INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Golden Lakes Community Development District

August 3, 2026
Agenda Package

<u>TEAMS MEETING INFORMATION</u>

Meeting ID: 274 356 677 852 4 **Passcode: YA9f48Hx**

[Join the meeting now]

313 CAMPUS ST,
CELEBRATION, FLORIDA 34747

CLEAR PARTNERSHIPS

COLLABORATION LEADERSHIP EXCELLENCE ACCOUNTABILITY RESPECT

Golden Lakes
Community Development District

Board of Supervisors
Paul Weaver, Chairman
Lithea Beck, Vice Chairperson
Sam Morrone, Assistant Secretary
Peter Savastano, Assistant Secretary
Michael Campbell, Assistant Secretary

District Staff
Michael Perez, District Manager
Scott D. Clark, District Counsel
Steven Shealey, District Engineer
JoAnna Likar, HOA Manager
Ryan Roberts, General Manager
Wes Parker, Golf Course Superintendent
John Khatiblou, District Accountant
Melinda Gallo, District Admin

Regular Meeting Agenda

Monday August 3, 2026, at 5:30 p.m.

The Regular Meeting of the **Golden Lakes Community Development District** will be held on Monday August 3, 2026, at 5:30 p.m. at Club at Eaglebrooke, 1300 Eaglebrooke Boulevard, Lakeland, FL 33813. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Join the meeting now

Meeting ID: 274 356 677 852 4 **Passcode:** YA9f48Hx

Dial-in by Phone: +16468381601 **Pin:** 25087046

THE REGULAR MEETING OF BOARD OF SUPERVISORS

1. **CALL TO ORDER/ROLL CALL**
2. **APPROVAL OF AGENDA**
3. **PUBLIC COMMENTS**
   (Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)
4. **STAFF REPORTS**
   A. District Accountant
      i. Review of Snapshot....................P. 4
      ii. Review of Cashflow Analysis....................P. 5
      iii. Review of Financials....................P. 6
   B. District Counsel
   C. District Engineer
      i. Consideration of Pennoni Associates, Inc. Continuing Engineering Services Proposal for Fiscal Year 2027....................P. 25
   D. Property Manager
   E. Eaglebrooke Manager
   F. District Manager

5. BUSINESS ITEMS

6. BUSINESS ADMINISTRATION

A. Consideration of Minutes from the Meeting held June 1, 2026

(Under Separate Cover)

7. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

8. PUBLIC COMMENTS

(Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)

9. ADJOURNMENT

GOLDEN LAKES
COMMUNITY DEVELOPMENT DISTRICT

Financial Snapshot
June 30, 2026

- **Current Cash Balances:**
  - Valley Bank Operating: $281,463
  - Valley Bank HYC: $43,356
  - Bank United MM: $1,505,704
  - Florida Prime SBA: $5,852
- **Assessment collections:**
  - We are 100% collected on the tax roll and we are researching the credit balance. GF total revenue is 145% of adopted budget.
- **Audit – FY 2025:**
  - The audit is still pending with Grau.
- **Expenses:**
  - Current expenses make up 54% of the annual budget through the end of June 2026.
  - Total expenses for the first 9 months are approximately $660,046. This puts your average monthly burn rate of approximately $73,384 per month.

Golden Lakes

Cash Flow Projection

6/30/2026

	Balances	Interest Rate
Operating Account - Valley Bank	281,463	3.56%
MM Account - Bank United	1,505,704	3.40%
HYC Account - Valley Bank	43,356	3.56%
SBA Account - Prime America	5,852	3.81%
Less: Current Outstanding AP	(606)	
Estimated Cash Available Today	1,835,769	
Outstanding FY26 Tax Roll	-	
Estimated Total Cash Available with Tax Roll	1,835,769	
Projections:		
Monthly Average Spend - (9 Months Oct-Jun)	*73,338*	
Total Monthly Average Spend	73,338	
Average Spend to YE - (3 months Jul-Sept)	220,015	
Expected Cash Flow at YE (9/30/26)	**1,615,754**	
Average Spend 1st QTR FY27 - (2 mos avg spend)	146,677	
Expected Need through 1st QTR FY27	**1,469,077**	

**tax roll revenue for the new FY is received in December*

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Golden Lakes Community Development District

Financial Report

June 30, 2026

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GOLDEN LAKES

Community Development District

Financial Statements

(Unaudited)

June 30, 2026

Balance Sheet
June 30, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2021 DEBT SERVICE FUND	GOLF COURSE RESERVE FUND	TOTAL
ASSETS				
Cash - Checking Account	$ 281,463	$ -	$ -	$ 281,463
Due From Other Funds	8,176	-	14,705	22,881
Investments:				
Money Market Account	1,549,060	-	-	1,549,060
Mutual Funds (Gov. Fund)	10,144	-	-	10,144
SBA Account	5,852	-	-	5,852
Reserve Fund	-	13,957	-	13,957
Revenue Fund	-	1,983	-	1,983
TOTAL ASSETS	**$ 1,854,695**	**$ 15,940**	**$ 14,705**	**$ 1,885,340**
LIABILITIES				
Accounts Payable	$ 606	$ -	$ -	$ 606
Accrued Expenses	24,059	-	-	24,059
Other Current Liabilities	185	-	-	185
TOTAL LIABILITIES	**24,850**	**-**	**-**	**24,850**
FUND BALANCES / NET ASSETS				
Fund Balances				
Restricted for:				
Debt Service	-	15,940	-	15,940
Assigned to:				
Operating Reserves	248,334	-	-	248,334
Reserves - Infrastructure	75,000	-	-	75,000
Reserves - Recreation Facilities	45,025	-	-	45,025
Reserves-Renewal & Replacement	210,285	-	-	210,285
Reserves - Roadways	338,752	-	-	338,752
Reserves - Sidewalks	25,000	-	-	25,000
Reserves - Streetlights	25,000	-	-	25,000
Unassigned:	862,449	-	-	862,449
Unrestricted/Unreserved	-	-	14,705	14,705
TOTAL FUND BALANCES / NET ASSETS	**$ 1,829,845**	**$ 15,940**	**$ 14,705**	**$ 1,860,490**
TOTAL LIABILITIES & FUND BALANCES / NET ASSETS	**$ 1,854,695**	**$ 15,940**	**$ 14,705**	**$ 1,885,340**

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	*(FY 2025)* YEAR TO DATE ACTUAL	*(FY 2026)* YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)
REVENUES				
Interest - Investments	$ 50,000	$ 60,597	$ 44,394	$ (16,203)
Interest - Tax Collector	-	5,305	2,646	(2,659)
Special Assmnts- Tax Collector	1,159,947	1,016,938	1,170,703	153,765
Special Assmnts- Other	64,105	64,105	64,699	594
Special Assmnts- Discounts	(48,962)	(39,766)	(55,671)	(15,905)
Settlements	-	-	545,000	545,000
Other Miscellaneous Revenues	-	14,088	1,850	(12,238)
TOTAL REVENUES	**1,225,090**	**1,121,267**	**1,773,621**	**652,354**
EXPENDITURES				
Administration				
P/R-Board of Supervisors	12,000	7,600	7,400	200
FICA Taxes	918	581	214	367
ProfServ-Engineering	75,000	58,017	40,972	17,045
ProfServ-Legal Services	40,000	110,633	47,223	63,410
ProfServ-Legal Litigation	60,000	-	24,186	(24,186)
ProfServ-Mgmt Consulting	44,558	31,827	33,419	(1,592)
ProfServ-Property Appraiser	16,000	15,363	-	15,363
ProfServ-Special Assessment	11,705	15,746	11,705	4,041
ProfServ-Trustee Fees	-	-	4,256	(4,256)
ProfServ-Web Site Development	1,800	1,191	1,164	27
Auditing Services	25,000	22,900	14,500	8,400
Postage and Freight	1,200	1,441	23	1,418
Insurance - General Liability	10,433	8,753	9,218	(465)
Printing and Binding	500	1,540	-	1,540
Legal Advertising	2,300	2,064	1,215	849
Miscellaneous Services	300	340	326	14
Misc-Assessment Collection Cost	21,800	20,826	23,595	(2,769)
Annual District Filing Fee	175	175	175	-
Total Administration	323,689	298,997	219,591	79,406
Field				
ProfServ-Field Management	22,200	15,000	1,850	13,150
Contracts-Security Services	250,000	180,626	187,880	(7,254)
Contracts-Landscape	105,000	73,554	74,466	(912)
Security-Roving Parking Patrol	5,000	30	237	(207)
Communication - Teleph - Field	4,500	3,126	3,559	(433)

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2025) YEAR TO DATE ACTUAL	(FY 2026) YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)
Utility - Access Gate	7,500	4,943	4,536	407
Electricity - General	38,000	27,133	26,809	324
Electricity - Streetlights	22,000	19,243	13,967	5,276
Utility - Irrigation	1,200	1,670	1,289	381
R&M-Common Area	40,000	35,366	26,162	9,204
R&M-Gate	5,000	1,963	2,971	(1,008)
R&M-Irrigation	15,000	12,807	19,359	(6,552)
R&M-Ponds	25,000	32,959	19,380	13,579
R&M-Roads & Alleyways	25,000	-	27,845	(27,845)
R&M-Stormwater System	100,000	266,602	16,369	250,233
R&M-Streetlights	10,000	9,201	5,486	3,715
R&M-Trees and Trimming	10,000	12,825	-	12,825
R&M-Security Cameras	2,500	-	3,600	(3,600)
Misc-Contingency	25,000	13,152	3,916	9,236
Bottled Water Delivery	900	787	774	13
Op Supplies - Gatehouse	300	-	-	-
Total Field	714,100	710,987	440,455	270,532
Reserves				
Infrastructure Repair	25,000	-	-	-
Reserves-Roads and Alleyways	25,000	-	-	-
Loan-Pavement	108,862	-	-	-
Interest Expense	24,304	-	-	-
Total Reserves	183,166	-	-	-
TOTAL EXPENDITURES & RESERVES	**1,220,955**	**1,009,984**	**660,046**	**349,938**
Excess (deficiency) of revenues Over (under) expenditures	4,135	111,283	1,113,575	1,002,292
OTHER FINANCING SOURCES (USES)				
Operating Transfers-Out	-	(135,512)	(361,695)	(226,183)
TOTAL FINANCING SOURCES (USES)	**-**	**(135,512)**	**(361,695)**	**(226,183)**
Net change in fund balance	$ 4,135	$ (24,229)	$ 751,880	$ 776,109
FUND BALANCE, BEGINNING	**1,077,965**	**946,625**	**1,077,965**	
FUND BALANCE, ENDING	**$ 1,082,100**	**$ 922,396**	**$ 1,829,845**	

Notes to the Financial Statements

June 30, 2026

General Fund

► **Assets**

■ **Cash and Investments** - In order to maximize liquidity of cash, the District has two Money Market accounts with Bank United and Valley Bank, one SBA account with Florida Prime and one checking account with Valley Bank.

► **Liabilities**

■ **Accounts Payable -** Invoices for current month but not paid in current month**.**

■ **Accrued Expenses -** Electric & security.

► **Fund Balance**

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

Reserves booked as of September 2025.

Operating Reserves	$ 248,334	Reserves approved by board @ Nov'25	
Reserves - Infrastructure	75,000	"	"
Reserves - Recreational Facilities	45,025	"	"
Renewal & Replacement	210,285	"	"
Roadways	338,752	"	"
Sidewalks	25,000	"	"
Streetlights	25,000	"	"
Total Reserves	$ 967,396		

Notes to the Financial Statements

June 30, 2026

Financial Overview / Highlights

- ► Interest revenue is 89% and total revenue is 145% of adopted budget .
- ► Non-Ad Valorem Special Assessments are 100% collected.
- ► Settlements - Settlement for Fomento De Construciones.
- ► Total expenditures and reserves are at approximately 54% of adopted budget.
- ► Other Miscellaneous Revenue - credit memo from Inframark - Inv# 19608 11/25.

Significant variances are explained below.

Variance Analysis

Account Name	Adopted Budget	YTD Actual	% of Budget	Explanation
Expenditures				
Administrative				
ProfServ - Legal Services	$ 40,000	$ 47,223	118%	General matters, agenda review & attendance at board meetings.
ProfServ-Special Assessment	$ 11,705	$ 11,705	100%	Assessment roll service and 2021 DS assessment paid in full.
Prof-Serv-Trustee Fees	$ -	$ 4,256	N/A	Trustee fees for 2021 Series.
Insurance - General Liability	$ 10,433	$ 9,218	88%	Policy renewal fees for 10/01/25-10/01/26.
Miscellaneous Services	$ 300	$ 326	109%	ADP payroll fees.
Annual District Filing Fee	$ 175	$ 175	100%	Filing fees paid in full.
Field				
ProfServ-Field Management	$ 22,200	$ 1,850	8%	Inframark is no longer providing field management services.
Communication - Teleph - Field	$ 4,500	$ 3,559	79%	Telephone fees have increased from prior year.
Utility - Irrigation	$ 1,200	$ 1,289	107%	Water fees higher than prior year.
R&M-Irrigation	$ 15,000	$ 19,359	129%	Wet check and various irrigation repairs.
R&M Ponds	$ 25,000	$ 19,380	78%	New skimmer for pond, disposal of fence line vegetation & monthly fountain services.
R&M-Roads & Alleyways	$ 25,000	$ 27,845	111%	Cross walk installation, storm inlet repairs & street signs.
R&M-Security Cameras	$ 2,500	$ 3,600	144%	Clean camera storm lines to pond.
Bottled Water Delivery	$ 900	$ 774	86%	Bottled water deliveries YTD.

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	*(FY 2025)* YEAR TO DATE ACTUAL	*(FY 2026)* YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)
REVENUES				
Interest - Investments	$ -	$ 839	$ 1,045	$ 206
TOTAL REVENUES	**-**	**839**	**1,045**	**206**
EXPENDITURES				
Debt Service				
Loan-Pavement	-	106,790	108,862	(2,072)
Interest Expense	-	30,511	26,399	4,112
Total Debt Service	-	137,301	135,261	2,040
TOTAL EXPENDITURES	**-**	**137,301**	**135,261**	**2,040**
Excess (deficiency) of revenues Over (under) expenditures	-	(136,462)	(134,216)	2,246
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	135,512	218,902	83,390
TOTAL FINANCING SOURCES (USES)	**-**	**135,512**	**218,902**	**83,390**
Net change in fund balance	$ -	$ (950)	$ 84,686	$ 85,636
FUND BALANCE, BEGINNING	**-**	**15,746**	**(68,746)**	
FUND BALANCE, ENDING	**$ -**	**$ 14,796**	**$ 15,940**	

Statement of Revenues, Expenses and Changes in Net Assets
For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	(FY 2025) YEAR TO DATE ACTUAL	(FY 2026) YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)
OPERATING REVENUES				
Interest - Investments	$ -	$ -	$ -	$ -
Special Assmnts- Tax Collector	142,511	188,034	143,833	(44,201)
Special Assmnts- Discounts	(5,700)	(6,917)	(6,482)	435
TOTAL OPERATING REVENUES	**136,811**	**181,117**	**137,351**	**(43,766)**
OPERATING EXPENSES				
Personnel and Administration				
ProfServ-Property Appraiser	1,425	-	-	-
Misc-Assessment Collection Cost	2,850	3,622	2,747	875
Total Personnel and Administration	4,275	3,622	2,747	875
TOTAL OPERATING EXPENSES	**4,275**	**3,622**	**2,747**	**875**
Operating income (loss)	132,536	177,495	134,604	(42,891)
OTHER FINANCING SOURCES (USES)				
Interfund Transfer - In	-	-	142,793	142,793
TOTAL FINANCING SOURCES (USES)	**-**	**-**	**142,793**	**142,793**
Change in net assets	$ 132,536	$ 177,495	$ 277,397	$ 99,902
TOTAL NET ASSETS, BEGINNING	**(262,692)**	**501,741**	**(262,692)**	
TOTAL NET ASSETS, ENDING	**$ (130,156)**	**$ 679,236**	**$ 14,705**	

GOLDEN LAKES

Community Development District

Supporting Schedules

June 30, 2026

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, 2026

					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 2026				$ 1,633,777	$ 1,159,947	$ 64,105	$ 142,511	$ 267,214
Allocation %				100%	71%	4%	9%	16%
11/10/25	$ 14,437	$ 794	$ 295	$ 15,526	$ 11,023	$ 609	$ 1,354	$ 2,539
11/14/25	22,689	965	463	24,116	17,122	946	2,104	3,944
11/21/25	168,900	7,181	3,447	179,528	127,461	7,044	15,660	29,363
11/26/25	76,191	3,239	1,555	80,985	57,498	3,178	7,064	13,246
12/08/25	187,620	11,123	3,829	202,572	143,822	7,948	17,670	33,132
12/19/25	785,241	33,385	16,025	834,651	592,584	32,749	72,805	136,512
12/31/25	119,477	12,174	2,438	134,090	95,201	5,261	11,696	21,931
01/09/26	31,157	4,746	636	36,539	25,942	1,434	3,187	5,976
02/12/26	33,342	699	680	34,722	24,652	1,362	3,029	5,679
03/13/26	28,699	-	586	29,285	20,792	1,149	2,554	4,790
04/17/26	41,787	-	853	42,640	30,273	1,673	3,719	6,974
05/13/26	8,216	-	168	8,384	5,953	329	731	1,371
06/15/26	14,992	-	306	15,298	10,861	600	1,334	2,502
06/24/26	10,381	-	212	10,592	7,520	416	924	1,732
TOTAL	**$ 1,543,129**	**$ 74,305**	**$ 31,492**	**$ 1,648,927**	**$ 1,170,703**	**$ 64,699**	**$ 143,833**	**$ 269,691**
% COLLECTED				101%	101%	101%	101%	101%
TOTAL OUTSTANDING				**$ (15,150)**	**$ (10,756)**	**$ (594)**	**$ (1,321)**	**$ (2,478)**

Note(s):
1) - Credit balance will be researched with the Tax Collector.

GOLDEN LAKES
Community Development District

Cash and Investment Report

June 30, 2026

ACCOUNT NAME	BANK NAME	INVESTMENT TYPE	MATURITY	YIELD	BALANCE
GENERAL FUND					
Operating Checking Account	Valley Bank		n/a	3.56%	281,463
Money Market Account	Valley Bank		n/a	3.56%	43,356
Money Market Account	BankUnited		n/a	3.40%	1,505,704
			Money Market Subtotal		1,549,060
Money Market Fund - FSOXX	Valley Bank	Variable	9/14/2026	3.43%	10,144
Operating Account-Fund A	State Board of Administration		n/a	3.81%	5,852
				GF Subtotal	1,846,519
DEBT SERVICE FUNDS					
2021 SERIES					
Series 2021 Reserve Fund	US Bank	US Bank Gcts	n/a	3.50%	13,957
Series 2021 Revenue Fund	US Bank	US Bank Gcts	n/a	3.50%	1,983
				DS Subtotal	15,940
2017 SERIES					
Excess Revenue Fund	US Bank	US Bank Gcts	n/a	3.50%	22,096
Reserve Fund (A-2)	US Bank	US Bank Gcts	n/a	3.50%	12,275
Revenue Fund	US Bank	US Bank Gcts	n/a	3.50%	40,887
				DS Subtotal	75,258
				Grand Total	**$ 1,937,717**

Bank Account Statement

Golden Lakes CDD

Wednesday, July 8, 2026
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JKHATIBLOU

Bank Account No.	0982		
Statement No.	06-26	**Statement Date**	06/30/2026

G/L Account No. 101006 Balance	281,462.61	**Statement Balance**	297,691.75
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	297,691.75
Subtotal	281,462.61	**Outstanding Checks**	-16,229.14
Negative Adjustments	0.00	**Ending Balance**	281,462.61
Ending G/L Balance	281,462.61		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
06/01/2026	Payment	300141	TAMPA ELECTRIC	Inv: 051126-0133-ACH			-1,036.82
06/12/2026	Payment	100253	GRAU & ASSOCIATES	Inv: 29579			-500.00
06/23/2026	Payment	15254	DAS MANUFACTURING INC	Payment of Invoice 010407			-1,164.50
06/23/2026	Payment	15258	GATE TECH INC.	Payment of Invoice 010415			-470.33
06/23/2026	Payment	15260	H&S INVESTMENT GROUP OF CENTRAL FL	Payment of Invoice 010408			-4,893.78
06/23/2026	Payment	15261	LANDSCAPE MAINTENANCE PROFESSIONALS	Payment of Invoice 010419			-170.63
06/23/2026	Payment	15262	PENNONI ASSOCIATES INC.	Payment of Invoice 010411			-4,562.50
06/23/2026	Payment	300155	TAMPA ELECTRIC	Inv: 061026-0349			-660.02
06/23/2026	Payment	300157	TAMPA ELECTRIC	Inv: 061026-9901			-466.76
06/23/2026	Payment	300158	TAMPA ELECTRIC	Inv: 061026-9430			-176.63
06/23/2026	Payment	300159	TAMPA ELECTRIC	Inv: 061026-9646			-53.92
06/26/2026	Payment	15263	INFRAMARK LLC	Payment of Invoice 010427			-2.22
06/30/2026	Payment	100260	LANDSCAPE MAINTENANCE PROFESSIONALS	Inv: 402621, Inv: 402622			-2,071.03
Total Outstanding Checks							-16,229.14
Outstanding Deposits							
Total Outstanding Deposits							

GOLDEN LAKES
Community Development District

Payment Register by Bank Account
For the Period from 06/01/26 to 06/30/26
(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
VALLEY NATIONAL BANK - (ACCT#XXXXX0982)							
ACH #100252							
06/01/26	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS	398217	wet check - Irrigation repairs	5/29/2026 Irrigation repairs	001-546041-53901	$2,786.32
06/01/26	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS	398216	Irrigation repairs - Lakes Eagle Brooke / View Pt	5/29/2026 Irrigation repairs	001-546041-53901	$19.50
						ACH Total	*$2,805.82*
ACH #100253							
06/12/26	Vendor	GRAU & ASSOCIATES	29579	FY25 Audit - current amount due	6/1/2026 FY25 Audit	001-532002-51301	$500.00
						ACH Total	*$500.00*
ACH #100254							
06/12/26	Vendor	SECURITAS SECURITY SERVICES USA, INC.	12588867	May 2026 Security monitoring services	Contracts-Security Services	001-534037-53901	$21,434.56
						ACH Total	*$21,434.56*
ACH #100255							
06/12/26	Vendor	INFRAMARK LLC	180918	June 2026 Management Services	ProfServ-Mgmt Consulting	001-531027-51201	$3,713.17
						ACH Total	*$3,713.17*
ACH #100256							
06/12/26	Vendor	GANNETT FLORIDA LOCALIQ	0007735796	May 2026 Legal advertisment	May 2026 Legal advertisement	001-548002-51301	$231.92
						ACH Total	*$231.92*
ACH #100257							
06/12/26	Vendor	CLARK & ALBAUGH,LLP	19435	May 2026 District counsel services	ProfServ-Legal Services	001-531023-51401	$2,827.50
06/12/26	Vendor	CLARK & ALBAUGH,LLP	19436	May 2026 District counsel services, golf course	Legal/Accounting/Professional	401-531102-51310	$780.00
						ACH Total	*$3,607.50*
ACH #100258							
06/12/26	Vendor	INNERSYNC STUDIO LTD.	INV-SN-1445	ADA Website Compliance 10/01/25-09/30/26	6/1/2026 ADA Website Compliance	001-531047-51301	$388.13
						ACH Total	*$388.13*
ACH #100259							
06/12/26	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS	400403	5/31/2026 Irrigation Repair, eagle brooke valve box	R&M-Irrigation	001-546041-53901	$168.04
06/12/26	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS	400402	5/31/2026 Irrigation repair, eagle brooke blvd icc2 clock	R&M-Irrigation	001-546041-53901	$354.61
06/12/26	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS	399785	June 2026 Monthly landscaping services	Contracts-Landscape	001-534050-53901	$8,635.00
06/12/26	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS	399996	5/31/2026 Irrigation Repair, eagle brooke valve boxes	5/31/2026 Irrigation Repair, eagle brooke valve box	001-546041-53901	$770.08
06/12/26	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS	399997	Irrigation enhancement	wire track and locate valve	001-546041-53901	$787.50
06/12/26	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS	399995	Irrigation repair - new rain sensor	Irrigation repair - Eagle Brooke Dr	001-546041-53901	$422.86
						ACH Total	*$11,138.09*
ACH #100260							
06/30/26	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS	402621	Irrigation repair - main line repairs	6/23/2026 Irrigation repair	001-546041-53901	$2,026.23
06/30/26	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS	402622	Irrigation repair - new hunter pro nozzle	6/23/2026 Irrigation repair, 12ft nozzle	001-546041-53901	$44.80
						ACH Total	*$2,071.03*

GOLDEN LAKES
Community Development District

Payment Register by Bank Account
For the Period from 06/01/26 to 06/30/26
(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 15253							
06/02/26	Vendor	JNS ENVIRONMENTAL LLC	3651	CLEAN CAMERA STORM LINES TO POND	CLEAN AND CAMERA STORM LINES	001-546345-53901	$3,600.00
06/02/26	Vendor	JNS ENVIRONMENTAL LLC	3629	DISPOSE PIPE REMOVE DEBRIS	DISPOSE OF PIPE AND REMOVE DEBRIS	001-546041-53901	$1,200.00
						Check Total	*$4,800.00*
CHECK # 15254							
06/23/26	Vendor	DAS MANUFACTURING INC	6379	8/26/2025 Curb repairs	8/26/2025 Curb inlet repairs	001-546090-53901	$1,164.50
						Check Total	*$1,164.50*
CHECK # 15255							
06/23/26	Vendor	DEAL ELECTRIC	2787	install new Speed limit sign	6/3/2026 Speed limit sign	001-549900-53901	$881.00
						Check Total	*$881.00*
CHECK # 15256							
06/23/26	Vendor	DEAL ELECTRIC	2671	Electrical improvements to guards shack	3/4/2026 Electrical improvements	001-549900-53901	$2,435.00
						Check Total	*$2,435.00*
CHECK # 15257							
06/23/26	Vendor	DEAL ELECTRIC	2811	16 Electrical light repairs	6/12/2026 Electrical light repairs	001-546095-53901	$1,616.50
						Check Total	*$1,616.50*
CHECK # 15258							
06/23/26	Vendor	GATE TECH INC.	171573	Exit gate button repair	5/26/2026 Exit gate button repair	001-546034-53901	$470.33
						Check Total	*$470.33*
CHECK # 15259							
06/23/26	Vendor	GOLDEN LAKES CDD C/O US BANK N.A.	061826-2017SERIES	To pay FY26 assessments - Series 2017A 1 & 2	Due From Other Funds	131000	$13,125.36
						Check Total	*$13,125.36*
CHECK # 15260							
06/23/26	Vendor	H&S INVESTMENT GROUP OF CENTRAL FL	21261	skimmer repair & clear debris from flume	6/5/2026 OFS-C2 and OFS-C4 structure clean outs	001-546090-53901	$4,893.78
						Check Total	*$4,893.78*
CHECK # 15261							
06/23/26	Vendor	LANDSCAPE MAINTENANCE PROFESSIONALS	402322	6/19/2026 Mainline break - Eagle Ridge Blvd	R&M-Irrigation	001-546041-53901	$170.63
						Check Total	*$170.63*
CHECK # 15262							
06/23/26	Vendor	PENNONI ASSOCIATES INC.	1328860	District Engineer services	June 7, 2026 District Engineer services	001-531013-51501	$4,562.50
						Check Total	*$4,562.50*
CHECK # 15263							
06/26/26	Vendor	INFRAMARK LLC	182430	May 2026 Postage	Postage and Freight	001-541006-51301	$2.22
						Check Total	*$2.22*

GOLDEN LAKES
Community Development District

Payment Register by Bank Account
For the Period from 06/01/26 to 06/30/26
(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
CHECK # 15264							
06/26/26	Vendor	LOFLAND SHARPE, LLC	19005	May 2026 Monthly fountain services	Monthly fountain services	001-546073-53901	$230.00
						Check Total	*$230.00*
ACH #300137							
06/01/26	Vendor	FRONTIER FLORIDA LLC -ACH	052226-1965-ACH	Service period 5/22-6/21/26	BILL PRD 5/22-6/21/26	001-541005-53901	$339.60
						ACH Total	*$339.60*
ACH #300138							
06/01/26	Vendor	TAMPA ELECTRIC	051126-9646-ACH	service period 04/07-05/05/26	BILL PRD 04/07-05/05/26	001-543013-53901	$54.52
						ACH Total	*$54.52*
ACH #300139							
06/01/26	Vendor	TAMPA ELECTRIC	051126-9901-ACH	Service period 04/07-05/05/26	BILL PRD 04/07-05/05/26	001-543006-53901	$466.70
						ACH Total	*$466.70*
ACH #300140							
06/01/26	Vendor	TAMPA ELECTRIC	051126-0349-ACH	service period 04/07-05/05/26	BILL PRD 04/07-05/06/26	001-543006-53901	$660.02
						ACH Total	*$660.02*
ACH #300141							
06/01/26	Vendor	TAMPA ELECTRIC	051126-0133-ACH	service period 04/07-05/05/26	BILL PRD 04/07-05/05/26	001-543006-53901	$1,036.82
						ACH Total	*$1,036.82*
ACH #300142							
06/01/26	Vendor	TAMPA ELECTRIC	051126-9430-ACH	service period 04/07-05/05/26	BILL PRD 04/07-05/05/26	001-543013-53901	$150.12
						ACH Total	*$150.12*
ACH #300143							
06/01/26	Vendor	POLK COUNTY UTILITIES DIVISION ACH	7134475	service period 3/26-4/27/26	BILL PRD 3/13-4/13/26	001-543014-53901	$15.14
						ACH Total	*$15.14*
ACH #300144							
06/01/26	Vendor	POLK COUNTY UTILITIES DIVISION ACH	7132867	Service period 03/26-04/27/26	3/26-4/27/26	001-543014-53901	$114.50
						ACH Total	*$114.50*
ACH #300145							
06/01/26	Vendor	POLK COUNTY UTILITIES DIVISION ACH	7134178	service period 03/26-04/27/26	BILL PRD 03/26-04/27/26	001-543014-53901	$50.50
						ACH Total	*$50.50*
ACH #300146							
06/01/26	Vendor	POLK COUNTY UTILITIES DIVISION ACH	7133326	SVC PRD 03/26-04/27/26	BILL PRD 03/26-04/27/26	001-543014-53901	$15.14
						ACH Total	*$15.14*
ACH #300147							
06/01/26	Vendor	POLK COUNTY UTILITIES DIVISION ACH	7133327	service period 3/26-04/27/26	BILL PRD 03/26-04/27/26	001-543014-53901	$12.93
						ACH Total	*$12.93*

GOLDEN LAKES
Community Development District

Payment Register by Bank Account
For the Period from 06/01/26 to 06/30/26
(Sorted by Check / ACH No.)

Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #300148							
06/02/26	Vendor	LAKELAND ELECTRIC	050526-0047-ACH	Service Period 4/3-05/5/26	BILL PRD 04/04-05/05/26	001-543006-53901	$419.01
						ACH Total	*$419.01*
ACH #300150							
06/17/26	Vendor	LAKELAND ELECTRIC	060426-0050-ACH	05/04-06/04/26	BILL PRD 05L04-06L04L26	001-543013-53901	$99.46
						ACH Total	*$99.46*
ACH #300151							
06/22/26	Vendor	LAKELAND ELECTRIC	060226-9233-ACH	05/04-06/04/26 Electric	Electricity - General	001-543006-53901	$1,036.46
						ACH Total	*$1,036.46*
ACH #300152							
06/22/26	Vendor	LAKELAND ELECTRIC	060226-0047-ACH	05/04-06/04/26 Electric	Electricity - General	001-543006-53901	$414.58
						ACH Total	*$414.58*
ACH #300153							
06/22/26	Vendor	LAKELAND ELECTRIC	060326-0048-ACH	05/04-06/04/26 Electric	Electricity - General	001-543006-53901	$368.52
						ACH Total	*$368.52*
ACH #300154							
06/08/26	Vendor	READY REFRESH - ACH	26F0008167660	5/9-6/8/26	WATER DELIVERY	001-551007-53901	$89.45
						ACH Total	*$89.45*
ACH #300155							
06/23/26	Vendor	TAMPA ELECTRIC	061026-0349	5/6 - 6/4/2026 Electric	Electricity - Streetlights	001-543013-53901	$660.02
						ACH Total	*$660.02*
ACH #300156							
06/23/26	Vendor	TAMPA ELECTRIC	061026-0133	5/6 - 6/4/2026 Electric	Electricity - General	001-543006-53901	$1,036.82
						ACH Total	*$1,036.82*
ACH #300157							
06/23/26	Vendor	TAMPA ELECTRIC	061026-9901	5/6 - 6/4/2026 Electric	Electricity - General	001-543006-53901	$466.76
						ACH Total	*$466.76*
ACH #300158							
06/23/26	Vendor	TAMPA ELECTRIC	061026-9430	5/6 - 6/4/2026 Electric	Electricity - General	001-543006-53901	$176.63
						ACH Total	*$176.63*
ACH #300159							
06/23/26	Vendor	TAMPA ELECTRIC	061026-9646	5/6 - 6/4/2026 Electric	Electricity - General	001-543006-53901	$53.92
						ACH Total	*$53.92*
ACH #300160							
06/29/26	Vendor	POLK COUNTY UTILITIES DIVISION ACH	7209836	4/27-5/2/25	BILL PRD 4/27-5/27/26	001-543014-53901	$46.08
						ACH Total	*$46.08*

GOLDEN LAKES
Community Development District

Payment Register by Bank Account
For the Period from 06/01/26 to 06/30/26
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Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
ACH #300161							
06/29/26	Vendor	POLK COUNTY UTILITIES DIVISION ACH	7208981	4/27-05/24/26	BILL PRD4/27-5/27/26	001-543014-53901	$10.72
						ACH Total	*$10.72*
ACH #300162							
06/29/26	Vendor	POLK COUNTY UTILITIES DIVISION ACH	7208522	4/27-5/27/26	BILLPRD 4/27-5/27/26	001-543002-53901	$114.50
						ACH Total	*$114.50*
ACH #300163							
06/29/26	Vendor	POLK COUNTY UTILITIES DIVISION ACH	7208982	4/27-5/27/26	BILL PRD 4/27-5/27/26	001-543014-53901	$10.72
						ACH Total	*$10.72*
ACH #300164							
06/29/26	Vendor	POLK COUNTY UTILITIES DIVISION ACH	7210130	4/27-5/27/26	BILL PRD 4/27-5/27/26	001-543014-53901	$17.35
						ACH Total	*$17.35*
ACH #300165							
06/29/26	Vendor	LAKELAND ELECTRIC	060426-3760-ACH	05/04-06/04/26	BILL PRD 05/04-06/04/26	001-543013-53901	$18.45
						ACH Total	*$18.45*
ACH #300166							
06/29/26	Vendor	LAKELAND ELECTRIC	060426-0049-ACH	05/04-06/04/26	BILL PRD 05/4-06/04/26	001-543002-53901	$455.95
						ACH Total	*$455.95*
ACH #300167							
06/29/26	Vendor	LAKELAND ELECTRIC	060426-0051-ACH	05/04-06/04/26 Electric	Electricity - Streetlights	001-543013-53901	$72.67
						ACH Total	*$72.67*
ACH #300168							
06/29/26	Vendor	LAKELAND ELECTRIC	060426-1473-ACH	5/4-6/5/26	BILL PRD 5/4-6/4/26	001-543013-53901	$64.92
						ACH Total	*$64.92*
						Account Total	**$88,791.02**
						Total Amount Paid	**$88,791.02**

July 13, 2026

GLCDD26001P

Mr. Michael Perez, District Manager
Golden Lakes Community Development District
313 Campus Street
Celebration, Florida 34747

RE: **CONTINUING ENGINEERING SERVICES FY 2027 – GOLDEN LAKES CDD**

Dear Mr. Perez,

Pursuant to the Board of Supervisors' specific direction, Pennoni Associates Inc. will perform non-project specific miscellaneous engineering and surveying services for the District during the 2027 fiscal year. Pennoni will invoice the District for these services on a time and expense basis in accordance with our Master Agreement for Consulting Engineering Services with an estimated not-to-exceed fee of $75,000. Our fees for authorized services will be in accordance with our current Schedule of Hourly Rates and Reimbursable Costs (attached).

Please acknowledge your approval of this engagement letter for Fiscal Year 2027 by having this letter signed by the appropriate authorized agent for the District and returned to us. We sincerely appreciate the opportunity to assist the Golden Lakes Community Development District with its ongoing engineering and surveying needs.

Sincerely,
PENNONI ASSOCIATES INC.

Steven C. Shealey
Senior Consultant

Justin Duncan, PE
Regional Vice President

ACCEPTED BY: ____

Signature **Date**

____

Print Name and Title

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PENNONI ASSOCIATES INC.
GENERAL TERMS & CONDITIONS
[GLCDD26001]

1. Unless withdrawn sooner, proposals are valid for thirty (30) days.
2. The technical and pricing information in proposals is the confidential and proprietary property of Pennoni Associates Inc. ("Pennoni") or any Pennoni subsidiary or affiliate. Client agrees not to use or to disclose to third parties any technical or pricing information without Pennoni's written consent.
3. The agreement created by the Client's acceptance of a proposal and these Terms & Conditions is hereinafter referred to as the "Agreement." If a proposal is submitted to Client and Client fails to return a signed copy of the proposal but knowingly allows Pennoni to proceed with the services, then Client shall be deemed to have accepted the terms of the proposal and these General Terms & Conditions. If there is a conflict or inconsistency between any express term or condition in the proposal and these General Terms & Conditions, then the proposal shall take precedence. The proposal and these General Terms & Conditions constitute the entire Agreement, and supersede any previous agreement or understanding.
4. Payment is due upon receipt of invoices as submitted. If Client chooses to make any payment via major credit card, Client agrees to pay a 3% surcharge or 1.03 times the total amount invoiced. Client agrees to pay interest at the rate of 1½ percent per month on invoices that are more than 30 days past due. If an invoice is 30 or more days past due, then Pennoni may suspend services and refuse to release work on this Agreement or any other agreement between Client and Pennoni until Client has paid all amounts due. Unless Pennoni receives written notice of Client's dispute of an invoice within 30 days of the invoice date, the invoice will be presumed correct. If payment is not made in accordance with the Agreement, then Client agrees to pay reasonable costs and attorney's fees incurred by Pennoni to collect payment.
5. All drawings, sketches, specifications and other documents ("Documents") in any form, including electronic, prepared by Pennoni are instruments of Pennoni's services, and as such are and shall remain Pennoni's property. Upon payment in accordance with the Agreement, Client shall have the right to use and reproduce the Documents solely for the purposes of constructing, remediating, using or maintaining the project contemplated by the Agreement ("Project"). The Documents are prepared for use on this Project only, and are not appropriate for use on other projects, any additions or alterations of the Project, or completion of the Project by others. Client shall not use the Documents in violation of this paragraph without Pennoni's express written consent; and such use is at the Client's sole risk. Client agrees to indemnify, defend and hold harmless Pennoni from any claims, damages, losses, liabilities and expenses arising from such prohibited use.
6. The proposed fees and schedule constitute Pennoni's best estimate of the charges and time required to complete the Project. As the Project progresses, facts uncovered may dictate revisions in scope, schedule or fee. The hourly rate schedule for services provided on a time and material basis will be subject to increases annually.
7. Fee and schedule commitments will be subject to change for delays caused by Client's failure to provide specified facilities or information, or for delays caused by third parties, unpredictable occurrences or force majeure.
8. Where the method of payment is based on time and materials, Client agrees that the following will apply: The minimum time segment for charging work is one-quarter hour, except the minimum time segment for charging of field survey work is four (4) hours. Client reimbursable expenses include travel and living expenses of personnel when away from the home office on business connected with the Project; subcontractor and subconsultant costs; identifiable communications, mailing and reproduction costs; identifiable drafting and stenographic supplies; and expendable materials and supplies purchased specifically for the Project. A ten (10) percent administrative and handling charge will be added to client reimbursable expenses.
9. Client's termination of this Agreement will not be effective unless Client gives Pennoni seven (7) days prior written notice with accompanying reasons and details, and affords Pennoni an opportunity to respond. Where the method of payment is "Lump Sum," Client agrees that the final invoice will be based on services performed to the effective date of cancellation, plus an equitable adjustment to provide for costs Pennoni incurred for commitments made prior to cancellation. Where the method of payment is time and materials, Client agrees that the final invoice will include all services and direct expenses up to the effective date of cancellation plus an equitable adjustment to provide for costs Pennoni incurred for commitments made prior to cancellation.
10. Pennoni will maintain at its own expense Workman's Compensation insurance, Commercial General Liability insurance, and Professional Liability insurance.
11. Neither the Client nor Pennoni shall assign this Agreement without the written consent of the other.

12. Pennoni does not represent or warrant that any permit or approval will be issued by any governmental or regulatory body. Pennoni will endeavor to prepare applications for such permit or approval in conformance with applicable requirements; but, in view of the complexity of and the frequent changes in applicable rules and regulations and interpretations by the authorities, Pennoni cannot guarantee that any such application will be considered complete or will conform to all applicable requirements.

13. Pennoni will perform its work in accordance with generally accepted professional standards. THERE ARE NO OTHER WARRANTIES, EXPRESSED OR IMPLIED. This Agreement is solely for the benefit of the Client and its successors. There is no third-party beneficiary of this Agreement.

14. CLIENT AND PENNONI HAVE CONSIDERED THE RISKS AND REWARDS ASSOCIATED WITH THIS PROJECT, AS WELL AS PENNONI'S TOTAL FEE FOR SERVICES. CLIENT AGREES THAT, TO THE FULLEST EXTENT PERMITTED BY LAW, PENNONI'S TOTAL AGGREGATE LIABILITY (INCLUDING THE LIABILITY OF ITS OFFICERS, DIRECTORS, EMPLOYEES, AGENTS, SUBCONTRACTORS AND CONSULTANTS) TO THE CLIENT (AND ANYONE CLAIMING BY, THROUGH OR UNDER THE CLIENT) FOR ANY AND ALL INJURIES, CLAIMS, LOSSES, EXPENSES OR DAMAGES ARISING OUT OF THIS AGREEMENT FROM ANY CAUSE OR CAUSES IS LIMITED TO THE TOTAL FEE RECEIVED BY PENNONI UNDER THIS AGREEMENT OR $50,000, WHICHEVER IS GREATER. SUCH CAUSES INCLUDE, BUT ARE NOT LIMITED TO, PENNONI'S NEGLIGENCE, ERRORS, OMISSIONS, STRICT LIABILITY, OR BREACH OF CONTRACT OR WARRANTY.

    IN THE EVENT THE CLIENT IS UNABLE TO ACCEPT THE ABOVE LIMITATION OF LIABILITY, PENNONI AGREES TO INCREASE THE LIMITATION TO $1,000,000 UPON ITS RECEIPT, PRIOR TO PERFORMING ANY SERVICES, OF CLIENT'S WRITTEN AGREEMENT TO PAY AN ADDITIONAL SUM OF NOT LESS THAN 10% OF THE TOTAL FEE UNDER THIS AGREEMENT OR $1,000, WHICHEVER IS GREATER.

15. Client shall make no claim against Pennoni unless the Client first provides a written certification, executed by an independent design professional, specifying those acts or omissions which the independent design professional contends is a violation of generally accepted professional standards and upon which the claim will be premised. The independent design professional must be licensed to practice in the state where the Project is located and in the discipline related to the claim. Client agrees that the independent design professional's certification is a condition precedent to the Client's right to institute any judicial proceeding.

16. If required under the scope of services, Pennoni shall visit the Project site to become generally familiar with the progress and quality of the work for which Pennoni prepared contract documents, and Pennoni shall not make exhaustive or continuous onsite inspections. Pennoni's services do not include supervision or direction of the contractor's work. Observation by Pennoni field representatives shall not excuse the contractor for defects or omissions in its work. Pennoni shall not control construction means, methods, techniques, sequences, or procedures, and the contractor is solely responsible for all work on the Project, including safety of all persons and property.

17. If Client does not retain Pennoni to render construction phase services, then Client waives any claim it may have against Pennoni and agrees to indemnify, defend, and hold harmless Pennoni from any loss or liability, including attorneys fees and other defense costs, arising out of or related to the interpretation of Pennoni's plans and specifications, the review of shop drawings, the evaluation of contractor's request for change orders, or the failure to detect and correct obvious errors or omissions in Pennoni's plans and specifications.

18. Unless and until a court determines that Pennoni's preparation or approval of maps, drawings, opinions, reports, surveys, change orders, designs, specifications and/or Pennoni's giving or failure to give instructions is the primary cause of any damage, claim, loss or expenses, Client shall indemnify, defend and hold harmless Pennoni and its officers, employees and consultants from and against all damages, claims, losses or expenses, including reasonable attorneys fees and other costs of defense, arising out of this Agreement. In the event the Client is required to defend Pennoni under this paragraph, Pennoni shall have the right to select its attorneys.

19. Client agrees to pay reasonable expert witness fees if Pennoni or any of its employees is subpoenaed to testify as a fact or opinion witness in any court proceeding, arbitration, or mediation to which the Client is a party.

20. Unless otherwise provided in this proposal, Pennoni shall have no responsibility for the discovery, presence, handling, removal, or disposal of hazardous materials or underground structures at the Project site.

21. Client and Pennoni waive consequential damages arising out of this Agreement.

22. This Agreement shall be governed by the laws of the State of Florida.

23. Both Pennoni and Client agree to waive the right to subrogation for covered losses and each shall obtain similar waivers from Owner, subcontractors, property and casualty insurers, and any other party involved in this Project.

RESOLUTION 2026-08

THE ANNUAL APPROPRIATION RESOLUTION OF THE GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT (THE "DISTRICT") RELATING TO THE ANNUAL APPROPRIATIONS AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027

WHEREAS, the District Manager has, prior to the fifteenth (15^{th}) day of June, 2026, submitted to the Board of Supervisors (the "Board") a proposed budget for the next ensuing budget year along with an explanatory and complete financial plan for each fund of the Golden Lakes Community Development District, pursuant to the provisions of Section 190.008(2)(a), Florida Statutes; and

WHEREAS, at least sixty (60) days prior to the adoption of the proposed annual budget (the "Proposed Budget"), the District filed a copy of the Proposed Budget with the local governing authorities having jurisdiction over the area included in the District pursuant to the provisions of Section 190.008(2)(b), Florida Statutes; and

WHEREAS, the Board set August 3, 2026, as the date for a public hearing thereon and caused notice of such public hearing to be given by publication pursuant to Section 190.008(2)(a), Florida Statutes; and

WHEREAS, Section 190.008(2)(a), Florida Statutes, requires that, prior to October 1, of each year, the District Board by passage of the Annual Appropriation Resolution shall adopt a budget for the ensuing fiscal year and appropriate such sums of money as the Board deems necessary to defray all expenditures of the District during the ensuing fiscal year; and

WHEREAS, the District Manager has prepared a Proposed Budget, whereby the budget shall project the cash receipts and disbursements anticipated during a given time period, including reserves for contingencies for emergency or other unanticipated expenditures during the fiscal year.

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

Section 1. Budget

a. That the Board of Supervisors has reviewed the District Manager's Proposed Budget, a copy of which is on file with the Office of the District Treasurer and the Office of the Recording Secretary, and hereby approves certain amendments thereto, as shown in Section 2 below.

b. That the District Manager’s Proposed Budget, as amended by the Board, is hereby adopted in accordance with the provisions of Section 190.008(2)(a), Florida Statutes, and incorporated herein by reference; provided, however, that the comparative figures contained in the adopted budget may be subsequently revised as deemed necessary by the District Manager to reflect actual revenues and expenditures for Fiscal Year 2026 and/or revised projections for Fiscal Year 2027.

c. That the adopted budget, as amended, shall be maintained in the Office of the District Treasurer and the District Recording Secretary and identified as “The Budget for Golden Lakes Community Development District for the Fiscal Year Ending September 30, 2027”, as adopted by the Board of Supervisors on August 3, 2026.

Section 2. Appropriations

There is hereby appropriated out of the revenues of the Golden Lakes Community Development District, for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027, the sum of $1,351,272.25 to be raised by the levy of assessments and otherwise, which sum is deemed by the Board of Supervisors to be necessary to defray all expenditures of the District during said budget year, to be divided and appropriated in the following fashion:

TOTAL GENERAL FUND	$1,216,807.83
DEBT SERVICE FUND	$134,464.42
TOTAL ALL FUNDS	$ 1,351,272.25

Section 3. Supplemental Appropriations

The Board may authorize by resolution, supplemental appropriations or revenue changes for any lawful purpose from funds on hand or estimated to be received within the fiscal year as follows:

a. Board may authorize a transfer of the unexpended balance or portion thereof of any appropriation item.

b. Board may authorize an appropriation from the unappropriated balance of any fund.

c. Board may increase any revenue or income budget amount to reflect receipt of any additional unbudgeted monies and make the corresponding change to appropriations or the unappropriated balance.

The District Manager and Treasurer shall have the power within a given fund to authorize the transfer of any unexpected balance of any appropriation item or any portion thereof, provided such transfers do not exceed Ten Thousand Dollars ($10,000) or have the effect of causing more than 10% of the total appropriation of a given program or project to be transferred previously approved transfers included. Such transfer shall not have the effect of causing a more than

$10,000 or 10% increase, previously approved transfers included, to the original budget appropriation for the receiving program. Transfers within a program or project may be approved by the Board of Supervisors. The District Manager or Treasurer must establish administrative procedures which require information on the request forms proving that such transfer requests comply with this section.

Introduced, considered favorably, and adopted this 3rd day of August, 2026.

ATTEST:

BOARD OF SUPERVISORS OF THE GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT

____
Secretary

By:___________________________

Its:___________________________

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Golden Lakes
Community Development District

FISCAL YEAR 2027

PROPOSED BUDGET V3

June 24, 2026

CLEAR PARTNERSHIPS

COLLABORATION LEADERSHIP EXCELLENCE ACCOUNTABILITY RESPECT

Table of Contents

Golden Lakes

Community Development District

Operating Budget

FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

General Fund 001

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 2/28/2026	PROJECTED March- 9/30/2026	TOTAL PROJECTED FY 2026	% +/(-) Budget	ANNUAL BUDGET FY 2027
REVENUES						
Interest - Investments	$50,000.00	$21,825.00	$28,175.00	$50,000.00	0%	$43,290.00
Interest - Tax Collector	$0.00	$2,555.00	$0.00	$2,555.00	0%	$0.00
Special Assmnts- Tax Collector	$1,159,947.00	$1,095,304.00	$64,643.00	$1,159,947.00	0%	$1,155,638.36
Special Assmnts- Other	$64,105.00	$60,532.00	$3,573.00	$64,105.00	0%	$64,105.00
Special Assmnts- Delinquent	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Special Assmnts- Discounts	-$48,962.00	-$55,671.00	$6,709.00	-$48,962.00	0%	-$46,225.53
Other Miscellaneous Revenues	$0.00	$1,850.00	$0.00	$1,850.00	0%	$0.00
Settlements	$0.00	$545,000.00	$0.00	$545,000.00	0%	$0.00
TOTAL REVENUES	**$1,225,090.00**	**$1,671,395.00**	**$103,100.00**	**$1,774,495.00**	**45%**	**$1,216,807.83**
EXPENDITURES						
Administrative						
P/R-Board of Supervisors	$12,000.00	$4,400.00	$7,600.00	$12,000.00	0%	$12,000.00
FICA Taxes	$918.00	$214.00	$0.00	$214.00	-77%	$0.00
ProfServ-Engineering	$75,000.00	$17,157.00	$57,843.00	$75,000.00	0%	$75,000.00
ProfServ-Legal Services	$40,000.00	$37,473.00	$53,711.30	$91,184.30	128%	$60,000.00
ProfServ-Mgmt Consulting	$44,558.00	$18,566.00	$25,992.00	$44,558.00	0%	$45,894.74
ProfServ-Property Appraiser	$16,000.00	$0.00	$16,000.00	$16,000.00	0%	$16,000.00
ProfServ-Special Assessment	$11,705.00	$11,705.00	$0.00	$11,705.00	0%	$11,705.00
ProfServ-Web Site Development	$1,800.00	$388.00	$1,412.00	$1,800.00	0%	$1,800.00
Auditing Services	$25,000.00	$3,500.00	$21,500.00	$25,000.00	0%	$25,000.00
Postage and Freight	$1,200.00	$17.00	$1,183.00	$1,200.00	0%	$1,600.00
Insurance - General Liability	$10,433.00	$9,218.00	$1,215.00	$10,433.00	0%	$10,048.00
Printing and Binding	$500.00	$0.00	$500.00	$500.00	0%	$500.00
Legal Advertising	$2,300.00	$651.00	$1,649.00	$2,300.00	0%	$2,300.00
Miscellaneous Services	$300.00	$128.00	$172.00	$300.00	0%	$500.00
Misc-Assessment Collection Cost	$21,800.00	$22,003.00	$0.00	$22,003.00	1%	$23,112.77
Annual District Filing Fee	$175.00	$175.00	$0.00	$175.00	0%	$175.00
ProfServ-Legal Litigation	$60,000.00	$24,186.00	$35,814.00	$60,000.00	0%	$0.00
Total Administrative	**$323,689.00**	**$149,781.00**	**$224,591.30**	**$374,372.30**	**16%**	**$285,635.51**
Field						
ProfServ-Field Management	$22,200.00	$1,850.00	$20,350.00	$22,200.00	0%	$10,000.00
Contracts-Security Services	$250,000.00	$103,536.00	$148,401.60	$251,937.60	1%	$264,600.00
Contracts-Landscape	$105,000.00	$40,863.00	$64,137.00	$105,000.00	0%	$103,620.00
Security-Roving Parking Patrol	$5,000.00	$237.00	$4,763.00	$5,000.00	0%	$5,000.00
Communication - Teleph - Field	$4,500.00	$2,277.00	$3,263.70	$5,540.70	23%	$6,000.00
Utility - Access Gate	$7,500.00	$2,869.00	$4,112.23	$6,981.23	-7%	$8,000.00
Electricity - General	$38,000.00	$14,334.00	$20,545.40	$34,879.40	-8%	$38,000.00
Electricity - Streetlights	$22,000.00	$8,378.00	$12,008.47	$20,386.47	-7%	$22,000.00

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 2/28/2026	PROJECTED March- 9/30/2026	TOTAL PROJECTED FY 2026	% +/(-) Budget	ANNUAL BUDGET FY 2027
Utility - Irrigation	$1,200.00	$792.00	$1,135.20	$1,927.20	61%	$2,200.00
R&M-Common Area	$40,000.00	$20,744.00	$29,733.07	$50,477.07	26%	$40,000.00
R&M-Gate	$5,000.00	$2,137.00	$3,063.03	$5,200.03	4%	$5,000.00
R&M-Irrigation	$15,000.00	$6,652.00	$9,534.53	$16,186.53	8%	$15,000.00
R&M-Ponds	$25,000.00	$9,920.00	$14,218.67	$24,138.67	-3%	$15,000.00
R&M-Roads & Alleyways	$25,000.00	$0.00	$25,000.00	$25,000.00	0%	$25,000.00
R&M-Stormwater System	$100,000.00	$0.00	$100,000.00	$100,000.00	0%	$75,000.00
R&M-Streetlights	$10,000.00	$335.00	$9,665.00	$10,000.00	0%	$10,000.00
R&M-Trees and Trimming	$10,000.00	$0.00	$10,000.00	$10,000.00	0%	$13,000.00
R&M-Security Cameras	$2,500.00	$0.00	$2,500.00	$2,500.00	0%	$2,500.00
Misc-Contingency	$25,000.00	$600.00	$24,400.00	$25,000.00	0%	$19,400.00
Bottled Water Delivery	$900.00	$431.00	$469.00	$900.00	0%	$1,250.00
Op Supplies - Gatehouse	$300.00	$0.00	$300.00	$300.00	0%	$300.00
Pressure Washing	$0.00	$0.00	$0.00	$0.00	0%	$25,000.00
Landscaping - Mulching	$0.00	$0.00	$0.00	$0.00	0%	$16,120.00
Landscaping - Annuals	$0.00	$0.00	$0.00	$0.00	0%	$22,000.00
Fountain	$0.00	$0.00	$0.00	$0.00	0%	$4,000.00
Total Field	**$714,100.00**	**$215,955.00**	**$507,599.90**	**$723,554.90**	**1%**	**$747,990.00**
Reserves						
Pavement Loan (P&I)	$108,862.00	$0.00	$108,862.00	$108,862.00	0%	$110,974.42
Reserve - Infrastructure	$25,000.00	$0.00	$25,000.00	$25,000.00	0%	$25,000.00
Reserve - Roadways	$25,000.00	$0.00	$25,000.00	$25,000.00	0%	$25,000.00
Interest Expense	$24,304.00	$0.00	$24,304.00	$24,304.00	0%	$22,207.90
Total Reserves	**$183,166.00**	**$0.00**	**$183,166.00**	**$183,166.00**	**0%**	**$183,182.32**
TOTAL EXPENDITURES	**$1,220,955.00**	**$365,736.00**	**$915,357.20**	**$1,281,093.20**	**5%**	**$1,216,807.83**
Excess (deficiency) of revenues Over (under) expenditures	$4,135.00	$1,305,659.00	-$812,257.20	$493,401.80	11832%	$0.00
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance		-$154,993.00	$0.00	-$154,993.00	0%	$0.00
TOTAL OTHER SOURCES (USES)	**$0.00**	**-$154,993.00**	**$0.00**	**-$154,993.00**		**$0.00**
Net change in fund balance		$1,150,666.00	-$812,257.20	$338,408.80	0%	$0.00
FUND BALANCE, BEGINNING	$994,263.00	$994,263.00	$0.00	$994,263.00	0%	$1,332,671.80
FUND BALANCE, ENDING	**$994,263.00**	**$2,144,929.00**	**-$812,257.20**	**$1,332,671.80**	34%	**$1,332,671.80**

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

Beginning Fund Balance - Fiscal Year 2027		$1,332,671.80	
Net Change in Fund Balance - Fiscal Year 2027		$0.00	
Reserve for New Loan - FY27 Additions		$183,182.32	
Total Funds Available (Estimated) - 09/3027		**$1,515,854.12**	

FISCAL YEAR 2027 RESERVE FUND ANALYSIS

ALLOCATION OF AVAILABLE FUNDS

Less: First Quarter Operating Reserve		$304,201.96	(1)
Reserves - Renewal & Replacement Prior Years	210,285		(2)
Reserves - Roadways Prior Years	338,752		(2)
Reserves - Sidewalks Prior Years	25,000		(2)
Reserves - Streetlights Prior Years	25,000		(2)
Reserves - Infrastructure Prior Years	75,000		(2)
Reserves - Recreational Facilities Prior Years	45,025	$719,062.00	(2)
Estimated Remaining Undesignated Cash as of 9/30/2027		**$1,023,263.96**	
Total Unassigned (undesignated) Cash		**$492,590.16**	

Notes

(1) Represents approximately 3 months of operating expenditures
(2) Assigned by board in FY25

Budget Narrative
Fiscal Year 2027

REVENUES

Interest-Investments

The District earns interest on its operating accounts.

Special Assessments–Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessment - Other

The District will levy a Non-Ad Valorem assessment for the paving project within the District to pay for the paving project during the Fiscal Year. The additional money collected will be used as a reserve.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Financial and Administrative

P/R Board of Supervisors

Chapter 190 of the Florida Statutes allows for members of the Board of Supervisors to be compensated $200 per meeting at which they are in attendance.

Professional Services-Engineering

The District's engineer provides general engineering services to the District, i.e., attendance and preparation for board meetings when requested, review of invoices, and other specifically requested assignments.

Professional Services- Legal Services

The District's attorney provides general legal services to the District, i.e., attendance and preparation for Board meetings, review of contracts, agreements, resolutions, and other research as directed or requested by the BOS District manager.

Professional Services- Management Consulting

The district receives Management, Accounting and Administrative services as part of a Management agreement with Inframark. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement with a moderate anticipated increase.

Professional Services- Property Appraiser

The Property Appraiser provides the District with a listing of the legal description of each property parcel within the District boundaries, and the names and addresses of the owners of such property. The District reimburses the Property Appraiser for necessary administrative costs incurred to provide this service. Per Florida statutes, administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing computer equipment, postage, and programming. The fiscal year budget costs are based on a maximum of 2% of the anticipated assessment collections.

Budget Narrative
Fiscal Year 2027

<u>Administrative (cont'd)</u>

Professional Services-Special Assessment
These fees are for preparation of the annual assessment roll that is certified to the tax collector.

Professional Services-Website Development
Inframark will be providing website development. Go Daddy.com will provide email and archiving services.

Auditing Services
The district is required to conduct an annual audit of its financial records by an independent Certified Public Accounting firm. The Budgeted amount for the fiscal year is based on historical cost.

Postage & Freight
Actual Postage and/or freight used for District mailings including agenda packages; vendor checks and other correspondence.

Insurance-General Liability
The District's General Liability & Public Officials Liability Insurance policy is with EGIS Insurance Advisors specializing in providing insurance coverage to governmental agencies. The budgeted amount for the fiscal year is based on prior year premiums plus a 10% increase to be conservative.

Printing & Binding
Cost of copies used in the preparation of agenda packages, required mailings, and other special projects.

Legal Advertising
The District is required to advertise various notices for Board meetings and other public hearings in a newspaper of general circulation.

Miscellaneous Services
Bank charges and any other miscellaneous expenses that are incurred during the year.

Miscellaneous-Assessment Collection Costs
The District reimburses the Tax Collector for necessary administrative costs. Per the Florida statutes administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Annual District Filing Fee
The District is required to pay an annual fee of $175 to the Department of Economic Opportunity Division of Community Development.

<u>Field</u>

Professional Services - Field Management
The District has a contract with Inframark for the operation of the District's facilities and its contractors.

Contracts - Security Services
The District currently has a contract with a vendor to provide security services for the District.

Budget Narrative
Fiscal Year 2027

Field (cont'd)

Contracts - Landscape
The District will contract with a vendor to provide the landscape maintenance of the common areas.

Contracts - Security Roving Patrol
Roving patrol to inspect and enforce parking and towing restrictions.

Communication - Telephone Field
Phone expenses in the field.

Utility - Access Gate
The District has utility accounts with Lakeland Electric and Polk County for electrical usage for the District's gatehouse.

Electricity - General
The District has utility accounts with Lakeland Electric and Tampa Electric for street lighting leases and usage for the District's facilities and assets. Costs are based on historical expenses.

Electricity - Streetlighting
The District has utility accounts with Lakeland Electric and Tampa Electric for street lighting usage for the District's facilities and assets.

Utility - Irrigation
Irrigation for Grandview Island.

R&M - Common Area
Repairs and maintenance of common areas.

R&M Gate
The repairs and maintenance of the gatehouse.

R&M Irrigation
The repairs and maintenance for irrigation (Sprinkler system).

R&M Ponds
Repairs and maintenance of the District's Ponds.

R&M Roads & Alleyways
Repairs and maintenance for the District's roads.

R&M - Stormwater System
Reserves on the Stormwater System for any necessary cleaning or to correct any issues for the new fiscal year.

R&M Streetlights
Repair and maintenance for the District's streetlights from Deal Electric.

R&M Trees & Trimming
Landscape maintenance for trimming and removal of trees.

R&M Security Cameras
Repairs and replacement of security cameras.

Budget Narrative
Fiscal Year 2027

<u>Field (cont'd)</u>

Misc. - Contingency
This category provides funds for field expenditures that may not have been budgeted anywhere else.

Bottled Water Delivery
Ready Refresh water delivery for gatehouse.

OP Supplies - Gatehouse
Cost of supplies for the gatehouse.

Pressure Washing
Cost of pressure washing for the District.

Landscaping – Mulching
Cost of mulch to be done throughout the District.

Landscaping – Annuals
Cost of Annuals to be done throughout the District.

Fountain
Cost of fountain repairs and maintenance.

<u>Reserves</u>

Pavement Loan
These are funds that will be used for the roadway project.

Interest Expense
The district pays interest expense on the outstanding debt twice a year.

Reserve Infrastructure
Reserves for the district's infrastructure.

Reserve Roadways
Reserves for the district's roads.

Golden Lakes

Community Development District

Debt Service Budget

FY 2027

Summary of Revenues Expenditures and Changes in Fund Balance

Fiscal Year 2027 Budget

Series 2021 Bonds

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2026	ACTUAL THRU 2/28/2026	PROJECTED March- 9/30/2026	TOTAL PROJECTED FY 2026	% +/(-) Budget	ANNUAL BUDGET FY 2027
REVENUES						
Interest - Investments	$0.00	$264.00	$0.00	$264.00	0%	$0.00
Special Assmnts- Tax Collector	$0.00	$0.00	$0.00	$0.00	0%	$64,104.87
Special Assmnts- Discounts	$0.00	$0.00	$0.00	$0.00	0%	-$2,564.19
TOTAL REVENUES	**$0.00**	**$264.00**	**$0.00**	**$264.00**	**0%**	**$61,540.68**
EXPENDITURES						
Debt Service						
ProfServ-Trustee Fees	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Loan-Pavement	$0.00	$0.00	$0.00	$0.00	0%	$110,974.42
Interest Expense	$24,304.00	$13,200.00	$11,104.00	$24,304.00	0%	$22,207.90
Cost of Issuance	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Miscellaneous Collection Cost	$0.00	$0.00	$0.00	$0.00	0%	$1,282.10
Total Debt Service	**$24,304.00**	**$13,200.00**	**$11,104.00**	**$24,304.00**	**0%**	**$134,464.42**
TOTAL EXPENDITURES	**$24,304.00**	**$13,200.00**	**$11,104.00**	**$24,304.00**		**$134,464.42**
Excess (deficiency) of revenues Over (under) expenditures	-$24,304.00	-$12,936.00	-$11,104.00	-$24,040.00	-1%	-$72,923.74
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance		$12,200.00	$0.00	$12,200.00	0%	$0.00
TOTAL OTHER SOURCES (USES)	**$0.00**	**$12,200.00**	**$0.00**	**$12,200.00**		**$0.00**
Net change in fund balance		-$736.00	-$11,104.00	-$11,840.00	0%	-$72,923.74
FUND BALANCE, BEGINNING	$14,956.00	$14,956.00	$0.00	$14,956.00	0%	$3,116.00
FUND BALANCE, ENDING	**-$9,348.00**	**$14,220.00**	**-$11,104.00**	**$3,116.00**	-133%	**-$69,807.74**

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT					
	$45,597.00	**$45,962.00**	**$46,327.00**		**$46,692.00**
Series 2021 Bonds	$0.00	$0.00	$0.00		$0.00

Period Ending	Outstanding Balance	Principal	Interest	Debt Service	Annual Debt Service
5/1/2022	$1,000,000.00		$13,795.83	$13,795.83	$13,795.83
11/1/2022	$1,000,000.00		$19,250.00	$19,250.00	
5/1/2023	$1,000,000.00	$102,762.76	$19,250.00	$122,012.76	$141,262.76
11/1/2023	$897,237.24		$17,271.82	$17,271.82	
5/1/2024	$897,237.24	$104,756.87	$17,271.82	$122,028.69	$139,300.51
11/1/2024	$792,480.37		$15,255.25	$15,255.25	
5/1/2025	$792,480.37	$106,789.69	$15,255.25	$122,044.94	$137,300.19
11/1/2025	$685,690.68		$13,199.55	$13,199.55	
5/1/2026	$685,690.68	$108,861.95	$13,199.55	$122,061.50	$135,261.05
11/1/2026	$576,828.73		$11,103.95	$11,103.95	
5/1/2027	$576,828.73	$110,974.42	$11,103.95	$122,078.37	$133,182.32
11/1/2027	$465,854.31		$8,967.70	$8,967.70	
5/1/2028	$465,854.31	$113,127.89	$8,967.70	$122,095.59	$131,063.29
11/1/2028	$352,726.42		$6,789.98	$6,789.98	
5/1/2029	$352,726.42	$115,323.14	$6,789.98	$122,113.12	$128,903.10
11/1/2029	$237,403.28		$4,570.01	$4,570.01	
5/1/2030	$237,403.28	$117,560.99	$4,570.01	$122,131.00	$126,701.01
11/1/2030	$119,842.29		$2,306.96	$2,306.96	
5/1/2031	$119,842.29	$119,842.29	$2,306.96	$122,149.25	$124,456.21
		$1,000,000.00	$211,226	$1,211,226	$1,211,226

Budget Narrative
Fiscal Year 2027

REVENUES

Interest Investments

The District earns interest on their operating accounts and other investments.

Special Assessments–Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District to pay for the operating expenditures during the Fiscal Year. The collection will be provided by the Tax Collector pursuant to Section 197.3632, Florida Statutes, which is the Uniform Collection Methodology.

Special Assessments-Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payment of assessments only when collected by the Tax Collector. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES

Administrative

Miscellaneous-Assessment Collection Costs

The District reimburses the Tax Collector for necessary administrative costs. Per the Florida statutes administrative costs shall include, but not be limited to, those costs associated with personnel, forms, supplies, data processing, computer equipment, postage, and programming. The District also compensates the Tax Collector for the actual cost of collection or 2% on the amount of special assessments collected and remitted, whichever is greater. The assessment collection cost is based on a maximum of 2% of the anticipated assessment collections.

Debt Service

Principal Debt Retirement

The District pays regular principal payments annually in order to pay down/retire the debt.

Interest Expense

The District pays interest expense on the debt twice during the year.

Summary of Revenues Expenditures and Changes in Fund Balance
Fiscal Year 2027 Budget
Golf Reserve Fund

ACCOUNT DESCRIPTION	ADOPTED BUDGET FY 2026	ACTUAL THRU 2/28/2026	PROJECTED March- 9/30/2026	TOTAL PROJECTED FY 2026	% +/(-) Budget	ANNUAL BUDGET FY 2027
REVENUES						
Interest - Investments	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Special Assmnts- Tax Collector	$142,511.00	$134,569.00	$7,942.00	$142,511.00	0%	$142,511.46
Special Assmnts- Discounts	-$5,700.00	-$6,482.00	$782.00	-$5,700.00	0%	-$5,700.46
TOTAL REVENUES	**$136,811.00**	**$128,087.00**	**$8,724.00**	**$136,811.00**	**0%**	**$136,811.00**
EXPENDITURES						
Administrative						
ProfServ-Property Appraiser	$1,425.00	$0.00	$1,425.00	$1,425.00	0%	$1,425.11
Misc-Assessmnt Collection Cost	$2,850.00	$2,562.00	$288.00	$2,850.00	0%	$2,850.23
Total Administrative	**$4,275.00**	**$2,562.00**	**$1,713.00**	**$4,275.00**	**0%**	**$4,275.34**
Golf Course						
R&M-Golf Course	$0.00	$0.00	$0.00	$0.00	0%	$0.00
Total Golf Course	**$0.00**	**$0.00**	**$0.00**	**$0.00**	**0%**	**$0.00**
TOTAL EXPENDITURES	**$4,275.00**	**$2,562.00**	**$1,713.00**	**$4,275.00**		**$4,275.34**
Excess (deficiency) of revenues Over (under) expenditures	$132,536.00	$125,525.00	$7,011.00	$132,536.00	0%	$132,535.66
OTHER FINANCING SOURCES (USES)						
Contribution to (Use of) Fund Balance		$142,793.00	$0.00	$142,793.00	0%	$0.00
TOTAL OTHER SOURCES (USES)	**$0.00**	**$142,793.00**	**$0.00**	**$142,793.00**		**$0.00**
Net change in fund balance		$268,318.00	$7,011.00	$275,329.00	0%	$132,535.66
FUND BALANCE, BEGINNING	-$262,692.00	-$262,692.00	$0.00	-$262,692.00	0%	$12,637.00
FUND BALANCE, ENDING	**-$130,156.00**	**$5,626.00**	**$7,011.00**	**$12,637.00**	-110%	**$145,172.66**

PAR VALUE OF BONDS AFTER ANNUAL PRINCIPAL PAYMENT	11/1/2024	11/1/2025	11/1/2026	11/1/2027
Golf Reserve Fund	$0.00	$0.00	$0.00	$0.00

Golden Lakes

Community Development District

Supporting Budget Schedule

FY 2027

Assessment Summary

Phase	Village	General Fund 001 FY 2027	General Fund 001 FY 2026	General Fund 001 Dollar Change	Golf Reserve Fund 402 FY 2027	Golf Reserve Fund 402 FY 2026	Golf Reserve Fund 402 Dollar Change	Paving Assessment 203 FY 2027	Paving Assessment 203 FY 2026	Paving Assessment 203 Dollar Change	Series 2017 Debt Service FY 2027	Series 2017 Debt Service FY 2026	Series 2017 Debt Service Dollar Change	Total Assessments per Unit FY 2027	Total Assessments per Unit FY 2026	Total Assessments per Unit Dollar Change	O&M Units	2017 DS Units	2021 DS Units	Paving Assmt Units
1A	Cascades/	$1,042.32	$1,042.32	$0.00	$234.78	$234.78	$0.00	$62.34	$62.34	$0.00	$440.22	$440.22	$0.00	$1,779.66	$1,779.66	$0.00	30	30	30	30
	Island Lake	$1,137.08	$1,137.08	$0.00	$234.78	$234.78	$0.00	$62.34	$62.34	$0.00	$440.22	$440.22	$0.00	$1,874.42	$1,874.41	$0.00	11	11	11	11
1B	Clearpointe	$1,042.32	$1,042.32	$0.00	$234.78	$234.78	$0.00	$62.62	$62.62	$0.00	$440.22	$440.22	$0.00	$1,779.94	$1,779.94	$0.00	40	40	40	38
2A	Osprey Landing	$1,895.13	$1,895.13	$0.00	$234.78	$234.78	$0.00	$126.41	$126.41	$0.00	$440.22	$440.22	$0.00	$2,696.54	$2,696.54	$0.00	43	43	43	43
2B	Reflections	$2,463.66	$2,463.67	$0.00	$234.78	$234.78	$0.00	$144.26	$144.26	$0.00	$440.22	$440.22	$0.00	$3,282.92	$3,282.92	$0.00	44	44	44	44
2BN	Eaglebrooke North	$2,918.49	$2,918.50	$0.00	$234.78	$234.78	$0.00	$158.01	$158.01	$0.00	$440.22	$440.22	$0.00	$3,751.51	$3,751.51	$0.00	124	124	124	124
2C	Osprey Landing West	$2,094.11	$2,094.12	$0.00	$234.78	$234.78	$0.00	$124.80	$124.80	$0.00	$440.22	$440.22	$0.00	$2,893.91	$2,893.91	$0.00	48	48	48	47
3	Viewpointe	$1,042.32	$1,042.32	$0.00	$234.78	$234.78	$0.00	$60.60	$60.60	$0.00	$440.22	$440.22	$0.00	$1,777.92	$1,777.92	$0.00	26	26	26	26
5A	Eaglebrooke	$1,042.32	$1,042.32	$0.00	$234.78	$234.78	$0.00	$56.76	$56.76	$0.00	$440.22	$440.22	$0.00	$1,774.08	$1,774.08	$0.00	53	53	53	53
V	Villages	$1,023.37	$1,023.37	$0.00	$234.78	$234.78	$0.00	$42.85	$42.85	$0.00	$440.22	$440.22	$0.00	$1,741.22	$1,741.22	$0.00	35	35	35	33
VH	Vista Hills	$2,368.91	$2,368.91	$0.00	$234.78	$234.78	$0.00	$134.09	$134.09	$0.00	$440.22	$440.22	$0.00	$3,178.00	$3,178.00	$0.00	23	23	23	23
VH2	Vista Hills II	$2,653.18	$2,653.18	$0.00	$234.78	$234.78	$0.00	$134.09	$134.09	$0.00	$440.22	$440.22	$0.00	$3,462.27	$3,462.27	$0.00	14	14	14	14
WW	Whisper Woods	$2,463.66	$2,463.67	$0.00	$234.78	$234.78	$0.00	$123.93	$123.93	$0.00	$440.22	$440.22	$0.00	$3,262.60	$3,262.60	$0.00	57	57	57	57
G	Grandview	$1,146.55	$1,146.55	$0.00	$234.78	$234.78	$0.00	$60.48	$60.48	$0.00	$440.22	$440.22	$0.00	$1,882.03	$1,882.03	$0.00	59	59	59	59
																	607	**607**	**607**	**602**

ASSESSMENT INCREASE ANALYSIS

Phase	Village	Per Product	Per Unit O&M % Increase	Per Unit O&M $ Increase
		Assessment Increase		$0.00
1A	Cascades/	$0.00	0%	$0.00
	Island Lake	$0.00	0%	$0.00
1B	Clearpointe	$0.00	0%	$0.00
2A	Osprey Landing	$0.00	0%	$0.00
2B	Reflections	$0.00	0%	$0.00
2BN	Eaglebrooke North	$0.00	0%	$0.00
2C	Osprey Landing West	$0.00	0%	$0.00
3	Viewpointe	$0.00	0%	$0.00
5A	Eaglebrooke	$0.00	0%	$0.00
V	Villages	$0.00	0%	$0.00
VH	Vista Hills	$0.00	0%	$0.00
VH2	Vista Hills II	$0.00	0%	$0.00
WW	Whisper Woods	$0.00	0%	$0.00
G	Grandview	$0.00	0%	$0.00
	Total	$0.00	*Collection costs included*	

ASSESSMENT TREND ANALYSIS - GENERAL FUND

FY 2027	FY 2026	FY 2025	FY 2024	FY 2023
$1,042.32	$1,042.32	$887.41	$780.29	$743.16
$1,137.08	$1,137.08	$968.09	$851.22	$810.72
$1,042.32	$1,042.32	$887.41	$780.29	$743.16
$1,895.13	$1,895.13	$1,613.48	$1,418.71	$1,351.20
$2,463.66	$2,463.67	$2,097.52	$1,844.32	$1,756.56
$2,918.49	$2,918.50	$2,484.76	$2,184.81	$2,080.84
$2,094.11	$2,094.12	$1,782.89	$1,567.67	$1,493.07
$1,042.32	$1,042.32	$887.41	$780.29	$743.16
$1,042.32	$1,042.32	$887.41	$780.29	$743.16
$1,023.37	$1,023.37	$871.28	$766.10	$729.65
$2,368.91	$2,368.91	$2,016.85	$1,773.38	$1,689.00
$2,653.18	$2,653.18	$2,258.87	$1,986.19	$1,891.68
$2,463.66	$2,463.67	$2,097.52	$1,844.32	$1,756.56
$1,146.55	$1,146.55	$976.15	$858.32	$817.47

RESOLUTION 2026-09

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT IMPOSING SPECIAL ASSESSMENTS AND CERTIFYING AN ASSESSMENT ROLL; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the Golden Lakes Community Development District (the "District") is a local unit of special-purpose government established pursuant to Chapter 190, Florida Statutes for the purpose of providing, operating and maintaining infrastructure improvements, facilities and services to the lands within the District; and

WHEREAS, the District has constructed or acquired various infrastructure improvements and provides certain services in accordance with the District's adopted Improvement Plan and Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District ("Board") hereby determines to undertake various operations and maintenance activities described in the District's budget for Fiscal Year 2027 ("Operations and Maintenance Budget"), attached hereto as Exhibit "A" and incorporated by reference herein; and

WHEREAS, the District must obtain sufficient funds to provide for the operation and maintenance of the services and facilities provided by the District as described in the District's budget for Fiscal Year 2027; and

WHEREAS, the provision of such services, facilities, and operations is a benefit to lands within the District; and

WHEREAS, Chapter 190, Florida Statutes, provides that the District may impose special assessments on benefited lands within the District; and

WHEREAS, the District has previously levied an assessment for debt service, which the District now desires to collect on the tax roll pursuant to the Uniform Method and which is also indicated on Exhibit "A"; and

WHEREAS, Chapter 197, Florida Statutes, provides a mechanism pursuant to which such special assessments may be placed on the tax roll and collected by the local tax collector ("Uniform Method"); and

WHEREAS, the District has previously evidenced its intention to utilize this Uniform Method; and

WHEREAS, the District has approved an Agreement with the Property Appraiser and Tax Collector of Polk County to provide for the collection of the special assessments under the Uniform Method; and

WHEREAS, it is in the best interests of the District to proceed with the imposition of the special assessments; and

WHEREAS, it is in the best interests of the District to adopt the Assessment Roll of the Golden Lakes Community Development District (the "Assessment Roll") attached to this Resolution as Exhibit "B" and incorporated as a material part of this Resolution by this reference, and to certify the Assessment Roll to the Polk County Tax Collector pursuant to the Uniform Method; and

WHEREAS, it is in the best interests of the District to permit the District Manager to amend the Assessment Roll, certified to the Polk County Tax Collector by this Resolution, as the Property Appraiser updates the property roll for Polk County, for such time as authorized by Florida law; and

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

SECTION 1. BENEFIT. The provision of the services, facilities, and operations as described in Exhibit "A" confer a special and peculiar benefit to the lands within the District, which benefits exceed or equal the costs of the assessments. The allocation of the costs to the specially benefited lands is shown in Exhibit "B."

SECTION 2. ASSESSMENT IMPOSITION. A special assessment for operation and maintenance as provided for in Chapter 190, Florida Statutes, is hereby imposed and levied on benefited lands within the District in accordance with Exhibit "B."

SECTION 3. COLLECTION. The collection of the operation and maintenance special assessments shall be at the same time and in the same manner as Polk County taxes in accordance with the Uniform Method. The District shall also collect its previously levied debt service assessment pursuant to the Uniform Method, as indicated on Exhibit "B."

SECTION 4. ASSESSMENT ROLL. The District's Assessment Roll, attached to this Resolution as Exhibit "B," is hereby certified to the Polk County Tax Collector and shall be collected by Polk County Tax Collector in the same manner and time as Polk County taxes. The proceeds therefrom shall be paid to the Golden Lakes Community Development District.

SECTION 5. ASSESSMENT ROLL AMENDMENT. The District Manager shall keep apprised of all updates made to the Polk County property roll by the Property Appraiser after the date of this Resolution; and shall amend the District's Assessment Roll in accordance with any such updates, for such time as authorized by Florida law, to the Polk County property roll. After any amendment of the Assessment Roll, the District Manager shall file the updates to the tax roll in the District records.

SECTION 6. SEVERABILITY. The invalidity or unenforceability of any one or more provisions of this Resolution shall not affect the validity or enforceability of the remaining portions of this Resolution, or any part thereof.

SECTION 7. EFFECTIVE DATE. This Resolution shall take effect upon the passage and adoption of this Resolution by the Board of Supervisors of the Golden Lakes Community Development District.

PASSED AND ADOPTED this 3rd day of August, 2026.

ATTEST:

BOARD OF SUPERVISORS OF THE GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT

____
Assistant Secretary

By:____________________________

Its: ____________________________

EXHIBIT "A"

EXHIBIT "B"

RESOLUTION 2026-10

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT ADOPTING GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Golden Lakes Community Development District (the "District") is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida ("HB 7013") and creating Section 189.0694, Florida Statutes; and

WHEREAS, pursuant to HB 7013 and Section 189.0694, Florida Statutes, beginning October 1, 2024, the District shall establish goals and objectives for the District and create performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, the District Manager has prepared the attached goals, objectives, and performance measures and standards and presented them to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached goals, objectives and performance measures and standards.

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

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the goals, objectives and performance measures and standards as provided in **Exhibit A.** The District Manager shall take all actions to comply with Section 189.0694, Florida Statutes, and shall prepare an annual report regarding the District's success or failure in achieving the adopted goals and objectives for consideration by the Board of the District.

SECTION 3. If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 3rd day of August 2026.

ATTEST:

GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT

____
Secretary/Assistant Secretary

____
Chair, Board of Supervisors

Exhibit A: Performance Measures/Standards and Annual Reporting

Exhibit A

INFRAMARK
COMMUNITY MANAGEMENT

Memorandum

To: Board of Supervisors

From: District Management

Date: 7/27/26

RE: HB7013 – Special Districts Performance Measures and Standards

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To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during its 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2026), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

District Management has identified the following key categories to focus on for Fiscal Year 2027 and develop statutorily compliant goals for each:

- Community Communication and Engagement
- Infrastructure and Facilities Maintenance
- Financial Transparency and Accountability

Additionally, special districts must provide an annual reporting form to share with the public that reflects whether the goals and objectives were met for the year. District Management has streamlined these requirements into a single document that meets both the statutory requirements for goal/objective setting and annual reporting.

The proposed goals/objectives and the annual reporting form are attached as exhibit A to this memo. District Management recommends that the Board of Supervisors adopt these goals and objectives to maintain compliance with HB7013 and further enhance its commitment to the accountability and transparency of the District.

Exhibit A:
Goals, Objectives, and Annual Reporting Form

Golden Lakes Community Development District ("District")
Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least four regular Board of Supervisors ("Board") meetings per year to conduct District-related business and discuss community needs.
Measurement: Number of public Board meetings held annually as evidenced by meeting minutes and legal advertisements.
Standard: A minimum of four Board meetings were held during the fiscal year.
Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of each meeting in accordance with Florida Statutes, using at least two communication methods.
Measurement: Timeliness and method of meeting notices as evidenced by posting to the District's website, publishing in local newspaper of general circulation, and/or via electronic communication.
Standard: 100% of meetings were advertised in accordance with Florida Statutes on at least two mediums (e.g., newspaper, District website, electronic communications).
Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly District website checks.
Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.
Standard: 100% of monthly website checks were completed by District Management or third party vendor.
Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.
Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.
Standard: 100% of site visits were successfully completed as described within District Management services agreement
Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.
Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to District's infrastructure and related systems.
Standard: Minimum of one inspection was completed in the fiscal year by the District's engineer.
Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.
Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on the District's website and/or within District records.
Standard: 100% of budget approval and adoption were completed by the statutory deadlines and posted to the District's website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the District's website the most recent versions of the following documents: Florida Auditor General link (https://flauditor.gov/) to obtain current and past annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.
Measurement: Florida Auditor General link (https://flauditor.gov/) to the Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the District's website.
Standard: District's website contains 100% of the following information: Department of Financial Services link to obtain Annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the Florida Auditor General link (https://flauditor.gov/) to the results to the District's website for public inspection, and transmit to the State of Florida.
Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing Board approval and annual audit is available on the District's website and transmitted to the State of Florida.
Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the District's website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

SIGNATURES:
Chair/Vice Chair: ______________________________ Date: ____________________
Printed Name: ________________________________
Golden Lakes Community Development District

District Manager: ______________________________ Date: ____________________
Printed Name: ________________________________
Golden Lakes Community Development District

RESOLUTION 2026-11

A RESOLUTION OF THE GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT ADOPTING THE ANNUAL MEETING SCHEDULE FOR FISCAL YEAR 2026/2027

WHEREAS**,** the Golden Lakes Community Development District (the "District") is a local unit of special-purpose government organized and existing in accordance with Chapter 190, Florida Statutes, and situated entirely within Polk County, Florida; and

WHEREAS, the District is required by Florida law to prepare an annual schedule of its regular public meetings which designates the date, time and location of the District's meetings; and

WHEREAS, the Board has proposed the Fiscal Year 2026/2027 annual meeting schedule as attached in **Exhibit A**;

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

1. The Fiscal Year 2026/2027 annual public meeting schedule attached hereto and incorporated by reference herein as Exhibit A is hereby approved and will be published and filed in accordance with the requirements of Florida law.

This Resolution shall become effective immediately upon its adoption.

PASSED AND ADOPTED THIS 3rd DAY OF AUGUST, 2026.

ATTEST:	**GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT**
______________________________	______________________________
Asst. Secretary	Chair / Vice Chair

EXHIBIT "A"

BOARD OF SUPERVISORS MEETING DATES
GOLDEN LAKES COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027

October 5, 2026
November 2, 2026
December 7, 2026
January 4, 2027 *(Workshop)*
February 1, 2027
March 1, 2027 *(Workshop)*
April 5, 2027
May 3, 2027 *(Budget Workshop)*
June 7, 2027 *(Preliminary Budget Meeting)*
August 2, 2027 (*Budget Public Hearing)*
September 13, 2027 *(Workshop) (Second Monday due to* ***Labor Day)***

The Board of Supervisors of the Golden Lakes Community Development District will hold regular meetings and workshops for Fiscal Year 2026/2027 at the Club at Eaglebrooke, 1300 Eaglebrooke Boulevard, Lakeland, Florida on the first Monday of the following months, at 5:30 p.m. unless otherwise noted.

Proposal

Proposal No.: **393870**
Proposed Date: 06/05/26

PROPERTY:	FOR:
Golden Lakes CDD - Maintenance Michael Perez 1300 Eaglebrooke Boulevard Lakeland, FL 33813	Aeration - Top Dress

Aeration & Top Dressing Proposal

Your lawn's overall health, root strength, and ability to absorb water and nutrients are directly affected by soil compaction and thatch buildup. To restore optimal growing conditions and improve turf quality, we recommend a combined **Core Aeration** and **Top Dressing** service. These two services work together to reduce soil compaction, improve nutrient availability, and create a stronger, greener, more resilient lawn.

Scope of Work

1. Core Aeration

We will mechanically remove small plugs of soil from the turf to relieve compaction and promote natural biological processes.

Benefits:

- Increases oxygen flow to the root zone
- Improves water penetration and reduces runoff
- Enhances nutrient uptake
- Breaks down thatch naturally
- Stimulates deeper, stronger root growth
- Creates channels for improved microbial activity

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2. Top Dressing

Following aeration, we will apply a thin, even layer of premium topdressing material (compost blend based on turf needs).

Benefits:

- Adds organic matter to poor or sandy soils
- Improves soil structure and pH stability
- Enhances drainage in heavy/compact soils
- Encourages beneficial microbial activity
- Smooths uneven lawn areas
- Helps newly aerated cores break down faster
- Promotes healthier, greener turf long-term

ITEM	QTY	UOM	TOTAL
Median Islands			
MC: Aeration			$5,244.75
Command Soil	47.00	Yard	
Aerator + Top-Dresser w/ operator	40.00	HR	
Fuel Surcharge	1.00	EA	
		Total:	**$5,244.75**

LMP Guarantee: Any alteration from these specs involving additional costs will be executed only upon written order and will become an extra charge over and above estimate.

Standard Warranty: Lagrees to warranty irrigation, drainage and lighting for 1 year, trees and palms for 6 months, shrubs and ground cover for 3 months, and sod for 30 days. This warranty is subject to and specifically limited by the following:

Warranty is not valid on relocated material, annuals and any existing irrigation, drainage and lighting systems. Warranty in not valid on new plant material or sod installed without automatic irrigation. Warranty does not cover damage from pests or disease encountered on site, act of God, or damaged caused by others. Failure of water or power source not caused by LMP will void warranty. The above identified warranty periods commence upon the date of completion of all items included in this proposal. Standard Warranty does not modify or supersede any previously written agreement.
LMP is not responsible for damage to non-located underground.

Residential Agreement: A deposit or payment in full will be required before any work will begin. Any and all balance will be due upon job completion in full, unless otherwise noted in writing. All work will be performed in a workman like manner in accordance to said proposal. Any additional work added to original proposal will require written approval, may require additional deposits and will be due on completion with any remaining balances owed.

DUE TO THE NATURE OF MATERIAL COST VOLATILITY, WE ARE CURRENTLY HOLDING PRICING FOR THIRTY (30) DAYS FROM PROPOSAL DATE

Signature (Owner/Property Manager) **Date**

Printed Name (Owner/Property Manager)

Signature - Representative **Date**