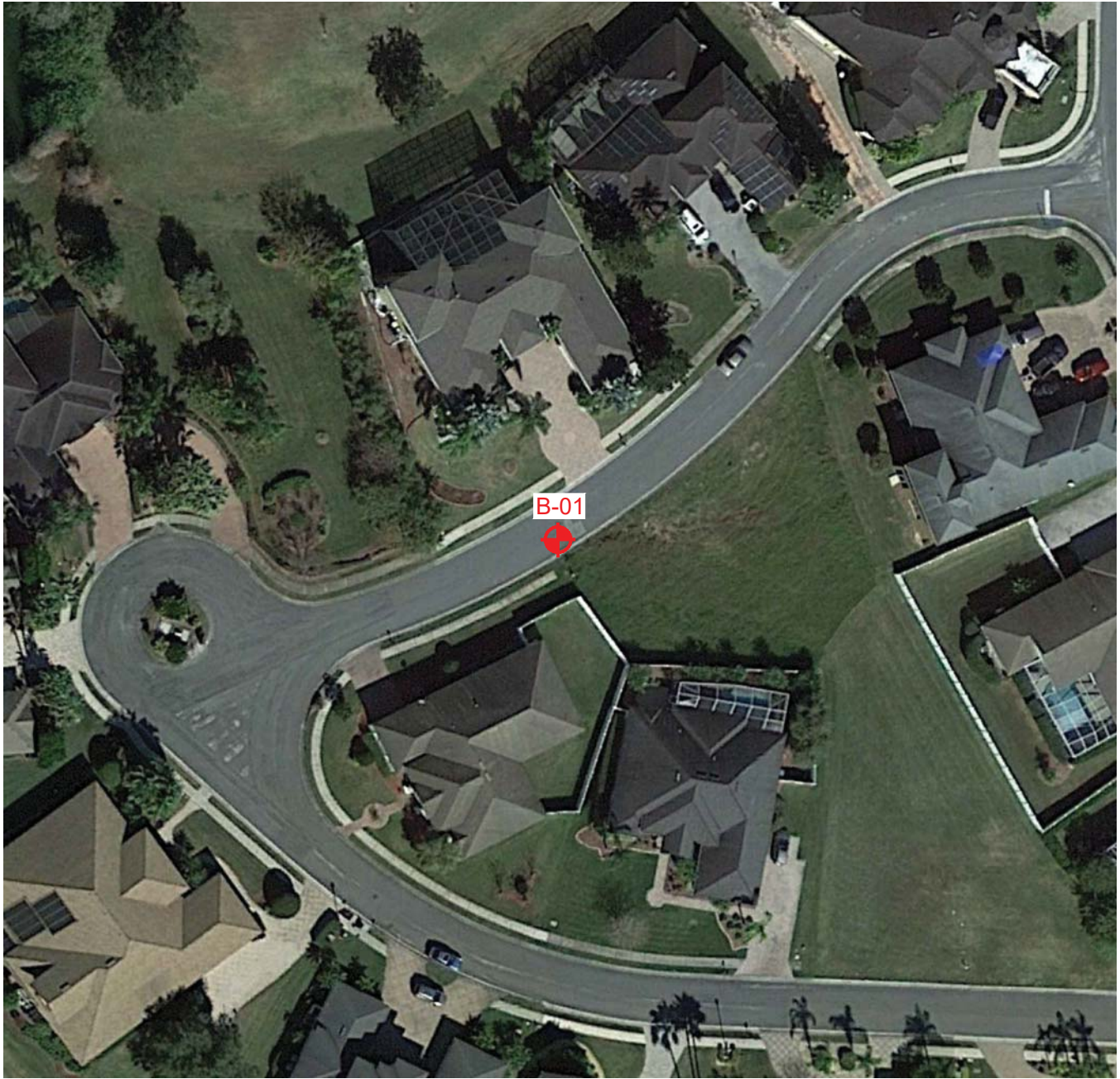


DRAWN BY: N.F.	DATE: 10 - 26 - 2023	CHECKED BY: L.S.	DATE: 12 - 08 - 2023
SCALE: AS SHOWN	PROJECT NO: 0130.2300310.0000	REPORT NO: 2058240	PAGE NO: A-1


23-0632-01

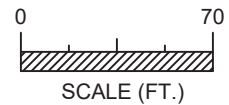
APPENDIX B





LEGEND

 APPROX. STANDARD PENETRATION TEST
 BORING LOCATION (SPT)
 PERFORMED 10/9/2023



AERIAL PHOTO SOURCE: GOOGLE EARTH

23-0632-01



**GEOTECHNICAL EXPLORATION
 PAVEMENT SETTLEMENT INVESTIGATION
 1020 REFLECTIONS LOOP
 LAKELAND, POLK COUNTY, FLORIDA
 BORING LOCATION PLAN**

DRAWN BY: N.F.	DATE: 10 - 26 - 2023	CHECKED BY: L.S.	DATE: 12 - 08 - 2023
SCALE: AS SHOWN	PROJECT NO: 0130.2300310.0000	REPORT NO: 2058240	PAGE NO: B-1



UES BORING LOG

PROJECT NO.: 0130.2300310.0000

REPORT NO.: 2058240

PAGE: B-2.1

PROJECT: GEOTECHNICAL EXPLORATION
PAVEMENT SETTLEMENT INVESTIGATION
LAKELAND, FLORIDA

BORING I.D.: **B-01**

SECTION: 30

TOWNSHIP: 29 S

SHEET: **1 of 2**

RANGE: 24 E

CLIENT: GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT

G.S. ELEVATION (ft): N.S.

DATE STARTED: 10/9/23

LOCATION: SEE BORING LOCATION PLAN

WATER TABLE (ft): 5.0

DATE FINISHED: 10/9/23

REMARKS: SHGWT = SEASONAL HIGH GROUNDWATER TABLE, N.S. = NOT SURVEYED

DATE OF READING: 10/9/2023

DRILLED BY: ORL - KR/JB/CM

EST. SHGWT (ft):

TYPE OF SAMPLING: ASTM D 1586

DEPTH (FT.)	SAMPLE	BLOWS PER 6" INCREMENT	N BLOWS / FT	W.T.	SYMBOL	DESCRIPTION	-200 (%)	MC (%)	ATTERBERG LIMITS		K (FT/DAY)	ORG. CONT. (%)
									LL	PI		
0						2.5" ASPHALT 5" LIMEROCK BASE						
5		2-1-1	2	▼		Mix dark brown clayey fine SAND [SC] -- dark brown -- very loose	21	18				
		1-0-1	1			-- grey brown						
		2-1-1	2			-- light orange brown						
10		2-1-2	3									
15		1-0-1	1			Very loose light brown silty clayey fine SAND [SC-SM]	33	30				
20		1-0-0	0									
25		1-0-0	0				31	25				
30		1-0-0	0									
35		WOH	0			Very loose very light brown silty fine SAND [SM]	28	21				
40		1-0-1	1			-- light brown						
45		1-1-1	2			-- very light brown						
50		10-6-6	12			-- medium dense, grey green, with phosphate						

W-13020.GPJ



UES BORING LOG

PROJECT NO.: 0130.2300310.0000

REPORT NO.: 2058240

PAGE: B-2.2

PROJECT: GEOTECHNICAL EXPLORATION
PAVEMENT SETTLEMENT INVESTIGATION
LAKELAND, FLORIDA

BORING I.D.: **B-01**
SECTION: 30






TOWNSHIP: 29 S

SHEET: **2 of 2**
RANGE: 24 E

DEPTH (FT.)	S A M P L E	BLOWS PER 6" INCREMENT	N BLOWS / FT	W.T.	S Y M B O L	DESCRIPTION	-200 (%)	MC (%)	ATTERBERG LIMITS		K (FT/DAY)	ORG. CONT. (%)
									LL	PI		
55	X	27-28-19	47			-- dense	43	31				
60	X	9-11-16	27			-- medium dense, dark grey green						
65	X	6-7-9	16			Medium dense dark grey green clayey fine SAND [SC]						
70	X	8-15-16	31			-- dense						
75	X	4-4-7	11			Medium dense very light grey brown silty fine SAND [SM]						
80	X	22-19-20	39			Hard light grey brown SILT [ML]						
85	X	14-17-18	35									
90	X	9-17-25	42			-- grey green						
95	X	13-23-25	48									
100	X	19-29-25	54			Very loose grey brown silty fine SAND [SM]						
						BORING TERMINATED AT 100.0 FEET						

W-13020.GPJ

SYMBOLS AND ABBREVIATIONS

<u>SYMBOL</u>	<u>DESCRIPTION</u>
N-Value	No. of Blows of a 140-lb. Weight Falling 30 Inches Required to Drive a Standard Spoon 1 Foot
WOR	Weight of Drill Rods
WOH	Weight of Drill Rods and Hammer
	Sample from Auger Cuttings
	Standard Penetration Test Sample
	Thin-wall Shelby Tube Sample (Undisturbed Sampler Used)
RQD	Rock Quality Designation
	Stabilized Groundwater Level
	Seasonal High Groundwater Level (also referred to as the W.S.W.T.)
NE	Not Encountered
GNE	Groundwater Not Encountered
BT	Boring Terminated
-200 (%)	Fines Content or % Passing No. 200 Sieve
MC (%)	Moisture Content
LL	Liquid Limit (Atterberg Limits Test)
PI	Plasticity Index (Atterberg Limits Test)
NP	Non-Plastic (Atterberg Limits Test)
K	Coefficient of Permeability
Org. Cont.	Organic Content
G.S. Elevation	Ground Surface Elevation

UNIFIED SOIL CLASSIFICATION SYSTEM

MAJOR DIVISIONS		GROUP SYMBOLS	TYPICAL NAMES
COARSE GRAINED SOILS More than 50% retained on the No. 200 sieve*	GRAVELS 50% or more of coarse fraction retained on No. 4 sieve	CLEAN GRAVELS	GW Well-graded gravels and gravel-sand mixtures, little or no fines
			GP Poorly graded gravels and gravel-sand mixtures, little or no fines
	SANDS More than 50% of coarse fraction passes No. 4 sieve	GRAVELS WITH FINES	GM Silty gravels and gravel-sand-silt mixtures
			GC Clayey gravels and gravel-sand-clay mixtures
	SANDS More than 50% of coarse fraction passes No. 4 sieve	CLEAN SANDS 5% or less passing No. 200 sieve	SW** Well-graded sands and gravelly sands, little or no fines
			SP** Poorly graded sands and gravelly sands, little or no fines
SANDS with 12% or more passing No. 200 sieve		SM** Silty sands, sand-silt mixtures	
FINE-GRAINED SOILS 50% or more passes the No. 200 sieve*	SILTS AND CLAYS Liquid limit 50% or less	ML	Inorganic silts, very fine sands, rock flour, silty or clayey fine sands
		CL	Inorganic clays of low to medium plasticity, gravelly clays, sandy clays, lean clays
		OL	Organic silts and organic silty clays of low plasticity
	SILTS AND CLAYS Liquid limit greater than 50%	MH	Inorganic silts, micaceous or diamicaceous fine sands or silts, elastic silts
		CH	Inorganic clays or clays of high plasticity, fat clays
		OH	Organic clays of medium to high plasticity
		PT	Peat, muck and other highly organic soils

*Based on the material passing the 3-inch (75 mm) sieve

** Use dual symbol (such as SP-SM and SP-SC) for soils with more than 5% but less than 12% passing the No. 200 sieve

RELATIVE DENSITY

(Sands and Gravels)

Very loose – Less than 4 Blow/Foot
 Loose – 4 to 10 Blows/Foot
 Medium Dense – 11 to 30 Blows/Foot
 Dense – 31 to 50 Blows/Foot
 Very Dense – More than 50 Blows/Foot

CONSISTENCY

(Sils and Clays)

Very Soft – Less than 2 Blows/Foot
 Soft – 2 to 4 Blows/Foot
 Firm – 5 to 8 Blows/Foot
 Stiff – 9 to 15 Blows/Foot
 Very Stiff – 16 to 30 Blows/Foot
 Hard – More than 30 Blows/Foot

RELATIVE HARDNESS

(Limestone)

Soft – 100 Blows for more than 2 Inches
 Hard – 100 Blows for less than 2 Inches

MODIFIERS

These modifiers Provide Our Estimate of the Amount of Minor Constituents (Silt or Clay Size Particles) in the Soil Sample

Trace – 5% or less
 With Silt or With Clay – 6% to 11%
 Silty or Clayey – 12% to 30%
 Very Silty or Very Clayey – 31% to 50%

These Modifiers Provide Our Estimate of the Amount of Organic Components in the Soil Sample

Trace – Less than 3%
 Few – 3% to 4%
 Some – 5% to 8%
 Many – Greater than 8%

These Modifiers Provide Our Estimate of the Amount of Other Components (Shell, Gravel, Etc.) in the Soil Sample

Trace – 5% or less
 Few – 6% to 12%
 Some – 13% to 30%
 Many – 31% to 50%

APPENDIX C



Important Information about This

Geotechnical-Engineering Report

Subsurface problems are a principal cause of construction delays, cost overruns, claims, and disputes.

While you cannot eliminate all such risks, you can manage them. The following information is provided to help.

Geotechnical Services Are Performed for Specific Purposes, Persons, and Projects

Geotechnical engineers structure their services to meet the specific needs of their clients. A geotechnical-engineering study conducted for a civil engineer may not fulfill the needs of a constructor — a construction contractor — or even another civil engineer. Because each geotechnical-engineering study is unique, each geotechnical-engineering report is unique, prepared *solely* for the client. No one except you should rely on this geotechnical-engineering report without first conferring with the geotechnical engineer who prepared it. *And no one — not even you — should apply this report for any purpose or project except the one originally contemplated.*

Read the Full Report

Serious problems have occurred because those relying on a geotechnical-engineering report did not read it all. Do not rely on an executive summary. Do not read selected elements only.

Geotechnical Engineers Base Each Report on a Unique Set of Project-Specific Factors

Geotechnical engineers consider many unique, project-specific factors when establishing the scope of a study. Typical factors include: the client's goals, objectives, and risk-management preferences; the general nature of the structure involved, its size, and configuration; the location of the structure on the site; and other planned or existing site improvements, such as access roads, parking lots, and underground utilities. Unless the geotechnical engineer who conducted the study specifically indicates otherwise, do not rely on a geotechnical-engineering report that was:

- not prepared for you;
- not prepared for your project;
- not prepared for the specific site explored; or
- completed before important project changes were made.

Typical changes that can erode the reliability of an existing geotechnical-engineering report include those that affect:

- the function of the proposed structure, as when it's changed from a parking garage to an office building, or from a light-industrial plant to a refrigerated warehouse;
- the elevation, configuration, location, orientation, or weight of the proposed structure;
- the composition of the design team; or
- project ownership.

As a general rule, *always* inform your geotechnical engineer of project changes—even minor ones—and request an

assessment of their impact. *Geotechnical engineers cannot accept responsibility or liability for problems that occur because their reports do not consider developments of which they were not informed.*

Subsurface Conditions Can Change

A geotechnical-engineering report is based on conditions that existed at the time the geotechnical engineer performed the study. *Do not rely on a geotechnical-engineering report whose adequacy may have been affected by:* the passage of time; man-made events, such as construction on or adjacent to the site; or natural events, such as floods, droughts, earthquakes, or groundwater fluctuations. *Contact the geotechnical engineer before applying this report to determine if it is still reliable.* A minor amount of additional testing or analysis could prevent major problems.

Most Geotechnical Findings Are Professional Opinions

Site exploration identifies subsurface conditions only at those points where subsurface tests are conducted or samples are taken. Geotechnical engineers review field and laboratory data and then apply their professional judgment to render an opinion about subsurface conditions throughout the site. Actual subsurface conditions may differ — sometimes significantly — from those indicated in your report. Retaining the geotechnical engineer who developed your report to provide geotechnical-construction observation is the most effective method of managing the risks associated with unanticipated conditions.

A Report's Recommendations Are Not Final

Do not overrely on the confirmation-dependent recommendations included in your report. *Confirmation-dependent recommendations are not final*, because geotechnical engineers develop them principally from judgment and opinion. Geotechnical engineers can finalize their recommendations *only* by observing actual subsurface conditions revealed during construction. *The geotechnical engineer who developed your report cannot assume responsibility or liability for the report's confirmation-dependent recommendations if that engineer does not perform the geotechnical-construction observation required to confirm the recommendations' applicability.*

A Geotechnical-Engineering Report Is Subject to Misinterpretation

Other design-team members' misinterpretation of geotechnical-engineering reports has resulted in costly

problems. Confront that risk by having your geotechnical engineer confer with appropriate members of the design team after submitting the report. Also retain your geotechnical engineer to review pertinent elements of the design team's plans and specifications. Constructors can also misinterpret a geotechnical-engineering report. Confront that risk by having your geotechnical engineer participate in prebid and preconstruction conferences, and by providing geotechnical construction observation.

Do Not Redraw the Engineer's Logs

Geotechnical engineers prepare final boring and testing logs based upon their interpretation of field logs and laboratory data. To prevent errors or omissions, the logs included in a geotechnical-engineering report should *never* be redrawn for inclusion in architectural or other design drawings. Only photographic or electronic reproduction is acceptable, *but recognize that separating logs from the report can elevate risk.*

Give Constructors a Complete Report and Guidance

Some owners and design professionals mistakenly believe they can make constructors liable for unanticipated subsurface conditions by limiting what they provide for bid preparation. To help prevent costly problems, give constructors the complete geotechnical-engineering report, *but* preface it with a clearly written letter of transmittal. In that letter, advise constructors that the report was not prepared for purposes of bid development and that the report's accuracy is limited; encourage them to confer with the geotechnical engineer who prepared the report (a modest fee may be required) and/or to conduct additional study to obtain the specific types of information they need or prefer. A prebid conference can also be valuable. *Be sure constructors have sufficient time* to perform additional study. Only then might you be in a position to give constructors the best information available to you, while requiring them to at least share some of the financial responsibilities stemming from unanticipated conditions.

Read Responsibility Provisions Closely

Some clients, design professionals, and constructors fail to recognize that geotechnical engineering is far less exact than other engineering disciplines. This lack of understanding has created unrealistic expectations that have led to disappointments, claims, and disputes. To help reduce the risk of such outcomes, geotechnical engineers commonly include a variety of explanatory provisions in their reports. Sometimes labeled "limitations," many of these provisions indicate where geotechnical engineers' responsibilities begin and end, to help

others recognize their own responsibilities and risks. *Read these provisions closely.* Ask questions. Your geotechnical engineer should respond fully and frankly.

Environmental Concerns Are Not Covered

The equipment, techniques, and personnel used to perform an *environmental* study differ significantly from those used to perform a *geotechnical* study. For that reason, a geotechnical-engineering report does not usually relate any environmental findings, conclusions, or recommendations; e.g., about the likelihood of encountering underground storage tanks or regulated contaminants. *Unanticipated environmental problems have led to numerous project failures.* If you have not yet obtained your own environmental information, ask your geotechnical consultant for risk-management guidance. *Do not rely on an environmental report prepared for someone else.*

Obtain Professional Assistance To Deal with Mold

Diverse strategies can be applied during building design, construction, operation, and maintenance to prevent significant amounts of mold from growing on indoor surfaces. To be effective, all such strategies should be devised for the *express purpose* of mold prevention, integrated into a comprehensive plan, and executed with diligent oversight by a professional mold-prevention consultant. Because just a small amount of water or moisture can lead to the development of severe mold infestations, many mold-prevention strategies focus on keeping building surfaces dry. While groundwater, water infiltration, and similar issues may have been addressed as part of the geotechnical-engineering study whose findings are conveyed in this report, the geotechnical engineer in charge of this project is not a mold prevention consultant; *none of the services performed in connection with the geotechnical engineer's study were designed or conducted for the purpose of mold prevention. Proper implementation of the recommendations conveyed in this report will not of itself be sufficient to prevent mold from growing in or on the structure involved.*

Rely, on Your GBC-Member Geotechnical Engineer for Additional Assistance

Membership in the Geotechnical Business Council of the Geoprofessional Business Association exposes geotechnical engineers to a wide array of risk-confrontation techniques that can be of genuine benefit for everyone involved with a construction project. Confer with your GBC-Member geotechnical engineer for more information.



8811 Colesville Road/Suite G106, Silver Spring, MD 20910
Telephone: 301/565-2733 Facsimile: 301/589-2017
e-mail: info@geoprofessional.org www.geoprofessional.org

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CONSTRAINTS & RESTRICTIONS

The intent of this document is to bring to your attention the potential concerns and the basic limitations of a typical geotechnical report.

WARRANTY

Universal Engineering Sciences has prepared this report for our client for his exclusive use, in accordance with generally accepted soil and foundation engineering practices, and makes no other warranty either expressed or implied as to the professional advice provided in the report.

UNANTICIPATED SOIL CONDITIONS

The analysis and recommendations submitted in this report are based upon the data obtained from soil borings performed at the locations indicated on the Boring Location Plan. This report does not reflect any variations which may occur between these borings.

The nature and extent of variations between borings may not become known until excavation begins. If variations appear, we may have to re-evaluate our recommendations after performing on-site observations and noting the characteristics of any variations.

CHANGED CONDITIONS

We recommend that the specifications for the project require that the contractor immediately notify Universal Engineering Sciences, as well as the owner, when subsurface conditions are encountered that are different from those present in this report.

No claim by the contractor for any conditions differing from those anticipated in the plans, specifications, and those found in this report, should be allowed unless the contractor notifies the owner and Universal Engineering Sciences of such changed conditions. Further, we recommend that all foundation work and site improvements be observed by a representative of Universal Engineering Sciences to monitor field conditions and changes, to verify design assumptions and to evaluate and recommend any appropriate modifications to this report.

MISINTERPRETATION OF SOIL ENGINEERING REPORT

Universal Engineering Sciences is responsible for the conclusions and opinions contained within this report based upon the data relating only to the specific project and location discussed herein. If the conclusions or recommendations based upon the data presented are made by others, those conclusions or recommendations are not the responsibility of Universal Engineering Sciences.

CHANGED STRUCTURE OR LOCATION

This report was prepared in order to aid in the evaluation of this project and to assist the architect or engineer in the design of this project. If any changes in the design or location of the structure as outlined in this report are planned, or if any structures are included or added that are not discussed in the report, the conclusions and recommendations contained in this report shall not be considered valid unless the changes are reviewed and the conclusions modified or approved by Universal Engineering Sciences.

USE OF REPORT BY BIDDERS

Bidders who are examining the report prior to submission of a bid are cautioned that this report was prepared as an aid to the designers of the project and it may affect actual construction operations.

Bidders are urged to make their own soil borings, test pits, test caissons or other investigations to determine those conditions that may affect construction operations. Universal Engineering Sciences cannot be responsible for any interpretations made from this report or the attached boring logs with regard to their adequacy in reflecting subsurface conditions which will affect construction operations.

STRATA CHANGES

Strata changes are indicated by a definite line on the boring logs which accompany this report. However, the actual change in the ground may be more gradual. Where changes occur between soil samples, the location of the change must necessarily be estimated using all available information and may not be shown at the exact depth.

OBSERVATIONS DURING DRILLING

Attempts are made to detect and/or identify occurrences during drilling and sampling, such as: water level, boulders, zones of lost circulation, relative ease or resistance to drilling progress, unusual sample recovery, variation of driving resistance, obstructions, etc.; however, lack of mention does not preclude their presence.

WATER LEVELS

Water level readings have been made in the drill holes during drilling and they indicate normally occurring conditions. Water levels may not have been stabilized at the last reading. This data has been reviewed and interpretations made in this report. However, it must be noted that fluctuations in the level of the groundwater may occur due to variations in rainfall, temperature, tides, and other factors not evident at the time measurements were made and reported. Since the probability of such variations is anticipated, design drawings and specifications should accommodate such possibilities and construction planning should be based upon such assumptions of variations.

LOCATION OF BURIED OBJECTS

All users of this report are cautioned that there was no requirement for Universal Engineering Sciences to attempt to locate any man-made buried objects during the course of this exploration and that no attempt was made by Universal Engineering Sciences to locate any such buried objects. Universal Engineering Sciences cannot be responsible for any buried man-made objects which are subsequently encountered during construction that are not discussed within the text of this report.

TIME

This report reflects the soil conditions at the time of exploration. If the report is not used in a reasonable amount of time, significant changes to the site may occur and additional reviews may be required.



APPENDIX D





GEOPHYSICAL INVESTIGATION

1020 REFLECTIONS LAKE LOOP
LAKELAND, FLORIDA

UES PROJECT No. 0130.2300310.0000
UES REPORT No. 2057790

PREPARED FOR:

Golden Lakes CDD c/o Inframark
210 N. University Drive, Suite 702
Coral Springs, Florida 33071

Attention: Gabriel Mena

PREPARED BY:

Universal Engineering Sciences, LLC
3532 Maggie Blvd
Orlando, FL 32811
689-286-3117

December 7, 2023

December 7, 2023

Golden Lakes CDD c/o Inframark
210 N. University Drive, Ste 702
Coral Springs, Florida 33071

Attention: Gabriel Mena
gabriel.mena@inframark.com

Reference: **Geophysical Investigation**
1020 Reflections Lake Loop
Lakeland, Florida
UES Project No.: 0712.2300033.0000
UES Report No.:2024093

Dear Gabriel:

Universal Engineering Sciences, LLC (UES) has completed a geophysical investigation at the above referenced site in Lakeland, Florida. The scope of our investigation was planned in conjunction with and authorized by you. This investigation was performed in accordance with UES Proposal 2031089 dated July 26, 2023, and with generally accepted geophysical testing practices. No other warranty, express or implied, is made.

The following report presents the results of our field investigation with a geophysical interpretation of those results with respect to the project characteristics as provided to us. We have included field testing methodology, examples of the data, as well as interpretation of data as findings.

We appreciate the opportunity to have worked with you on this project and look forward to a continued association. Please do not hesitate to contact us if you should have any questions, or if we may further assist you as your plans proceed.

Respectfully Submitted,
UNIVERSAL ENGINEERING SCIENCES, LLC



Ben Weide, P.G.
Virtual Design Consulting (VDC) Manager

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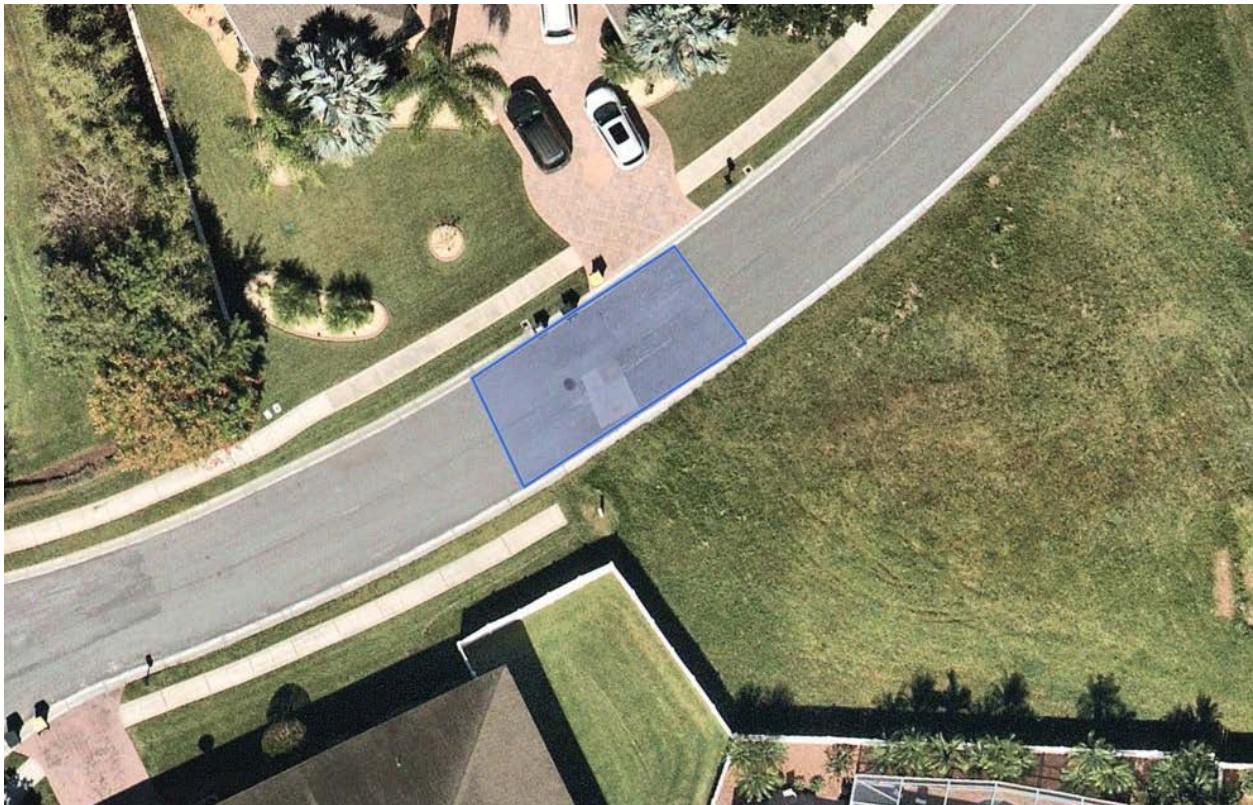
1.0 PROJECT DESCRIPTION

UES understands that a geophysical investigation is required to determine a potential cause of a reoccurring depression within asphalt street.

Should any of the above information or assumptions made by UES be inconsistent with the planned development and construction, we request that you contact us immediately to allow us the opportunity to review the new information in conjunction with our report and revise or modify our engineering recommendations accordingly, as needed.

2.0 SITE DESCRIPTION

The subject site is located at 1020 Reflections Lake Loop in Lakeland, Florida. The survey area for the geophysical investigation will be approximately 40 ft by 20 ft. and is shown by blue ploygon in the image below.



3.0 SCOPE OF SERVICES

The services conducted by UES during our non-destructive investigation were as follows:

- Perform a geophysical investigation to determine the potential cause of a reoccurring depression within asphalt street.
- The survey area will be approximately 40 ft by 20 ft in dimensions.
- Investigation will generally be in accordance with ASTM D6432-19 38-22 Standard Guide for Using the Surface Ground Penetrating Radar Method for Subsurface Investigation
- Deliverable will be a formal report including project description, site description, scope of services, field testing, and findings.

4.0 FIELD TESTING

UES visited the site on September 15, 2023, to perform the geophysical investigation. The geophysical technique used in this investigation was Ground Penetrating Radar (GPR).

This technique is based on measuring the two-way travel time of reflected electromagnetic waves that are injected into the ground via a specialized antenna. Reflections of the electromagnetic waves occur when the waves encounter any contrast in dielectric properties of the subsurface such as buried utilities, embedded reinforcement or change in material. The reflected waves are recorded and digitized on a field tablet, which can be interpreted in the field and used in coordination with other geophysical techniques.

For this investigation, a GPR with a central frequency of 400 MHz was utilized. As a result, the maximum depth penetration achieved on this site was approximately 5-6 ft bgl. A total of 10 GPR profiles (white lines) were generally collected in a west to east direction across the survey area (blue polygon) and shown in the image below.



5.0 FINDINGS

Reflections of the electromagnetic waves occur when the waves encounter any contrast in dielectric properties of the subsurface such as buried debris, utilities, or underlying geology. Significant changes in the underlying geology such as open voiding or geologic boundaries would result in a high amplitude reflection. Due to the depth of underlying bedrock, potential sinkhole activity may result in down warping of layers overlying the bedrock.

Based on the GPR data, downwarping layers attributed to traditional sinkhole activity **are not** present within the survey area. It should be noted that several underground utilities are within or nearby to the survey area. These utilities are highlighted in the image below.



It is recommended to treat the existing depression by backfilling and compacting suitable material. deeper conditions may be treated as recommended in the geotechnical report.

To: Golden Lakes CDD Board Members

From: JoAnna Likar, Property Manager

January 2024

Quotes:

- Quote for lawn service: Bids were sent out to 5 companies, so far only one returned the bid. We are sending more of these out. The bid we received is from Southern Excavation for \$7950.00 monthly. This does not include lawn spaying. For lawn Spraying; 6 months - \$1212 for each service / 12 months- \$770.00 per service.

General Service Agreements

This Agreement is dated ____ day of ____ year _____

Contractor: Sunshine Lawn, Landscape, and Pest Control LLC

Community: EagleBrook @ 1300 Eaglebrook Blvd, Lakeland FL 33813

Services Provided:

The contractor agrees to provide the following services:

Apply fertilizers, herbicides, insecticides, and fungicides to Eaglebrook common areas.

Services will be on an every other month schedule:

January/February: Blanket spray for turf weeds, spot treat turf fungus.

March/April: Graunlar turf fertilizer applied, weeds spot treated.

May/June: Arena insecticide, liquid fertilizers, herbicides applied to turf.

July/August: Liquid fertilizer, fungicides applied to turf.

September/October: Granular turf fertilizer applied, weeds spot treated.

November/December: Blanket spray for turf weeds, spot treat fungus.

Term of Agreement:

The term of the Agreement will be valid for two years at stated price. This contract can be terminated by either party by providing a written 30 day notice.

Compensation:

Contractor will bill Eaglebrook \$1,212 for each service.
Invoices submitted by the Contractor are due within 30days of receipt.

Penalties for late payment:

Any late payments will trigger a fee of 1.5% per month on the amount still owing.

Entire Agreement:

It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

EagleBrook

Sunshine Lawn, Landscape, and Pest Control LLC

Per: _____

Per: _____

Title: _____

Title: _____

Date: _____

Date: _____

General Service Agreements

This Agreement is dated ____ day of ____ year _____

Contractor: Sunshine Lawn, Landscape, and Pest Control LLC

Community: EagleBrook @ 1300 Eaglebrook Blvd, Lakeland FL 33813

Services Provided:

The contractor agrees to provide the following services:

Apply fertilizers, herbicides, insecticides, and fungicides to Eaglebrook common areas.

Services will be on a monthly schedule:

January:	Blanket spray for turf weeds, spot treat turf fungus.
February:	Treat nutgrass, spot treat turf fungus.
March:	Granular turf fertilizer applied.
April:	Spot treat turf weeds and fungus.
May:	Apply Arena insecticide, herbicides, liquid fertilizers to turf.
June:	Apply herbicides and liquid fertilizers to turf.
July:	Treat weeds and apply fungicides to turf.
August:	Apply liquid fertilizers and insecticides to turf.
September:	Apply granular fertilizer to turf.
October:	Treat nutgrass, spot treat fungus.
November:	Blanket spray turf for weeds, spot treat turf fungus.
December:	Spot treat turf weeds and fungus.

Term of Agreement:

The term of the Agreement will be valid for two years at stated price. This contract can be terminated by either party by providing a written 30 day notice.

Compensation:

Contractor will bill Eaglebrook \$770 for each service.
Invoices submitted by the Contractor are due within 30days of receipt.

Penalties for late payment:

Any late payments will trigger a fee of 1.5% per month on the amount still owing.

Entire Agreement:

It is agreed that there is no representation, warranty, collateral agreement or condition affecting this Agreement except as expressly provided in this Agreement.

EagleBrook

Per: _____

Title: _____

Date: _____

Sunshine Lawn, Landscape, and Pest Control LLC

Per: _____

Title: _____

Date: _____

January 9th, 2024

CDD Meeting

The Club at Eaglebrooke Report:

- Round Counts are down by 567 rounds compared to Q1 of last year. This is mostly in the (non-member) category of rounds.
- Though we are down in round counts, Golf Revenue continues to move in a positive direction. We are ahead of 2022 by \$98,448. Majority of this is “dues” revenue.
- Food & Beverage Revenue is ahead of PY by \$22,452. Of this, we are ahead in A La Carte by \$4,123 & ahead on the Banquet Revenue by \$18,329.
- Total Revenue is ahead of 2022 by \$119,723.
- Our labor expense is up \$39,461 (expected due to minimum wage increases).
- EBITDA is ahead of PY by \$11K.
- We had a very successful Member Holiday Party.
- Our first tournament of the year (Bloody Mary Open) went very well with 107 players (up roughly 17% over PY).
- On December 22nd, we increased the rates to our in-season rates (\$139 on WE’s and \$109 on WD’s). We will continue to monitor the outcome of this and adjust accordingly.
- We are working on a new equipment package for the Agronomy Team.
- Tree Work is currently being completed on the course.
- Our current active membership count is 447 Memberships.
- Cash Flow is beginning to move back in a positive direction after the Summer Months. We will have roughly \$450K in the bank after December. This does not include the \$53K reimbursement for the Window Project. We should be Cash Flow Positive through May.

BYLAWS & RULES AND REGULATIONS

The Club at Eaglebrooke

ARTICLE 1.

NAME AND PURPOSE

The official name of the club is The Club at Eaglebrooke- (the "Club"). The purpose of the Club is to promote social enjoyment, lifestyle programming, dining, golfing, fitness, swimming and other activities in an atmosphere of camaraderie and congeniality for Members and their invited guests. The Club is a public course owned and operated by the Golden Lakes Community Development District- (the "District"), a local unit of special purpose government organized pursuant to Chapter 190 of the Florida Statutes. The District has adopted these Bylaws in order to assure the orderly conduct of the Club in a manner that will promote the efficient operation of the Club, the financial stability of the Club's operation and the proper atmosphere that Members and Guests of the Club will find appropriate and beneficial.

ARTICLE 2. MEMBERSHIP

SECTION 1. MEMBERSHIP PRIVILEGES

A Family Membership entitles the Member, an additional adult who resides with the Member on a full- time basis, any unmarried children or grandchildren who are under the age of 21 and who reside with the Member on a full-time basis, and any unmarried children or grandchildren who are under the age of 23 who reside with the Member on a full-time basis and attend school on a full-time basis, to use the Club's facilities to the extent provided by the category of membership held.

Family privileges may be extended to a Member's other children and house guests upon the payment of such fees and subject to such limitations as shall be established from time to time pursuant to the Club rules. However, a single membership shall not entitle a spouse, child or any other person who resides with the Member to use the Club's facilities except as a guest of the Member, who shall pay guest fees for such person.

If a couple are not married and want to be included on the same membership, a spousal agreement form must be signed committing them to the financial obligations of any charges they may incur while in membership at the club.

Membership categories shall have the following rights and privileges:

Golf Membership:

A Golf Membership allows the non-exclusive use of all of the facilities provided at the Club and attendance at designated club-sponsored events held at the facilities on a space available basis. These Golf Members shall not be ~~charged green fees, court~~~~charged~~~~court~~ fees, or pool fees for use of the ~~golf, tennis~~~~activity courts~~, and pool facilities, but shall pay golf cart fees, personal charges incurred at the Club, and dues and other Club Fees established by the management. ~~A walking surcharge may be charged for specific golf memberships.~~ These Golf Members shall have such advance sign-up privileges to reserve golf starting times and ~~tennis~~~~activity~~ court times (which may be changed) as may be established by management from time to time. Golf Members are eligible to receive a ~~10%~~ discount off all food purchases made at the club, a ~~15%~~ discount off ~~all~~~~select~~ golf merchandise purchases, and ~~waived~~~~discounted~~ room rental fees for a banquet hosted by the member. Golf Membership does entitle the member's immediate family to have access to the pool and ~~tennis~~~~activity~~ courts for no additional fees.

Social Membership:

Range Membership:

A ~~Range~~~~Social~~ Membership allows the non-exclusive use of the ~~golf practice facilities,~~ pool, and ~~tennis facilities~~~~activity courts~~ at the Club; ~~and attendance at designated club-sponsored events held at the facilities on a space available basis.~~ These Members shall not be charged ~~golf practice fees,~~ court fees or pool fees for use of the ~~golf practice, tennis~~~~activity courts~~ and pool facilities, but shall pay all other personal charges incurred at the Club, and dues and other Club Fees established by management. ~~Range~~~~Social~~ Members are eligible to receive a ~~10%~~ discount off all food purchases made at the club as well as ~~waived~~~~discounted~~ room rental fees for a banquet hosted by the member. This membership does entitle the member's immediate family to have access to the ~~golf practice area,~~ pool, and ~~tennis~~~~activity~~ courts for no additional fees.

Social Membership:

~~A Social Membership allows the non-exclusive use of the pool and tennis facilities at the Club and attendance at designated club-sponsored events held at the facilities on a space available basis. These Members shall not be charged court fees or pool fees for use of the tennis and pool facilities but shall pay all other personal charges incurred at the Club, and dues and other Club Fees established by management. Social Members are eligible to receive a 10% discount off all food purchases made at the club as well as waived room rental fees for a banquet hosted by the member. This membership does entitle the member's immediate family to have access to the pool and tennis courts for no additional fees.~~

Dining Membership:

A Dining Membership entitles the member and immediate family to receive a ~~10%~~ discount off all food purchases made at the club. This includes special events hosted at the club such as brunches or themed buffets.

SECTION 2. APPLICATIONS.

All membership applications must be filled out completely and are subject to an approval process by the ~~ownership and~~ management team.

SECTION 3. MEMBERSHIP UPGRADES AND DOWNGRADES

A. Upgrades

Members may upgrade their membership into a higher dues level category at any time during the life of their membership by filling out the appropriate paperwork. The new appropriate dues level will be effective immediately and the difference in dues will be prorated and charged to the members account. The new monthly dues will be effective on the first of the next month.

Upgrading Members may be subject to the current initiation fee in place.

B. Downgrades

Members may only downgrade their membership into a lower category once in the life of their membership. Downgrades may be made by filling out the appropriate paperwork. The new lower dues category will be effective on the first day of the next month.

Downgrading Members may be subject to the current initiation fee in place.

C. The Club will allow a membership to upgrade or downgrade once every 12 months.

SECTION 4. RESIGNATIONS

- A. A member may resign ~~their~~his/her membership at any time during the life of the membership by giving at least a ~~60~~30-day notice and ~~by filling out~~submitting to resignation request to the ~~appropriate paperwork~~Club in writing. In order to resign, the Member account must be in good standing with all charges paid prior to resignation being granted. If a loyalty agreement has been signed, said member is required to pay for all remaining months of membership left in the agreement.

- B. Relocation - Anyone who moves outside of a 75-mile radius of the club may be let out of the contract with no penalty however must still adhere to the 6030-day notice resignation.
- C. Health/~~Death~~Financial - All health-related or financial situations will be evaluated on a case-by- case basis by club management. If a member passes away while in membership at The Club at Eaglebrooke and has a family membership, that membership will immediately be converted to a single. ~~If that person had a single membership to start, the membership will be cancelled upon payment of all current fees.~~

SECTION 5. LESSEE AGREEMENTS

~~A Member with family privileges shall have the right to designate a lessee of the Member's residential unit under a lease for one month or more as the Beneficial User of a Family membership for that address. A holder of a Single Membership shall have the right to designate a lessee under a lease for one month or more as the Beneficial User of a Single Membership for that address. A lessee's application for privileges must be approved by the Club and all applicable transfer fees paid prior to the use of the Club's facilities by the lessee. A Beneficial User shall be entitled to use the Club facilities only in accordance with the category of membership for which the lessee has been designated the Beneficial User.~~

~~During the period when a lessee is designated as a Beneficial User of a membership, the Member shall have no rights or privileges to use the facilities of the Club with respect to such membership, but shall be required to continue to pay dues, fees and other charges of the category of membership selected. A Member shall be responsible for all charges incurred by and the deportment of a lessee and lessee's guests.~~

SECTION 6. GUEST PRIVILEGES

Guests of a Member may be extended guest privileges in the Member's category of membership subject to applicable guest fees and charges. Members are responsible for the deportment of their guests. Members are responsible for all charges incurred by their guests. Guest rules and restrictions shall be determined by ~~ownership and~~ Club Management and privileges may be denied, withdrawn or revoked at any time for reasons considered sufficient by ~~the ownership and~~ Club Management or the Board of Supervisors.

ARTICLE 3. DUES

SECTION 1. DUES

The ~~Ownership and~~ Club Management will set the Dues to be charged to Members on a recurring annual basis for the ensuing membership year, which will be the twelve-month period commencing October 1, and ending the following September 30. It is the policy of the Club that

all Dues, plus other receipts by the Club, shall be sufficient, insofar as possible to project, to meet the needs of the Club. The Dues, as they are established from time to time by the ~~ownership and~~ Club Management, shall, insofar as possible, reflect this stated policy. All obligations owed to the Club shall be payable in United States Dollars and are due on the ~~1st~~20th of every month. Dues are subject to the ultimate authority of the Board of Supervisors.

ARTICLE 4.

BILLING / DELINQUENCIES

SECTION 1. STATEMENTS.

An itemized statement of any Dues and other charges shall be mailed/mailed monthly to each Member and any Member failing to pay the statement by the last day of the month in which the statement was mailed shall be subject to such penalties of action as is determined reasonable and appropriate by the ~~ownership and~~ Club Management. The failure of any Member to make timely payments after appropriate notice and warning may result in termination of Club membership and the outstanding balance turned over to a debt collection service.

Each Member is required to keep a credit card on file and, if chosen, can pay their full statement via credit card. All credit cards will be charged on the 20th of the month that the dues and fees are due.

Late fees / finance charges may be charged at the discretion of club management.

In the event an account is turned over to a debt collection service, a member is responsible to repay any / all fees and back dues in the event the member would like to rejoin as a member of the facility.

ARTICLE 5. DISCIPLINE

SECTION 1. HEALTH, SAFETY AND WELFARE OF CLUB PATRONS AND DAMAGE TO CLUB FACILITIES.

Notwithstanding anything contained herein, the Club staff may, at any time, remove any Member and/or any family member or guest of a Member from the Club premises and/or restrict or suspend any Member's and/or any family member's or guest's privileges to use any or all Club facilities (the procedures for which are outlined below), when such action is necessary to:

- A. Protect the health, safety and welfare of other Members and their family members and guests.
- B. Protect the health, safety and welfare of District and Club staff.

- C. Protect the Club facilities from damage.
- D. Protect the Club's Food & Beverage Operator's ability to comply with all local, state and federal guidelines.

SECTION 2. EXPULSION.

Expulsion of a Member and/or any family member or guest of a Member shall be at the discretion of the Club management and staff, District Manager or the Board of Supervisors, resulting from:

~~A. Hostile behavior that is a threat to other Members, family members or guests, District staff, Club staff, and/or District property.~~

A. Hostile behavior that is a threat, or is likely to be perceived as a threat, to other Members, Guests or Club staff. Such hostile behavior shall include, but not be limited to excessive argumentative behavior, violence or threats of violence or making statements which by their very utterance inflict injury or tend to incite an immediate breach of the peace, that is, words that are likely to provoke a violent reaction, or behavior deemed by the Chairman of the Board of Supervisors, or his or her designee, in his or her sole discretion, to constitute a violation of sections 784.011, 784.021, 784.03, 784.041, or 784.046, Florida Statutes, whether or not law enforcement is contacted or charges are filed.

B. Behavior that, if left unchecked by Club staff, could either jeopardize the Food & Beverage Operator's Food & Beverage license(s) or otherwise affect its lawful operation of the District's Food & Beverage facilities.

C. Commission of a criminal act occurring on District premises.

Such physical expulsion from the premises shall be undertaken only by local Sheriff's deputies and not District or Club Facilities Staff, or a member of the Board of Supervisors. For these purposes, District's Field Supervisor, District Manager, and the on-duty members of the Club facilities Staff are hereby delegated the authority to execute a trespass notice adequate to cause the Sheriff's Department to expel the offending person. Upon issuance of a trespass notice, a copy shall be promptly transmitted to the District Manager. At the Board of Supervisors meeting ~~next~~ following issuance of the trespass notice, the Board shall discuss the notice and determine whether to ratify, extend or cancel the notice, and the Board shall follow the procedures set forth below in that regard.

SECTION 3. RESTRICTION OR SUSPENSION OF PRIVILEGES.

The authority to restrict or suspend any Member's and/or any family member's or guest's privileges to use any or all the Club facilities is formally granted by the Board of Supervisors to the District Manager, and/or the Club Manager. Such action may be initiated by the District Manager or Club Manager, with its final determination made by the Board of Supervisors at the

next Board of Supervisors meeting (or as soon as ~~practical~~practicable). For more details, see “District Suspension and Expulsion Process” outlined below.

A Member’s and/or any family member’s or guest’s privileges at any or all Club facilities may be subject to various lengths of suspension or termination for up to one (1) calendar year by the Board of Supervisors, and a Member, family member or guest may also be required to pay restitution for any property damage, if such person:

- A. Fails to abide by these Bylaws & Rules and Regulations and District policies established and approved by the Board of Supervisors.
- B. Submits false information on the application for Club membership or any forms or other documents utilized by the District in connection with the Club facilities.
- C. Permits unauthorized use of the Club facilities by a family member or guest.
- D. Violates any applicable law, ordinance, rule or regulation.
- E. Treats District staff or the personnel or employees of the Club facilities, or Club patrons and guests, in an unreasonable or abusive manner. Such treatment includes but is not limited to verbal and/or written communication.
- F. Is intoxicated or engages in conduct that is improper or likely to endanger the welfare, or safety of the District or Club Manager’s staff, or Club Members, patrons or guests.
- G. Damages or destroys District property.
- H. Trespasses onto the golf course property during times when the golf course is closed for business. Persons caught trespassing on golf course property shall be subject to a trespass notice and physical expulsion in the manner set forth in Section 2 above.

SECTION 4. DISTRICT SUSPENSION AND EXPULSION PROCESS.

In response to any violation of the rules, regulations, policies and procedures specified herein, the District shall follow the process outlined below for suspension or termination of a Member’s and/or any family member’s or guest’s privileges to use the Club facilities:

[A. Automatic Suspension Without Notice: Any violation of these rules, regulations, regulations, policies and procedures occurring on Club Property which constitutes conduct described in A through C under the section titled “Expulsion from Premises,” or conduct which is deemed by the Chairman of the Board of Supervisors, or his or her designee, in his or her sole discretion, to constitute an assault, aggravated assault, battery, domestic battery or similar conduct which would constitute a violation of sections 784.011, 784.021, 784.03, 784.041, or](#)

784.046, Florida Statutes, whether or not law enforcement is contacted or charges are filed, shall result in the immediate suspension, without notice or hearing, of the offending Member or Guest to use the Club Facilities. The Chairman, or his or her designee, may make such investigation or inquiry as may be necessary to determine the details of any violation he or she suspects may be grounds for an Expulsion or constitute a violation of sections 784.011, 784.021, 784.03, 784.041, or 784.046, Florida Statutes. In the event of such conduct, the Board may take one or more of the actions described under “Second Offense” and “Third Offense” below without requiring any additional warning. Any suspension imposed pursuant to this provision shall be ratified by the District’s Board of Supervisors at its next regular meeting.

A.B. First Offense – Issuance of either a verbal or a written warning by Club staff of policy violations. After the initial verbal or written warning, a follow-up written summary by the Club Manager or other designee of the District shall be transmitted to the District office. The summary shall describe the alleged offense in sufficient detail and shall also state whether the matter is considered to have been resolved at the time of the warning. After the time of such transmittal, the summary shall be reviewed by the Chairman of the District Board of Supervisors, or his or her designee, to determine what, if any, additional action shall be taken. The Chairman or such designee may make such investigation or inquiry as may be necessary to determine any further course of action, including efforts to resolve the matter through informal means. At the discretion of the Chairman or such designee, the matter may be considered settled at that time, or further action may be required. The Chairman, or his or her designee, may at that time determine to deliver a written warning (a “Notice of First Offense”), which shall be sent by such designee or the District Manager by certified mail to the resident’s mailing address on file. (The Notice of First Offense may not necessarily occur immediately at the time of the violation, due to frequent, past instances of patrons’ refusal to provide their name or contact information to Club Staff.) The Notice of First Offense shall have a term of ~~sixty (60)~~ninety (90) days. However, if the Chairman or his or her designee believes that a longer term is warranted, the matter may be referred to the Board of Supervisors, which may, by action taken at a Board meeting, elect for the Notice of First Offense to have a longer term. Notwithstanding the foregoing, if the First Offense falls within the scope of conduct described above under Section 2, “Expulsion,” no warning shall be necessary prior to contacting the Sheriff’s Department and issuing the trespass notice described above.

B.C. Second Offense – In the event that a second violation of the rules regulations and procedures set forth herein occurs during the effective term of an existing Notice of First Offense, or in the event that more than one Notice of First Offense has been delivered to the offender during the twelve (12) month period immediately preceding the offense, the offender shall be subject to suspension of all Club privileges by District Manager or the Board of Supervisors until further notice, for a period of up to ninety (90) days. Again, confirmation of this action shall be sent by certified mail to the resident. A written report shall be provided by the Club Manager or the District Field Supervisor to the District Manager, and a final decision relating to the term of

suspension of privileges shall be made by the Board of Supervisors ~~either within one (1) month of the incident or by~~ at the next Board of Supervisors meeting, ~~whichever comes first.~~

C.D. Third Offense – Automatic suspension of all Club privileges for a minimum of ninety (90) days, with confirmation sent to the resident by certified mail. At the next Board of Supervisors meeting, a written account of all previous offenses shall be submitted by the Club Manager, Field Supervisor or District Manager and shall be reviewed by the Board of Supervisors, with possible suspension of privileges beyond ninety (90) days, including possible termination of the Member's and/or any family member's or guest's privileges for one (1) or more years.

Note 1: Should a Member and/or any family member or guest of a Member ignore or otherwise violate his or her suspension of privileges by such behavior as continuing to attempt to use the Club facilities, Staff has the authority to call the Sheriff's deputy to report a trespass upon the District's premises.

Note 2: Adherence to the above procedures for suspension and/or termination of Club privileges has no bearing whatsoever on whether a Member and/or any family member or guest of a Member may be physically removed from District premises, as described previously.

Upon the taking of action by the Board of Supervisors regarding the suspension or expulsion of a person from the use of the Club facilities, the District Manager shall provide notice, by certified mail, of the Board's determination, at the most recent address provided by such person in the District's records. Within fifteen (15) days from receipt of such notice, the person having been suspended or expelled (the "Affected Person") may request in writing, sent by certified mail to the District Offices, that the Board of Supervisors conduct a hearing regarding the suspension or expulsion. The right to a hearing, the requirement of written notice and the address to which such notice is to be sent, shall be clearly set forth in the District Manager's notice.

If the Affected Person requests a hearing, the Board of Supervisors shall set a date and time, not later than ~~sixty (60)~~ ninety (90) days after the written request and shall conduct a hearing regarding its decision to suspend or expel the person from the Club facilities. The District Manager shall give written notice, by certified mail, of the date and time of the hearing. At such hearing:

The Affected Person shall have the right:

- to counsel of his/her own choice;
- to hear or read a full report of testimony of witnesses;
- to confront and cross-examine witnesses who appear in person at the hearing;
- to present his or her own witnesses;
- to testify in his or her own behalf and to give reasons for his or her conduct; and
- to a fair and impartial decision based on substantial evidence.

The District shall keep a record of the proceedings by tape [or digital](#) recording or court reporter, at its option. However, if anyone chooses to appeal any decision of the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and should accordingly ensure that a verbatim record of the proceedings is made which includes the testimony and evidence upon which such appeal is to be based.

The conduct of the hearing shall proceed generally in accordance with the Florida Rules of Civil Procedure and Florida Evidence Code, except that the formality of the proceedings shall not be as great as that of a court proceeding. The introduction of hearsay evidence shall not be objectionable.

At the conclusion of the hearing, the District's Board of Supervisors shall, by majority vote, determine whether to uphold or modify its prior action. The Board's actions shall be read into the record at the hearing and shall include findings of fact supporting the action.

If the Affected Person wishes to appeal the determination of the Board of Supervisors, he/she may file a petition for writ of certiorari as authorized in the manner prescribed by the state appellate rules in the circuit court of the county, to review the decision of the Board of Supervisors. The court shall not conduct a trial de novo. The proceedings before the Board of Supervisors, including the testimony of witnesses, and any exhibits, photographs or other documents filed before them, shall be subject to review by the circuit court of the county. The petition together with the transcript of the testimony of the witnesses, as record of the proceedings, shall be filed in the circuit court within thirty (30) days after the pronouncement of the ruling by the Board of Supervisors to which such petition is addressed.

SECTION 5. CONSENT TO VIDEO OR AUDIO RECORDING

To protect the safety of the District, the Club facilities and their guests and occupants, and to otherwise assist in the administration of these rules, the District may elect, from time to time, to install and operate various forms of video and audio monitoring devices within or upon the District's property. By use of the Club facilities or other District property, each user consents to the recording and storage of video images or audio recordings by electronic means. The District shall have the right to disregard incident reports which are not filed within thirty (30) days of the occurrence of an injury or alleged violation of these Bylaws & Rules and Regulations, because the delay impairs the ability of the District to review and verify the incident through these electronic means.

ARTICLE 6. HOUSE RULES

SECTION 1. PRIVATE PARTIES

- A. The Club wishes to encourage the use of the clubhouse facilities by Club members for private parties, on any day or evening, provided it does not interfere with the normal

operation of the Club, or with the services regularly available to the members. Members are requested to make reservations with the Private Events Director for available dates and arrangements. There is a minimum required for private parties, the number to be determined by the Events Director.

- B. A group is considered a special party when it requests and obtains special services, or a private dining room or any other facility not ordinarily being offered on the date of the function involved. Prior arrangements must be made with the Events Director.
- C. All outside parties, private parties, and special parties are subject to a 22% service charge and applicable state and/or federal taxes as listed in the private event agreement. [This service charge is subject to change.](#)

SECTION 2. GRATUITIES

- A. Tipping is allowed. A member or guest may offer any gratuity to any employee of the Club.
- B. All Club sponsored events such as holiday celebrations, golf tournaments with a dining portion and others to be determined will include a 22% service charge to accompany the usage charges and tax for the event. [This service charge is subject to change.](#)

All private events, whether sponsored by a Member or non-Member will include a 22% service charge. [This service charge is subject to change.](#)

SECTION 3. CHARGE ACCOUNTS

A. Each member will be assigned an account number to be used on all vouchers. Members are required to sign receipts for all Club accounts. Members shall be responsible for all debts and all other obligations to the Club incurred by themselves, their guests, and members of their immediate family.

SECTION 4. GRILL ROOM

- A. Attire:
 - Soft spikes are permitted throughout
 - ~~Gentlemen are not permitted to wear caps, or visors in the grille room~~
 - Dress code is determined by both season, and scheduled event. Special event dress code is noted on flyers, and the event calendars
 - Respectable denim is allowed in the grill room at all times
- B. Cell phone use is to be limited to use as not to negatively affect other Members.

C. For the comfort of all and in the interest of rendering proper and efficient service, the following grill room reservation and cancellation policy must be observed:

- Reservations and request for service shall be accepted only in accordance with the Club's ability to properly accommodate member and guests, as determined by the Manager.
- It is requested that evening reservations be made at least twenty-four (24) hours in advance, and (with certain exceptions) may be made not more than two (2) weeks prior to the date of the dinner. The exceptions are special events, dinner dances and Saturday night theme nights, when reservations may be made up to one month prior to the date of the event.
- Members must be seated and order at the reserved time.
- Special occasions such as Christmas, New Years, Thanksgiving etc., and as otherwise indicated, require cancellation at least 24 hours in advance. If cancelled within that window, the host will be charged a minimum of 50% of the price for the special occasion.
- No person under the age of 21 years shall be permitted at the bar at any time.
- No alcoholic beverages shall be sold or served to any person less than 21 years of age. Each Member, family member and guest shall provide proof of age when purchasing alcoholic beverages.
- Members ~~or~~ guests shall not bring any food or beverage into the Clubhouse or operational grounds to include the ~~range, pool, activity courts, and~~ golf course, ~~Box Hill, etc.~~
- The Club Manager may suspend dining room service when appropriate. When possible, members will be given 48-hour notice.

D. Alcoholic Beverages: The sale and service of alcoholic beverages are regulated by the State of Florida, and the Club intends to comply with all applicable federal, state, local and District laws, ordinances, rules and regulations pertaining alcohol sales and service. Alcoholic beverages may not be brought onto or removed from Club premises. ~~Alcohol is prohibited in or around the pool area and fitness center.~~ Instances of intoxication on Club property may result in disciplinary action. Club employees may refuse service of alcoholic beverages to any individual they ~~feel~~believe is intoxicated or on the verge of becoming intoxicated. Members ~~or~~ guests should not attempt to leave the Club and operate a motor vehicle in an intoxicated condition.

SECTION 5. LOCKER ROOMS

- A. The Club is not responsible for loss of valuables, clothing, shoes or other personal property from a locker or the locker rooms.
- B. Cloth towels are for use in the locker rooms and are not to be removed.

SECTION 6. MISCELLANEOUS CLUBHOUSE RULES

- A. Members and their guests are not permitted to enter any service area of the Club; e.g., behind the bar or kitchen.
- B. No commercial advertisements shall be posted or circulated in the Club. Nor shall business of any kind be solicited on Club property, nor upon Club stationery.
- C. Only the Manager, Club owner or a person designated by the Owner may approve the placement of announcements on any bulletin board or elsewhere in the Clubhouse and Club grounds.
- D. Other than as permitted by the By-laws of the Club, a petition shall not be solicited or posted within the Clubhouse or on any Club property.
- ~~E. House guests are those persons living in the private home of a member. They may use the Clubhouse as long as they are house guests and are accompanied by the member.~~
- F. Children under the age of 14 must be accompanied by an adult when using the dining facilities. Children over the age of 14 and parents of members may use dining facilities unaccompanied by a member. Charging privileges must be arranged and approved by the Member.

ARTICLE 6.

GOLF RULES & REGULATIONS

SECTION 1. GOLF COURSE PLAYING RULES

- A. All players must register in the golf shop. Play may not start before 7:00 a.m., without the approval of the golf professional.
- B. Groups must be ready to play 10 minutes prior to starting time. Late arrivals shall be assigned at a later time, if available. Members should cancel reservations when they cannot play.
- C. All players must start from assigned tee unless permission to start on any other tee is obtained from the starter.
- D. Holes must be played in consecutive order unless otherwise directed by starter. Players shall have no right to cut in on any hole.
- E. Threesomes and foursomes have equal rights on the course. The starter may combine ~~twosomes~~ smaller groups, whenever practical.
- F. Fivesomes may be permitted with the approval of the Golf Professional.
- G. Players shall play without delay. If a group fails to keep its place and has a full hole open in front of it, the players must signal the following players to play through. The Ranger may direct the slow players to go to the next tee. This applies to regular and tournament play. Members are urged to report infractions of this rule to the Pro shop as promptly after the episode as possible.
- H. Unless waved through by preceding players, no player shall play from the tee or through the green until the players in front have played out of range, nor play to the putting green

until the players in front have holed out and moved away. The golfer hitting the ball must personally determine that the area is clear, and that it is safe to hit.

- I. Players must immediately leave the green when the result of the hole has been determined.
- J. Stopping for food or refreshments during the course of a round is at the risk of the player's position; such players shall report to the starter for tee reassignment.

SECTION 2. PRACTICE AREA RULES

- A. The following rules apply to the driving range, putting green and chipping green:
 - Only members and their guest may use ~~these areas~~[the designated member practice tee](#)
 - Guests, children, grandchildren and parents have unlimited use of these areas based on their age, as follows:
 - Age 15 and younger - unaccompanied by an adult member upon completion of an etiquette and rule certification course administered by the professional golf staff.
 - Proper golf attire must be worn
 - Practice on the driving range is confined to designated areas.

ARTICLE 7

GOLF COURSE GROUND RULES

U.S.G.A.rules shall govern all play except as amended by posted local rules.

ARTICLE 8.

CARE OF GOLF COURSE

- A. Players must tee off between markers. All tees must be picked up. Broken tees must be discarded in provided boxes or placed in a trash receptacle.
- B. Players must replace divots. If divot cannot be replaced, fill divots with sand mix, whether on the tee or fairway and repair ball marks on greens.
- C. No practice shots may be taken from any regular tees, nor may practice shots be taken from any fairway to any regular green. All practice is restricted to the area provided for that purpose.
- D. Players must level footmarks in bunkers by rake and leave traps at that point of entry. All rakes are to be placed in bunkers with the handles perpendicular to the edge of the bunker.

ARTICLE 9

GOLF CART REGULATIONS

- A. Carts are limited to two persons
- B. No one ~~under 16 years of age is allowed~~ without a valid drivers license is allowed to drive golf cart.
- C. No golf carts may be driven on fairways within 25 yards of greens and within 10 yards of side edge of sand traps. CARTS MUST BE PARKED ON CART PATHS AT ALL TEES AND GREENS.
- D. Rules of travel are posted each day. It is extremely important to the proper maintenance of the course that this rule is observed. Violation of travel rules may result in suspension of playing privileges.
- E. Golf carts are not permitted on ~~resident's~~ residents' private property.
- F. Golf ~~cart~~ carts MUST follow cart direction signs or arrows and stay away from area marked "UNDER REPAIR" or "NO CARTS ALLOWED".
- G. After 18 holes have been played, if the golfer wishes to play additional holes, he ~~must return the cart to the staging area, and receive a tee assignment from the starter/~~ she must check in at the golf shop.
- H. Rented golf carts are restricted for use on the golf course only.
- I. The operator of a rented golf carts shall be liable for damages caused to any person, Club property, personal property, or the golf cart during its operation.
- J. Rented golf carts used for more than 4 holes but less than 14 will be charged for 9 holes and carts used for more than 13 holes will be charged for 18 holes.
- K. Private golf cart owners are required to indemnify the Club and its members for any damage caused by the owner's golf cart.
- L. Private golf carts must display the current Club decal.

BLUE FLAG REGULATIONS

- A. Golfers with physical problems may be issued Blue Flag permits if the following Blue Flag rules are observed:
 - A doctor's letter stating the condition which qualifies the member for a permit.
 - Blue Flag is necessary, or a current valid State Handicap Parking Permit.
 - Blue Flag regulations can only be used by the person in whose name the permit is issued.
 - Do not drive closer than 15 yards from the front of any green as long as you are on a flat surface, not a slope.
 - Do not drive on any slopes around any green.
 - Remain on the cart path at all tees and greens.
 - When cart use is restricted to the cart paths only, a blue flagged cart must follow the same rules.

A copy of the Blue Flag rules must be signed each year, stating that you agree to and will abide by the Blue Flag rules before the Blue Flag annual permit is valid.

ARTICLE 10

GOLF RULES GOVERNING CHILDREN UNDER 16 YEARS OF AGE

- A. Children ages 10-15 are permitted to play, while walking the course unaccompanied by an adult upon completion of etiquette, and rule certification course administered by the Professional Golf Staff.
- B. Children 8-10 are not permitted to play golf unless qualified by the Golf Professional and then only when accompanied by an adult member or grandparent and possessing a golf bag and set of clubs.
- C. Starting times for children 10 to 16 shall be established at the discretion of the starter.
- D. Children and grandchildren under 16 shall be charged guest fees.
- ~~E. No one under 16 years of age is allowed to drive a golf cart at anytime, anywhere on the Club property.~~

ARTICLE 11

MISCELLANEOUS GOLF REGULATIONS

- ~~A. On any Men's, Women's or Mixed Tournament Day, the course shall be closed to other play until such time as regular play shall not interfere with tournament play. The Tournament Chairman and the Director of Golf shall be responsible for permitting regular play to start.~~
- ~~B.A.~~ Attire: Players may not wear short shorts, tennis shorts, tank tops, jeans, or exercise attire on the golf course or on any practice area at any time. Walking shorts are acceptable. All players must wear proper outside upper body clothing; men's shirts must have a collar, or a mock turtleneck. Shirts are to be tucked inside pants.
- ~~C.~~ B. All trash is to be deposited in trash receptacles. Cigarette and cigar butts must be deposited in ash trays, available from the bag staff.
- ~~D.C.~~ Other than the Club Championship, non-Non-players and spectators are not permitted on the golf course at any time unless notice to contrary is posted. Residents may not use the course to go to and from home to the clubhouse, ~~but do so at their own risk, and must not interfere with play.~~
- ~~E.D.~~ Fishing in lakes on the golf course is prohibited at all times without exception.
- ~~F. Cell phone use on the course and practice areas should be used for emergencies only, and be placed in vibration mode~~

ARTICLE 12

GOLF COURSE GUEST RULES

- ~~A. Guests will be limited to three people at one time, and must play with the member unless excused by the Head Professional~~
- ~~B. Annually the same individual may not receive the member's guest rate more than 6 times. This does not include Member Guest Tournaments.~~
- C.A. Although the Club welcomes guests, members are always given first consideration.

ARTICLE 13. HANDICAPS

- A. Handicaps shall be determined in accordance with the U.S.G.A. current handicap systems, including equitable stroke control.
- B. Members' scores must be placed into the computer after every round ~~when at least two members play together.~~ A member who fails or refuses to place his score into the computer shall be subject to a reduction in handicap or prohibited from participating in tournament play.
- C. Miscellaneous handicap rules may be posted from time to time and must be obeyed.

ARTICLE 14. POOL RULES

- A. Proper pool attire is required at all times
- B. Inclement Weather
 - a. Pool Closing and Inclement Weather Policy Center is subject to early closing if low attendance (4 patrons or less in a two-hour period), weather warrants, or for a special program.
 - ~~b. The pool facilities will close whenever projected high air temperatures for the day are below 68 degrees.~~
 - ~~c. If outside temperatures drop below 65 degrees during open swim the pool will be closed.~~
 - d.b. When inclement weather occurs, including but not limited to: Rain, Temperature, rain, wind, lightning and/or severe conditions (tornado, thunderstorm watch/warnings) that compromise the safety of the patrons or staff, the water will be cleared, staff will remain at the facility and attempt to reopen as soon as possible. If it is not feasible to reopen after 60 minutes, the pool will close.

(Policies are subject to change/modification without notice)

- C. Cover ups must be worn to and from the pool to other Club facilities
- D. Persons with infections or diseases that may be transmitted by the pool water are prohibited
- E. Patrons should shower before entering the pool area
- F. No diving
- G. No running on deck area
- H. Feet first entries only into pool

- I. No rough play
- J. Toys only with approval based on size of crowd and type of toy
- K. No one under the age of 14 without adult supervision
- ~~L. No entrance into the pool area prior to signing in~~
- ~~M.L. No swimming allowed when no lifeguard is present at the pool. Patrons should swim at their own risk and assume liability for any injury to themselves or children~~
- ~~N.M. Infants must be diapered~~
- ~~O. No alcohol/glass is permitted in or around the pool~~

ARTICLE 15.

~~FITNESS CENTER RULES (FUTURE AMENITY)~~

- ~~A. All facilities and equipment are used at your own risk.~~
- ~~B. Children under 10 years of age are not permitted. Ages 10 through age 15 are permitted when accompanied by an adult.~~
- ~~C. Proper attire and footwear must be worn at all times.~~
- ~~D. No food is permitted in the Fitness Center.~~
- ~~E. Towels are provided. Please wipe down equipment after use.~~
- ~~F. When all treadmills are in use there is a maximum of 30 minutes per person.~~
- ~~G. Guests are not allowed before 10:00 a.m.~~

~~ARTICLE 16.~~

LOSS OR DESTRUCTION OF PROPERTY OR INSTANCES OF PERSONAL INJURY

- A. The Club shall not be responsible for loss or damage to any private property left or stored on the Club premises, whether in lockers or elsewhere.
- B. No member or guest shall remove any property belonging to the Club without proper authorization from the Club Manager. Every member of the Club shall be liable for any property damage, and/or personal injury at the club or at any activity or function operated, organized, arranged or sponsored by the Club, caused by the member, any guest, or any family member. Members shall pay the cost of such damage promptly upon receipt of a statement from the Club.
- C. Any member, guest or other person who, in any manner, makes use of or accepts the use of any apparatus, appliance, facility, privilege or service whatsoever owned, leased or operated by the Club, or who engages in any contest, game, function, exercise, competition or other activity operated, organized, arranged or sponsored by the Club, either on or off the Club's premises, shall do so at his or her own risk, and shall hold the

Club, its officers, employees, representatives and agents harmless and indemnify them from any and all loss, cost, claim, injury, damage or liability sustained or incurred by him or her, resulting there from and/or from any act or omission of any officer, employee, representative or agent of the Club in respect to any such loss, cost, claim, injury, damage or liability sustained or incurred by any guest of such member.

ARTICLE ~~17~~16. PARKING

- A. Automobiles and golf carts must be parked in designated areas only. The Club is not responsible for either damage or theft of automobiles or golf carts or their contents. Cars/Vehicles and golf carts parked in violation shall be subject to removal by towing at member's expense. After notification, and if violations continue, members are subject to suspension.
- B. Only automobiles and golf carts displaying handicap emblems may use the handicap parking area.
- C. The Club parking lot is reserved for the use of Members and other persons who are utilizing the Club facilities. No other parking is permitted. No abandoned or inoperable vehicles are allowed in the parking lot. Violators will be towed.

ARTICLE

17. ~~ARTICLE 18~~ PETS; SERVICE ANIMALS

- A. A. — Dogs ~~or~~ and all other pets (with the exception of a Service Animal as defined herein and complying with section 413.08(1)(d), Florida Statutes) are not permitted on the Club property, Property,, including the golf course, activity courts, swimming pool, practice area, and clubhouse at any time.
- B. ARTICLE 19. "Individual with a Disability" - shall mean a person who has a physical or mental impairment that substantially limits one or more major life activities of the individual as described in section 413.08(1)(b), Florida Statutes.
- C. "Service Animal" – shall mean a dog or miniature horse that is trained to do work or perform tasks for an individual with a physical, sensory, psychiatric, intellectual, or other mental disability, that meets all of the requirements set forth in section 413.08(1)(d), Florida Statutes. A Service Animal is not a pet or an emotional support, therapy, comfort, or companion animal. As used herein, the term Service Animal may include more than one animal per Individual with a Disability.
- D. A Service Animal must be under the control of its handler and must have a harness, leash, or other tether, unless either the handler is unable because of a disability to use a harness,

leash, or other tether, or the use of a harness, leash, or other tether would interfere with the service animal's safe, effective performance of work or tasks, in which case the service animal must be otherwise under the handler's control by means of voice control, signals, or other effective means.

E. An Individual with a Disability is liable for damage caused to District property by his or her Service Animal.

F. The care or supervision of a Service Animal is the responsibility of the Individual with a Disability. The District is not required to provide care or food or a special location for the Service Animal or assistance with removing animal excrement.

ARTICLE 18. SOLICITATION

A. Solicitation, of any kind, or for any purpose, of Club members and Club personnel shall not be permitted unless approved in writing by the Club owner. No member may use the membership mailing list for purposes of advertising or soliciting.

ARTICLE ~~20~~19. COMPLAINTS AND SUGGESTIONS

A. Members shall refrain from reprimanding or arguing with any of the Club's employees. Any suggestion or complaints must be registered in writing to the attention of the General Manager.

ARTICLE ~~21~~20. MISCELLANEOUS

SECTION 1. FISCAL YEAR.

The fiscal year of the Club shall commence on the first day of October and conclude on the thirtieth day of September.

SECTION 2. CONFLICT BETWEEN BYLAWS AND ARTICLES OF INCORPORATION.

In the event of a conflict between the terms of these bylaws and the Articles of Incorporation, the latter shall prevail.

ARTICLE ~~22~~21. AMENDMENTS

These bylaws may be altered, amended or repealed or new bylaws adopted at any time by the ~~ownership and/or Club Management~~Board of Supervisors.

ARTICLE ~~23~~22. DEFINITIONS

As used herein, the following terms wherever capitalized shall have the following meanings, except where the context clearly indicates that a different meaning is intended.

Dues shall mean the amount charged by the Club for the privilege of being a Member of the Club. This amount is set by the Club's Ownership and Management team prior to the beginning of each membership year and will vary depending upon the category of membership.

Member shall mean the natural person named on the Application for Membership.

RESOLUTION 2024-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT ADOPTING AMENDMENTS TO BYLAWS & RULES AND REGULATIONS FOR THE CLUB AT EAGLEBROOKE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Golden Lakes Community Development District (“District”) is a local unit of special purpose government established and existing pursuant to the Uniform Community Development District Act of 1980, Chapter 190, Fla. Stat., Ordinance 92-29, adopted by the Polk County Board of County Commissioners (“County”) on September 15, 1992, and Ordinance 05-071, adopted by the County on November 9, 2005;

WHEREAS, the District owns and operates certain facilities and amenities within its boundaries for the benefit of its residents, including without limitation the Club at Eaglebrooke (“Club Facilities”);

WHEREAS, the District desires to approve and adopt amended Bylaws & Rules and Regulations for the Club at Eaglebrooke, and finds such approval and adoption to be in the best interest of the District, its residents and users of the Club Facilities;

WHEREAS, as provided in Section 190.011(5), Fla. Stat., the District is authorized to adopt and amend rules pursuant to the provisions of Chapter 120, Fla. Stat., and to adopt resolutions as may be necessary for the conduct of District business; and

WHEREAS, on this date, the Board of Supervisors of the District conducted a public hearing as required to consider the proposed amendments to Bylaws & Rules and Regulations and has otherwise complied with applicable Florida law concerning rule development and adoption of the Bylaws & Rules and Regulations.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The recitals stated above are true and correct and are incorporated herein by this reference.
2. The District hereby approves and adopts the amendments to Bylaws & Rules and Regulations for the Club at Eaglebrooke set forth in Exhibit A attached hereto. The Bylaws & Rules and Regulations shall remain in full force and effect unless revised or repealed by the District in accordance with Chapters 120 and 190, Florida Statutes.
3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.
4. The Resolution shall become effective upon its adoption.

Introduced, considered favorably, and adopted this 16th day of January, 2024.

ATTEST:

**GOLDEN LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

Chairman, Board of Supervisors

EXHIBIT A

**AMENDED BYLAWS & RULES AND REGULATIONS
THE CLUB AT EAGLEBROOKE**

RESOLUTION 2024-06

A RESOLUTION OF THE GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") AUTHORIZING PAYMENT OF REQUIRED ETHICS TRAINING FOR BOARD SUPERVISORS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024 AND SUBSEQUENT FISCAL YEARS.

WHEREAS, the District is an Independent Special District subject to the requirements of Chapters 189 and 190 of the Florida Statutes. The District is governed, pursuant to Florida Statutes §190.006, by a Board of Supervisors (the "Board" and collectively, "Supervisors" and, individually, each a "Supervisor"); and

WHEREAS, Supervisors of the District are "Public Officers," as that term is defined in Chapter 112, Florida Statutes, and are subject to the provisions of Chapter 112 creating ethics requirements for Public Officers; and

WHEREAS, pursuant to Section 112.3142(2)(d), Florida Statutes, Supervisors are required, commencing January 1, 2024, to complete ethics training ("Ethics Training") during each calendar year which addresses, at a minimum, s. 8, Art. II of the State Constitution, the Code of Ethics for Public Officers and Employees, and the public records and public meetings laws of Florida; and

WHEREAS, the Ethics Training will require each Supervisor to enroll in and complete a course of instruction complying with the statutory requirements, which likely will involve a cost to the Supervisor; and

WHEREAS, the District desires to comply with the requirements of Section 112.3142(2)(d) and to provide for the payment or reimbursement of the costs of Ethic Training expended by the Supervisors;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT;

Section 1. Ethics Training

Each Supervisor of the District shall comply annually with the requirements of Section 112.3142(2)(d), commencing with the calendar year 2024.

Section 2. Cost of Training

The District is authorized to provide for the cost of the Ethics Training by advancing enrollment costs thereof or by reimbursing Supervisors for the cost of such enrollment.

Alternatively, the District may implement a system of internal Ethics Training at Board meetings or Workshops, provided that such training is compliant with Section 112.3142(2)(d).

Section 3. Effective Date

This Resolution shall become effective as of the date of its adoption by the Board of Supervisors.

Introduced, considered favorably, and adopted this 16th day of January, 2024

ATTEST:

**BOARD OF SUPERVISORS OF THE
GOLDEN LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Secretary/Assistant Secretary

By: _____

Its: _____

RESOLUTION 2024-07

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT DESIGNATING OFFICERS OF THE DISTRICT AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the Golden Lakes Community Development District (“**District**”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*, being situated entirely within Polk County, Florida; and

WHEREAS, the Board of Supervisors (“**Board**”), desires to appoint Paul Weaver as Chairman, Lithea Beck as Vice Chair, Sam Morrone as Assistant Secretary, Matt McDonald as Assistant Secretary, Shaun York as Assistant Secretary, Michael Perez as Secretary, Stephen Bloom as Treasurer and Joanne Blanchard as Assistant Treasurer.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT:

- 1. District Officers.** Paul Weaver as Chairman, Lithea Beck as Vice Chair, Sam Morrone as Assistant Secretary, Matt McDonald as Assistant Secretary, Shaun York as Assistant Secretary, Michael Perez is appointed as Secretary, Stephen Bloom is appointed as Treasurer and Joanne Blanchard is appointed as Assistant Treasurer.
- 2. Conflicts.** All Resolutions or parts of Resolutions in conflict herewith are hereby repealed to the extent of such conflict.
- 3. Effective Date.** This Resolution shall become effective on the date of its adoption.

Adopted this 16th day of January, 2024.

Attest:

**Golden Lakes Community Development
District**

Secretary/Assistant Secretary

Chair/ Vice Chair



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

951 Yamato Road ▪ Suite 280
Boca Raton, Florida 33431
(561) 994-9299 ▪ (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

November 11, 2023

To Board of Supervisors
Golden Lakes Community Development District
210 N. University Drive, Suite 702
Coral Springs, FL 33071

We are pleased to confirm our understanding of the services we are to provide Golden Lakes Community Development District, Polk County, Florida ("the District") for the fiscal year ended September 30, 2023. We will audit the financial statements of the governmental activities, business-type activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Golden Lakes Community Development District as of and for the fiscal year ended September 30, 2023. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2023 audit.

Accounting principles generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary comparison schedule

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the financial statements is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Examination Objective

The objective of our examination is the expression of an opinion as to whether the District is in compliance with Florida Statute 218.415 in accordance with Rule 10.556(10) of the Auditor General of the State of Florida. Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and will include tests of your records and other procedures we consider necessary to enable us to express such an opinion. We will issue a written report upon completion of our examination of the District's compliance. The report will include a statement that the report is intended solely for the information and use of management, those charged with governance, and the Florida Auditor General, and is not intended to be and should not be used by anyone other than these specified parties. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or add emphasis-of-matter or other-matter paragraphs. If our opinion on the District's compliance is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or issue a report, or may withdraw from this engagement.

Other Services

We will assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for compliance with Florida Statute 218.415 and will provide us with the information required for the examination. The accuracy and completeness of such information is also management's responsibility. You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. In addition, you will be required to make certain representations regarding compliance with Florida Statute 218.415 in the management representation letter. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for designing, implementing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Grau & Associates and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Grau & Associates personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. Notwithstanding the foregoing, the parties acknowledge that various documents reviewed or produced during the conduct of the audit may be public records under Florida law. The District agrees to notify Grau & Associates of any public record request it receives that involves audit documentation.

Our fee for these services will not exceed \$21,500 for the September 30, 2023 audit, unless there is a change in activity by the District which results in additional audit work or if additional Bonds are issued.

Grau & Associates and its subcontractors warrant compliance with all federal immigration laws and regulations that relate to their employees. Grau agrees and acknowledges that the District is a public employer subject to the E-Verify requirements as set forth in Section 448.095, Florida Statutes, and that the provisions of Section 448.095, Florida Statutes apply to this Agreement. If the District has a good faith belief that the Grau has knowingly hired, recruited or referred an alien who is not authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall terminate this Agreement. If the District has a good faith belief that a subcontractor performing work under this

Agreement knowingly hired, recruited or referred an alien who is not duly authorized to work by the immigration laws or the Attorney General of the United States for employment under this Agreement, the District shall promptly notify Grau and order Grau to immediately terminate the contract with the subcontractor. Grau shall be liable for any additional costs incurred by the District as a result of the termination of a contract based on Grau's failure to comply with E-Verify requirements evidenced herein.

We will complete the audit within prescribed statutory deadlines, with the understanding that your employees will provide information needed to perform the audit on a timely basis.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. Invoices will be submitted in sufficient detail to demonstrate compliance with the terms of this agreement. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

This agreement may be renewed each year thereafter subject to the mutual agreement by both parties to all terms and fees. The fee for each annual renewal will be agreed upon separately.

The District has the option to terminate this agreement with or without cause by providing thirty (30) days written notice of termination to Grau & Associates. Upon any termination of this agreement, Grau & Associates shall be entitled to payment of all work and/or services rendered up until the effective termination of this agreement, subject to whatever claims or off-sets the District may have against Grau & Associates.

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2023 peer review report accompanies this letter.

We appreciate the opportunity to be of service to Golden Lakes Community Development District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Grau & Associates

Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of Golden Lakes Community Development District.

By: _____

Title: _____

Date: _____



FICPA Peer Review Program
Administered in Florida
by The Florida Institute of CPAs



Peer Review
Program

AICPA Peer Review Program
Administered in Florida
by the Florida Institute of CPAs

February 20, 2020

Antonio Grau
Grau & Associates
951 Yamato Rd Ste 280
Boca Raton, FL 33431-1809

Dear Antonio Grau:

It is my pleasure to notify you that on February 20, 2020, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2022. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,
FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
800-342-3197 ext. 251

Florida Institute of CPAs

cc: Daniel Hevia, Racquel McIntosh

Firm Number: 900004390114

Review Number: 571202

Golden Lakes CDD Proposed Security Services Scope

1. In order to facilitate the movement of vehicles through the primary entrance gate while providing security to the residents and property owners of the district, the guardhouse(s) located at the main entrance of the District may be manned up to twenty-four (24) hours per day, seven (7) days per week, and must be manned by trained access personnel retained, either directly or indirectly, by the District Manager (herein "Access Personnel"). Such Access Personnel shall be available to manually operate the gate to allow access by any and all members of the public. If, for any reason, this gate is unmanned at any time, the gates will be placed in an upright position to allow public access.
2. All other entry roadway gates in the District may be manned in the same fashion as set forth in paragraph 1 above, or the remaining gates may be remotely operated through electronic means by Access Personnel to allow for public access, or, if no Access Personnel are available to remotely operate such gates, the gates will be placed in an upright position to allow public access.
3. The Access Personnel shall have the right to briefly stop any vehicle entering the District for the sole purpose of recording the vehicle license plate information and the date and time of any vehicle entry into the District, including vehicles belonging to members of the general public.
4. In the event that the District Manager or Operations Manager determines that an emergency exists and that the continued use and/or operation of the roadway gates will be unsafe, the appropriate Access Personnel will be instructed to place the roadway gates in the upright position so as to leave the roadway unobstructed.
5. Security roving patrol at the beginning or end of shift. – Additional
6. Security guard to document driver's license information and possible use of technology to scan driver's licenses – Additional
7. Community map will be provided in agreement to security services to use – Additional
8. All shifts have 1-hour overlap to complete inspections, audits, and enforcement performed during these times – Additional

**Each security company will provide their terms and conditions for review.

** The current Securitas/Golden Lakes CDD Agreement. SCOPE OF SERVICES: Company will provide services pursuant to this Agreement in accordance with mutually acceptable, written security officer, patrol officer or alarm response orders (which are incorporated into this agreement by this reference). Company will not be obligated to perform any duties or services (and will bear no responsibility for duties or services) other than as expressly specified in such orders or this Agreement. Unless otherwise set forth herein, Client and Company agree that Company is not engaged as a security, consultant.

Review Sam's document.

GUARD SERVICE - GENERAL DUTIES

INTRODUCTION:

Security personnel's primary role is to ensure the safety and property of every person in the Eaglebrooke Community.

AT THE BEGINNING OF EACH SHIFT:

- 1) Receive any pass down logs from the previous shift(s) and receive a brief (if applicable) being relieved.
- 2) Conduct an inventory, there will
 - be. Site keys
 - Flashlight
 - Cell
 - Phone
 - ECT – make your individual list

EAGLEBROOKE MAP INSERTED HERE:

GENERAL ORDERS FOR SECURITY OFFICERS:

As a Security Officer it is your job and duty as stated below to:

- Work your post in a courteous, disciplined manner, being neat, clean, well-groomed and properly uniformed at all times, and alert to unusual events, sounds, smells etc.
- Know your site's post orders and your shift's responsibilities, report all visible and comprehensible security violations, safety hazards and emergencies.
- Always report for duty on time and never leave your post until properly relieved.
- Receive obey and pass on all orders from your supervisor and/or client or pertinent incident occurring on your shift.
- Limit your conversations to your duties. Avoid distractions and over-familiarity.
- Notify the proper authorities in the case of fire, forced intrusion, or other emergencies.
- Call your supervisor immediately regarding any incident not covered in your site's procedures.
- Be especially alert at nights and on weekends, act in a firm but courteous way - and identifying all persons at or near your post.
- Allow no one to enter or leave the property or carry property away (as appropriate) without proper identification and/or authorization.

- Maintain your notebook and the log/journal as a permanent record of all visible and comprehensible violations of safety/security rules, regulations, policies, procedures, or unusual incidents in an accurate, brief, clear and timely way.
- Maintain the cleanliness of your post.
- The Client's telephones are to be used for job-related responsibilities and emergencies only. Officers will face disciplinary action for personal phone use such as games, TV, and Movies.

PRIMARY RESPONSIBILITY OF ALL SECURITY OFFICERS:

The primary responsibility of all Security Officers to the client will be to protect the client's property, conduct outstanding public relations, and provide a safe and secure environment for all. This primary responsibility is carried out through the four basic techniques of proper security service.

DETER: To serve as a visible deterrent by providing a professional appearance, alert mental attitude, and continual active patrol.

DETECT: To use all senses and an alert mental attitude to detect any visible and comprehensible security violations, safety hazards, crimes, emergencies, and violations of rules, regulations, policies, and procedures.

OBSERVE: To gather the details necessary to initiate corrective action to limit the client's losses and liability in accordance with established security procedures.

REPORT: Using the details that have been gathered to debrief your supervisor, the client, and/or the local authorities about any incident in a timely manner. To write the report that will serve as a legal document concerning any incident in the established format insuring that it answers the question who, what, when, where why and how. The formal incident report must be accurate, brief, clear, and delivered.

All Security officers are in a service role and are expected to make that extra effort to assist all personnel whenever possible.

REPORTING FOR DUTY:

All security personnel are required to report for duty in a complete uniform as prescribed as a condition of employment. Under no circumstances will any exceptions be allowed or tolerated.

All security officers must report at their scheduled starting time to review any special instructions from the client, supervisor and /or the security officer being relieved.

All security officers must clock in and out at the beginning and the end of each shift unless otherwise instructed by your supervisor.

Check all site security equipment. Make sure it is in place and in proper working condition. Review all daily logs/journals since your last shift.

NOTEBOOKS, LOGS/JOURNELS, AND INCIDENT REPORTS:

All specific post responsibilities, specific shift responsibilities, site policies and procedures, and emergency procedures must be completed as prescribed while you're on duty.

NOTEBOOKS:

All security officers are responsible for carrying and using a pocket notebook. All important information gathered on patrols or concerning incidents must be recorded in your notebook to be transferred to your log/journal and/or incident report. Don't discard. Retain them for possible future reference.

LOG/JOURNAL:

All security officers are required to maintain an accurate log/journal of all activities that occur while they are on duty. The policy is a minimum of one (1) entry per hour. Remember you are the eyes and ears of the client. The only record of what takes place on the client's property is your log/journal. The more information you provide the better for all parties involved.

INCIDENT REPORTS:

Any incident, no matter how minor it may seem, could prove potentially dangerous or serious legal liability if not recorded. All incident reports must be accurate, brief, complete and delivered. Pass on information to your relief in the event the incident is ongoing.

All specific post responsibilities, specific shift responsibilities, site policies and procedures and emergency procedures must be completed as prescribed while you are on duty.

NOTE-TAKING:

Most notes will result while being interviewed. However, notes are also made of incidents or general information which will assist the person to perform his/her duty more effectively or to properly recall events at some future time.

The extent of the notes to be taken in any one incident will be determined by the assignment and the person taking the notes. Generally, notes should be extensive enough to allow the preparation of complete and accurate reports; to help recall the activities performed on a particular day.

The person taking notes should not devise a shorthand system which would be meaningless to anyone else. Entries must be made with the consideration that others may examine the notes. Common abbreviations which do not affect the comprehension of the material may be used to save space and time.

General Daily Inspection Duties:

ALL SHIFTS MUST HAVE THE CAPABILITY OF A ONE - HOUR OVERLAP WHEN SCHEDULED:

Inspections, audits, and enforcement performed during these times is just a start to the opportunities we have to clean this Community up to the standards we expect. They are as follows:

- Roadside parking after designated hours.
- Trash set out before 6:00pm on Thursday evenings.
- Recycling set out before 6:00pm on Sunday evenings.
- Lawn and Landscaping waste set out before 6:00pm on Thursday evenings.
- Fishing and trespassing on any part of the golf course or residential Community.
- Underage drivers of golf carts anywhere in the community including the golf course.
- Non-registered golf carts or vehicles anywhere on the golf course.
- **Prepare and enforce the proper site violations according to the policies we have.** Create an active log managed by the guard service leadership with mandatory daily communication with the proper HOA and or CDD designated managers.

I'm sure I have missed some items listed above, but I feel this is the largest gap we have in the Eaglebrooke Community to create a safer and cleaner environment across all neighborhoods.

To be successful we must - “INSPECT” WHAT WE “EXPECT”

From: Ryan Roberts <rroberts@eaglebrooke.com>

Sent: Wednesday, November 22, 2023 3:08 PM

To: Sam Morrone <morrone@yahoo.com>; Hayes, Lynn <lynn.hayes@inframark.com>; Joanna Likar <manager@eaglebrooke.net>

Subject: RE: [EXTERNAL] Security information

Mr. Morrone,

- I have been unable to gather any leads for other Guard Services.
- We have the capability to download our tee sheet software at the guard house (if they have a computer). Most of the time, we just have the persons information that makes the tee time (Example – Sam Morrone + 3 guests)
- We have the capability to give access to our Open Table reservations to the Guardhouse. Again, typically only have the persons name that makes the reservation.
- Please note – we currently do not gather name lists for banquets / weddings.

Hope this helps. Please feel free to reach out if you have any additional questions.



Ryan Roberts | General Manager – The Club at Eaglebrooke

1300 Eaglebrooke Blvd | Lakeland, FL 33813

o. 863.701.0101 Ext. 9 | c. 813.546.6920

Eaglebrooke.com

From: Sam Morrone <morrone@yahoo.com>

Sent: Monday, November 20, 2023 3:19 PM

To: Ryan Roberts <rroberts@eaglebrooke.com>; Lynn Hayes <lynn.hayes@inframark.com>; Joanna Likar <manager@eaglebrooke.net>

Subject: [EXTERNAL] Security information

Ryan, Joanna, per the notes I took from the last board meeting we were going to prepare information to complete a new set of objectives for a guard service in Eaglebrooke. Please review the items below:

- o Guard Services your companies have worked with that have been successful.
- o Welcome Center – What does this mean for a guard's service to manage and implement?
- o Network Tee Times
- o Network to Dinner Reservations
- o Information Center Mentality
- o ? additional Items?
- o ID system – upgrading technology to use driver's license identification when entering.
 - o Camera System upgrades if needed versus what we have today.
 - o Th CDD, HOA and the Troon team must agree to work together to make this successful.

Ryan, Joanna - I have attached the presentation that was reviewed in the board meeting. Lynn has agreed to pull all the information we have discussed and be ready to let the board review it and set a motion on next steps. If you have any questions, please feel free to give me or Lynn a call.

Thanks, Sam Morrone

1 **MINUTES OF MEETING**
2 **GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT**
3

4 The regular meeting of the Board of Supervisors (“Board”) of the Golden Lakes
5 Community Development District was held Tuesday, November 7, 2023, at 5:30
6 p.m., at the Club at Eaglebrooke, 1300 Eaglebrooke Boulevard, Lakeland, Florida
7 33813.
8

9 Present and constituting a quorum were:

10 Paul Weaver	Chair
11 Lithea Beck	Vice Chair
12 Sam Morrone	Assistant Secretary
13 Matt McDonald	Assistant Secretary
14 Shaun York	Assistant Secretary

16 Also participating were:

17 Lynn Hayes	District Manager, Inframark
18 Scott Clark	District Counsel, Winter Park Lawyers
19 Steven Shealey	District Engineer, Pennoni & Associates, Inc.
20 JoAnna Likar	Property Manager, Enprovera Property Advisors LLC
21 Ryan Roberts	General Manager, Indigo Sports
22 Wes Parker	Golf Course Superintendent, Indigo Sports

23 The audience was in attendance.
24
25

26 **FIRST ORDER OF BUSINESS** **Call to Order and Roll Call**
27

28 Mr. Hayes called the meeting to order at 5:30 p.m.
29

30 Mr. Hayes called the roll and indicated a quorum was present for the meeting.
31

32 **SECOND ORDER OF BUSINESS** **Audience Comments**
33

34 A resident commented on sidewalk cleaning and pressure washing.
35

36 A resident commented on a summary to state if golf course or Golden Lakes
37 Community Development District is making/losing money/cost to residents for
38 assessment fees. What are assessments funds being used for?
39

40 **THIRD ORDER OF BUSINESS** **Special Business Items**
41

42 Ms. Koch presented her BKS Partners Insurance Program Renewal for the golf
43 course to the Board. This is to be compared with current golf course insurance with
44 a renewal time frame of March 2024.
45
46
47
48
49
50
51

52 **FOURTH ORDER OF BUSINESS** **Staff Reports**

53

54 **A. District Counsel Report**

55

56 **1. Review of the District Counsel’s Report**

57

58 Mr. Clark presented his report to the Board. Mr. Clark reviewed the Polk
59 County Attorney Road Spills letter with the Board. A video was provided from the
60 County Attorney showing that roadway treatments for road spills were performed.
61 Mr. Clark presented Resolution 2024-04, Initiating Conflict Resolution Procedure
62 to the Board for consideration, under separate cover.

63

64 On MOTION by Mr. McDonald, seconded by Mr. York,
65 with all in favor, to adopt Resolution 2024-04, Initiating
66 Conflict Resolution Procedure.

67

68 **B. District Engineer Report**

69

70 **1. Review of the Engineer’s Report**

71

72 Mr. Shealy reviewed his report with the Board. Mr. Shealy will work with
73 Mr. Hayes to advertise for RFP for permanent repairs at Pond A1. He stated
74 that he is waiting for the vendor to get the skimmers, and delivery will take 4
75 to 6 weeks. He will provide an installation date once the vendor has skimmers.
76 The Board discussed pond outflow on Golf Course 550B and a broken inlet
77 structure located at Whisper Wood and Vista Hills/Reflections Loop.

78

79 **C. Property Manager Report**

80

81 **1. Review of the Property Manager’s Report**

82

83 Ms. Likar reviewed report with the Board. Additionally, presented pressure
84 washing proposals to the Board for consideration.

85

86 On MOTION by Ms. Beck, seconded by Mr. McDonald,
87 with all in favor, to approve the Lightning Pressure
88 Washing proposal in the amount of \$2,500.00, for
89 Eaglebrooke Blvd. sidewalks pressure washing, after
90 District Counsel has prepared the Work Authorization
91 Agreement and authorized the Chair to execute the
92 Agreement.

93

94 **D. Eaglebrooke Manager’s Report**

95

96 **1. General Manager’s Report**

97

98 Mr. Roberts reviewed his report with the Board. The Board discussed fiscal
99 year 2023 financials. Mr. Roberts will provide the final fiscal year 2023
100 financials early next week to Staff and Board Members, for The Club at
101 Eaglebrooke.

102 **E. District Manager Report**

103

104 **1. 3rd Quarter Website Compliance Audit Report**

105

106 Mr. Hayes announced that the next Board of Supervisors meeting would
107 be held on January 9, 2024, at 5:30 p.m., at The Club at Eaglebrooke, 1300
108 Eaglebrooke Boulevard, Lakeland, Florida 33813. The Board reviewed the
109 3rd Quarter ADA Website Compliance Audit Report. All areas of the ADA
110 Website Accessibility & F.S.189.069 Requirements passed.

111

112 **FIFTH ORDER OF BUSINESS** **Consideration of Beautiful Gardens**
113 **Monthly Cleanout Pond Proposal**

114

115 Mr. Hayes presented the Beautiful Gardens Monthly Cleanout Pond proposal to
116 the Board for consideration. The Board discussed that there is no access point to
117 do this monthly, as easements have fencing blocking access for maintenance.

118

119 On MOTION by Ms. Beck, seconded by Mr. York, with
120 all in favor, to approve the Beautiful Gardens Monthly
121 Cleanout Pond proposal in the amount of \$200.00, per
122 month, after District Counsel has prepared and
123 authorized the Chair to execute the final form
124 agreement.

125

126 **SIXTH ORDER OF BUSINESS** **Discussion Regarding Revised**
127 **Eaglebrooke Bylaws and Rules and**
128 **Regulations**

129

130 Mr. Clark reviewed the revised Eaglebrooke Bylaws and Rules and Regulations
131 draft with the Board. Ms. Beck requested that District Counsel remove "Box Hill"
132 Page 11, 4C, remove "No Swimming Allowed" from Page 17.

133

134 The Board Members will send comments to District Counsel to make edits to
135 the draft Eaglebrooke Bylaws and provide them to the District Manager for the
136 January 9, 2024, Agenda.

137

138 **SEVENTH ORDER OF BUSINESS** **Consideration of Resolution 2024-02,**
139 **Setting a Public Hearing for**
140 **Eaglebrooke Bylaws**

141

142 Mr. Hayes presented Resolution 2024-02, to the Board for consideration. This
143 Resolution is to set a Public Hearing on proposed amendments to the Eaglebrooke
144 Bylaws, Rules and Regulations on January 9, 2024, at 5:30 p.m. to be held at the
145 Club at Eaglebrooke located at 1300 Eaglebrooke Boulevard, Lakeland, Florida
146 33813.

147

148 On MOTION by Ms. Beck, seconded by Mr. McDonald,
149 with all in favor, to adopt Resolution 2024-02, setting
150 the public hearing on proposed amendments to the
151 Eaglebrooke Bylaws, Rules and Regulations on
January 9, 2024.

148

149

150

151

152 **EIGHTH ORDER OF BUSINESS** **Consideration of the Motion to Assign**
153 **Fund Balance for Fiscal Year 2023**

154
155 Mr. Hayes presented the Fiscal Year 2023 Fund Balance to the Board for
156 consideration.

157
158 On MOTION by Ms. Beck, seconded by Mr. McDonald,
159 with all in favor, to authorize District Staff to assign the
160 Fiscal Year 2023 Fund Balance to Reserves and
161 assign the Roof Reserves to Renewal and
162 Replacement Reserves.

163
164 **NINTH ORDER OF BUSINESS** **Consideration of Resolution 2024-03,**
165 **Appointment of Record Management**
166 **Liaison Officer**

167
168 Mr. Hayes Resolution 2024-03, Appointment of Record Management
169 Liaison Officer, to the Board for consideration.

170
171 On MOTION by Ms. Beck, seconded by Mr. York, with
172 all in favor, to adopt Resolution 2024-03, Appointment
173 of Record Management Liaison Officer.

174
175 On MOTION by Mr. McDonald, seconded by Ms.
176 Beck, with all in favor, to approve Option #2 to digitize
177 8 remaining boxes and pay a one-time fee of \$250.00,
178 per box to equal a total of \$2,000.00, and then \$50.00,
179 per year for storage.

180
181 **TENTH ORDER OF BUSINESS** **Consideration of the Grau &**
182 **Associates Fiscal Year 2022 Final**
183 **Audit Report**

184
185 Mr. Hayes presented the Fiscal Year 2022 Final Audit Report to the Board
186 for consideration.

187
188 On MOTION by Ms. Beck, seconded by Mr.
189 McDonald, with all in favor, to accept the Grau &
190 Associates Fiscal Year 2022 Final Audit Report.

191
192 **ELEVENTH ORDER OF BUSINESS** **Discussion of Securitas Guardhouse**
193 **and Roadway Gate Operations Scope**

194
195 Ms. Likar spoke with the Board regarding Securitas Guardhouse and
196 Roadway Gate Operations Scope. Discussion ensued.

197
198
199
200

201 **TWELFTH ORDER OF BUSINESS** **Discussion Regarding Front Entrance**
202 **Camera Access/Document Requests**
203

204 A discussion by the Board ensued about the process of a public request for
205 the front entrance camera access. Any request for video/documentation would
206 need to go through the District Counsel. At this time the Sheriff's Office is the
207 only one who can be provided with video or documentation.
208

209 **THIRTEENTH ORDER OF BUSINESS** **Consent Agenda**
210

211 **A. Consideration of the Meeting Minutes for the Board of Supervisors**
212 **Workshop on July 7, 2023, Regular Meeting on August 7, 2023, and**
213 **Regular Meeting on October 3, 2023.**
214

215 **B. Review of the September 2023 Financial Statements**
216

217 The Golf Course date for September 2023 not received/included.
218

219 **C. Consideration of Check Register for September 2023**
220

221 On MOTION by Ms. Beck, seconded by Mr. McDonald,
222 with all in favor, to approve the Meeting Minutes for the
223 July 27, 2023, Workshop, August 7, 2023 & October 3,
224 2023 Regular Meeting Minutes, September 2023
225 Financials, and September 2023 Check Register.
226

227 **FOURTEENTH ORDER OF BUSINESS** **Supervisor Requests**
228

229 Mr. Weaver stated that a vendor needed to be selected to lock in for the Golf
230 Course Greens Restoration project.
231

232 **FIFTEENTH ORDER OF BUSINESS** **Audience Comments**
233

234 There were no audience comments at this time.
235

236 **SIXTEENTH ORDER OF BUSINESS** **Adjournment**
237

238 On MOTION by Ms. Beck, seconded by Mr. McDonald,
239 with all in favor, to approve adjourning the meeting at
240 8:00 p.m.
241

242
243
244

Assistant Secretary

Chair/ Vice Chair

GOLDEN LAKES
Community Development District

Financial Report

October 31, 2023

Prepared by



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GOLDEN LAKES

Community Development District

Financial Statements

(Unaudited)

October 31, 2023

Balance Sheet
October 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	ENTERPRISE - GOLF FUND	GOLF COURSE RESERVE FUND	TOTAL
ASSETS					
Cash - Checking Account	\$ 161,066	\$ -	\$ 441,279	\$ -	\$ 602,345
Cash On Hand/Petty Cash	-	-	3,251	-	3,251
Cash Drawer	-	-	2,260	-	2,260
Accounts Receivable	-	-	303,082	-	303,082
Accounts Receivable > 120	1,700	-	-	-	1,700
Allow -Doubtful Accounts	(1,700)	-	(13,835)	-	(15,535)
Interest Receivable	973	-	-	-	973
Due From Other Funds	-	-	-	326,039	326,039
Inventory:					
Food & Beverage	-	-	44,820	-	44,820
Golf Balls	-	-	18,050	-	18,050
Golf Clubs	-	-	34,978	-	34,978
Bags	-	-	5,624	-	5,624
Gloves	-	-	10,665	-	10,665
Hats	-	-	7,957	-	7,957
Shoes\Socks	-	-	10,763	-	10,763
Shirts\Sweater	-	-	13,785	-	13,785
Miscellaneous	-	-	2,044	-	2,044
Soft Drink	-	-	7,096	-	7,096
Beer	-	-	8,162	-	8,162
Wine	-	-	5,162	-	5,162
Liquor	-	-	14,002	-	14,002
Investments:					
Money Market Account	255,558	-	-	-	255,558
SBA Account	5,161	-	-	-	5,161

Balance Sheet
October 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	ENTERPRISE - GOLF FUND	GOLF COURSE RESERVE FUND	TOTAL
Treasury Bills (6 months)	699,665	-	-	-	699,665
Excess Revenue Account	-	-	1,579	-	1,579
Prepayment Fund (A-1)	-	-	3,919	-	3,919
Reserve Fund	-	13,957	-	-	13,957
Reserve Fund (A-2)	-	-	12,275	-	12,275
Revenue Fund	-	368	80,431	-	80,799
Prepaid Items	-	-	106,085	-	106,085
Deposits	-	-	18,040	-	18,040
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	-	-	395,113	-	395,113
Accum Depr - Capital Leases	-	-	(88,506)	-	(88,506)
Bond Issuance Cost	-	-	49,781	-	49,781
Other Fixed Assets	-	-	2,500,000	-	2,500,000
TOTAL ASSETS	\$ 1,122,423	\$ 14,325	\$ 4,539,902	\$ 326,039	\$ 6,002,689

Balance Sheet
October 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	ENTERPRISE - GOLF FUND	GOLF COURSE RESERVE FUND	TOTAL
<u>LIABILITIES</u>					
Accounts Payable	\$ 9,163	\$ -	\$ 107,766	\$ -	\$ 116,929
Accrued Expenses	23,115	-	60,455	-	83,570
Accrued Interest Payable	-	-	69,806	-	69,806
Interest Payable - Leases	-	-	1,017	-	1,017
Accrued Payroll	-	-	74,565	-	74,565
Accrued Vacation	-	-	4,698	-	4,698
Sales Tax Payable	-	-	11,157	-	11,157
Outing Deposits	-	-	(45,064)	-	(45,064)
Deferred Revenue-Memberships	-	-	208,751	-	208,751
Capital Leases-Current Portion	-	-	102,134	-	102,134
Gift Certificates	-	-	63,254	-	63,254
Allowance for Unredeemed Gift Cards	-	-	(28,562)	-	(28,562)
Credit Books	-	-	16,748	-	16,748
Revenue Bonds Payable-Current	-	-	80,000	-	80,000
Due To Other Funds	284,062	14,186	27,791	-	326,039
Capital Leases-Long-Term	-	-	208,838	-	208,838
Revenue Bonds Payable-LT	-	-	3,480,000	-	3,480,000
TOTAL LIABILITIES	316,340	14,186	4,443,354	-	4,773,880

Balance Sheet
October 31, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	ENTERPRISE - GOLF FUND	GOLF COURSE RESERVE FUND	TOTAL
<u>FUND BALANCES / NET ASSETS</u>					
<i>Fund Balances</i>					
Restricted for:					
Debt Service	-	139	-	-	139
Assigned to:					
Operating Reserves	199,268	-	-	-	199,268
Reserves-Renewal & Replacement	210,285	-	-	-	210,285
Reserves - Roadways	288,752	-	-	-	288,752
Reserves - Sidewalks	25,000	-	-	-	25,000
Reserves - Streetlights	25,000	-	-	-	25,000
Unassigned:	57,778	-	-	-	57,778
<i>Net Assets</i>					
Invested in capital assets, net of related debt	-	-	(417,899)	-	(417,899)
Restricted for Debt Service	-	-	26,825	-	26,825
Unrestricted/Unreserved	-	-	487,622	326,039	813,661
TOTAL FUND BALANCES / NET ASSETS	\$ 806,083	\$ 139	\$ 96,548	\$ 326,039	\$ 1,228,809
TOTAL LIABILITIES & FUND BALANCES / NET ASSETS	\$ 1,122,423	\$ 14,325	\$ 4,539,902	\$ 326,039	\$ 6,002,689

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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>OCT-23 ACTUAL</u>
REVENUES				
Interest - Investments	\$ 25,000	\$ 2,344	9.38%	\$ 2,345
Special Assmnts- Tax Collector	983,890	-	0.00%	-
Special Assmnts- Other	64,105	-	0.00%	-
Special Assmnts- Discounts	(41,920)	-	0.00%	-
TOTAL REVENUES	1,031,075	2,344	0.23%	2,345

EXPENDITURES

Administration

P/R-Board of Supervisors	12,000	1,000	8.33%	1,000
FICA Taxes	918	77	8.39%	77
ProfServ-Engineering	80,000	210	0.26%	210
ProfServ-Legal Services	35,000	10,523	30.07%	10,523
ProfServ-Mgmt Consulting	42,436	3,536	8.33%	3,536
ProfServ-Property Appraiser	10,480	15,032	143.44%	15,032
ProfServ-Special Assessment	11,705	-	0.00%	-
ProfServ-Web Site Development	3,500	388	11.09%	388
Auditing Services	6,750	-	0.00%	-
Postage and Freight	2,000	21	1.05%	21
Insurance - General Liability	8,998	8,803	97.83%	8,803
Printing and Binding	1,500	-	0.00%	-
Legal Advertising	4,000	-	0.00%	-
Miscellaneous Services	300	3	1.00%	3
Misc-Assessment Collection Cost	20,960	-	0.00%	-
Office Supplies	500	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	175
Total Administration	241,222	39,768	16.49%	39,768

Field

ProfServ-Field Management	22,200	1,850	8.33%	1,850
Contracts-Security Services	238,510	18,917	7.93%	18,917
Contracts-Landscape	98,072	8,173	8.33%	8,173
Security-Roving Parking Patrol	5,000	100	2.00%	100
Communication - Teleph - Field	3,600	293	8.14%	293
Utility - Access Gate	25,000	499	2.00%	499
Electricity - General	35,000	2,910	8.31%	2,910
Electricity - Streetlights	16,000	1,475	9.22%	1,475
Utility - Irrigation	800	39	4.88%	39
R&M-Renewal and Replacement	3,000	-	0.00%	-
R&M-Common Area	20,000	398	1.99%	398
R&M-Gate	10,000	-	0.00%	-

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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>OCT-23 ACTUAL</u>
R&M-Irrigation	7,500	-	0.00%	-
R&M-Ponds	4,308	860	19.96%	860
R&M-Roads & Alleyways	40,000	-	0.00%	-
R&M-Stormwater System	4,500	-	0.00%	-
R&M-Streetlights	15,000	1,135	7.57%	1,135
R&M-Trees and Trimming	10,000	1,100	11.00%	1,100
R&M-Security Cameras	1,000	-	0.00%	-
Misc-Contingency	39,999	-	0.00%	-
Bottled Water Delivery	750	76	10.13%	76
Op Supplies - Gatehouse	313	-	0.00%	-
Total Field	600,552	37,825	6.30%	37,825
Reserves				
Infrastructure Repair	25,000	-	0.00%	-
Reserves-Roads and Alleyways	25,000	-	0.00%	-
Loan-Pavement	104,757	-	0.00%	-
Interest Expense	34,544	-	0.00%	-
Total Reserves	189,301	-	0.00%	-
TOTAL EXPENDITURES & RESERVES	1,031,075	77,593	7.53%	77,593
Excess (deficiency) of revenues Over (under) expenditures	-	(75,249)	0.00%	(75,248)
Net change in fund balance	\$ -	\$ (75,249)	0.00%	\$ (75,248)
FUND BALANCE, BEGINNING (OCT 1, 2023)	881,332	881,332		
FUND BALANCE, ENDING	\$ 881,332	\$ 806,083		

Notes to the Financial Statements

October 31, 2023

General Fund

▶ **Assets**

- **Cash and Investments** - In order to maximize liquidity of cash, the District has two Money Market accounts, one SBA account and one checking account with Valley Bank. South State Bank is now closed.
- **Accounts Receivable > 120 Days** - Duplicate payment to Vendor.
- **Allow Doubtful Accounts** - Uncollectable portion of vendor refund.
- **Interest Receivable** - Interest accrued @ 09/30/23 for T-bill Maturity 03/14/24.

▶ **Liabilities**

- **Accounts Payable** - Invoices for current month but not paid in current month.
- **Accrued Expenses** - Security & Management fees.

▶ **Fund Balance**

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

Reserves booked as of September 2023 - approved by board on 11/07/23:

Operating Reserves	\$ 199,268	Reserves adjusted per board motion on 11/07/23.
Renewal & Replacement	210,285	" "
Roadways	288,752	" "
Sidewalks	25,000	" "
Streetlights	25,000	" "
TOTAL	<u>\$ 748,305</u>	

Notes to the Financial Statements - General Fund

October 31, 2023

Financial Overview / Highlights

- ▶ Distribution of Non-Ad Valorem Assessments are expected to begin in November.
- ▶ Total Expenditures and Reserves are at approximately 8% of adopted budget.

Significant variances are explained below.

Variance Analysis

<u>Account Name</u>	<u>Adopted Budget</u>	<u>YTD Actual</u>	<u>% of Budget</u>	<u>Explanation</u>
Expenditures				
<u>Administrative</u>				
ProfServ - Legal Services	\$ 35,000	\$ 10,523	30%	General counsel fees & pond mitigation.
ProfServ-Property Appraiser	\$ 10,480	\$ 15,032	143%	1% Admin fee.
ProfServ-Web Site Development	\$ 3,500	\$ 388	11%	Website compliance fees.
Insurance - General Liability	\$ 8,998	\$ 8,803	98%	Policy renewal fees from 10/01/23-10/01/24.
Annual District Filing Fee	\$ 175	\$ 175	100%	Filing fees paid in full.
<u>Field</u>				
Electricity - Streetlights	\$ 16,000	\$ 1,475	9%	KWH charges slightly higher than prior year.
R&M-Ponds	\$ 4,308	\$ 860	20%	Pump repairs done.
R&M-Trees and Trimming	\$ 10,000	\$ 1,100	11%	Tree trunk removals and trimming done.
Bottled Water Delivery	\$ 750	\$ 76	10%	Bottled water deliveries YTD.

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending October 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>OCT-23 ACTUAL</u>
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 63	0.00%	\$ 63
TOTAL REVENUES	-	63	0.00%	63
<u>EXPENDITURES</u>				
<u>Reserves</u>				
Interest Expense	-	17,272	0.00%	17,272
Total Reserves	-	17,272	0.00%	17,272
TOTAL EXPENDITURES & RESERVES	-	17,272	0.00%	17,272
Excess (deficiency) of revenues Over (under) expenditures	-	(17,209)	0.00%	(17,209)
Net change in fund balance	\$ -	\$ (17,209)	0.00%	\$ (17,209)
FUND BALANCE, BEGINNING (OCT 1, 2023)	-	17,348		
FUND BALANCE, ENDING	\$ -	\$ 139		

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending October 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>OCT-23 ACTUAL</u>
<u>OPERATING REVENUES</u>				
Interest - Investments	\$ -	\$ 431	0.00%	\$ 430
Green Fees-GS	430,524	19,179	4.45%	19,179
Green Fees-Outings-GS	105,340	45,730	43.41%	45,730
Green Fees-Members-GS	2,568	230	8.96%	230
PS-Other Income-GS	29,000	-	0.00%	-
Cart Fees-GS	326,266	15,628	4.79%	15,628
Cart Fees-Outings-GS	85,234	25,576	30.01%	25,576
Cart Fees-Members-GS	309,094	20,269	6.56%	20,269
Range-GS	37,295	2,162	5.80%	2,162
Instruction-Ind-GS-Dflt	-	60	0.00%	60
Instruction-Individual -INST	29,263	1,125	3.84%	1,125
Food Sales-On Course-F&B	10,440	598	5.73%	598
Food Sales-Banquets-F&B	321,407	64,374	20.03%	64,374
Food Sales-Clubhouse-F&B	562,610	42,069	7.48%	42,069
Non-Alcoholic-Clubhouse-F&B	33,992	1,923	5.66%	1,923
Alc Sales (Beer)-Banquets-F&B	16,455	2,096	12.74%	2,096
Alc Sales (Beer)-Clubhouse-F&B	151,146	10,720	7.09%	10,720
Alc Sales (Wine)-Banquets-F&B	14,020	1,253	8.94%	1,253
Alc Sales (Wine)-Clubhouse-F&B	67,570	5,699	8.43%	5,699
Alc Sales (Liquor)-Banquet-F&B	32,284	4,528	14.03%	4,528
Alc Sales (Liquor)-Clubhouse-F&B	168,325	16,315	9.69%	16,315
Gratuity-Outings-F&B	(9,856)	-	0.00%	-
Room Charge-Banquets-F&B	80,000	10,869	13.59%	10,869
Service Charge-Banquets-F&B	-	6,468	0.00%	6,468
Food Sales-Outings	1,215	49	4.03%	49
Non-Alcoholic-On Course-F&B	23,865	1,496	6.27%	1,496
Alc Sales (Beer)-On Course-F&B	63,701	4,926	7.73%	4,926
Alc Sales (Liquor)-On Course-F&B	41,649	4,749	11.40%	4,749
Alc Sales (Beer)-Outings-F&B	3,091	225	7.28%	225
Room Rentals	-	474	0.00%	474
Membership Dues - monthly	1,603,200	132,056	8.24%	132,056
Golf Ball Sales	80,524	6,666	8.28%	6,666
Glove Sales	22,923	2,841	12.39%	2,841
Headwear Sales	10,660	2,245	21.06%	2,245
Ladies' Wear Sales	10,735	560	5.22%	560
Men's Wear Sales	44,411	2,412	5.43%	2,412
Shoes Sales	12,618	656	5.20%	656
Miscellaneous Sales	-	(448)	0.00%	(448)
Club Sales	29,894	1,900	6.36%	1,900
Rental Clubs Sales	16,200	1,800	11.11%	1,800

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending October 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>OCT-23 ACTUAL</u>
Bag Sales	8,957	220	2.46%	220
Juniorwear Sales	602	-	0.00%	-
Outerwear Sales	2,695	-	0.00%	-
Other Pro Shop Sales	3,749	123	3.28%	123
Handicap Fee Sales	1,440	-	0.00%	-
Locker Fees	240	-	0.00%	-
Special Assmnts- Tax Collector	267,214	-	0.00%	-
Special Assmnts- Discounts	(9,353)	-	0.00%	-
Other Miscellaneous Revenues	8,400	266	3.17%	266
Initiation Fees	62,000	-	0.00%	-
TOTAL OPERATING REVENUES	5,113,607	460,518	9.01%	460,517

OPERATING EXPENSES

Personnel and Administration

Payroll-Hourly	73,800	5,774	7.82%	5,774
Payroll-Benefits	80,232	6,213	7.74%	6,213
Payroll-Managers	133,992	15,189	11.34%	15,189
Payroll-Processing Fee	27,456	2,442	8.89%	2,442
Commission	16,246	-	0.00%	-
Payroll - Bonus	31,500	-	0.00%	-
Management Incentive	25,000	-	0.00%	-
Payroll Taxes	23,841	1,780	7.47%	1,780
401(K) Plan	12,000	1,131	9.43%	1,131
Legal/Accounting/Professional	900	-	0.00%	-
BCG Management	90,000	7,500	8.33%	7,500
Contracts-Pest Control	4,050	260	6.42%	260
IT Support	5,100	420	8.24%	420
Travel and Per Diem	1,500	1,331	88.73%	1,331
Training/Staff Development	-	60	0.00%	60
Communication - Telephone	4,200	350	8.33%	350
Communication - Mobile	1,800	75	4.17%	75
Postage	1,800	76	4.22%	76
Cell Phone	900	-	0.00%	-
Fed-Ex/Courier	300	-	0.00%	-
Utility - Water & Sewer	15,871	876	5.52%	876
Garbage Removal	17,400	1,691	9.72%	1,691
Utility - Electric	59,969	4,336	7.23%	4,336
Lease - Copier	6,304	288	4.57%	288
Golf Cart Equip Leases	72,000	-	0.00%	-
Insurance-P&C	369,858	29,354	7.94%	29,354
Insurance-Workmans Comp	33,338	2,782	8.34%	2,782

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending October 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>OCT-23 ACTUAL</u>
R&M-Buildings	60,000	1,913	3.19%	1,913
R&M-Equipment	-	4,675	0.00%	4,675
Equip Maint/Repair-Prevent	3,400	-	0.00%	-
Promotions	25,600	1,300	5.08%	1,300
Graphic Design	3,900	300	7.69%	300
Membership Programs	49,000	832	1.70%	832
Sales Management	1,500	-	0.00%	-
Advertising (Electronic)	7,944	894	11.25%	894
Advertising (Display)	600	-	0.00%	-
Miscellaneous Services	1,200	-	0.00%	-
Misc-Employee Meals	10,800	600	5.56%	600
Misc-Assessment Collection Cost	5,165	-	0.00%	-
Misc-Credit Card Fees	107,235	7,574	7.06%	7,574
Internet Access	5,880	561	9.54%	561
TV/Cable or Dish	11,760	1,543	13.12%	1,543
Bank Fees	900	-	0.00%	-
Use Tax Expense	4,800	-	0.00%	-
Misc-Security	858	-	0.00%	-
Website & Newsletter	12,000	950	7.92%	950
Misc.-Personal Property Taxes	11,966	-	0.00%	-
Office Supplies	12,600	397	3.15%	397
Computer Supplies/Equipment	2,000	-	0.00%	-
Operating Supplies	4,800	1,802	37.54%	1,802
Op Supplies - Uniforms	800	-	0.00%	-
Clubhouse Cleaning Service G&A	3,000	-	0.00%	-
Software	3,000	691	23.03%	691
Education / Training	6,600	-	0.00%	-
Chamber / Organization Dues	1,625	-	0.00%	-
Bad Debt Expenses	6,000	-	0.00%	-
Total Personnel and Administration	1,474,290	105,960	7.19%	105,960
<u>Maintenance and Landscaping</u>				
Payroll-Hourly	367,733	31,727	8.63%	31,727
Payroll-Managers	92,250	7,665	8.31%	7,665
Payroll - Bonus	14,000	-	0.00%	-
Payroll Taxes	35,629	2,950	8.28%	2,950
Outside Services	37,200	2,850	7.66%	2,850
Oil/Lube	1,200	-	0.00%	-
Aerification	16,000	-	0.00%	-
Gas Diesel	40,500	2,245	5.54%	2,245
Communication - Mobile	900	-	0.00%	-
Utility - Water & Sewer	2,781	158	5.68%	158

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending October 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>OCT-23 ACTUAL</u>
Utility - Electric	21,307	1,481	6.95%	1,481
Golf Cart Equip Leases	80,100	-	0.00%	-
R&M-Irrigation	14,400	1,676	11.64%	1,676
Equip Maint/Repair-Prevent	48,000	4,401	9.17%	4,401
Sod/Sprigs	6,000	-	0.00%	-
Safety Equipment	600	-	0.00%	-
Cleaning Supplies	500	-	0.00%	-
Supplies-Landscape	2,200	-	0.00%	-
Supplies-Course	6,500	2,594	39.91%	2,594
Pre-Emergents	54,000	-	0.00%	-
Sand-Top Dressing greens/tees	3,000	-	0.00%	-
Op Supplies - Uniforms	2,600	-	0.00%	-
Chemicals-Fungicides	5,550	941	16.95%	941
Chemicals-Herbicides	9,890	783	7.92%	783
Chemicals-Insecticides	10,000	-	0.00%	-
Chemicals-Growth Regulators	3,000	-	0.00%	-
Chemicals-Wetting Agents	1,000	-	0.00%	-
Fertilizers-Fairways / Roughs	14,000	-	0.00%	-
Fertilizers-Greens	35,000	7,005	20.01%	7,005
Small Equipment/Hand Tools	2,000	-	0.00%	-
Total Maintenance and Landscaping	927,840	66,476	7.16%	66,476
<u>Pro Shop</u>				
COS - Golf Balls	49,120	4,311	8.78%	4,311
COS - Gloves	14,533	2,032	13.98%	2,032
COS - Headwear	5,916	1,332	22.52%	1,332
COS - Men's Wear	36,818	1,623	4.41%	1,623
COS - Shoes	7,217	403	5.58%	403
COS - Miscellaneous	-	309	0.00%	309
COS - Clubs	24,513	1,496	6.10%	1,496
COS - Bags	5,643	173	3.07%	173
COS - Beverage - Beer/Wine	167,060	17,284	10.35%	17,284
COS - Beverage - Non Alch	29,449	2,545	8.64%	2,545
COS - Food Sales	382,004	35,007	9.16%	35,007
COS - Purchase Discounts	-	(222)	0.00%	(222)
Total Pro Shop	722,273	66,293	9.18%	66,293
<u>Golf Operations</u>				
Payroll-Salaries	93,484	7,878	8.43%	7,878
Payroll-Hourly	268,053	25,031	9.34%	25,031
Payroll-Commission	29,263	6,333	21.64%	6,333
Commission	9,529	-	0.00%	-

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending October 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>OCT-23 ACTUAL</u>
Payroll - Bonus	5,000	-	0.00%	-
Payroll Taxes	35,264	3,056	8.67%	3,056
IT Support	-	(625)	0.00%	(625)
Cell Phone	1,800	75	4.17%	75
R&M-Golf Cart	4,800	-	0.00%	-
Equip Maint/Repair-Fix	1,600	518	32.38%	518
Misc-Employee Meals	936	113	12.07%	113
Misc-Handicap Fees	7,200	-	0.00%	-
Tournaments and Events	33,000	3,800	11.52%	3,800
Supplies-Scorecards and Pencil	2,200	-	0.00%	-
Supplies-Shop	900	625	69.44%	625
Operating Supplies	-	843	0.00%	843
Op Supplies - Uniforms	4,400	39	0.89%	39
Driving Range Supplies	7,000	-	0.00%	-
Chamber / Organization Dues	1,600	-	0.00%	-
Total Golf Operations	506,029	47,686	9.42%	47,686
<u>Amenities</u>				
Outside Services	12,900	1,000	7.75%	1,000
Utility - Water & Sewer	3,578	274	7.66%	274
R&M-Buildings	2,000	125	6.25%	125
Misc-Licenses & Permits	280	-	0.00%	-
Operating Supplies	-	807	0.00%	807
Supplies - Misc.	850	-	0.00%	-
Total Amenities	19,608	2,206	11.25%	2,206
<u>Food and Beverages</u>				
Payroll-Hourly	435,195	35,782	8.22%	35,782
Payroll-Managers	200,742	17,301	8.62%	17,301
Payroll Taxes	71,944	6,069	8.44%	6,069
Linen/Laundry	47,353	6,300	13.30%	6,300
Grease Removal	1,900	-	0.00%	-
Training/Staff Development	1,200	-	0.00%	-
Communication - Mobile	1,500	125	8.33%	125
Utility - Water & Sewer	2,940	470	15.99%	470
Propane /Natural Gas	46,869	1,940	4.14%	1,940
Equipment Rental	3,120	260	8.33%	260
Equip Maint/Repair-Fix	12,000	699	5.83%	699
Equip Maint/Repair-Prevent	1,600	350	21.88%	350
Misc-Licenses & Permits	1,920	-	0.00%	-
Decorations	4,000	439	10.98%	439
Glassware/China/Silver	7,500	794	10.59%	794

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending October 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>OCT-23 ACTUAL</u>
Cleaning Supplies	3,600	302	8.39%	302
Supplies-Paper and Plastic	22,800	1,270	5.57%	1,270
Supplies-Banquet	3,600	645	17.92%	645
Supplies-Kitchen	11,900	2,136	17.95%	2,136
Op Supplies - Uniforms	4,000	3,369	84.23%	3,369
Total Food and Beverages	885,683	78,251	8.84%	78,251
<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	134,053	-	0.00%	-
Interest Expense Series A-2	15,925	-	0.00%	-
Total Debt Service	241,982	-	0.00%	-
<u>Reserves</u>				
Improvements - Building	211,300	-	0.00%	-
Total Reserves	211,300	-	0.00%	-
TOTAL OPERATING EXPENSES & RESERVES	4,989,005	366,872	7.35%	366,872
Operating income (loss)	124,602	93,646	75.16%	93,645
Change in net assets	\$ 124,602	\$ 93,646	75.16%	\$ 93,645
TOTAL NET ASSETS, BEGINNING (OCT 1, 2023)	2,902	2,902		
TOTAL NET ASSETS, ENDING	\$ 127,504	\$ 96,548		

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

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-23 ACTUAL
<u>OPERATING REVENUES</u>				
Interest - Investments	\$ -	\$ -	0.00%	\$ -
Special Assmnts- Tax Collector	188,034	-	0.00%	-
Special Assmnts- Discounts	(7,521)	-	0.00%	-
TOTAL OPERATING REVENUES	180,513	-	0.00%	-
<u>OPERATING EXPENSES</u>				
<u>Personnel and Administration</u>				
ProfServ-Property Appraiser	1,880	-	0.00%	-
Misc-Assessment Collection Cost	3,761	-	0.00%	-
Total Personnel and Administration	5,641	-	0.00%	-
<u>Golf Course</u>				
R&M-Golf Course	174,872	-	0.00%	-
Total Golf Course	174,872	-	0.00%	-
TOTAL OPERATING EXPENSES	180,513	-	0.00%	-
Operating income (loss)	-	-	0.00%	-
Change in net assets	\$ -	\$ -	0.00%	\$ -
TOTAL NET ASSETS, BEGINNING (OCT 1, 2023)	326,039	326,039		
TOTAL NET ASSETS, ENDING	\$ 326,039	\$ 326,039		

GOLDEN LAKES
Community Development District

Supporting Schedules

October 31, 2023

Cash and Investment Report
October 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	Valley Bank		n/a	5.25%	161,066
Money Market Account	Valley Bank		n/a	5.25%	27,433
Money Market Account	BankUnited		n/a	5.12%	228,125
			Money Market Subtotal		<u>255,558</u>
Operating Account-Fund A	State Board of Administration		n/a	5.60%	5,161
Treasury Bill	Valley Bank	Fixed Income		5.27%	699,665
			GF Subtotal		<u>1,121,450</u>
<u>DEBT SERVICE FUNDS</u>					
<u>2021 SERIES</u>					
Series 2021 Reserve Fund	US Bank	US Bank Gcts	n/a	5.15%	13,957
Series 2021 Revenue Fund	US Bank	US Bank Gcts	n/a	5.15%	368
			DS Subtotal		<u>14,325</u>
<u>ENTERPRISE GOLF FUND</u>					
Operating Checking Account	Chase Bank		n/a	0.00%	441,279
Cash on Hand / Petty & Cash Drawer	n/a		n/a	n/a	5,511
Excess Revenue Fund	US Bank	US Bank Gcts	n/a	5.15%	1,579
Prepayment Fund (A-1)	US Bank	US Bank Gcts	n/a	5.15%	3,919
Reserve Fund (A-2)	US Bank	US Bank Gcts	n/a	5.15%	12,275
Revenue Fund	US Bank	US Bank Gcts	n/a	5.15%	80,431
			Enterprise Subtotal		<u>544,993</u>
			Grand Total		<u><u>\$ 1,680,769</u></u>

Golden Lakes CDD

Bank Reconciliation

Bank Account No. 0982 Valley National Bank - GF
 Statement No. 10-23A
 Statement Date 10/31/2023

G/L Balance (LCY)	161,065.70	Statement Balance	243,389.93
G/L Balance	161,065.70	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	161,065.70	Subtotal	243,389.93
Negative Adjustments	0.00	Outstanding Checks	82,324.23
	<hr/>	Differences	0.00
Ending G/L Balance	161,065.70	Ending Balance	161,065.70
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
9/5/2023	Payment	15010	POLK COUNTY SHERIFF'S OFFICE	283.00	0.00	283.00
9/26/2023	Payment	15025	RADARSIGN	275.00	0.00	275.00
10/25/2023	Payment	15040	CA FLORIDA HOLDINGS, LLC	2,050.42	0.00	2,050.42
10/25/2023	Payment	15041	DEPARTMENT OF ECONOMIC	175.00	0.00	175.00
10/25/2023	Payment	15042	FEDEX	12.54	0.00	12.54
10/25/2023	Payment	15044	H&S INVESTMENT GROUP OF CENTRAL	7,200.00	0.00	7,200.00
10/25/2023	Payment	15045	LOFLAND SHARPE, LLC	510.25	0.00	510.25
10/25/2023	Payment	15046	PENNONI ASSOCIATES INC.	5,039.54	0.00	5,039.54
10/25/2023	Payment	15047	SECURITAS SECURITY SERVICES USA,	17,713.44	0.00	17,713.44
10/30/2023	Payment	15048	B&G TREE SERVICE LLC	1,100.00	0.00	1,100.00
10/30/2023	Payment	15049	DEAL ELECTRIC	1,135.00	0.00	1,135.00
10/30/2023	Payment	15050	LOFLAND SHARPE, LLC	140.00	0.00	140.00
10/30/2023	Payment	15051	MARSHA FAUX PROP APPRAISER	15,032.41	0.00	15,032.41
10/30/2023	Payment	15052	MCDOWELL LANDSCAPE SERVICES, INC.	17,325.00	0.00	17,325.00
10/30/2023	Payment	15053	SECURITAS SECURITY SERVICES USA,	11,941.88	0.00	11,941.88
10/31/2023	Payment	DD132	TAMPA ELECTRIC	2,390.75	0.00	2,390.75
Total Outstanding Checks.....				82,324.23		82,324.23

GOLDEN LAKES

Community Development District

**Payment Register by Fund
For the Period from 10/01/23 to 10/31/23
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001							
CHECK # 15029							
001	10/06/23	B&G TREE SERVICE LLC	2792	TREE REMOVAL AND TRIMMING	R&M-Trees and Trimming	546099-53901	\$525.00
001	10/06/23	B&G TREE SERVICE LLC	2793	TREE TRIMMING ALONG EAGLE RIDGE BLVD	R&M-Trees and Trimming	546099-53901	\$1,100.00
						Check Total	\$1,625.00
CHECK # 15030							
001	10/06/23	EGIS INSURANCE ADVISORS, LLC	19842	POLICY RENEWAL PRD 10/1/23-10/1/24	PACKAGE - RENEW POLICY	545002-51301	\$8,803.00
						Check Total	\$8,803.00
CHECK # 15031							
001	10/06/23	FLORALAWN, INC.	20690	IRR REPAIRS FROM AUG'23 INSEPCTIONS	R&M-Irrigation	546041-53901	\$692.32
001	10/06/23	FLORALAWN, INC.	20691	IRR REPAIRS - NEW TIMER	R&M-Irrigation	546041-53901	\$199.22
						Check Total	\$891.54
CHECK # 15033							
001	10/06/23	INFRAMARK, LLC	101889	VARIABLE CHARGES - SEPT 2023	Postage and Freight	541006-51301	\$13.23
						Check Total	\$13.23
CHECK # 15034							
001	10/06/23	INNERSYNC STUDIO LTD.	21738	WEBSITE / COMPLIANCE SVCS	ProfServ - WebSite Development	531047-51301	\$388.13
						Check Total	\$388.13
CHECK # 15035							
001	10/06/23	LOFLAND SHARPE, LLC	15580	SEP 2023 POOL SVCS	R&M-Ponds	546073-53901	\$210.00
						Check Total	\$210.00
CHECK # 15036							
001	10/09/23	CLARK & ALBAUGH,LLP	18495	GEN COUNSEL THRU SEPT 2023	ProfServ-Legal Services	531023-51401	\$3,391.50
						Check Total	\$3,391.50
CHECK # 15038							
001	10/09/23	CLARK & ALBAUGH,LLP	18497	GEN COUNSEL THRU SEPT 2023 - HURRICANE IAN	ProfServ-Legal Services	531023-51401	\$1,680.00
						Check Total	\$1,680.00
CHECK # 15039							
001	10/09/23	CLARK & ALBAUGH,LLP	18498	LEGAL SEPT 2023 - POLK CNTY REG SPILL	ProfServ-Legal Services	531023-51401	\$30.00
						Check Total	\$30.00
CHECK # 15040							
001	10/25/23	CA FLORIDA HOLDINGS, LLC	0005908538	NOTICE OF MEETING FY024 MTG SCHED	Legal Advertising	548002-51301	\$340.09
001	10/25/23	CA FLORIDA HOLDINGS, LLC	0005747728	NOTICE OF MEETINGS 7/12, 7/20 AND 7/25	Legal Advertising	548002-51301	\$1,710.33
						Check Total	\$2,050.42
CHECK # 15041							
001	10/25/23	DEPARTMENT OF ECONOMIC OPPORTUNITY	87994	FY 2023-2024 SPECIAL DISTRICT FILING FEE	Annual District Filing Fee	554007-51301	\$175.00
						Check Total	\$175.00
CHECK # 15042							
001	10/25/23	FEDEX	8-273-82130	POSTAGE 9/27/23	Postage and Freight	541006-51301	\$12.54
						Check Total	\$12.54
CHECK # 15043							
001	10/25/23	FLORALAWN, INC.	21039	OCT 2023 LANDSCAPE MAINT	Contracts-Landscape	534050-53901	\$8,172.67
						Check Total	\$8,172.67
CHECK # 15044							
001	10/25/23	H&S INVESTMENT GROUP OF CENTRAL FL	19804	CONCRETE / ASHPHALT REPAIRS	R&M-Roads & Alleyways	546081-53901	\$7,200.00
						Check Total	\$7,200.00

GOLDEN LAKES

Community Development District

**Payment Register by Fund
For the Period from 10/01/23 to 10/31/23
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # 15045								
001	10/25/23	LOFLAND SHARPE, LLC	15635	PUMP REPAIRS	R&M-Ponds	546073-53901	\$510.25	
							Check Total	<u>\$510.25</u>
CHECK # 15046								
001	10/25/23	PENNONI ASSOCIATES INC.	1191593	ENGG SVCS THRU OCT 2023	ProfServ-Engineering	531013-51501	\$210.00	
001	10/25/23	PENNONI ASSOCIATES INC.	1191743	ENGG SVCS THRU 10/1/23	ProfServ-Engineering	531013-51501	\$4,829.54	
							Check Total	<u>\$5,039.54</u>
CHECK # 15047								
001	10/25/23	SECURITAS SECURITY SERVICES USA, INC.	11458444	SEC SVCS 9/1-9/30/23	Contracts-Security Services	534037-53901	\$17,713.44	
							Check Total	<u>\$17,713.44</u>
CHECK # 15048								
001	10/30/23	B&G TREE SERVICE LLC	2819	REMOVAL OF TREE TRUNKS/TRIM TREES	R&M-Trees and Trimming	546099-53901	\$1,100.00	
							Check Total	<u>\$1,100.00</u>
CHECK # 15049								
001	10/30/23	DEAL ELECTRIC	1697	REPAIR OF 16 STREET LIGHTS	R&M-Streetlights	546095-53901	\$1,135.00	
							Check Total	<u>\$1,135.00</u>
CHECK # 15050								
001	10/30/23	LOFLAND SHARPE, LLC	15636	CARTRIDGE FOR HAYWARD C1000S FILTER	R&M-Ponds	546073-53901	\$140.00	
							Check Total	<u>\$140.00</u>
CHECK # 15051								
001	10/30/23	MARSHA FAUX PROP APPRAISER	4652047	GOLDEN LAKES / EAGLEBROOKE 1% ADMIN FEES	ProfServ-Property Appraiser	531035-51301	\$15,032.41	
							Check Total	<u>\$15,032.41</u>
CHECK # 15052								
001	10/30/23	MCDOWELL LANDSCAPE SERVICES, INC.	16960	NEW LANDSCAP INTALL AT FRONT ENTRANCE	R&M-Renewal and Replacement	546002-53901	\$17,325.00	
							Check Total	<u>\$17,325.00</u>
CHECK # 15053								
001	10/30/23	SECURITAS SECURITY SERVICES USA, INC.	11390736	SEC SVCS 8/4-8/10/23	Contracts-Security Services	534037-53901	\$3,949.48	
001	10/30/23	SECURITAS SECURITY SERVICES USA, INC.	11404129	SEC SVCS 8/18-8/24/23	Contracts-Security Services	534037-53901	\$4,136.36	
001	10/30/23	SECURITAS SECURITY SERVICES USA, INC.	11419794	SEC SVCS 8/25-8/31/23	Contracts-Security Services	534037-53901	\$3,856.04	
							Check Total	<u>\$11,941.88</u>
CHECK # DD122								
001	10/02/23	LAKELAND ELECTRIC	090523 ACH	BILLPRD 8/3-9/4/23	Electricity - General	543006-53901	\$738.63	
001	10/02/23	LAKELAND ELECTRIC	090523 ACH	BILLPRD 8/3-9/4/23	Utility - Access Gate	543002-53901	\$490.80	
001	10/02/23	LAKELAND ELECTRIC	090523 ACH	BILLPRD 8/3-9/4/23	Electricity - Streetlighting	543013-53901	\$302.73	
							Check Total	<u>\$1,532.16</u>
CHECK # DD124								
001	10/02/23	TAMPA ELECTRIC	091123 ACH	BILL PRD 8/4-9/5/23	Electricity - General	543006-53901	\$2,190.75	
001	10/02/23	TAMPA ELECTRIC	091123 ACH	BILL PRD 8/4-9/5/23	Electricity - Streetlighting	543013-53901	\$215.74	
							Check Total	<u>\$2,406.49</u>
CHECK # DD130								
001	10/10/23	FRONTIER FLORIDA LLC	091323-1525 ACH	BILL PRD 09/13/23-10/12/23	Communication - Teleph - Field	541005-53901	\$60.38	
							Check Total	<u>\$60.38</u>
CHECK # DD131								
001	10/31/23	READY REFRESH	13J0008167660 ACH	WATER DELIVERY / RENT	Bottled Water Delivery	551007-53901	\$75.84	
							Check Total	<u>\$75.84</u>

GOLDEN LAKES

Community Development District

**Payment Register by Fund
For the Period from 10/01/23 to 10/31/23
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # DD132								
001	10/31/23	TAMPA ELECTRIC	101023 ACH	BILL PRD 9/6-10/04/23	Electricity - General	543006-53901	\$2,189.84	
001	10/31/23	TAMPA ELECTRIC	101023 ACH	BILL PRD 9/6-10/04/23	Electricity - Streetlighting	543013-53901	\$200.91	
							Check Total	\$2,390.75
CHECK # DD133								
001	10/16/23	FRONTIER FLORIDA LLC	092223-11965 ACH	BILL BRD 09/22/23-10/21/23	Communication - Teleph - Field	541005-53901	\$231.94	
							Check Total	\$231.94
CHECK # DD135								
001	10/30/23	POLK COUNTY UTILITIES DIVISION	101023 ACH	BILL PRD 8/29-9/27/23	Utility - Access Gate	543002-53901	\$100.52	
001	10/30/23	POLK COUNTY UTILITIES DIVISION	101023 ACH	BILL PRD 8/29-9/27/23	Utility - Irrigation	543014-53901	\$39.48	
							Check Total	\$140.00
CHECK # DD136								
001	10/31/23	LAKELAND ELECTRIC	100423 ACH	BILL PRD 9/5-10/5/23	Electricity - General	543006-53901	\$720.49	
001	10/31/23	LAKELAND ELECTRIC	100423 ACH	BILL PRD 9/5-10/5/23	Utility - Access Gate	543002-53901	\$398.15	
001	10/31/23	LAKELAND ELECTRIC	100423 ACH	BILL PRD 9/5-10/5/23	Electricity - Streetlighting	543013-53901	\$1,274.45	
							Check Total	\$2,393.09
CHECK # 15028								
001	10/06/23	PAUL R. WEAVER	PAYROLL	October 06, 2023 Payroll Posting			\$184.70	
							Check Total	\$184.70
CHECK # DD126								
001	10/06/23	LITHEA L. BECK	PAYROLL	October 06, 2023 Payroll Posting			\$184.70	
							Check Total	\$184.70
CHECK # DD127								
001	10/06/23	MATTHEW J. MCDONALD	PAYROLL	October 06, 2023 Payroll Posting			\$184.70	
							Check Total	\$184.70
CHECK # DD128								
001	10/06/23	SAMUEL J. MORRONE	PAYROLL	October 06, 2023 Payroll Posting			\$184.70	
							Check Total	\$184.70
CHECK # DD129								
001	10/06/23	SHAUN YORK	PAYROLL	October 06, 2023 Payroll Posting			\$184.70	
							Check Total	\$184.70
							Fund Total	\$114,734.70

SERIES 2021 DEBT SERVICE FUND - 203

CHECK # 15032								
203	10/06/23	GOLDEN LAKES CDD C/O US BANK N.A.	1002203	INTEREST ON 2023 PAVING PROJECT LOAN	Interest Expense	572001-58100	\$17,272.00	
							Check Total	\$17,272.00
							Fund Total	\$17,272.00

GOLDEN LAKES

Community Development District

Payment Register by Fund
For the Period from 10/01/23 to 10/31/23
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
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ENTERPRISE - GOLF FUND - 401

CHECK # 15037

401	10/09/23	CLARK & ALBAUGH,LLP	18496	GEN COUNSEL THRU SEPT 2023 - GOLF COURSE	Legal/Accounting/Professional	531102-51310	\$2,340.00	
							Check Total	\$2,340.00
							Fund Total	\$2,340.00

Total Checks Paid	\$134,346.70
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GOLDEN LAKES
Community Development District

Financial Report

November 30, 2023

Prepared by



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GOLDEN LAKES

Community Development District

Financial Statements

(Unaudited)

November 30, 2023

Balance Sheet
November 30, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	ENTERPRISE - GOLF FUND	GOLF COURSE RESERVE FUND	TOTAL
ASSETS					
Cash - Checking Account	\$ 543,316	\$ -	\$ 444,028	\$ -	\$ 987,344
Cash On Hand/Petty Cash	-	-	2,343	-	2,343
Cash Drawer	-	-	2,260	-	2,260
Accounts Receivable	-	-	315,750	-	315,750
Accounts Receivable > 120	1,700	-	-	-	1,700
Allow -Doubtful Accounts	(1,700)	-	(13,835)	-	(15,535)
Interest Receivable	973	-	-	-	973
Due From Other Funds	-	-	10,173	353,086	363,259
Inventory:					
Food & Beverage	-	-	45,032	-	45,032
Golf Balls	-	-	19,503	-	19,503
Golf Clubs	-	-	39,537	-	39,537
Bags	-	-	4,920	-	4,920
Gloves	-	-	8,488	-	8,488
Hats	-	-	7,650	-	7,650
Shoes\Socks	-	-	10,377	-	10,377
Shirts\Sweater	-	-	19,258	-	19,258
Miscellaneous	-	-	2,276	-	2,276
Soft Drink	-	-	5,723	-	5,723
Beer	-	-	8,378	-	8,378
Wine	-	-	5,002	-	5,002
Liquor	-	-	13,152	-	13,152
Investments:					
Money Market Account	55,263	-	-	-	55,263
SBA Account	5,185	-	-	-	5,185
Treasury Bills (6 months)	699,665	-	-	-	699,665

Balance Sheet
November 30, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	ENTERPRISE - GOLF FUND	GOLF COURSE RESERVE FUND	TOTAL
Excess Revenue Account	-	-	6,385	-	6,385
Reserve Fund	-	13,957	-	-	13,957
Reserve Fund (A-2)	-	-	12,275	-	12,275
Revenue Fund	-	484	-	-	484
Prepaid Items	-	-	102,933	-	102,933
Deposits	-	-	18,040	-	18,040
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	-	-	395,113	-	395,113
Accum Depr - Capital Leases	-	-	(88,506)	-	(88,506)
Bond Issuance Cost	-	-	49,781	-	49,781
Other Fixed Assets	-	-	2,500,000	-	2,500,000
TOTAL ASSETS	\$ 1,304,402	\$ 14,441	\$ 4,488,076	\$ 353,086	\$ 6,160,005

Balance Sheet
November 30, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	ENTERPRISE - GOLF FUND	GOLF COURSE RESERVE FUND	TOTAL
<u>LIABILITIES</u>					
Accounts Payable	\$ 52,130	\$ -	\$ 46,450	\$ -	\$ 98,580
Accrued Expenses	-	-	61,737	-	61,737
Accrued Interest Payable	-	-	69,806	-	69,806
Interest Payable - Leases	-	-	1,017	-	1,017
Accrued Payroll	-	-	83,691	-	83,691
Accrued Vacation	-	-	4,698	-	4,698
Sales Tax Payable	-	-	13,966	-	13,966
Outing Deposits	-	-	27,281	-	27,281
Deferred Revenue	-	-	20,340	-	20,340
Deferred Revenue-Memberships	-	-	210,375	-	210,375
Capital Leases-Current Portion	-	-	102,134	-	102,134
Gift Certificates	-	-	65,607	-	65,607
Allowance for Unredeemed Gift Cards	-	-	(28,562)	-	(28,562)
Credit Books	-	-	16,748	-	16,748
Revenue Bonds Payable-Current	-	-	80,000	-	80,000
Due To Other Funds	349,073	14,186	-	-	363,259
Capital Leases-Long-Term	-	-	208,838	-	208,838
Revenue Bonds Payable-LT	-	-	3,480,000	-	3,480,000
TOTAL LIABILITIES	401,203	14,186	4,464,126	-	4,879,515

Balance Sheet
November 30, 2023

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	ENTERPRISE - GOLF FUND	GOLF COURSE RESERVE FUND	TOTAL
<u>FUND BALANCES / NET ASSETS</u>					
<i>Fund Balances</i>					
Restricted for:					
Debt Service	-	255	-	-	255
Assigned to:					
Operating Reserves	199,268	-	-	-	199,268
Reserves-Renewal & Replacement	210,285	-	-	-	210,285
Reserves - Roadways	288,752	-	-	-	288,752
Reserves - Sidewalks	25,000	-	-	-	25,000
Reserves - Streetlights	25,000	-	-	-	25,000
Unassigned:	154,894	-	-	-	154,894
<i>Net Assets</i>					
Invested in capital assets, net of related debt	-	-	(423,404)	-	(423,404)
Unrestricted/Unreserved	-	-	447,354	353,086	800,440
TOTAL FUND BALANCES / NET ASSETS	\$ 903,199	\$ 255	\$ 23,950	\$ 353,086	\$ 1,280,490
TOTAL LIABILITIES & FUND BALANCES / NET ASSETS	\$ 1,304,402	\$ 14,441	\$ 4,488,076	\$ 353,086	\$ 6,160,005

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 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>NOV-23 ACTUAL</u>
<u>REVENUES</u>				
Interest - Investments	\$ 25,000	\$ 4,473	17.89%	\$ 2,130
Special Assmnts- Tax Collector	983,890	149,687	15.21%	149,687
Special Assmnts- Other	64,105	9,753	15.21%	9,753
Special Assmnts- Discounts	(41,920)	(6,498)	15.50%	(6,498)
TOTAL REVENUES	1,031,075	157,415	15.27%	155,072

EXPENDITURES

Administration

P/R-Board of Supervisors	12,000	2,000	16.67%	1,000
FICA Taxes	918	153	16.67%	77
ProfServ-Engineering	80,000	5,650	7.06%	5,440
ProfServ-Legal Services	35,000	16,936	48.39%	6,413
ProfServ-Mgmt Consulting	42,436	7,073	16.67%	3,536
ProfServ-Property Appraiser	10,480	15,032	143.44%	-
ProfServ-Special Assessment	11,705	-	0.00%	-
ProfServ-Web Site Development	3,500	388	11.09%	-
Auditing Services	6,750	-	0.00%	-
Postage and Freight	2,000	58	2.90%	37
Insurance - General Liability	8,998	8,803	97.83%	-
Printing and Binding	1,500	-	0.00%	-
Legal Advertising	4,000	-	0.00%	-
Miscellaneous Services	300	35	11.67%	32
Misc-Assessment Collection Cost	20,960	3,059	14.59%	3,059
Office Supplies	500	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	241,222	59,362	24.61%	19,594

Field

ProfServ-Field Management	22,200	3,700	16.67%	-
Contracts-Security Services	238,510	39,115	16.40%	20,199
Contracts-Landscape	98,072	16,345	16.67%	8,173
Security-Roving Parking Patrol	5,000	100	2.00%	-
Communication - Teleph - Field	3,600	590	16.39%	297
Utility - Access Gate	25,000	954	3.82%	456
Electricity - General	35,000	5,821	16.63%	2,910
Electricity - Streetlights	16,000	2,973	18.58%	1,498
Utility - Irrigation	800	86	10.75%	47
R&M-Renewal and Replacement	3,000	-	0.00%	-
R&M-Common Area	20,000	-	0.00%	(398)
R&M-Gate	10,000	1,286	12.86%	1,286

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
R&M-Irrigation	7,500	2,086	27.81%	2,086
R&M-Ponds	4,308	2,968	68.90%	2,108
R&M-Roads & Alleyways	40,000	-	0.00%	-
R&M-Stormwater System	4,500	-	0.00%	-
R&M-Streetlights	15,000	1,135	7.57%	-
R&M-Trees and Trimming	10,000	1,100	11.00%	-
R&M-Security Cameras	1,000	-	0.00%	-
Misc-Contingency	39,999	-	0.00%	-
Bottled Water Delivery	750	74	9.87%	74
Op Supplies - Gatehouse	313	-	0.00%	-
Total Field	600,552	78,333	13.04%	38,736
Reserves				
Infrastructure Repair	25,000	-	0.00%	-
Reserves-Roads and Alleyways	25,000	-	0.00%	-
Loan-Pavement	104,757	-	0.00%	-
Interest Expense	34,544	-	0.00%	-
Total Reserves	189,301	-	0.00%	-
TOTAL EXPENDITURES & RESERVES	1,031,075	137,695	13.35%	58,330
Excess (deficiency) of revenues Over (under) expenditures	-	19,720	0.00%	96,742
Net change in fund balance	\$ -	\$ 19,720	0.00%	\$ 96,742
FUND BALANCE, BEGINNING (OCT 1, 2023)	883,479	883,479		
FUND BALANCE, ENDING	\$ 883,479	\$ 903,199		

Notes to the Financial Statements
November 30, 2023

General Fund

▶ **Assets**

- **Cash and Investments** - In order to maximize liquidity of cash, the District has two Money Market accounts, one SBA account and one checking account with Valley Bank. South State Bank is now closed.
- **Accounts Receivable > 120 Days** - Duplicate payment to Vendor.
- **Allow Doubtful Accounts** - Uncollectable portion of vendor refund.
- **Due From Other Funds** - Assessment collections for the Golf Course. Payment to US Bank to be done in January.
- **Interest Receivable** - Interest accrued @ 09/30/23 for T-bill Maturity 03/14/24.

▶ **Liabilities**

- **Accounts Payable** - Invoices for current month but not paid in current month.
- **Due From Other Funds** - Assessment collections for the Golf Course. Payment to US Bank to be done in January.

▶ **Fund Balance**

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

Operating Reserves	\$	199,268	Reserves approved per board motion on 11/07/23.
Renewal & Replacement		210,285	" "
Roadways		288,752	" "
Sidewalks		25,000	" "
Streetlights		25,000	" "
		\$ 748,305	
TOTAL		\$ 748,305	

Notes to the Financial Statements - General Fund

November 30, 2023

Financial Overview / Highlights

- ▶ Interest revenue is 18% of adopted budget.
- ▶ Non-Ad Valorem Special Assessments are 15% collected.
- ▶ Total Expenditures and Reserves are at approximately 13% of adopted budget.

Significant variances are explained below.

Variance Analysis

Account Name	Adopted Budget	YTD Actual	% of Budget	Explanation
Expenditures				
<u>Administrative</u>				
ProfServ - Legal Services	\$ 35,000	\$ 16,936	48%	General counsel fees & pond mitigation.
ProfServ-Property Appraiser	\$ 10,480	\$ 15,032	143%	Eaglebrooke 1% Admin fee above budgeted amount.
Insurance - General Liability	\$ 8,998	\$ 8,803	98%	Policy renewal fees from 10/01/23-10/01/24.
Annual District Filing Fee	\$ 175	\$ 175	100%	Filing fees paid in full.
<u>Field</u>				
Electricity - Streetlights	\$ 16,000	\$ 2,973	19%	KWH charges slightly higher than prior year.
R&M-Irrigation	\$ 7,500	\$ 2,086	28%	Various irrigation repairs done.
R&M-Ponds	\$ 4,308	\$ 2,968	69%	Weed control & pump repairs.

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
<u>REVENUES</u>				
Interest - Investments	\$ -	\$ 179	0.00%	\$ 116
TOTAL REVENUES	-	179	0.00%	116
<u>EXPENDITURES</u>				
<u>Reserves</u>				
Interest Expense	-	17,272	0.00%	-
Total Reserves	-	17,272	0.00%	-
TOTAL EXPENDITURES & RESERVES	-	17,272	0.00%	-
Excess (deficiency) of revenues Over (under) expenditures	-	(17,093)	0.00%	116
Net change in fund balance	\$ -	\$ (17,093)	0.00%	\$ 116
FUND BALANCE, BEGINNING (OCT 1, 2023)	-	17,348		
FUND BALANCE, ENDING	\$ -	\$ 255		

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending November 30, 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>NOV-23 ACTUAL</u>
<u>OPERATING REVENUES</u>				
Interest - Investments	\$ -	\$ 875	0.00%	\$ 446
Green Fees-GS	430,524	57,187	13.28%	38,008
Green Fees-Outings-GS	105,340	49,273	46.78%	3,543
Green Fees-Members-GS	2,568	520	20.25%	290
PS-Other Income-GS	29,000	-	0.00%	-
Cart Fees-GS	326,266	41,014	12.57%	25,386
Cart Fees-Outings-GS	85,234	30,038	35.24%	4,462
Cart Fees-Members-GS	309,094	43,303	14.01%	23,034
Range-GS	37,295	4,540	12.17%	2,379
Instruction-Ind-GS-Dflt	-	60	0.00%	-
Instruction-Individual -INST	29,263	3,561	12.17%	2,436
Food Sales-On Course-F&B	10,440	1,307	12.52%	709
Food Sales-Banquets-F&B	321,407	85,950	26.74%	21,576
Food Sales-Clubhouse-F&B	562,610	107,947	19.19%	65,878
Non-Alcoholic-Clubhouse-F&B	33,992	4,547	13.38%	2,624
Alc Sales (Beer)-Banquets-F&B	16,455	3,331	20.24%	1,235
Alc Sales (Beer)-Clubhouse-F&B	151,146	23,362	15.46%	12,642
Alc Sales (Wine)-Banquets-F&B	14,020	3,077	21.95%	1,823
Alc Sales (Wine)-Clubhouse-F&B	67,570	11,587	17.15%	5,888
Alc Sales (Liquor)-Banquet-F&B	32,284	7,645	23.68%	3,117
Alc Sales (Liquor)-Clubhouse-F&B	168,325	33,730	20.04%	17,415
Gratuity-Outings-F&B	(9,856)	-	0.00%	-
Room Charge-Banquets-F&B	80,000	17,269	21.59%	6,400
Service Charge-Banquets-F&B	-	3,496	0.00%	(2,973)
Food Sales-Outings	1,215	105	8.64%	57
Non-Alcoholic-On Course-F&B	23,865	2,966	12.43%	1,470
Alc Sales (Beer)-On Course-F&B	63,701	9,009	14.14%	4,083
Alc Sales (Liquor)-On Course-F&B	41,649	8,598	20.64%	3,849
Alc Sales (Beer)-Outings-F&B	3,091	400	12.94%	174
Room Rentals	-	875	0.00%	401
Membership Dues - monthly	1,603,200	270,067	16.85%	138,011
Golf Ball Sales	80,524	12,500	15.52%	5,834
Glove Sales	22,923	4,681	20.42%	1,840
Headwear Sales	10,660	4,062	38.11%	1,817
Ladies' Wear Sales	10,735	1,072	9.99%	512
Men's Wear Sales	44,411	3,741	8.42%	1,329
Shoes Sales	12,618	1,220	9.67%	564
Miscellaneous Sales	-	(975)	0.00%	(527)
Club Sales	29,894	3,130	10.47%	1,230
Rental Clubs Sales	16,200	2,775	17.13%	975

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
Bag Sales	8,957	1,264	14.11%	1,044
Juniorwear Sales	602	-	0.00%	-
Outerwear Sales	2,695	110	4.08%	110
Other Pro Shop Sales	3,749	8,151	217.42%	8,028
Handicap Fee Sales	1,440	-	0.00%	-
Locker Fees	240	-	0.00%	-
Special Assmnts- Tax Collector	267,214	40,653	15.21%	40,653
Special Assmnts- Discounts	(9,353)	(1,657)	17.72%	(1,657)
Other Miscellaneous Revenues	8,400	3,936	46.86%	3,670
Initiation Fees	62,000	-	0.00%	-
TOTAL OPERATING REVENUES	5,113,607	910,302	17.80%	449,785

OPERATING EXPENSES

Personnel and Administration

Payroll-Hourly	73,800	11,931	16.17%	6,157
Payroll-Benefits	80,232	11,938	14.88%	5,726
Payroll-Managers	133,992	34,363	25.65%	19,173
Payroll-Processing Fee	27,456	4,688	17.07%	2,247
Commission	16,246	-	0.00%	-
Payroll - Bonus	31,500	-	0.00%	-
Management Incentive	25,000	-	0.00%	-
Payroll Taxes	23,841	3,940	16.53%	2,160
401(K) Plan	12,000	2,392	19.93%	1,261
Legal/Accounting/Professional	900	1,218	135.33%	1,218
BCG Management	90,000	15,000	16.67%	7,500
Contracts-Pest Control	4,050	260	6.42%	-
IT Support	5,100	840	16.47%	420
Travel and Per Diem	1,500	31	2.07%	(1,300)
Training/Staff Development	-	241	0.00%	181
Communication - Telephone	4,200	700	16.67%	350
Communication - Mobile	1,800	375	20.83%	300
Postage	1,800	154	8.56%	78
Cell Phone	900	-	0.00%	-
Fed-Ex/Courier	300	144	48.00%	144
Utility - Water & Sewer	15,871	1,771	11.16%	895
Garbage Removal	17,400	3,413	19.61%	1,722
Utility - Electric	59,969	7,654	12.76%	3,318
Lease - Copier	6,304	576	9.14%	288
Golf Cart Equip Leases	72,000	5,125	7.12%	5,125
Insurance-P&C	369,858	58,708	15.87%	29,354
Insurance-Workmans Comp	33,338	5,341	16.02%	2,559

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
R&M-Buildings	60,000	5,549	9.25%	3,637
R&M-Equipment	-	9,351	0.00%	4,675
Equip Maint/Repair-Prevent	3,400	-	0.00%	-
Printing and Binding	-	1,771	0.00%	1,771
Promotions	25,600	2,750	10.74%	1,450
Graphic Design	3,900	600	15.38%	300
Membership Programs	49,000	3,881	7.92%	3,049
Sales Management	1,500	-	0.00%	-
Advertising (Electronic)	7,944	1,796	22.61%	903
Advertising (Display)	600	-	0.00%	-
Miscellaneous Services	1,200	-	0.00%	-
Misc-Employee Meals	10,800	1,207	11.18%	607
Misc-Assessment Collection Cost	5,165	780	15.10%	780
Misc-Credit Card Fees	107,235	17,548	16.36%	9,974
Internet Access	5,880	1,044	17.76%	483
TV/Cable or Dish	11,760	3,108	26.43%	1,565
Bank Fees	900	159	17.67%	159
Use Tax Expense	4,800	-	0.00%	-
Misc-Security	858	750	87.41%	750
Website & Newsletter	12,000	1,899	15.83%	950
Misc.-Personal Property Taxes	11,966	-	0.00%	-
Office Supplies	12,600	824	6.54%	427
Computer Supplies/Equipment	2,000	1,446	72.30%	1,446
Operating Supplies	4,800	2,590	53.96%	787
Op Supplies - Uniforms	800	-	0.00%	-
Clubhouse Cleaning Service G&A	3,000	2,041	68.03%	2,041
Software	3,000	1,355	45.17%	664
Education / Training	6,600	-	0.00%	-
Chamber / Organization Dues	1,625	375	23.08%	375
Bad Debt Expenses	6,000	-	0.00%	-
Total Personnel and Administration	1,474,290	231,627	15.71%	125,669
 <u>Maintenance and Landscaping</u>				
Payroll-Hourly	367,733	58,700	15.96%	26,972
Payroll-Managers	92,250	15,082	16.35%	7,418
Payroll - Bonus	14,000	-	0.00%	-
Payroll Taxes	35,629	5,550	15.58%	2,600
Outside Services	37,200	7,600	20.43%	4,750
Oil/Lube	1,200	-	0.00%	-
Aerification	16,000	-	0.00%	-
Gas Diesel	40,500	4,439	10.96%	2,195
Communication - Mobile	900	-	0.00%	-

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
Utility - Water & Sewer	2,781	306	11.00%	148
Utility - Electric	21,307	2,832	13.29%	1,351
Golf Cart Equip Leases	80,100	-	0.00%	-
R&M-Irrigation	14,400	3,491	24.24%	1,815
Equip Maint/Repair-Prevent	48,000	10,334	21.53%	5,933
Sod/Sprigs	6,000	-	0.00%	-
Safety Equipment	600	-	0.00%	-
Mileage Reimbursement	-	68	0.00%	68
Cleaning Supplies	500	-	0.00%	-
Supplies-Landscape	2,200	612	27.82%	612
Supplies-Course	6,500	4,084	62.83%	1,490
Pre-Emergents	54,000	-	0.00%	-
Sand-Top Dressing greens/tees	3,000	495	16.50%	495
Op Supplies - Uniforms	2,600	-	0.00%	-
Chemicals-Fungicides	5,550	941	16.95%	-
Chemicals-Herbicides	9,890	5,286	53.45%	4,503
Chemicals-Insecticides	10,000	-	0.00%	-
Chemicals-Growth Regulators	3,000	-	0.00%	-
Chemicals-Wetting Agents	1,000	-	0.00%	-
Fertilizers-Fairways / Roughs	14,000	-	0.00%	-
Fertilizers-Greens	35,000	7,005	20.01%	-
Small Equipment/Hand Tools	2,000	369	18.45%	369
Total Maintenance and Landscaping	927,840	127,194	13.71%	60,719
Pro Shop				
COS - Golf Balls	49,120	8,213	16.72%	3,902
COS - Gloves	14,533	3,246	22.34%	1,214
COS - Headwear	5,916	2,349	39.71%	1,017
COS - Men's Wear	36,818	2,684	7.29%	1,060
COS - Shoes	7,217	789	10.93%	386
COS - Miscellaneous	-	590	0.00%	281
COS - Clubs	24,513	2,502	10.21%	1,006
COS - Outerwear	-	70	0.00%	70
COS - Bags	5,643	877	15.54%	704
COS - Beverage - Beer/Wine	167,060	31,339	18.76%	14,055
COS - Beverage - Non Alch	29,449	4,971	16.88%	2,425
COS - Food Sales	382,004	76,660	20.07%	41,653
COS - Purchase Discounts	-	(292)	0.00%	(70)
Total Pro Shop	722,273	133,998	18.55%	67,703

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending November 30, 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>NOV-23 ACTUAL</u>
<u>Golf Operations</u>				
Payroll-Salaries	93,484	15,501	16.58%	7,624
Payroll-Hourly	268,053	46,789	17.46%	21,759
Payroll-Commission	29,263	8,054	27.52%	1,721
Commission	9,529	-	0.00%	-
Payroll - Bonus	5,000	-	0.00%	-
Payroll Taxes	35,264	5,450	15.45%	2,394
IT Support	-	(625)	0.00%	-
Cell Phone	1,800	75	4.17%	-
R&M-Golf Cart	4,800	-	0.00%	-
Equip Maint/Repair-Fix	1,600	518	32.38%	-
Misc-Employee Meals	936	181	19.34%	68
Misc-Handicap Fees	7,200	-	0.00%	-
Tournaments and Events	33,000	11,541	34.97%	7,741
Supplies-Scorecards and Pencil	2,200	271	12.32%	271
Supplies-Shop	900	625	69.44%	-
Operating Supplies	-	843	0.00%	-
Op Supplies - Uniforms	4,400	39	0.89%	-
Driving Range Supplies	7,000	7,477	106.81%	7,477
Chamber / Organization Dues	1,600	-	0.00%	-
Total Golf Operations	506,029	96,739	19.12%	49,055
<u>Amenities</u>				
Outside Services	12,900	1,031	7.99%	31
Utility - Water & Sewer	3,578	510	14.25%	235
R&M-Buildings	2,000	125	6.25%	-
Misc-Licenses & Permits	280	-	0.00%	-
Operating Supplies	-	807	0.00%	-
Supplies - Misc.	850	-	0.00%	-
Total Amenities	19,608	2,473	12.61%	266
<u>Food and Beverages</u>				
Payroll-Hourly	435,195	72,066	16.56%	36,284
Payroll-Managers	200,742	34,014	16.94%	16,713
Payroll Taxes	71,944	12,556	17.45%	6,488
Linen/Laundry	47,353	13,774	29.09%	7,474
Grease Removal	1,900	-	0.00%	-
Training/Staff Development	1,200	-	0.00%	-
Communication - Mobile	1,500	250	16.67%	125
Utility - Water & Sewer	2,940	811	27.59%	341
Propane /Natural Gas	46,869	4,040	8.62%	2,099

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
Equipment Rental	3,120	835	26.76%	575
Equip Maint/Repair-Fix	12,000	1,498	12.48%	798
Equip Maint/Repair-Prevent	1,600	350	21.88%	-
Miscellaneous Services	-	60	0.00%	60
Misc-Licenses & Permits	1,920	-	0.00%	-
Decorations	4,000	947	23.68%	509
Glassware/China/Silver	7,500	3,611	48.15%	2,816
Cleaning Supplies	3,600	926	25.72%	624
Supplies-Paper and Plastic	22,800	2,671	11.71%	1,402
Supplies-Banquet	3,600	948	26.33%	303
Supplies-Kitchen	11,900	2,735	22.98%	599
Op Supplies - Uniforms	4,000	3,976	99.40%	607
Total Food and Beverages	885,683	156,068	17.62%	77,817
<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%	-
Prepayments Series A-1	-	5,000	0.00%	5,000
Interest Expense Series A-1	134,053	67,026	50.00%	67,026
Interest Expense Series A-2	15,925	7,963	50.00%	7,963
Total Debt Service	241,982	79,989	33.06%	79,989
<u>Reserves</u>				
Improvements - Building	211,300	61,784	29.24%	61,784
Total Reserves	211,300	61,784	29.24%	61,784
TOTAL OPERATING EXPENSES & RESERVES	4,989,005	889,872	17.84%	523,002
Operating income (loss)	124,602	20,430	16.40%	(73,217)
Change in net assets	\$ 124,602	\$ 20,430	16.40%	\$ (73,217)
TOTAL NET ASSETS, BEGINNING (OCT 1, 2023)	3,520	3,520		
TOTAL NET ASSETS, ENDING	\$ 128,122	\$ 23,950		

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending November 30, 2023

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	NOV-23 ACTUAL
<u>OPERATING REVENUES</u>				
Interest - Investments	\$ -	\$ -	0.00%	\$ -
Special Assmnts- Tax Collector	188,034	28,608	15.21%	28,608
Special Assmnts- Discounts	(7,521)	(1,166)	15.50%	(1,166)
TOTAL OPERATING REVENUES	180,513	27,442	15.20%	27,442
<u>OPERATING EXPENSES</u>				
<u>Personnel and Administration</u>				
ProfServ-Property Appraiser	1,880	-	0.00%	-
Misc-Assessment Collection Cost	3,761	549	14.60%	549
Total Personnel and Administration	5,641	549	9.73%	549
<u>Golf Course</u>				
R&M-Golf Course	174,872	-	0.00%	-
Total Golf Course	174,872	-	0.00%	-
TOTAL OPERATING EXPENSES	180,513	549	0.30%	549
Operating income (loss)	-	26,893	0.00%	26,893
Change in net assets	\$ -	\$ 26,893	0.00%	\$ 26,893
TOTAL NET ASSETS, BEGINNING (OCT 1, 2023)	326,193	326,193		
TOTAL NET ASSETS, ENDING	\$ 326,193	\$ 353,086		

GOLDEN LAKES
Community Development District

Supporting Schedules

November 30, 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, 2024**

					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 2024				\$ 1,503,241	\$ 983,886	\$ 64,105	\$ 188,036	\$ 267,214
Allocation %				100%	65%	4%	13%	18%
11/10/23	\$ 14,458	\$ 794	\$ 295	\$ 15,547	\$ 10,176	\$ 663	\$ 1,945	\$ 2,764
11/14/23	27,036	1,150	552	28,738	18,809	1,225	3,595	5,108
11/17/23	22,411	953	457	23,821	15,591	1,016	2,980	4,234
11/24/23	151,088	6,424	3,083	160,595	105,111	6,848	20,088	28,547
TOTAL	\$ 214,993	\$ 9,320	\$ 4,388	\$ 228,701	\$ 149,687	\$ 9,753	\$ 28,608	\$ 40,653
% COLLECTED				15%	15%	15%	15%	15%
TOTAL OUTSTANDING				\$ 1,274,541	\$ 834,199	\$ 54,352	\$ 159,429	\$ 226,560

Cash and Investment Report
November 30, 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	Valley Bank		n/a	5.45%	543,316 (1)
Money Market Account	Valley Bank		n/a	5.45%	26,811
Money Market Account	BankUnited		n/a	5.45%	28,452
				Money Market Subtotal	55,263
Operating Account-Fund A	State Board of Administration		n/a	5.64%	5,185
Treasury Bill	Valley Bank	Fixed Income		5.27%	699,665
				GF Subtotal	1,303,429
<u>DEBT SERVICE FUNDS</u>					
<u>2021 SERIES</u>					
Series 2021 Reserve Fund	US Bank	US Bank Gcts	n/a	5.15%	13,957
Series 2021 Revenue Fund	US Bank	US Bank Gcts	n/a	5.15%	484
				DS Subtotal	14,441
<u>ENTERPRISE GOLF FUND</u>					
Operating Checking Account	Chase Bank		n/a	0.00%	444,028
Cash on Hand / Petty & Cash Drawer	n/a		n/a	n/a	4,603
Excess Revenue Fund	US Bank	US Bank Gcts	n/a	5.15%	6,385
Reserve Fund (A-2)	US Bank	US Bank Gcts	n/a	5.15%	12,275
				Enterprise Subtotal	467,291
				Grand Total	\$ 1,785,161

(1) Transferring \$275K to Money Market in December and \$10K to US Bank for 2017 series in January.

Golden Lakes CDD

Bank Reconciliation

Bank Account No. 0982 Valley National Bank - GF
Statement No. 11-23
Statement Date 11/30/2023

G/L Balance (LCY)	543,315.62	Statement Balance	544,973.62
G/L Balance	543,315.62	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>		
Subtotal	543,315.62	Subtotal	544,973.62
Negative Adjustments	0.00	Outstanding Checks	1,658.00
	<hr/>	Differences	0.00
Ending G/L Balance	543,315.62	Ending Balance	543,315.62
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
9/5/2023	Payment	15010	POLK COUNTY SHERIFF'S OFFICE	283.00	0.00	283.00
9/26/2023	Payment	15025	RADARSIGN	275.00	0.00	275.00
10/30/2023	Payment	15048	B&G TREE SERVICE LLC	1,100.00	0.00	1,100.00
Total Outstanding Checks.....				1,658.00		1,658.00

GOLDEN LAKES

Community Development District

Payment Register by Fund
For the Period from 11/01/23 to 11/30/23
(Sorted by Check / ACH No.)

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
GENERAL FUND - 001							
CHECK # 15054							
001	11/09/23	CLARK & ALBAUGH,LLP	18531	GEN COUNSEL THRU OCT 2023	ProfServ-Legal Services	531023-51401	\$7,792.50
001	11/09/23	CLARK & ALBAUGH,LLP	18533	POND A1 MITIGATION PROJ THRU OCT 2023	ProfServ-Legal Services	531023-51401	\$1,830.00
001	11/09/23	CLARK & ALBAUGH,LLP	18534	POLK CNTY REG SPILL THRU OCT 2023	ProfServ-Legal Services	531023-51401	\$900.00
Check Total							\$10,522.50
CHECK # 15055							
001	11/09/23	FEDEX	8-288-72899	POSTAGE 10/9/23	Postage and Freight	541006-51301	\$21.45
Check Total							\$21.45
CHECK # 15056							
001	11/09/23	FLORALAWN, INC.	20868	IRR REPAIRS	R&M-Irrigation	546041-53901	\$2,916.31
001	11/09/23	FLORALAWN, INC.	21467	NOV 2023 LAWN MAINT	Contracts-Landscape	534050-53901	\$8,172.67
Check Total							\$11,088.98
CHECK # 15057							
001	11/09/23	LOFLAND SHARPE, LLC	15673	FOUNTAIN SVCS OCT 2023	R&M-Ponds	546073-53901	\$210.00
Check Total							\$210.00
CHECK # 15058							
001	11/09/23	PENNONI ASSOCIATES INC.	1195977	FEMA GRANT	ProfServ-Engineering	531013-51501	\$210.00
001	11/09/23	PENNONI ASSOCIATES INC.	1195975	ANNUAL SERVICES	ProfServ-Engineering	531013-51501	\$5,229.58
Check Total							\$5,439.58
CHECK # 15060							
001	11/14/23	INFRAMARK, LLC	103629	OCT 2023 MGMT FEES	ProfServ-Mgmt Consulting Serv	531027-51201	\$3,536.33
Check Total							\$3,536.33
CHECK # DD141							
001	11/15/23	FRONTIER FLORIDA LLC	101323-1525 ACH	SVCS PRD 10/13/23-11/12/23	Communication - Teleph - Field	541005-53901	\$60.85
Check Total							\$60.85
CHECK # DD142							
001	11/28/23	LAKELAND ELECTRIC	110323 ACH	BILL PRD 10/4-11/02/23	Utility - Access Gate	543002-53901	\$355.19
001	11/28/23	LAKELAND ELECTRIC	110323 ACH	BILL PRD 10/4-11/02/23	Electricity - Streetlighting	543013-53901	\$1,285.94
001	11/28/23	LAKELAND ELECTRIC	110323 ACH	BILL PRD 10/4-11/02/23	Electricity - General	543006-53901	\$720.49
Check Total							\$2,361.62
CHECK # DD143							
001	11/29/23	POLK COUNTY UTILITIES DIVISION	4814270	BILL PRD 9/27-10/26/23	Utility - Access Gate	543002-53901	\$100.52
001	11/29/23	POLK COUNTY UTILITIES DIVISION	4814270	BILL PRD 9/27-10/26/23	Utility - Irrigation	543014-53901	\$46.53
Check Total							\$147.05
CHECK # DD145							
001	11/29/23	TAMPA ELECTRIC	110823 ACH	BILL PRD 10/5-11/2/23	Electricity - General	543006-53901	\$2,189.74
001	11/29/23	TAMPA ELECTRIC	110823 ACH	BILL PRD 10/5-11/2/23	Electricity - Streetlighting	543013-53901	\$211.91
Check Total							\$2,401.65

GOLDEN LAKES

Community Development District

**Payment Register by Fund
For the Period from 11/01/23 to 11/30/23
(Sorted by Check / ACH No.)**

Fund No.	Date	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid	
CHECK # DD146								
001	11/09/23	READY REFRESH	13K0008167660	WATER DELIVERY / RENTAL 10/5-11/4/23	Bottled Water Delivery	551007-53901	\$74.45	
							Check Total	<u>\$74.45</u>
CHECK # DD147								
001	11/15/23	FRONTIER FLORIDA LLC	102223-11965 ACH	BILL PRD 10/22/23-11/31/23	Communication - Teleph - Field	541005-53901	\$236.54	
							Check Total	<u>\$236.54</u>
CHECK # 15059								
001	11/14/23	PAUL R. WEAVER	PAYROLL	November 14, 2023 Payroll Posting			\$184.70	
							Check Total	<u>\$184.70</u>
CHECK # DD137								
001	11/14/23	LITHEA L. BECK	PAYROLL	November 14, 2023 Payroll Posting			\$184.70	
							Check Total	<u>\$184.70</u>
CHECK # DD138								
001	11/14/23	MATTHEW J. MCDONALD	PAYROLL	November 14, 2023 Payroll Posting			\$184.70	
							Check Total	<u>\$184.70</u>
CHECK # DD139								
001	11/14/23	SAMUEL J. MORRONE	PAYROLL	November 14, 2023 Payroll Posting			\$184.70	
							Check Total	<u>\$184.70</u>
CHECK # DD140								
001	11/14/23	SHAUN YORK	PAYROLL	November 14, 2023 Payroll Posting			\$184.70	
							Check Total	<u>\$184.70</u>
							Fund Total	<u><u>\$37,024.50</u></u>

ENTERPRISE - GOLF FUND - 401

CHECK # 15054								
401	11/09/23	CLARK & ALBAUGH,LLP	18532	GOLF COURSE OPS THRU OCT 2023	Legal/Accounting/Professional	531102-51310	\$870.00	
							Check Total	<u>\$870.00</u>
							Fund Total	<u><u>\$870.00</u></u>

Total Checks Paid	\$37,894.50
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