

BRIGHTON LAKES
COMMUNITY
DEVELOPMENT DISTRICT
MAY 7, 2020

AGENDA PACKAGE

DUE TO COVID-19B
BOARD MEETING WILL BE
HELD VIA
CONFERENCE CALL
800-747-5150
ACCESS CODE: 8185960#

Brighton Lakes Community Development District

Agenda Page 2

Marcial Rodriguez, Jr. Chairman
Brenda Jennings, Vice-Chair
Michelle Incandela, Assistant Secretary
John Crary, Assistant Secretary
Mark Peters, Assistant Secretary

Kristen Suit, District Manager
Tucker Mackie, District Counsel
Mark Vincutonis, District Engineer
Ariel Medina, Field Supervisor
Freddy Blanco, Assistant Field Manager
Gerry Frawley, CDD Landscaping & Maintenance Liaison

April 27, 2020

Board of Supervisors
Brighton Lakes Community Development District

Dear Board Members:

A regular meeting of the Board of Supervisors of Brighton Lakes Community Development District will be held on Thursday May 7, 2020 at 6:00 PM. The meeting will be conducted by **teleconference: 800-747-5150, Access Code: 8185960#**, pursuant to Executive Orders 20-52 and 20-69 issued by Florida Governor Ron DeSantis due to the current COVID-19 public health emergency. While it is necessary to hold the meeting utilizing communications technology, the District fully encourages public participation in a safe and efficient manner. Additionally, participants are encouraged to submit questions and comments to the District Manager at least 24 hours in advance of the meeting by email to kristen.suit@inframark.com to facilitate the Board's consideration of such questions and comments during the meeting. The email subject should be "*Written Comments: Brighton Lakes May 7, 2020*" and the email must provide your name, address and email address. Future meetings may be cancelled, or locations and technology may be changed, so please refer to the District's website www.brightonlakescdd.org for current information.

1. **PLEDGE OF ALLEGIANCE**
2. **CALL TO ORDER/ROLL CALL**
3. **PUBLIC COMMENTS [Limited to 3 Minutes]**
4. **CDD LANDSCAPE AND MAINTENANCE LIAISON REPORT**
5. **VENDOR REPORTS**
 - A. Bladerunner
 - B. Magnosec
 - i. Proposal from Magnosec Security for Additional Days of Coverage – *page 6*
 - C. Sitex
 - D. Envera
 - i. Proposals from Envera per Electrical Assessment Summary – *page 14*
6. **BUSINESS ADMINISTRATION**
 - A. Consideration of Minutes of the Board of Supervisors Meeting Held on March 5, 2020 – *page 17*
 - B. Consideration of Financial Statement for March 2020 - *page 27*
 - C. Consideration of Check Register and Invoices for March 2020 - *emailed separately*
 - D. Consideration of FY2019 Financial Audit Report by Grau & Associates – *page 43*
 - E. Consideration of Resolution 2020-06, Confirming the District's Use of the Osceola County Supervisor of Elections to Conduct the District's Election of Supervisors in Conjunction with the General Election – *page 74*
7. **BUSINESS ITEMS**
 - A. Discussion of Encroachment Tracking Chart – *page 78*

- B. Consideration of Kariba Court Buffer Easement and Maintenance Guidelines – *page 80*
- C. Discussion Regarding FY 2020/2021 Budget and Assessments -*page 83*

8. STAFF REPORTS

- A. Field Manager – *page 104*
 - i. Follow-up Item Status Update – *page 121*
 - ii. Proposal for Pump Area Renovation – *page 123*
- B. District Engineer
 - i. Annual Engineer Report – *page 126*
- C. District Counsel
- D. District Manager

9. SUPERVISOR REQUESTS

10. ADJOURNMENT

I look forward to seeing you at the meeting. Please call me if you have any questions.

Sincerely,

Kristen Suit
District Manager

Fifth Order of Business

5Bi



License # B1700193
600 N Thacker Ave.
Suite D-35,
Kissimmee, FL 34741
888-883-5877

Proposal

This Proposal deals with the provision of Security Services to:

Brighton Lakes CCD

Accepted by _____

Date: _____

Signature: _____

Contents

- Company Overview.
- Key Personnel.
- Security Officers.
- Contract Overview.
- Security Undertakings – How Can We Help.
- Remuneration.

Company Overview

MagnoSec, Corp. is a Licensed High-End Security Company in the State Of Florida, License # B1700193, with full public liability, vehicular and workers compensation insurance.

MagnoSec, Corp. is a BBB Certified Business (A+ Grade).

OWNERS/FOUNDERS:

- **Lemuel Rivera** is the President of MagnoSec, Corp. He is a former International Police Mentor with over 24 years of experience in Security, Law Enforcement, Anti-terrorism, Body Guard, & Investigations.
- **Mark O. Schissler** is the Chairman of MagnoSec. He is a U.S. Air force Lt. General (Three-Star General) retired with over 35 years military experience.

With this team at the helm you will benefit directly from this experience, knowledge and proven skills, which we are more than happy to freely share with our clients, coupled with our pro-active hands on management style and a work ethos based on honesty and integrity.

MagnoSec, Corp. understands that in today's economy value for money coupled with excellent professional customer service is paramount to our clients.

MagnoSec, Corp's structure sets us apart from conventional National and Multi-National companies, who merely provide an Account Manager, who may have little or no practical experiences.

Key Personnel

As a part of our duties, we recruit, test, screen & hire the best officers for you.

All scheduled security services will be personally managed and directed by Mr. Lemuel Rivera or his Operations Manager, which removes the layers of personnel that can exist between officer and authorized manager.

MagnoSec, Corp. provides all our clients with a toll free telephone number to enable contact with Mr. Lemuel Rivera or a designated member of staff 24 hours per day, 365 days per year.

This provision is also accessible to on-duty officers throughout their deployment.

Security Officers

All security officers employed by MagnoSec, Corp., are fully trained and maintain a Class D Security License issued by the Florida State Department in accordance with Florida State Statute Chapter #493.

All security officers are further vetted by us, including criminal and credit background checks, and are subject to random drug and alcohol testing programs.

All security officers follow our strict Zero Tolerance to Discrimination Policy.

Officers are professional, courteous, and fully trained to perform their specific duties. Officers will be selected to best suit your requirements to ensure that you, our clients, receive the high level of service you expect.

MagnoSec, Corp's officers will not become engaged in retaliatory or unprofessional language or behavior while on duty.

MagnoSec, Corp's officers will not engage in or display any behavior that may be construed to be derogatory or inflammatory in nature regarding any particular race, color, religion or persuasion of any nature whatsoever.

MagnoSec, Corp's officers will not become confrontational towards residents, employees, owners or guests under any circumstances. **If you don't like the officer's performance, we replace them immediately, until you're 100% satisfied.**

Contract Overview

MagnoSec, Corp will only provide professional and courteous security officers.

MagnoSec, Corp will install, subject to approval by the appropriate entity, warning signs at the entrances to the community. These signs will also carry the company's logo and toll free telephone number. (Optional)

All security officers will be familiar with the geography and working practices of the community and will assist any resident, staff member, owner or guest to the best of their ability to resolve any issues that may arise.

All personnel will wear a corporate uniform and official patch.

Security Undertakings – How Can We Help

MagnoSec, Corp's officers will provide security and patrol all streets within the community to deter crime, nuisance and disorder, and ensure a safe and pleasant environment for all of the residents, staff, owners and guests.

MagnoSec, Corp will work with the representatives to ensure that all applicable Federal, State and local By-Laws are upheld in a fair and even manner with any breaches being reported in an appropriate and timely fashion.

MagnoSec, Corp will assist and cooperate with any Law Enforcement or other Emergency Service personnel as necessary, offering our services as a point of contact if required.

Our officers will ensure, if so required, that other contractors attending the community are monitored.

MagnoSec, Corp officers will monitor and inspect the community perimeter and challenge any persons found within the common easement areas, to the rear and sides of properties, especially along the boundary fence lines.

MagnoSec, Corp will assist the Company to enforce a trespass protocol to deter unwelcome persons, according to Florida Statutes 810.09.

Our officers will be very diligent as Fire Watch for any fire alarm, fire sprinkler, or fire suppression system out of order, or if an outage is preplanned for a period to exceed four hours.

MagnoSec, Corp officers will make physical inspections of the communal pool area to enforce policy rules as smoking, alcohol, storms, lighting, pool pass, guests, sounds, minors alone, etc., and maintenance unit ensuring that these areas are being used appropriately and are free from damage.

MagnoSec, Corp can assist you to develop and/or enforce gymnasiums, kids playgrounds, basketball, volleyball & tennis courts policy to ensure that only authorized persons use the facility and that it is used in accordance with written rules and restrictions, particularly, but not limited to, no alcohol policies, etc.

MagnoSec, Corp officers will secure these areas, if so required, as part of the patrol duties, and will use their professional training to respond in different situations as apply.

MagnoSec, Corp will work with the client to ensure that, as requested and appropriate, local deeds and restrictions, such as but not limited to, parking restrictions, vehicle storage, trash issues, pet policies, architectural or maintenance issues, etc. are adhered to and if necessary will gather photographic evidence, advise residents as to appropriate compliance and report such violations to the appropriate representative.

MagnoSec, Corp will also assist, if required, in monitoring and utilizing images gathered by any security camera system and the safe custody thereof.

The on duty security officer will maintain a daily duty log outlining their actions.

The designated representatives of the Company will be furnished with a synopsis of the security officer's daily reports upon request, at a time frame of their choosing, such as daily, weekly, bi-weekly or monthly.

MagnoSec, Corp will provide a 24/7 Real Time & Online Platform to perform this job with the best quality & cutting-edge technology available.

Every time our officers write daily & incident reports, MagnoSec managers evaluates and analyzes the data through our advance "Incident Analytics" to determine the best action to minimize non-welcome situations. We also count with a Report Edition Manager to correct and assist with any report that the officers produce, for a better understanding to the client.

Any issues deemed serious will be brought to the immediate attention of the appropriate representative, including urgent maintenance issues such as inoperative streetlights, water leaks, etc. irrespective of the above synopsis time frame. MagnoSec, Corp and its staff will undertake any other lawful requests made by the client within its remit as a private security provider.

MagnoSec, Corp will also provide a personalized phone number at the post, to make sure you will always have access to the officer in an urgent case or as needed.

Remuneration

MagnoSec, Corp will invoice the Company every 2 weeks, at a rate per trained and licensed unarmed officer per hour contracted at \$16.00 (40-56 hours a week).

What else is included for the same price?

- 24/7 Live Customer Service
- Live Supervisor
- Virtual Supervisor – Checkpoints, GPS & Geo-fence Alert Tracking System
- Online Monitoring
- Real-Time Security Online Platform + Reporting & Set Up + Edition Manager
- Personalized Phone number for the post (Your number is #407-818-0089)
- On the Job Training to our security officers/guards
- Direct contact with the officer (All residents can directly contact security)
- More supervision of the officer through GPS & Geo-fence Alert Tracking System
- Monthly/bi-monthly/quarterly/yearly incidents report
- Peace of Mind with the pricing; no surprise invoices or hidden costs
- \$3,000,000 General Liabilities Insurance (including terrorism acts)
- \$1,000,000 Workers Compensation Insurance
- MagnoSec guarantees the service or you don't pay

Sales Tax not included (If apply). Public Holidays will be invoiced at the rate of 1 1/2 (1 and 1 half) of the regular contracted hourly rate per officer per hour. Invoiced services are to be paid within 15 days of receipt. MagnoSec will represent YOU with the highest standards to bring credibility and prestige to you, while protecting lives and assets.

5Di

Envera Grounding Assessment for Brighton Lakes CDD

Per District request during the September CDD meeting, Envera performed a grounding assessment on all (3) entrances to Brighton Lakes CDD. Envera then hired 3rd party Electrician, Tri City Electric to perform an independent assessment and provide recommendations. Summary listed below.

Volta Gate:

Envera Assessment- Original ground measured 83.9 Ohms of resistance, Drove 2 new Ground rods, now measures 19.3 Ohms.

Tri-City Assessment- Ohms of resistance meets code, recommends installing surge protection on the high voltage.

Kariba Gate:

Envera Assessment- Original ground measure 3.04 Ohms of Resistance, up to code.

Tri-City Assessment- While performing the assessment the Tri-City Electrician found the ground wire was broken underground. He will be sending the service department a quote to repair. He recommends installing surge protection on the high voltage.

Main Gate:

Envera Assessment- Original ground measured 43.4 Ohms of resistance, Drove existing Ground 10 feet deeper, now measures 24 Ohms.

Tri-City Assessment- Ohms of resistance meets code, recommends installing surge protection on the high voltage.

Ditek recommends less than 25 Ohms of resistance for proper surge protection. All gates now meet that standard on the low voltage side.

Sixth Order of Business

6A

MINUTES OF MEETING

BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT

The meeting of the Board of Supervisors of the Brighton Lakes Community Development District was held Thursday, March 5, 2020 at 6:00 p.m. at the Brighton Lakes Clubhouse, 4250 Brighton Lakes Boulevard, Kissimmee, FL 34746

Present and constituting a quorum were:

Marcial Rodriguez, Jr	Chairman
Brenda Jennings	Vice-Chair
Michelle Incandela	Assistant Secretary
John Crary	Assistant Secretary
Mark Peters	Assistant Secretary

Also present were:

Kristen Suit	District Manager
Tucker Mackie – <i>by phone</i>	District Attorney
Mark Vincutonis	District Engineer
Gerry Frawley	Landscape & Maintenance CDD Liaison
Lumuel Rivera	Magnosec
Heather Lyons	Envera
Brian Fackler	Sitex

The following is a summary of the minutes and actions taken at the March 5, 2020 meeting of the Brighton Lakes CDD.

FIRST ORDER OF BUSINESS Pledge of Allegiance

- The Pledge of Allegiance was recited.

SECOND ORDER OF BUSINESS Roll Call

- Ms. Suit called the roll and a quorum was established.

THIRD ORDER OF BUSINESS Audience Comments

- Audience comments were received.
 - Status on tree trimming issue between the CDD and HOA.
 - Light on the right-hand side of the bridge is out.
 - Security is leaving at 9:00 p.m.
 - Exterior lights at basketball courts were not on as of yesterday.

FOURTH ORDER OF BUSINESS **Approval of Minutes**

A. Minutes of January 16, 2020 Meeting

- Ms. Suit asked if there were any corrections, deletions or changes to the minutes.

There being none,

On MOTION by Ms. Jennings, seconded by Ms. Incandela with all in favor the minutes of January 16, 2020 were approved as presented. 5-0

EIGHTH ORDER OF BUSINESS **Presentation of the Fiscal Year 2021 Proposed Budget**

A. Follow-Up Discussion from Board of Supervisors' Workshop Held on March 5, 2020

- Ms. Suit outlined the workshop discussion noting the highwater mark was set at \$1.2 million.

B. Consideration of Resolution 2020-05, Approving the Proposed Budget and Setting the Public Hearing for July 2, 2020 at 6:00 p.m.

On MOTION by Ms. Incandela, seconded by Mr. Rodriguez, Jr with all in favor Resolution 2020-05, a resolution of the Board of Supervisors of the Brighton Lakes Community Development District approving proposed budgets for fiscal year 2020/2021; declaring special assessments to fund the proposed budgets pursuant to Chapters 170, 190 and 197, Florida Statutes; setting the public hearings for July 2, 2020 at 6:00 pm; addressing publication; addressing severability; and providing an effective date was adopted. 5-0

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

A. Financial Statements

- Ms. Suit asked if the Board had any questions as it relates to the financials. There being none,

On MOTION by Mr. Rodriguez, Jr, seconded by Ms. Incandela with all in favor the financial statements were approved. 5-0

B. Check Register and Invoices

- Ms. Suit asked if the Board had any questions as it relates to the check register and invoices which was provided separately.

On MOTION by Ms. Incandela, seconded by Ms. Jennings with all in favor the check register and invoices were approved. 5-0

FIFTH ORDER OF BUSINESS

Update Regarding Completed Bush Hog Maintenance

- Mr. Frawley reported the bush hog work is mostly done.
 - There are a couple of small areas on Kariba Court which have not yet been settled.
 - On Maracaibo behind the houses there is a lot which has not been done. The property line has to be resolved.
 - Discussion continued on the Kariba Court easement issue.
 - Mr. Crary addressed guidelines he and Mr. Frawley drafted that they feel will resolve the issue.
 - Mr. Frawley noted they need to define what the Board wants done in the easement.
 - Discussion continued on property lines, easements and proper maintenance.
 - The guidelines were further discussed with a change being made to #2(s) to read "the extent of the clearing will be at the discretion of the Board."
 - The plantings/landscaping were discussed with the question being do the materials remaining prevent the proper maintenance of the easement area.
 - Mr. Vincutonis addressed note six on two different plats noting it is a CDD easement for their maintenance. The CDD needs to be able to maintain their landscaping that was originally installed by the developer and any additional landscaping the Board wants to install there to provide a buffer between the homes and Pine Ridge and to allow for the drainage swale in the back, so it does not get overgrown.
 - Ms. Mackie addressed the language on the plats noting this may be the distinction being there is one segment governed by language in one and another segment by the language in a different one.

- 118 ○ Changes to the guidelines are: #1 to replace “proper drainage” with
- 119 “maintenance”, #2(s) to read “the extent of the clearing will be at the
- 120 discretion of the Board.”
- 121 ○ The areas with clusters of palms will be pruned, cleared and mulched.
- 122 ○ To be able to get the mowers in the easement area - plantings/landscaping to
- 123 be removed if it impedes or likely to impede maintenance.
- 124 ○ Ms. Mackie will determine the language within the guidelines.

SEVENTH ORDER OF BUSINESS Vendor Reports

- 127 • Ms. Heather Lyons, Envera Systems, reported:
 - 128 ○ Two service items since the last meeting.
 - 129 ○ All additional cameras have been installed.
- 130 • Mr. Frawley had a question regarding the app and whether they need to make
- 131 changes. Ms. Lyons noted they will send to the implementation specialist, but
- 132 she believes the IP addresses should automatically popup.
- 133 • Mr. Medina noted Envera has been very helpful in coordinating the paver
- 134 installation.
- 135 • Mr. Rodriguez, Jr addressed the kiosk noting the plastic protecting the camera is
- 136 scuffed or damaged. Ms. Lyon noted this is due to trucks hitting it.
- 137 • Mr. Crary had a question as it relates to grounding at the Kariba Court gates. Ms.
- 138 Lyons provided a proposal from Tri-City for the repair of the ground wire.

On MOTION by Mr. Peters, seconded by Ms. Jennings
with all in favor the Tri-City proposal to re-bond existing
service in the amount of \$677.00 was approved. 5-0

Magnosec

- 145 • Mr. Frawley addressed a language barrier with a security officer.
- 146 • Ms. Incandela questioned where they are with regard to the gentleman on the
- 147 bicycle. Mr. Frawley noted he now comes in his car, the Sheriff pointed out the
- 148 community’s procedures and as far as he knows it has not been an issue.
- 149 • Ms. Incandela suggested a workshop with security to go over what issues the
- 150 CDD is having.

- Mr. Peters addressed an issue with the language [profanity] used at the basketball courts and questioned if there are rules to be enforced. Mr. Frawley noted he needs to look at the Covenants but is sure there is something.
- A workshop will be scheduled at 5:00 p.m. prior to the May 7th meeting.
- Discussion followed on an issue with regard to a resident and a dog he was claiming to be a service animal with it being noted proper protocol was followed by staff.

Sitex

- None.

Bladerunners

- Mr. Frawley reviewed the proposals provided.

On MOTION by Ms. Incandela, seconded by Mr. Rodriguez Jr with all in favor proposal #4438 in the amount of \$1,800 and proposal #4291 in the amount of \$770 were approved. 5-0

- Mr. Frawley continued reporting on the Bladerunner activities – mulch, granular fertilizer. He has asked them to provide a proposal for the small island in the parking lot.
- Ms. Suit inquired about the outstanding items. Mr. Frawley noted when they did the bush hogging it exposed the woods which exposed the areas where people have been dumping items.
- Inframark will get a proposal for the removal of the debris.
- Mr. Frawley reported a resident has cleared a wetland area and is using it for parking of trailers and a trampoline. Ms. Incandela asked if there is something, they can send the homeowner letting them know they cannot clear this area. Ms. Mackie noted they have sent letters.
- Ms. Incandela inquired if the notices have been sent to the homeowners and they are still not in compliance, what are they looking for, direction to remove the stuff?
 - Mr. Frawley noted he is just telling them they have an ongoing problem.

- 184 ○ The consensus is remove it.
- 185 • Mr. Frawley continued noting another area with a raised garden built on CDD
- 186 property and another with a white fence eight feet into CDD property. There is
- 187 a home at Sweetspire is a home that has encroached on CDD property where
- 188 their house backs up to the pond – they have put conduit under the ground, up
- 189 lighting, shrubs/trees and irrigation taking over quite a bit of CDD property.
- 190 • Mr. Crary inquired as to how they organize this; t needs to be on a spreadsheet.
- 191 • Discussion followed on determining whether improvements are on District
- 192 property. Ms. Mackie noted other Districts engage their engineer to review and
- 193 determine whether it is District or homeowner property.
- 194 • Ms. Mackie suggested the spreadsheet used for notices sent be provided to Mr.
- 195 Frawley to review to confirm all the properties discussed are included. Provide
- 196 the spreadsheet at the next meeting and be prepared to make a determination.

SIXTH ORDER OF BUSINESS**CDD Landscaping & Maintenance Liaison
Report**

- 200 • Mr. Frawley presented and discussed the following on his report to the Board.
- 201 ○ The median going toward the gatehouse was struck by lightning.
- 202 ○ 50 plus sidewalk panels will be replaced beginning March 16th.
- 203 ○ Pavers will be replaced in the visitor lane. The lane will be closed; it is
- 204 scheduled for around March 23rd. The main gate will have to be open for two
- 205 days.
- 206 ○ Resurfacing and restriping of basketball and tennis courts will be the end of
- 207 this month.
- 208 ○ There are irrigation leaks along the boulevard which need repair.
- 209 ○ Curbing has been repaired with the exception of an area with a car parked in
- 210 front of it.
- 211 ○ There are two pool pump issues.
- 212 ○ The car was moved from the emergency exit; there is a basketball hoop with
- 213 blocks on it there now.
- 214 ○ Tow signs needed for additional areas.

- 215 ○ Suggested signs for the limit of people allowed on the basketball court per the
- 216 Covenants.
- 217 ○ Inquired if Inframark can reach out to KUA to see if there are any plans to
- 218 replace the streets lights with LEDs. Mr. Medina noted it will be five to eight
- 219 years.
- 220 ○ Sinkhole on Patrician that is getting quite large.
- 221 ○ Scheduling of security.
- 222 ○ House with the 8-foot fence on CDD property is 2437 Huron Circle.
- 223 ○ Throw rings for the pool. Can they get a third box?
- 224 ○ Requested community map for use during meetings. Ms. Suit noted they will
- 225 have to request the engineer produce them. Mr. Medina will check to see if
- 226 they have some at the office.

NINTH ORDER OF BUSINESS

Engineer's Report

A. Consideration of Proposals for Outstanding Items per Hanson Walter Report

- 230 • Mr. Vincutonis reported he looked at the sinkhole on Patrician Circle on the way
- 231 in. There is a proposal from Camcor in the agenda package to repair some inlets
- 232 and a proposal from Inframark. He would like to get revised proposals that
- 233 include Patrician and fine tune the cost on the other repairs and bring it back to
- 234 the next meeting.
- 235 ○ Discussion followed on the repair.

On MOTION by Ms. Incandela, seconded by Mr. Peters with all in favor for repair of curb inlets in the amount not to exceed \$20,000 was approved. 5-0

ELEVENTH ORDER OF BUSINESS

Attorney's Report

No report.

TWELFTH ORDER OF BUSINESS

Field Management Report

A. Consideration of Proposals for Outstanding Items per Hanson Walters report

- 247 • Mr. Medina outlined WO #0081006.

On MOTION by Mr. Rodriguez Jr, seconded by Ms. Incandela with all in favor work order #0081006 to repair

cracks and loose or missing concrete on mitered end
and fabriform in the amount of \$685 was approved. 5-0

B. Discussion of Security Services

- Item discussed earlier in the meeting.

C. Discussion of Kariba Court Buffer and Maintenance Easement

No discussion.

D. Proposal from Churchills to Install Chemical Feed Pump

- Mr. Medina presented the proposal to install the chemical feed pump.

On MOTION by Ms. Incandela, seconded by Mr. Peters
with all in favor the Churchill proposal #1976 to install a
chemical feed pump in the amount of \$1,357.50 was
approved. 5-0

**E. Proposal from Inframark to Install Weatherproof Boxes for Pumps and Elevate
Electrical Components**

- Mr. Medina noted he would like to withdraw the proposal.

THIRTEENTH ORDER OF BUSINESS Other Business

- Ms. Incandela addressed the Coronavirus issue noting she would like to have hand sanitizers installed in the community center.
- Ms. Incandela questioned the plan for next month, if they are not able to meet in person. Ms. Suit noted normally they cannot hold a meeting by phone, and she believes they would have to cancel. Ms. Mackie noted if things change in the future with respect to what would happen there would be some suspension of the obligations to comply with the Sunshine Law. They will follow any changes but as of now they cannot meet without three people constituting a quorum physically at the location.
- Discussion followed on monitoring if and when they have to shut the clubhouse down and who will make that decision. Ms. Mackie noted it is up to the Board and they could delegate it to a Supervisor but with what parameters, she does not know. Is it a declaration from State government that all meeting locations or schools must close, then they close down the pool. She thinks they might want to give some guidelines on when they would like the pool to be shutdown.

- 287 • If Osceola County Schools are shutdown, District facilities will be closed.

288

289 **FOURTEENTH ORDER OF BUSINESS Supervisor Requests and Comments**

- 290 • Mr. Crary requested Mr. Medina look at the sidewalks down to the Kariba Court
291 entrance is. He sees two or three places that they might want to repair.

- 292 • Mr. Crary addressed the ant activity in the playgrounds noting the playground
293 on Chipala always has a large number of ants.

294

295 **FIFTEENTH ORDER OF BUSINESS Adjournment**

296

297 On MOTION by Ms. Jennings seconded by Mr. Rodriguez Jr.
298 with all in favor the meeting adjourned. 5-0

299

300

301

302

303

Secretary

Chairman/Vice-Chair

6B

BRIGHTON LAKES
Community Development District

Financial Report

March 31, 2020

Prepared by:



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BRIGHTON LAKES
Community Development District

Financial Statements

(Unaudited)

March 31, 2020

Balance Sheet

March 31, 2020

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2015 DEBT SERVICE FUND	SERIES 2017 DEBT SERVICE FUND	TOTAL
ASSETS				
Cash - Checking Account	\$ 251,161	\$ -	\$ -	\$ 251,161
Interest/Dividend Receivables	205	-	-	205
Due From Other Funds	-	12,157	12,741	24,898
Investments:				
Certificates of Deposit - 12 Months	134,167	-	-	134,167
Money Market Account	1,211,024	-	-	1,211,024
SBA Account	12,773	-	-	12,773
Reserve Fund	-	49,477	20,991	70,468
Revenue Fund	-	277,131	183,375	460,506
TOTAL ASSETS	\$ 1,609,330	\$ 338,765	\$ 217,107	\$ 2,165,202
LIABILITIES				
Accounts Payable	\$ 57,283	\$ -	\$ -	\$ 57,283
Accrued Expenses	4,817	-	-	4,817
Due To Other Funds	24,898	-	-	24,898
TOTAL LIABILITIES	86,998	-	-	86,998
FUND BALANCES				
Restricted for:				
Debt Service	-	338,765	217,107	555,872
Assigned to:				
Operating Reserves	181,888	-	-	181,888
Reserves - Clubhouse	31,865	-	-	31,865
Reserves - Field	91,995	-	-	91,995
Reserves - Landscape	190,967	-	-	190,967
Reserves - Recreation Facilities	101,817	-	-	101,817
Reserves - Roadways	350,049	-	-	350,049
Unassigned:	573,751	-	-	573,751
TOTAL FUND BALANCES	\$ 1,522,332	\$ 338,765	\$ 217,107	\$ 2,078,204
TOTAL LIABILITIES & FUND BALANCES	\$ 1,609,330	\$ 338,765	\$ 217,107	\$ 2,165,202

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 15,000	\$ 7,500	\$ 10,123	\$ 2,623	67.49%
Room Rentals	25	25	-	(25)	0.00%
Interest - Tax Collector	350	233	469	236	134.00%
Special Assmnts- Tax Collector	962,593	886,595	900,974	14,379	93.60%
Special Assmnts- Discounts	(38,504)	(35,464)	(35,209)	255	91.44%
Other Miscellaneous Revenues	-	-	17,230	17,230	0.00%
Gate Bar Code/Remotes	1,500	750	1,181	431	78.73%
Access Cards	500	250	-	(250)	0.00%
Pool Access Key Fee	-	-	16	16	0.00%
TOTAL REVENUES	941,464	859,889	894,784	34,895	95.04%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	6,000	5,000	6,600	(1,600)	110.00%
FICA Taxes	459	383	505	(122)	110.02%
ProfServ-Arbitrage Rebate	600	-	-	-	0.00%
ProfServ-Dissemination Agent	1,000	1,000	-	1,000	0.00%
ProfServ-Engineering	7,000	3,500	3,502	(2)	50.03%
ProfServ-Legal Services	25,000	12,500	34,548	(22,048)	138.19%
ProfServ-Mgmt Consulting Serv	51,255	25,628	25,628	-	50.00%
ProfServ-Property Appraiser	751	751	239	512	31.82%
ProfServ-Special Assessment	5,305	2,652	2,652	-	49.99%
ProfServ-Trustee Fees	8,450	4,225	7,758	(3,533)	91.81%
Auditing Services	4,000	4,000	3,400	600	85.00%
Website Compliance	15,000	12,500	2,124	10,376	14.16%
Communication - Telephone	3,300	1,650	6,722	(5,072)	203.70%
Postage and Freight	1,200	600	639	(39)	53.25%
Insurance - General Liability	8,060	8,060	3,677	4,383	45.62%
Printing and Binding	5,832	2,916	2,048	868	35.12%
Legal Advertising	1,000	833	504	329	50.40%
Miscellaneous Services	2,600	1,299	681	618	26.19%
Misc-Assessmnt Collection Cost	19,252	17,732	17,315	417	89.94%
Office Supplies	800	400	467	(67)	58.38%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	167,039	105,804	119,184	(13,380)	71.35%

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending March 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
<u>Field</u>					
ProfServ-Field Management	41,390	20,695	20,695	-	50.00%
ProfServ - Field Management Onsite Staff	60,185	30,093	30,093	-	50.00%
Contracts-Landscape	217,850	108,925	108,924	1	50.00%
Electricity - General	63,000	31,500	29,626	1,874	47.03%
Utility - Water & Sewer	3,000	1,500	2,416	(916)	80.53%
R&M-Common Area	15,000	7,500	18,263	(10,763)	121.75%
R&M-Irrigation	5,200	2,600	1,200	1,400	23.08%
R&M-Lake	23,400	11,700	11,700	-	50.00%
R&M-Trees and Trimming	20,000	10,000	25,900	(15,900)	129.50%
Misc-Contingency	1,000	500	997	(497)	99.70%
Total Field	450,025	225,013	249,814	(24,801)	55.51%
<u>Gatehouse</u>					
Contracts-Security Services	89,328	44,664	50,878	(6,214)	56.96%
R&M-Gate	18,000	9,000	1,148	7,852	6.38%
Total Gatehouse	107,328	53,664	52,026	1,638	48.47%
<u>Capital Expenditures & Projects</u>					
Capital Reserve	148,300	-	34,544	(34,544)	23.29%
Total Capital Expenditures & Projects	148,300	-	34,544	(34,544)	23.29%
<u>Road and Street Facilities</u>					
R&M-Roads & Alleyways	6,000	3,000	3,585	(585)	59.75%
R&M-Signage	1,000	500	1,370	(870)	137.00%
Total Road and Street Facilities	7,000	3,500	4,955	(1,455)	70.79%
<u>Community Center</u>					
Contracts-Security Services	35,000	17,500	15,872	1,628	45.35%
R&M-Clubhouse	14,752	7,376	10,930	(3,554)	74.09%
R&M-Pools	7,020	3,510	10,500	(6,990)	149.57%
Miscellaneous Services	5,000	2,500	1,405	1,095	28.10%
Total Community Center	61,772	30,886	38,707	(7,821)	62.66%
TOTAL EXPENDITURES	941,464	418,867	499,230	(80,363)	53.03%
Excess (deficiency) of revenues					
Over (under) expenditures	-	441,022	395,554	(45,468)	0.00%
Net change in fund balance	\$ -	\$ 441,022	\$ 395,554	\$ (45,468)	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2019)	1,126,778	1,126,778	1,126,778		
FUND BALANCE, ENDING	\$ 1,126,778	\$ 1,567,800	\$ 1,522,332		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 3,000	\$ 1,500	\$ 1,325	\$ (175)	44.17%
Special Assmnts- Tax Collector	210,541	193,918	197,064	3,146	93.60%
Special Assmnts- Discounts	(8,422)	(7,757)	(7,701)	56	91.44%
TOTAL REVENUES	205,119	187,661	190,688	3,027	92.96%
EXPENDITURES					
Administration					
Misc-Assessmnt Collection Cost	4,211	3,879	3,787	92	89.93%
Total Administration	4,211	3,879	3,787	92	89.93%
Debt Service					
Principal Debt Retirement	105,000	-	-	-	0.00%
Interest Expense	93,940	47,227	47,227	-	50.27%
Total Debt Service	198,940	47,227	47,227	-	23.74%
TOTAL EXPENDITURES	203,151	51,106	51,014	92	25.11%
Excess (deficiency) of revenues Over (under) expenditures	1,968	136,555	139,674	3,119	
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	1,968	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	1,968	-	-	-	0.00%
Net change in fund balance	\$ 1,968	\$ 136,555	\$ 139,674	\$ 3,119	
FUND BALANCE, BEGINNING (OCT 1, 2019)	199,091	199,091	199,091		
FUND BALANCE, ENDING	\$ 201,059	\$ 335,646	\$ 338,765		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending March 31, 2020

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE BUDGET	YEAR TO DATE ACTUAL	VARIANCE (\$) FAV(UNFAV)	YTD ACTUAL AS A % OF ADOPTED BUD
REVENUES					
Interest - Investments	\$ 200	\$ 100	\$ 425	\$ 325	212.50%
Special Assmnts- Tax Collector	220,651	203,230	206,526	3,296	93.60%
Special Assmnts- Discounts	(8,826)	(8,128)	(8,071)	57	91.45%
TOTAL REVENUES	212,025	195,202	198,880	3,678	93.80%
EXPENDITURES					
Administration					
Misc-Assessmnt Collection Cost	4,413	4,066	3,969	97	89.94%
Debt Retirement - Other	-	-	7,928	(7,928)	0.00%
Total Administration	4,413	4,066	11,897	(7,831)	269.59%
Debt Service					
Principal Debt Retirement	142,000	-	-	-	0.00%
Interest Expense	66,820	33,410	33,410	-	50.00%
Total Debt Service	208,820	33,410	33,410	-	16.00%
TOTAL EXPENDITURES	213,233	37,476	45,307	(7,831)	21.25%
Excess (deficiency) of revenues Over (under) expenditures	(1,208)	157,726	153,573	(4,153)	
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(1,208)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(1,208)	-	-	-	0.00%
Net change in fund balance	\$ (1,208)	\$ 157,726	\$ 153,573	\$ (4,153)	
FUND BALANCE, BEGINNING (OCT 1, 2019)	63,534	63,534	63,534		
FUND BALANCE, ENDING	\$ 62,326	\$ 221,260	\$ 217,107		

Notes to the Financial Statements

March 31, 2020

General Fund

► **Assets**

■ **Cash and Investments** - The District has two CD's with varying maturities one Money Market and one Checking account. (See Cash & Investments Report for further details).

■ **Interest/Dividend Receivable** - Year end accruals for CD's as of September 2019.

■ **Due From Other Funds** - Assessment collections due to Debt Service.

► **Liabilities**

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

■ **Accrued Expenses** - Electricity - General.

► **Fund Balance**

■ **Assigned To** - Reserves approved by board:

Operating Reserve	181,888
Reserves - Clubhouse	31,865
Reserves - Field	91,995
Reserves - Landscape	190,967
Reserves - Recreation Facilities	101,817
Reserves - Roadways	350,049

TOTAL \$ 948,581

Notes to the Financial Statements

March 31, 2020

Financial Overview / Highlights

- ▶ Total Non-Ad valorem special assessments are 94% collected.
- ▶ The General Fund expenditures are at 53% of the YTD Adopted budget higher than the prorated 50%
- ▶ Other Miscellaneous Revenue - HOA Deposit for Tree Trimming.
- ▶ Significant variances explained below.

Variance Analysis

Account Name	Annual Budget	YTD Actual	% YTD Budget	Explanation
Expenditures				
<u>Administrative</u>				
P/R-Board of Supervisors	\$ 6,000	\$ 6,600	110%	Board meetings not budgeted for.
FICA-Taxes	\$ 459	\$ 505	110%	Payroll taxes not budgeted for.
ProfServ-Trustee Fees	\$ 8,450	\$ 7,758	92%	Trustee fees paid in full.
Auditing Services	\$ 4,000	\$ 3,400	85%	Grau & Associates fee for FY19 audit paid in full.
Communication - Telephone	\$ 3,300	\$ 6,722	204%	All phone / internet is now coded to Administrative - Finance.
Insurance - General Liab	\$ 8,060	\$ 3,677	46%	2nd installment was Paid December '19.
Miscellaneous Services	\$ 2,600	\$ 681	26%	Bank fees, Email & Domain renewals.
Annual District Filing Fee	\$ 175	\$ 175	100%	Paid in full.
ProfServ-Legal Services	\$ 25,000	\$ 34,548	138%	HOA Litigation not budgeted for.
<u>Field</u>				
Utility-Water & Sewer	\$ 3,000	\$ 2,416	81%	FY19 expense of \$514 included in FY20 amounts.
R&M-Common Area	\$ 15,000	\$ 18,263	122%	Sod replacement at pool area, new drainage pipe for Tennis court, new Viburnum at Guard House & 50% deposit for pavers.
R&M-Tress and Trimming	\$ 20,000	\$ 25,900	130%	One time cleanup of wetlands & Removal of 3 dead trees @ Guardhouse
Misc-Contingency	\$ 1,000	\$ 997	100%	Refuse removal & reimbursement to Celebration CDD for container use not budgeted for.
<u>Road and Street Facilities</u>				
R&M-Signage	\$ 1,000	\$ 1,370	137%	14 Vinyl Alligator signs not budgeted for.

Notes to the Financial Statements

March 31, 2020

Account Name	Annual Budget	YTD Actual	% YTD Budget	Explanation
<u>Community Center</u>				
R&M - Clubhouse	\$ 14,752	\$ 10,930	74%	Pest control & repairs to Gym equipment & new Treadmill.
R&M - Pools	\$ 7,020	\$ 10,500	150%	Pool Chemicals, new Chemical feeder & 50% deposit for new pump.

Debt Service Notes

► **Revenue**

- **2015 Series DS** - Special Assessments Tax Collector collections are 94% collected.
- **2017 Series DS** - Special Assessments Tax Collector collections are 94% collected.

► **Expenses**

- **2015 Series DS** - 1st Interest Expense payment made in November next payment due in May including principal payment.
- **2017 Series DS** - 1st Interest Expense payment made in November next payment due in May including principal payment.

BRIGHTON LAKES
Community Development District

Supporting Schedules

March 31, 2020

**Non-Ad Valorem Special Assessments - Osceola County Tax Collector
(Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2020**

					ALLOCATION BY FUND		
Date Received	Net Amount Received	Discount / (Penalties) Amount	Collection Costs	Gross Amount Received	General Fund	Series 2015 Debt Service Fund	Series 2017 Debt Service Fund
Assessments Levied FY 2020				\$ 1,393,785	\$ 962,593	\$ 210,541	\$ 220,651
Allocation %				100%	69.06%	15.11%	15.83%
11/12/19	\$ 21,307	\$ 1,205	\$ 435	\$ 22,946	\$ 15,848	\$ 3,466	\$ 3,633
11/22/19	79,156	3,365	1,615	84,137	58,108	12,709	13,320
12/06/19	993,076	42,222	20,267	1,055,565	729,007	159,451	167,107
12/23/19	54,491	2,257	1,112	57,860	39,960	8,740	9,160
01/10/20	24,569	775	501	25,846	17,850	3,904	4,092
01/13/20	11,325	357	231	11,914	8,228	1,800	1,886
02/12/20	25,332	567	517	26,416	18,244	3,990	4,182
02/12/20	1,397	29	28	1,454	1,004	220	230
03/09/20	17,859	203	364	18,426	12,726	2,783	2,917
TOTAL	\$ 1,228,511	\$ 50,981	\$ 25,072	\$ 1,304,563	\$ 900,974	\$ 197,064	\$ 206,526
% COLLECTED				94%	94%	94%	94%
Total O/S				\$ 89,221	\$ 61,619	\$ 13,478	\$ 14,125

Cash and Investment Report

March 31, 2020

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>INVESTMENT TYPE</u>	<u>MATURITY</u>	<u>YIELD</u>	<u>BALANCE</u>
<u>GENERAL FUND</u>					
Checking Account - Operating	BB&T	Public Funds Checking	N/A	0.01%	\$ 251,161
Certificate of Deposit- 12 Month	BankUnited	CD	2/27/2021	1.88%	\$ 107,691
Certificate of Deposit- 12 Month	BankUnited	CD	6/6/2020	2.42%	\$ 26,476
Subtotal 12 mo CD's					\$ 134,167
Money Market Account	BankUnited	MMA	N/A	1.05%	\$ 1,211,024
Operating Account- Fund A	SBA	Local Gov. Surplus Trust Fund	N/A	2.58%	\$ 12,773
GF Subtotal					\$ 1,609,125
<u>DEBT SERVICE FUNDS</u>					
Series 2015 Reserve Account	US Bank	Open-Ended CP	N/A	0.02%	\$ 49,477
Series 2017 Reserve Account	US Bank	Open-Ended CP	N/A	0.02%	\$ 20,991
Series 2015 Revenue Account	US Bank	Open-Ended CP	N/A	0.02%	\$ 277,131
Series 2017 Revenue Account	US Bank	Open-Ended CP	N/A	0.02%	\$ 183,375
DS Subtotal					\$ 530,974
Total					\$ 2,140,099

Brighton Lakes CDD

Bank Reconciliation

Bank Account No. 8978 BB&T GF Checking
Statement No. 03-20
Statement Date 3/31/2020

G/L Balance (LCY)	251,160.51	Statement Balance	251,829.05
G/L Balance	251,160.51	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	251,829.05
Subtotal	251,160.51	Outstanding Checks	668.54
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	251,160.51	Ending Balance	251,160.51
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
8/27/2019	Payment	3310	TERMINIX PROCESSING CENTER	60.00	0.00	60.00
3/10/2020	Payment	3432	MARCIAL RODRIGUEZ	348.57	0.00	348.57
3/30/2020	Payment	DD00521	Payment of Invoice 010211	144.97	0.00	144.97
3/31/2020	Payment	DD00524	Payment of Invoice 010243	60.00	0.00	60.00
3/31/2020	Payment	DD00525	Payment of Invoice 010245	55.00	0.00	55.00
Total Outstanding Checks.....				668.54		668.54

6D

**BRIGHTON LAKES
COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED
SEPTEMBER 30, 2019**

**BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Brighton Lakes Community Development District
Osceola County, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Brighton Lakes Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the District as of September 30, 2019, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2020, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

March 3, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Brighton Lakes Community Development District, Osceola County, Florida ("District") provides a narrative overview of the District's financial activities for the fiscal year ended September 30, 2019. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

FINANCIAL HIGHLIGHTS

- The assets plus deferred outflows of resources of the District exceeded its liabilities at the close of the most recent fiscal year resulting in a net position balance of \$10,408,973.
- The change in the District's total net position in comparison with the prior fiscal year was (\$510,186), a decrease. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September, 2019, the District's governmental funds reported combined ending fund balances of \$1,389,404, a decrease of (\$81,476) in comparison with the prior fiscal year. The total fund balance is restricted for debt service, non-spendable for prepaid items, assigned to reserves, and the remainder is unassigned fund balance which is available for spending at the District's discretion.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as the introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components: **1)** government-wide financial statements, **2)** fund financial statements, and **3)** notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

1) Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the residual amount being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements include all governmental activities that are principally supported by special assessment revenues. The District does not have any business-type activities. The governmental activities of the District include the general government (management), maintenance and recreation functions.

2) Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District has one fund category: governmental funds.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)2) Fund Financial Statements (Continued)Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the District's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District maintains three governmental funds for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and debt service funds, all of which are considered major funds.

The District adopts an annual appropriated budget for its general fund. A budgetary comparison schedule has been provided for the general fund to demonstrate compliance with the budget.

3) Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets plus deferred outflows of resources exceeded liabilities at the close of the most recent fiscal year.

Key components of the District's net position are reflected in the following table:

	NET POSITION SEPTEMBER 30,	
	2019	2018
Current and other assets	\$ 1,410,126	\$ 1,481,749
Capital assets, net of depreciation	13,243,241	13,927,831
Total assets	14,653,367	15,409,580
Deferred outflows of resources	222,833	241,403
Current liabilities	87,920	81,639
Long-term liabilities	4,379,307	4,650,185
Total liabilities	4,467,227	4,731,824
Net position		
Net investment in capital assets	9,086,767	9,519,049
Restricted	195,426	217,372
Unrestricted	1,126,780	1,182,738
Total net position	\$ 10,408,973	\$ 10,919,159

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The District's net position reflects its investment in capital assets (e.g. land, land improvements, and infrastructure) less any related debt used to acquire those assets that is still outstanding. These assets are used to provide services to residents; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The restricted portion of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position may be used to meet the District's other obligations.

The District's net position decreased during the most recent fiscal year. The majority of the decrease represents the extent to which cost of operations and depreciation expense exceeded program revenues.

Key elements of the change in net position are reflected in the following table:

CHANGES IN NET POSITION FOR THE FISCAL YEAR ENDED SEPTEMBER 30,		
	2019	2018
Revenues:		
Program revenues	\$ 1,226,465	\$ 1,258,718
General revenues	26,376	18,233
Total revenues	1,252,841	1,276,951
Expenses:		
General government	238,694	221,675
Maintenance and operations	1,165,739	1,071,976
Recreation	174,552	171,622
Interest	184,042	192,370
Total expenses	1,763,027	1,657,643
Change in net position	(510,186)	(380,692)
Net position - beginning	10,919,159	11,299,851
Net position - ending	\$ 10,408,973	\$ 10,919,159

As noted above and in the statement of activities, the cost of all governmental activities during the fiscal year ended September 30, 2019 was \$1,763,027. The costs of the District's activities were primarily funded by program revenues. Program revenues, comprised primarily of assessments, decreased during the fiscal year as a result of a decrease in assessments per unit due to bond refunding. In total, expenses, including depreciation, increased slightly from the prior fiscal year, the majority of the increase was the result of an increase in professional services including the landscape maintenance and repairs.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2019 was amended to increase appropriations and use of fund balance by \$75,000

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2019, the District had \$22,435,641 invested in capital assets for its governmental activities. In the government-wide financial statements accumulated depreciation of \$9,192,400 has been taken, which resulted in a net book value of \$13,243,241. More detailed information about the District's capital assets is presented in the notes of the financial statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

Capital Debt

At September 30, 2019, the District had \$4,379,307 in Bonds and Notes outstanding for its governmental activities. More detailed information about the District's capital debt is presented in the notes of the financial statements.

ECONOMIC FACTORS AND NEXT YEARS BUDGET

The District does not anticipate any major projects or significant changes to its infrastructure maintenance program for the subsequent fiscal year. In addition, it is anticipated that the general operations of the District will remain fairly constant.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, landowners, customers, investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the financial resources it manages and the stewardship of the facilities it maintains. If you have questions about this report or need additional financial information, contact Brighton Lakes Community Development District's Finance Department at 210 N. University Drive, Suite 702, Coral Springs, Florida 33071.

**BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

	Governmental Activities
ASSETS	
Cash	\$ 725,860
Investments	409,340
Due from other government	8,213
Interest receivable	4,189
Prepays	2,692
Restricted assets:	
Investments	259,832
Capital assets:	
Nondepreciable	690,000
Depreciable, net	12,553,241
Total assets	<u>14,653,367</u>
DEFERRED OUTFLOW OF RESOURCES	
Deferred amount on refunding	222,833
Total deferred outflows of resources	<u>222,833</u>
LIABILITIES	
Accounts payable and accrued expenses	20,722
Accrued interest payable	67,198
Non-current liabilities:	
Bonds payable, due within one year	247,000
Bonds payable, due in more than one year	4,119,000
Loan payable, due in more than one year	13,307
Total liabilities	<u>4,467,227</u>
NET POSITION	
Net investment in capital assets	9,086,767
Restricted for debt service	195,426
Unrestricted	1,126,780
Total net position	<u>\$ 10,408,973</u>

See notes to the financial statements

**BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Governmental Activities
Primary government:				
Governmental activities:				
General government	\$ 238,694	\$ 121,925	\$ -	\$ (116,769)
Maintenance and operations	1,165,739	595,459	-	(570,280)
Recreation	174,552	89,161	-	(85,391)
Interest on long-term debt	184,042	415,424	4,496	235,878
Total governmental activities	1,763,027	1,221,969	4,496	(536,562)
General revenues:				
				21,713
				4,663
				26,376
				(510,186)
				10,919,159
				\$ 10,408,973

See notes to the financial statements

**BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

	Major Funds			Total
	General	Debt Service Series 2015	Debt Service Series 2017	Governmental Funds
ASSETS				
Cash	\$ 725,860	\$ -	\$ -	\$ 725,860
Investments	409,340	197,727	62,105	669,172
Due from other government	5,421	1,363	1,429	8,213
Interest receivable	4,189	-	-	4,189
Prepays	2,692	-	-	2,692
Total assets	<u>\$ 1,147,502</u>	<u>\$ 199,090</u>	<u>\$ 63,534</u>	<u>\$ 1,410,126</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable and accrued expenses	\$ 20,722	\$ -	\$ -	\$ 20,722
Total liabilities	<u>20,722</u>	<u>-</u>	<u>-</u>	<u>20,722</u>
Fund balances:				
Nonspendable:				
Prepays	2,692	-	-	2,692
Restricted for:				
Debt service	-	199,090	63,534	262,624
Assigned to:				
Operating reserve	181,888	-	-	181,888
Reserves - landscape	190,967	-	-	190,967
Reserves - recreation facilities	101,817	-	-	101,817
Reserves - roadways	350,049	-	-	350,049
Reserves - field and clubhouse	123,860	-	-	123,860
Unassigned	175,507	-	-	175,507
Total fund balances	<u>1,126,780</u>	<u>199,090</u>	<u>63,534</u>	<u>1,389,404</u>
Total liabilities and fund balances	<u>\$ 1,147,502</u>	<u>\$ 199,090</u>	<u>\$ 63,534</u>	<u>\$ 1,410,126</u>

See notes to the financial statements

**BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2019**

Fund balance - governmental funds	\$ 1,389,404
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds. The statement of net position includes those capital assets, net of any accumulated depreciation, in the net position of the government as a whole.

Cost of capital assets	22,435,641	
Accumulated depreciation	<u>(9,192,400)</u>	13,243,241

Deferred charges on refunding of long-term debt are shown as deferred outflows/inflows of resources in the government-wide financial statements; however, this amount is not reported in the governmental fund financial statements.

222,833

Liabilities not due and payable from current available resources are not reported as liabilities in the governmental fund statements. All liabilities, both current and long-term, are reported in the government-wide financial statements.

Accrued interest payable	(67,198)	
Bonds and notes payable	<u>(4,379,307)</u>	<u>(4,446,505)</u>
Net position of governmental activities		<u><u>\$ 10,408,973</u></u>

See notes to the financial statements

**BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Major Funds			Total
	General	Debt Service Series 2015	Debt Service Series 2017	Governmental Funds
REVENUES				
Assessments	\$ 806,545	\$ 202,842	\$ 212,582	\$ 1,221,969
Miscellaneous	4,663	-	-	4,663
Interest income	21,713	4,130	366	26,209
Total revenues	<u>832,921</u>	<u>206,972</u>	<u>212,948</u>	<u>1,252,841</u>
EXPENDITURES				
Current:				
General government	233,178	2,694	2,822	238,694
Maintenance and operations	388,189	-	-	388,189
Gatehouse	95,984	-	-	95,984
Community center	78,568	-	-	78,568
Debt Service:				
Principal	-	100,000	170,878	270,878
Interest	-	97,739	71,305	169,044
Capital outlay	92,960	-	-	92,960
Total expenditures	<u>888,879</u>	<u>200,433</u>	<u>245,005</u>	<u>1,334,317</u>
Excess (deficiency) of revenues over (under) expenditures	(55,958)	6,539	(32,057)	(81,476)
Fund balances - beginning	<u>1,182,738</u>	<u>192,551</u>	<u>95,591</u>	<u>1,470,880</u>
Fund balances - ending	<u>\$ 1,126,780</u>	<u>\$ 199,090</u>	<u>\$ 63,534</u>	<u>\$ 1,389,404</u>

See notes to the financial statements

**BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

Net change in fund balances - total governmental funds	\$ (81,476)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, the cost of capital assets is eliminated in the statement of activities and capitalized in the statement of net position.	92,960
Depreciation on capital assets is not recognized in the governmental fund financial statements but is reported as an expense in the statement of activities.	(777,550)
Repayment of long-term liabilities are reported as expenditures in the governmental fund statements but such repayments reduce liabilities in the statement of net position and are eliminated in the statement of activities.	270,878
Amortization of deferred amounts on refunding are not recognized in the governmental fund financial statements but are reported as an expense in the statement of activities.	(18,570)
The change in accrued interest on long-term liabilities between the current and prior fiscal year is recorded in the statement of activities but not in the fund financial statements.	<u>3,572</u>
Change in net position of governmental activities	<u>\$ (510,186)</u>

See notes to the financial statements

**BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Brighton Lakes Community Development District ("District") was created on April 12, 2000 by Ordinance No. 00-09 of Osceola County, Florida, pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

The District was established for the purposes of financing and managing the acquisition, construction, maintenance and operation of a portion of the infrastructure necessary for community development within the District.

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected by owners of property within the District. The Board of Supervisors of the District exercise all powers granted to the District pursuant to Chapter 190, Florida Statutes.

The Board has the responsibility for:

1. Assessing and levying assessments.
2. Approving budgets.
3. Exercising control over facilities and properties.
4. Controlling the use of funds generated by the District.
5. Approving the hiring and firing of key personnel.
6. Financing improvements.

The financial statements were prepared in accordance with Governmental Accounting Standards Board ("GASB") Statements. Under the provisions of those standards, the financial reporting entity consists of the primary government, organizations for which the District is considered to be financially accountable and other organizations for which the nature and significance of their relationship with the District are such that, if excluded, the financial statements of the District would be considered incomplete or misleading. There are no entities considered to be component units of the District; therefore, the financial statements include only the operations of the District.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

The basic financial statements include both government-wide and fund financial statements.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment (Operating-type special assessments for maintenance and debt service are treated as charges for services.) and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as *general revenues*.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement* focus and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments are recognized as revenues in the year for which they are levied. Grants and similar items are to be recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement* focus and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Assessments

Assessments, including debt service assessments along with operation and maintenance assessments, are non-ad valorem special assessments imposed on all lands located within the District and benefited by the District's activities, operation and maintenance. Assessments are levied and certified for collection by the District prior to the start of the fiscal year which begins October 1st and ends on September 30th. Operation and maintenance special assessments are imposed upon all benefited lands located in the District. Debt service special assessments are imposed upon certain lots and lands as described in each resolution imposing the special assessment for each series of bonds issued by the District.

Assessments and interest associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The portion of assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period.

The District reports the following major governmental funds:

General Fund

The general fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Debt Service Funds

The debt service funds are used to account for the accumulation of resources for the annual payment of principal and interest on long-term debt.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first for qualifying expenditures, then unrestricted resources as they are needed.

Assets, Liabilities and Net Position or Equity

Restricted Assets

These assets represent cash and investments set aside pursuant to Bond covenants or other contractual restrictions.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits.

The District has elected to proceed under the Alternative Investment Guidelines as set forth in Section 218.415 (17) Florida Statutes. The District may invest any surplus public funds in the following:

- a) The Local Government Surplus Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act;
- b) Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency;
- c) Interest bearing time deposits or savings accounts in qualified public depositories;
- d) Direct obligations of the U.S. Treasury.

The State Board of Administration's ("SBA") Local Government Surplus Funds Trust Fund ("Florida PRIME") is a "2a-7 like" pool. A "2a-7 like" pool is an external investment pool that is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds. Thus, the pool operates essentially as a money market fund. The District has reported its investment in Florida PRIME at amortized cost for financial reporting purposes.

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due. In addition, surplus funds may be deposited into certificates of deposit which are insured and any unspent Bond proceeds are required to be held in investments as specified in the Bond Indenture.

The District records all interest revenue related to investment activities in the respective funds. Investments are measured at amortized cost or reported at fair value as required by generally accepted accounting principles.

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the government activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Furniture and equipment	10 - 15
Buildings and Infrastructure	10 - 30

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Capital Assets (Continued)

In the governmental fund financial statements, amounts incurred for the acquisition of capital assets are reported as fund expenditures. Depreciation expense is not reported in the governmental fund financial statements.

Refunding of Debt

For current refunding and advance refunding resulting in the defeasance of debt, the difference between the reacquisition price and the net carrying amount of the old debt is reported as a deferred outflow of resources and recognized ratably as a component of interest expense over the remaining life of the old debt or the life of the new debt, whichever is shorter. In connection with the refunding, \$18,570 was recognized as a component of interest expense in the current fiscal year.

Unearned Revenue

Governmental funds report unearned revenue in connection with resources that have been received, but not yet earned.

Long-Term Obligations

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the statement of net position. Bond premiums and discounts are deferred and amortized ratably over the life of the Bonds. Bonds payable are reported net of applicable premiums or discounts. Bond issuance costs are expensed when incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Fund Equity/Net Position

In the fund financial statements, governmental funds report non spendable and restricted fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Assignments of fund balance represent tentative management plans that are subject to change.

The District can establish limitations on the use of fund balance as follows:

Committed fund balance – Amounts that can be used only for the specific purposes determined by a formal action (resolution) of the Board of Supervisors. Commitments may be changed or lifted only by the Board of Supervisors taking the same formal action (resolution) that imposed the constraint originally. Resources accumulated pursuant to stabilization arrangements sometimes are reported in this category.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**Assets, Liabilities and Net Position or Equity (Continued)****Fund Equity/Net Position (Continued)**

Assigned fund balance – Includes spendable fund balance amounts established by the Board of Supervisors that are intended to be used for specific purposes that are neither considered restricted nor committed. The Board may also assign fund balance as it does when appropriating fund balance to cover differences in estimated revenue and appropriations in the subsequent year's appropriated budget. Assignments are generally temporary and normally the same formal action need not be taken to remove the assignment.

The District first uses committed fund balance, followed by assigned fund balance and then unassigned fund balance when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

Net position is the difference between assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position in the government-wide financial statements are categorized as net investment in capital assets, restricted or unrestricted. Net investment in capital assets represents net position related to infrastructure and property, plant and equipment. Restricted net position represents the assets restricted by the District's Bond covenants or other contractual restrictions. Unrestricted net position consists of the net position not meeting the definition of either of the other two components.

Other Disclosures**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 3 – BUDGETARY INFORMATION

The District is required to establish a budgetary system and an approved Annual Budget. Annual Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. All annual appropriations lapse at fiscal year-end.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

- a) Each year the District Manager submits to the District Board a proposed operating budget for the fiscal year commencing the following October 1.
- b) Public hearings are conducted to obtain public comments.
- c) Prior to October 1, the budget is legally adopted by the District Board.
- d) All budget changes must be approved by the District Board.
- e) The budgets are adopted on a basis consistent with generally accepted accounting principles.
- f) Unused appropriation for annually budgeted funds lapse at the end of the year.

NOTE 4 – DEPOSITS AND INVESTMENTS

Deposits

The District's cash balances, including certificates of deposits as shown below, were entirely covered by federal depository insurance or by a collateral pool pledged to the State Treasurer. Florida Statutes Chapter 280, "Florida Security for Public Deposits Act", requires all qualified depositories to deposit with the Treasurer or another banking institution eligible collateral equal to various percentages of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance held. The percentage of eligible collateral (generally, U.S. Governmental and agency securities, state or local government debt, or corporate bonds) to public deposits is dependent upon the depository's financial history and its compliance with Chapter 280. In the event of a failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses.

Investments

The District's investments were held as follows at September 30, 2019:

	Amortized cost	Credit Risk	Maturities
First American Government Obligation Fund Class Y	\$ 197,727	S&P AAAM	Weighted average of the fund portfolio: 24 days
US Bank N.A. Commercial Paper	62,105	S&P A-1+	Open ended
Bank United Certificate of Deposit - 6 months	106,674	Not Applicable	12/1/2018
Bank United Certificate of Deposit - 12 months	263,529	Not Applicable	3/22/2020
Bank United Certificate of Deposit - 12 months	26,477	Not Applicable	6/6/2020
Florida Prime	12,660	S&P AAAM	Weighted average of the fund portfolio: 37 days
	<u>\$ 669,172</u>		

Credit risk – For investments, credit risk is generally the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investment ratings by investment type are included in the preceding summary of investments.

Concentration risk – The District places no limit on the amount the District may invest in any one issuer.

Interest rate risk – The District does not have a formal policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

However, the Bond Indenture limits the type of investments held using unspent proceeds.

Fair Value Measurement – When applicable, the District measures and records its investments using fair value measurement guidelines established in accordance with GASB Statements. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques.

These guidelines recognize a three-tiered fair value hierarchy, in order of highest priority, as follows:

- *Level 1:* Investments whose values are based on unadjusted quoted prices for identical investments in active markets that the District has the ability to access;
- *Level 2:* Investments whose inputs - other than quoted market prices - are observable either directly or indirectly; and,
- *Level 3:* Investments whose inputs are unobservable.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the entire fair value measurement. Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE 4 – DEPOSITS AND INVESTMENTS (Continued)**Investments (Continued)**

Money market investments that have a maturity at the time of purchase of one year or less and are held by governments other than external investment pools should be measured at amortized cost. For external investment pools that qualify to be measured at amortized cost, the pool's participants should also measure their investments in that external investment pool at amortized cost for financial reporting purposes. Accordingly, the District's investments have been reported at amortized cost above.

External Investment Pool – With regard to redemption gates, Chapter 218.409(8)(a), Florida Statutes, states that “The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the Executive Director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the Trustees, the Joint Legislative Auditing Committee, the Investment Advisory Council, and the Participant Local Government Advisory Council. The Trustees shall convene an emergency meeting as soon as practicable from the time the Executive Director has instituted such measures and review the necessity of those measures. If the Trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the Executive Director until the Trustees are able to meet to review the necessity for the moratorium. If the Trustees agree with such measures, the Trustees shall vote to continue the measures for up to an additional 15 days. The Trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the Trustees exceed 15 days.” With regard to liquidity fees, Florida Statute 218.409(4) provides authority for the SBA to impose penalties for early withdrawal, subject to disclosure in the enrollment materials of the amount and purpose of such fees. At present, no such disclosure has been made.

As of September 30, 2019, there were no redemption fees or maximum transaction amounts, or any other requirements that serve to limit a participant's daily access to 100% of their account value.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the fiscal year ended September 30, 2019 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance
<u>Governmental activities</u>				
Capital assets, not being depreciated				
Land and land improvements	\$ 690,000	\$ -	\$ -	\$ 690,000
Total capital assets, not being depreciated	690,000	-	-	690,000
Capital assets, being depreciated				
Furniture, fixtures and equipment	63,946	6,593	-	70,539
Infrastructure	19,005,984	44,825	-	19,050,809
Improvements other than buildings	2,582,751	41,542	-	2,624,293
Total capital assets, being depreciated	21,652,681	92,960	-	21,745,641
Less accumulated depreciation for:				
Furniture, fixtures and equipment	57,015	1,633	-	58,648
Infrastructure	6,877,848	639,328	-	7,517,176
Improvements other than buildings	1,479,987	136,589	-	1,616,576
Total accumulated depreciation	8,414,850	777,550	-	9,192,400
Total capital assets, being depreciated, net	13,237,831	(684,590)	-	12,553,241
Governmental activities capital assets, net	\$ 13,927,831	\$ (684,590)	\$ -	\$ 13,243,241

Depreciation expense was charged to the maintenance and operations function.

NOTE 6 – LONG-TERM LIABILITIES

Series 2015

On December 16, 2015, the District issued \$2,670,000 of Special Assessment Refunding Bonds Series 2015 due May 1, 2035, with a fixed interest rate of 4.000%. The Bonds were issued for the primary purpose of refunding the District's outstanding Series 2004A Special Assessment Bonds, (the "refunded Bonds") and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2016 through May 1, 2035.

The Series 2015 Bonds are subject to redemption at the option of the District as outlined in the Bond Indenture. The Series 2015 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indentures established debt service reserve requirements as well as other restrictions and requirements for procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2019.

Series 2017

On September 12, 2017, the District issued \$2,327,000 of Special Assessment Revenue Refunding Notes Series 2017 due May 1, 2031, with subject to adjustment interest rate of 3.25%. The Bonds were issued for the primary purpose of refunding the District's outstanding Series 2007 Special Assessment Refunding Bonds, (the "refunded Bonds") and pay certain costs associated with the issuance of the Bonds. Interest is to be paid semiannually on each May 1 and November 1. Principal on the Bonds is to be paid serially commencing May 1, 2018 through May 1, 2031.

The Series 2017 Bonds are subject to redemption at the option of the District as outlined in the Bond Indenture. The Series 2017 Bonds are subject to extraordinary mandatory redemption prior to maturity in the manner determined by the Bond Registrar if certain events occurred as outlined in the Bond Indenture.

The Bond Indentures established debt service reserve requirements as well as other restrictions and requirements for procedures to be followed by the District on assessments to property owners. The District agrees to levy special assessments in annual amounts adequate to provide payment of debt service and to meet the reserve requirements. The District was in compliance with the requirements at September 30, 2019.

Series 2017 Promissory Note

On September 8, 2017, the District issued \$46,185 Promissory Note, Series 2017. The amounts owed under this Note shall be due and payable only from excess revenues in the Series 2017 Revenue Fund that accrue on or before the Maturity Date of November 2, 2019. This Note does not bear interest and may be prepaid. If the Principal Balance has not been repaid in full on the Maturity Date, then the District shall have no obligations to make any additional payments under this Note. See Note 9 - Subsequent Events for payment made subsequent to fiscal year end.

NOTE 6 – LONG-TERM LIABILITIES (Continued)**Long-term Debt Activity**

Changes in long-term liability activity for the fiscal year ended September 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
<u>Governmental activities</u>					
Bonds payable:					
Series 2015	\$ 2,410,000	\$ -	\$ 100,000	\$ 2,310,000	\$ 105,000
Series 2017	2,194,000	-	138,000	2,056,000	142,000
Series 2017 Restructuring Note	46,185	-	32,878	13,307	-
Total	<u>\$ 4,650,185</u>	<u>\$ -</u>	<u>\$ 270,878</u>	<u>\$ 4,379,307</u>	<u>\$ 247,000</u>

At September 30, 2019, the scheduled debt service requirements on the long-term debt were as follows:

Year ending September 30:	Governmental Activities		
	Principal	Interest	Total
2020	\$ 247,000	\$ 160,760	\$ 407,760
2021	257,000	151,630	408,630
2022	267,000	142,391	409,391
2023	277,000	132,788	409,788
2024	282,000	123,025	405,025
2025-2029	1,595,000	452,607	2,047,607
2030-2034	1,251,000	164,525	1,415,525
2035	190,000	7,705	197,705
Total	<u>\$ 4,366,000</u>	<u>\$ 1,335,431</u>	<u>\$ 5,701,431</u>

NOTE 7 – MANAGEMENT COMPANY

The District has contracted with a management company to perform management advisory services, which include financial and accounting services. Certain employees of the management company also serve as officers of the District. Under the agreement, the District compensates the management company for management, accounting, financial reporting, and other administrative costs.

NOTE 8 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The District has obtained commercial insurance from independent third parties to mitigate the costs of these risks; coverage may not extend to all situations. There were no settled claims during the past three years.

NOTE 9 – SUBSEQUENT EVENTS**Series 2017 Promissory Note Payment**

Subsequent to fiscal year end, the District paid a total of \$7,928 of the Series 2017 Promissory Note using excess funds from the Series 2017 Bond Revenue trust account.

**BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget - Positive (Negative)
REVENUES				
Assessments	\$ 803,671	\$ 803,671	\$ 806,545	\$ 2,874
Interest	9,500	9,500	21,713	12,213
Miscellaneous	1,200	1,200	4,663	3,463
Total revenues	814,371	814,371	832,921	18,550
EXPENDITURES				
Current:				
General government	132,249	182,249	233,178	(50,929)
Maintenance and operations	449,059	474,059	388,189	85,870
Gatehouse	103,311	103,311	95,984	7,327
Community center	89,752	89,752	78,568	11,184
Capital outlay	40,000	40,000	92,960	(52,960)
Total expenditures	814,371	889,371	888,879	492
Excess (deficiency) of revenues over (under) expenditures	-	(75,000)	(55,958)	19,042
OTHER FINANCING SOURCES				
Use of fund balance	-	75,000	-	(75,000)
Total other financing sources (uses)	-	75,000	-	(75,000)
Net change in fund balances	\$ -	\$ -	(55,958)	\$ (55,958)
Fund balance - beginning			1,182,738	
Fund balance - ending			\$ 1,126,780	

See notes to required supplementary information

**BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT
OSCEOLA COUNTY, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

The District is required to establish a budgetary system and an approved Annual Budget for the general fund. The District's budgeting process is based on estimates of cash receipts and cash expenditures which are approved by the Board. The budget approximates a basis consistent with accounting principles generally accepted in the United States of America (generally accepted accounting principles).

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. The general fund budget for the fiscal year ended September 30, 2019 was amended to increase appropriations and use of fund balance by \$75,000



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
Brighton Lakes Community Development District
Osceola County, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Brighton Lakes Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated March 3, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

March 3, 2020



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE
REQUIREMENTS OF SECTION 218.415, FLORIDA STATUTES, REQUIRED BY
RULE 10.556(10) OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA**

To the Board of Supervisors
Brighton Lakes Community Development District
Osceola County, Florida

We have examined Brighton Lakes Community Development District, Osceola County, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2019. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced in Section 218.415, Florida Statutes. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2019.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, management, and the Board of Supervisors of Brighton Lakes Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

March 3, 2020



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER PURSUANT TO THE RULES OF THE AUDITOR GENERAL FOR THE STATE OF FLORIDA

To the Board of Supervisors
Brighton Lakes Community Development District
Osceola County, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Brighton Lakes Community Development District, Osceola County, Florida ("District") as of and for the fiscal year ended September 30, 2019, and have issued our report thereon dated March 3, 2020.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated March 3, 2020, should be considered in conjunction with this management letter.

Purpose of this Letter

The purpose of this letter is to comment on those matters required by Chapter 10.550 of the Rules of the Auditor General for the State of Florida. Accordingly, in connection with our audit of the financial statements of the District, as described in the first paragraph, we report the following:

- I. **Current year findings and recommendations.**
- II. **Status of prior year findings and recommendations.**
- III. **Compliance with the Provisions of the Auditor General of the State of Florida.**

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, as applicable, management, and the Board of Supervisors of Brighton Lakes Community Development District, Osceola County, Florida and is not intended to be and should not be used by anyone other than these specified parties.

We wish to thank Brighton Lakes Community Development District, Osceola County, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

March 3, 2020

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2018-01: Internal Control

Current Status: Recommendation has been implemented

III. COMPLIANCE WITH THE PROVISIONS OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Unless otherwise required to be reported in the auditor's report on compliance and internal controls, the management letter shall include, but not be limited to the following:

1. A statement as to whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report.

There were no significant findings and recommendations made in the preceding annual financial audit report for the fiscal year ended September 30, 2018, except as noted above.

2. Any recommendations to improve the local governmental entity's financial management.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the fiscal year ended September 30, 2019.

3. Noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance.

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the fiscal year ended September 30, 2019.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.

5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.

6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted as of September 30, 2019. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

6E

RESOLUTION 2020-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT IMPLEMENTING SECTION 190.006(3), *FLORIDA STATUTES*, AND REQUESTING THAT THE OSCEOLA COUNTY SUPERVISOR OF ELECTIONS CONDUCT THE DISTRICT'S GENERAL ELECTIONS; PROVIDING FOR COMPENSATION; SETTING FORTH THE TERMS OF OFFICE; AUTHORIZING NOTICE OF THE QUALIFYING PERIOD; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

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

WHEREAS, the Board of Supervisors of the District ("**Board**") seeks to implement Section 190.006(3), *Florida Statutes*, and to instruct the Osceola County Supervisor of Election ("**Supervisor**") to conduct the District's elections by the qualified electors of the District at the general election ("**General Election**").

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

1. **GENERAL ELECTION SEATS.** Seat 4, currently held by John Crary and Seat 5, currently held by Michelle Incandela, are scheduled for the General Election in November 2020. The District Manager is hereby authorized to notify the Supervisor as to what seats are subject to the General Election for the current election year.

2. **QUALIFICATION PROCESS.** For each General Election, all candidates shall qualify for individual seats in accordance with Section 99.061, *Florida Statutes*, and must also be a qualified elector of the District. A qualified elector is any person at least 18 years of age who is a citizen of the United States, a legal resident of the State of Florida and of the District, and who is registered to vote with the Osceola County Supervisor of Elections. Campaigns shall be conducted in accordance with Chapter 106, *Florida Statutes*.

3. **COMPENSATION.** Members of the Board receive \$200 per meeting for their attendance and no Board member shall receive more than \$4,800 per year.

4. **TERM OF OFFICE.** The term of office for individuals elected to the Board in the General Election is four years. The newly elected Board members shall assume office on the second Tuesday following the election.

5. **REQUEST TO SUPERVISOR OF ELECTIONS.** The District hereby requests the Supervisor to conduct the District's General Election. The District understands that it will be responsible to pay for its proportionate share of the General Election cost and agrees to pay same within a reasonable time after receipt of an invoice from the Supervisor.

6. **PUBLICATION.** The District Manager is directed to publish a notice of the qualifying period for each General Election, in a form substantially similar to **Exhibit A** attached hereto.

7. **SEVERABILITY.** The invalidity of 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.

8. **EFFECTIVE DATE.** This Resolution shall become effective upon its passage.

PASSED AND ADOPTED this 7th day of May, 2020.

**BRIGHTON LAKES COMMUNITY
DEVELOPMENT DISTRICT**

Marcial Rodriguez, Jr., Chairperson

ATTEST:

Kristen Suit, Secretary

Seventh Order of Business

7A

Properties Encroaching on District Property						
Record Owner	Address	District Property Identification	Remaining Encroachments?	Encroachment Description	Other	Staff Action Suggested
COCKBURN EDGAR BARRIS & COCKBURN MARILYN MAUREEN	2439 Huron Circle, Kissimmee, Florida 34746	District Owned Conservation and Buffer Area: BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL O	Yes.	Vegetation still present; homeowner is cleaning and removing.	Clearly within District Property.	Letter was sent to homeowner on Jan. 17, District is within its authority to have items removed if still present.
SHARMA DHARMINDAR & SHARMA CHITRANIE	2489 Huron Circle, Kissimmee, Florida 34746	District Owned Conservation and Buffer Area: BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL O	Yes.	Wooden planter box still present.	Clearly within District Property.	Letter was sent to homeowner on Jan. 17, District is within its authority to have items removed if still present.
LALL TINA GAURI	4211 Sevan Way Kissimmee, Florida 34746	District-owned Stormwater Management Area (BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL AE)	Yes.	Vegetation still present.	Clearly within District property.	A letter was not sent to homeowner. District counsel can prepare a removal letter upon the Board's direction.
CLARKE SYLVIA	2573 Chapala Drive Kissimmee, Florida 34746	District-owned Conservation & Upland Buffer Area (BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL AC)	Yes.	Vegetation still present.	Clearly within District Property.	Letter was sent to homeowner on Jan. 17, District is within its authority to have items removed if still present.
CHALAS ROBERT & CHALAS CLAUDIA	2407 Maracaibo Drive Kissimmee, Florida 34746	District Owned Conservation & Upland Buffer Area (BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL R)	Yes.	Vegetation still present (banana trees).	Clearly within District Property.	Letter was sent to homeowner on Jan. 17, District is within its authority to have items removed if still present.
ALEXANDER KEVIN & ALEXANDER ELIZABETH	2417 Maracaibo Drive Kissimmee, Florida 34746	District Owned Conservation & Upland Buffer Area (BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL R)	Yes.	Vegetation still present (banana trees).	Clearly within District Property.	Letter was sent to homeowner on Jan. 17, District is within its authority to have items removed if still present.
JARRETT DENNIS & JARRETT MARCIA	2419 Maracaibo Drive Kissimmee, Florida 34746	District Owned Conservation & Upland Buffer Area (BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL R)	Yes.	Banana trees were removed; sugarcane still present.	Clearly within District Property.	Letter was sent to homeowner on Jan. 17, District is within its authority to have items removed if still present.
ARISTOR WESNER & ARISTOR EDNA	2423 Maracaibo Drive Kissimmee, Florida 34746	District Owned Conservation & Upland Buffer Area (BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL R)	Yes.	Vegetation removed; sugar cane is regrowing.	Clearly within District Property.	Letter was sent to homeowner on Jan. 17, District is within its authority to have items removed if still present.
WEBB AINSLEY & MORANT-WEBB GARETH	2431 Maracaibo Drive Kissimmee, Florida 34746	District Owned Conservation & Upland Buffer Area (BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL R)	Yes.	Vegetation still present (banana trees).	Clearly within District Property. Homeowner indicated the vegetation was preexisting at the time she bought the house.	Letter was sent to homeowner on Jan. 17, District is within its authority to have items removed if still present.
LAFONTANT, JAQUELINE S.	2910 Sweetspire Circle, Kissimmee, FL 34746	District-owned Landscape Buffer Area (BRIGHTON LAKES PHASE 2 – PARCEL H PB 16 PG 112-114 TRACT H-D)	Yes.	Trees and lights are present.	Unclear whether the materials are located on District property or on the homeowner's property.	Request should be made to District Engineer to conduct a survey if Board determines to remove materials, if survey shows that it is District property.
RAPALO SARMIENTO LUCILA MARIA	2437 Huron Circle . Kissimmee, FL 34746	District Owned Conservation and Buffer Area: BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL O	Yes.	Vegetation was removed; PVC section is still on district property.	Unclear whether the materials are located on District property or homeowner's property.	Request should be made to District Engineer to conduct a survey if Board determines to remove materials, if survey shows that it is District property.
BUDHU MAHENDRA	2403 Maracaibo Drive Kissimmee, Florida 34746	District Owned Conservation & Upland Buffer Area (BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL R)	No.	District property clean. All personal property or vegetation removed.		
AYALA RONALD A & MNOZ KENIA	2405 Maracaibo Drive Kissimmee, Florida 34746	District Owned Conservation & Upland Buffer Area (BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL R)	No.	District property clean. All personal property or vegetation removed.		
ALEXANDER FAY	2435 Maracaibo Drive Kissimmee, Florida 34746	BRIGHTON LAKES PHASE 1 PARCELS A & G PB 12 PG 156-158 LOT 186	No.	District property clean. All personal property or vegetation removed.		
DEL VALLE JUAN & DEL VALLE MARIA	2537 Chapala Drive Kissimmee, Florida 34746	District-owned Conservation & Upland Buffer Area (BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL AH)	No.	District property clean. All personal property or vegetation removed.		
WHITE LAGRACE	2571 Chapala Drive Kissimmee, Florida 34746	District-owned Conservation & Upland Buffer Area (BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL AC)	No.	District property clean. All personal property or vegetation removed.		
PERSAUD GOMATTIE	2581 Chapala Drive Kissimmee, Florida 34746	District-owned Conservation & Upland Buffer Area (BRIGHTON LAKES PHASE 1 PB 12 PG 32-36 PARCEL AC)	No.	District property clean. All personal property or vegetation removed.		
DE ROSARIO DE OLIVEIRO TOLENTINO, BALA ALICIA, GOMES CELESTINO A, ROSARIO PATRICK	2680 Patrician Circle Kissimmee, Florida 34746	District Owned Stormwater Management Area BRIGHTON LAKES PHASE 2 PARCEL H PB 16 PGS 112-114	No.	District property clean. All personal property or vegetation removed.		

Properties Encroaching on District Easement Areas							Policy Application
Record Owner	Address	Parcel ID of District Property	Remaining Encroachments?	Encroachment Description	Other	Staff Action Suggested	Under the proposed Maintenance Guidelines: Kariba Court Buffer and Maintenance Easement, if adopted, the policy would authorize removal of all vegetation and improvements within and along the Berm. The policy would also authorize removal of vegetation or improvements that interfered with drainage/maintenance in the areas north and south of the Berm.
BORRERO MIGUEL A & GALARZA-BORRERO NYDIA DENISSE	3613 Kariba Court. Kissimmee, FL 34746	Easement Buffer Area: BRIGHTON LAKES PHASE 1 – PARCEL C PB 13 PG 20	Yes.	Papaya trees were removed; banana trees are still present (regrowing).	Clearly within District property.	Letter was sent to homeowner on Jan. 17, District is within its authority to have items removed if still present.	Berm: new banana trees planted. North of Berm: Several banana trees. Recommended Board Action: Board could approve removal of banana trees on berm and north of berm. Per the policy, all items in berm must be removed, and items north of berm are to be removed if they interfere with drainage or maintenance. Ariel Medina indicated that the trees north of the berm should be removed pursuant to the policy.
DUPUIS CLEMENT	3615 Kariba Court. Kissimmee, FL 34746	Easement Buffer Area: BRIGHTON LAKES PHASE 1 – PARCEL C PB 13 PG 20	Yes.	Vegetation still present (banana and papaya trees).	Clearly within District property.	Letter was sent to homeowner on Jan. 17, District is within its authority to have items removed if still present.	Berm: banana tree (1). North of Berm: banana trees (3); papaya trees (2); and other vegetation. Recommended Board Action: Board could approve removal of trees and vegetation on berm and north of berm. Per the policy, all items in berm must be removed, and items north of berm are to be removed if they interfere with drainage or maintenance. Ariel Medina indicated that materials north of the berm do not interfere with drainage/maintenance, and do not need to be removed.
CINETTI TODD A	3617 Kariba Court. Kissimmee, FL 34746	Easement Buffer Area: BRIGHTON LAKES PHASE 1 – PARTIAL REPLAT PB 15 PG 118	Yes.	Vegetation still present (banana and papaya trees).	Clearly within District property.	Letter was sent to homeowner on Jan. 17, District is within its authority to have items removed if still present.	North of Berm: banana trees (9); papaya tree (1). Recommended Board Action: Board could approve removal of banana and papaya trees north of berm. Per the policy, all items in berm must be removed, and items north of berm are to be removed if they interfere with drainage or maintenance. Ariel Medina indicated that materials north of the berm do not interfere with drainage/maintenance, and do not need to be removed.
HUMPHREY WAYNE & HUMPHREY AMYBELLE	3641 Kariba Court. Kissimmee, FL 34746	Easement Buffer Area: BRIGHTON LAKES PHASE 1 – PARTIAL REPLAT PB 15 PG 118	Yes.	Vegetation still present.	Clearly within District property.	Letter was sent to homeowner on Jan. 17, District is within its authority to have items removed if still present.	Berm: banana trees (3) and ornamental vegetation. Recommended Board Action: Board could approve removal of trees and vegetation on berm. Per the policy, all items in berm must be removed.
SANDERSON, ROBERT E.	3639 Kariba Court, Kissimmee, FL 34746	Easement Buffer Area: BRIGHTON LAKES PHASE 1 – PARTIAL REPLAT PB 15 PG 118	Yes.	Pool location looks over easement line.	Unclear whether the materials are located on District property or on the homeowner's property. Note: Letter was sent to homeowner.	Request should be made to District Engineer to conduct a survey if Board determines to remove materials, if survey shows that it is District property.	
MOHABEER TAMESHWAR & MOHABEER SWARSATTY	3637 Kariba Court, Kissimmee, FL 34746	Easement Buffer Area: BRIGHTON LAKES PHASE 1 – PARTIAL REPLAT PB 15 PG 118	Yes.	Pool location looks over easement line.	Unclear whether the materials are located on District property or on the homeowner's property. Note: Letter was sent to homeowner.	Request should be made to District Engineer to conduct a survey if Board determines to remove materials, if survey shows that it is District property.	
WINT DYNESDAL O & WINT CAROL M	3609 Kariba Court. Kissimmee, FL 34746	Easement Buffer Area: BRIGHTON LAKES PHASE 1 – PARCEL C PB 13 PG 20	No.	District property clean. All personal property or vegetation removed.			
WILSON BRIAN & RABAGO CRISTINA GUARDIAN	3625 Kariba Court. Kissimmee, FL 34746	Easement Buffer Area: BRIGHTON LAKES PHASE 1 – PARTIAL REPLAT PB 15 PG 118	No.	District property clean. All personal property or vegetation removed.			

7B

Maintenance Guidelines: Kariba Court Buffer and Maintenance Easement

Behind homes on the North side of Kariba Court there is a “Buffer and Maintenance Easement” for which the Brighton Lakes CDD is responsible. It is described in both Note 6 on the “Brighton Lakes Replat Phase 1 – Parcel C Replat” [with respect to Lots 13 through 24], which—It reads:

“6. THE 50 FOOT BUFFER AND MAINTENANCE EASEMENT ALONG THE NORTH BOUNDARY IS HEREBY DEDICATED TO AND SHALL BE THE PERPETUAL RESPONSIBILITY OF THE BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT. THE OWNERS OF LOTS 13 THROUGH 24 SHALL NOT BE PERMITTED TO CONSTRUCT ANY IMPROVEMENT INCLUDNG FENCES, OR TO REMOVE VEGETATION OR PLANT VEGETATION WITHIN THE BUFFER AND MAINTENANCE EASEMENT.”

And Note 6 on the “Brighton Lakes Replat Phase 1 – Parcel C” [with respect to Lots 8 through 12], which reads:

6. THE 50 FOOT BUFFER AND MAINTENANCE EASEMENT ALONG THE NORTH BOUNDARY IS HEREBY DEDICATED TO AND SHALL BE THE PERPETUAL RESPONSIBILITY OF THE BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT.

There are three distinct zones in this easement: The Berm, North of the ~~berm~~ Berm [bordering Pine Ridge], and South of the ~~berm~~ Berm behind homes on Kariba Court. The “Buffer and Maintenance Easement” will be ~~implemented~~ maintained by the District as follows.

The Berm:

- 1 The CDD will continue to trim and mulch the palm trees ~~planted by the developer~~ within and along the length of the Berm.
- 2 The CDD will maintain the remaining hedgerow within and ~~planted by the developer~~ along the length of the ~~berm~~ Berm? ~~[Approximately one third of the original hedge remains]~~.
- 3 The CDD will abandon the irrigation system installed within the hedgerow and the above ground portions will be removed. ~~[The mature hedgerows no longer require irrigation]~~
- 4 All other vegetation and improvements within and along the length of the Berm shall be removed.

North of the ~~berm~~ Berm:

- 1 The vegetation in this area shall be cleared to the extent required to allow maintenance of the Berm and proper drainage.
- 2 The extent of the clearing will be at the ~~discretion of the Inframark Field Manager and any Landscape Liaison appointed by the Board~~ direction of the Board of Supervisors of the District.

South of the ~~berm~~Berm:

- 1 All vegetation planted and structures built by homeowners that interfere~~s~~ with the District's ability to maintain the Berm and proper drainage will be cleared.
- 2 The extent of the clearing required will be at the direction of the Board of Supervisors of the District.~~discretion of the Inframark Field Manager and any Landscape Liaison appointed by the Board.~~
- ~~3 Homeowners may not be charged for clearing offending items without approval by the Board.~~

Changes in these guidelines may, from time to time, be changed by majority vote of the Board.

Draft Guidelines - Kariba Court Buffer and Maintenance Easement

7C

BRIGHTON LAKES
COMMUNITY DEVELOPMENT DISTRICT

Annual Operating and Debt Service Budget
Fiscal Year 2021

Version 1.0 Approved Tentative Budget
Printed on 04/21/20

Prepared by:



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Brighton Lakes

Community Development District

Operating Budget

Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU MAR-2020	PROJECTED APR- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
REVENUES							
Interest - Investments	\$ 15,297	\$ 21,298	\$ 15,000	\$ 10,123	10,500	\$ 20,623	\$ 15,000
Room Rentals	118	240	25	-	25	25	25
Interest - Tax Collector	250	415	350	469	-	469	450
Special Assmnts- Tax Collector	837,624	837,157	962,593	900,974	61,619	962,593	1,186,630
Special Assmnts- Discounts	(30,158)	(30,612)	(38,504)	(35,209)	(3,295)	(38,504)	(47,465)
Other Miscellaneous Revenues	-	-	-	17,230	-	17,230	-
Gate Bar Code/Remotes	2,036	2,577	1,500	1,181	1,181	2,362	1,500
Access Cards	532	426	500	16	16	32	100
Insurance Reimbursements	-	1,420	-	-	-	-	-
TOTAL REVENUES	825,699	832,921	941,464	894,784	70,046	964,830	1,156,240
EXPENDITURES							
<i>Administrative</i>							
P/R-Board of Supervisors	5,800	9,000	6,000	6,600	1,200	7,800	8,400
FICA Taxes	444	689	459	505	92	597	643
ProfServ-Arbitrage Rebate	-	-	600	-	-	-	600
ProfServ-Dissemination Agent	1,000	-	1,000	-	-	-	-
ProfServ-Engineering	8,523	13,516	7,000	3,502	3,502	7,004	10,000
ProfServ-Legal Services	25,132	58,388	25,000	34,548	34,548	69,096	35,000
ProfServ-Mgmt Consulting Serv	48,313	49,762	51,255	25,628	25,627	51,255	57,255
ProfServ-Property Appraiser	-	-	751	239	-	239	751
ProfServ-Special Assessment	5,483	5,561	5,305	2,652	2,653	5,305	5,305
ProfServ-Trustee Fees	7,177	7,758	8,450	7,758	-	7,758	8,450
Auditing Services	3,800	4,000	4,000	3,400	-	3,400	4,000
Website Compliance	-	-	15,000	2,124	-	2,124	4,000
Communication - Telephone	9,090	3,084	3,300	6,722	6,722	13,444	14,000
Postage and Freight	807	1,854	1,200	639	639	1,278	1,000
Insurance - General Liability	6,805	9,648	8,060	3,677	4,383	8,060	11,841
Printing and Binding	3,005	4,398	5,832	2,048	2,048	4,096	4,500
Legal Advertising	679	3,370	1,000	504	504	1,008	1,000
Miscellaneous Services	1,263	9,048	2,600	681	681	1,362	2,600
Misc-Assessmnt Collection Cost	11,134	10,710	19,252	17,315	1,937	19,252	23,733
Office Supplies	182	829	800	467	467	934	250
Annual District Filing Fee	175	175	175	175	-	175	175
Total Administrative	138,812	191,790	167,039	119,184	85,003	204,187	193,503
<i>Field</i>							
ProfServ-Field Management	75,900	41,390	41,390	20,695	20,695	41,390	42,632
ProfServ-Field Management - Onsite Staff	-	60,185	60,185	30,093	30,092	60,185	61,991
ProfServ-Field Temp Labor	773	-	-	-	-	-	-
Contracts-Landscape	159,284	185,660	217,850	108,924	108,926	217,850	217,848
Electricity - General	62,895	58,239	63,000	29,626	29,626	59,252	61,375
Utility - Water & Sewer	2,888	4,235	3,000	2,416	2,416	4,832	4,200
R&M-Common Area	36,632	30,974	15,000	18,263	5,000	23,263	15,000
R&M-Irrigation	1,999	18,724	5,200	1,200	-	1,200	5,200
R&M Lake	26,467	25,198	23,400	11,700	11,700	23,400	23,400

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU MAR-2020	PROJECTED APR- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
R&M-Tree Trimming	-	-	20,000	25,900	-	25,900	12,000
Misc-Contingency	2,906	1,604	1,000	997	997	1,994	3,000
Capital Reserve	-	44,825	-	-	-	-	-
Total Field	369,744	471,034	450,025	249,814	209,452	459,266	446,646
Gatehouse							
Contracts-Security Services	86,376	84,360	89,328	50,878	38,450	89,328	77,168
R&M-Gate	-	-	18,000	1,148	1,148	2,296	5,000
Miscellaneous Services	14,622	11,624	-	-	-	-	-
Total Gatehouse	100,998	95,984	107,328	52,026	39,598	91,624	82,168
Capital Expenditures & Projects							
Capital Reserve	-	-	148,300	34,544	33,332	67,876	250,000
Total Capital Expenditures & Projects	-	-	148,300	34,544	33,332	67,876	250,000
Road and Street Facilities							
R&M-Roads & Alleyways	842	3,142	6,000	3,585	3,585	7,170	45,000
R&M-Sidewalks	-	-	-	-	-	-	20,000
R&M-Signage	4,474	229	1,000	1,370	1,370	2,740	1,915
Total Road and Street Facilities	5,316	3,371	7,000	4,955	4,955	9,910	66,915
Community Center							
Contracts-Security Services	35,433	34,999	35,000	15,872	19,128	35,000	43,008
R&M-Clubhouse	11,536	18,947	14,752	10,930	10,930	21,860	20,000
R&M-Pools	20,123	23,456	7,020	10,500	10,500	21,000	49,000
Miscellaneous Services	3,532	1,166	5,000	1,405	1,405	2,810	5,000
Capital Reserve	-	48,135	-	-	-	-	-
Total Community Center	70,624	126,703	61,772	38,707	41,963	80,670	117,008
TOTAL EXPENDITURES	685,494	888,882	941,464	499,230	414,303	913,533	1,156,240
Excess (deficiency) of revenues Over (under) expenditures	140,205	(55,961)	-	395,554	(344,257)	51,297	-
Net change in fund balance	140,205	(55,961)	-	395,554	(344,257)	51,297	-
FUND BALANCE, BEGINNING	1,042,534	1,182,739	1,126,778	1,126,778	-	1,126,778	1,178,075
FUND BALANCE, ENDING	\$ 1,182,739	\$ 1,126,778	\$ 1,126,778	\$ 1,522,332	\$ (344,257)	\$ 1,178,075	\$ 1,178,075

Budget Narrative
Fiscal Year 2021**REVENUES****Interest - Investments**

The District earns interest income on their operating and investment accounts.

Room Rental

This revenue is from the rental of rooms at the clubhouse/recreation center.

Special Assessments - Tax Collector

The District will levy a non-ad valorem assessment on all of the assessable property within the District in order to pay for the operating expenditures during the fiscal year.

Special Assessments - Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

Gate Bar code/Remotes

This revenue is from the sale of controlled access gate decals.

Access Cards

Revenue from the clubhouse access keys.

EXPENDITURES**Administrative****P/R - Board of Supervisors**

The Florida Statutes allow for each Board member to receive \$200 per meeting, not to exceed \$6,000 paid to each Supervisor for the time devoted to District business and meetings. It is anticipated that there will be six meetings per year with all five Supervisors receiving compensation.

Fica Taxes

Payroll taxes on Board of Supervisor's compensation. The budgeted amount for the fiscal year is calculated at 7.65% of the total Board of Supervisor's payroll expenditures.

Professional Services - Engineering

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

Budget Narrative
Fiscal Year 2021**EXPENDITURES – Administrative (continued)****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, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Professional Services - Management Consulting Services

The District has contracted with Inframark - Infrastructure Management Services to provide management, accounting, and recording secretary services. These services include, but are not limited to, advertising, recording and transcribing of Board meetings, administrative services, budget preparation, financial reporting, and assisting with annual audits.

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 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 budget costs are based on \$1 per parcel.

Professional Services - Special Assessment

The District has contracted with Inframark - Infrastructure Management Services to prepare the District's Special Assessment Roll.

Professional Services - Trustee Fees

The District pays US Bank an annual fee for trustee services on the Series 2015 and 2017 Special Assessment Bonds. The budgeted amount for the fiscal year is based on standard fees charged plus any out-of-pocket expenses.

Auditing Services

The District is required by Florida Statutes to have an independent audit of its financial records on an annual basis. The fees are based on contract amount.

Communication - Telephone

The District telephone service charges from four Century Link accounts.

Postage & Freight

The District incurs charges for mailing Board meeting agenda packages, invoices to third parties, checks for vendors, and other required correspondence.

Budget Narrative
Fiscal Year 2021

EXPENDITURES – Administrative (continued)
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Insurance - General Liability & Property

The District's General Liability, Public Officials Liability & Property Insurance policy is with Florida Municipal Insurance Trust (FMIT). FMIT specializes in providing insurance coverage to governmental agencies.

Printing & Binding

The District incurs charges for printing and binding agenda packages and printing computerized checks, correspondence, stationery, envelopes, and other printed material.

Legal Advertising

Board meetings and other services are required to be advertised, such as public bidding advertisements, assessment resolutions, meeting notices, and any other advertising that may be required.

Miscellaneous - Services

Bank charges and any other miscellaneous expenditures that may be incurred during the year.

Misc - Assessment Collection Costs

The District reimburses the Tax Collector for her or his 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 budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

Office Supplies

The District incurs charges for supplies that need to be purchased during the fiscal year, including copier and printer toner cartridges, paper, file folders, binders, pens, paper clips, and other such office supplies.

Annual District Filling Fee

The District is required to pay an annual fee to the Department of Economic Opportunity for \$175. This is the only anticipated expenditure for this category.

BRIGHTON LAKES

Community Development District

*General Fund***Budget Narrative**
Fiscal Year 2021**EXPENDITURES – Field****Professional Services - Field Management**

Includes payroll and overhead costs associated with the services being provided under a management consulting contract with Inframark - Infrastructure Management Services. This includes employees utilized in the field.

Professional Services - Field Management – Onsite Staff

Costs for personnel at the Amenity Center.

Contracts - Landscape

Annual contract with Blade Runners Landscaping.

Electricity - General

Electricity for accounts with Kissimmee Utility Authority for street lighting, front entry features, fountains and irrigation well.

Utility – Water & Sewer

Expense for accounts with TOHO for water and sewer.

R&M - Common Area

This category is for any items related to maintenance of common areas that are not covered in other field services line items.

R&M - Irrigation

This category is for any items related to maintenance of irrigation areas that are not covered in other field services line items.

R&M - Lake

Scheduled maintenance consists of monthly inspections and treatment of lakes. Herbiciding will consist of chemical treatments. Algae control will include hand removal and chemical treatments.

R&M – Tree Trimming

BladeRunners Landscaping (per agreement) – Bush Hogging \$1,500 per day.

Misc - Contingency

This represents any additional unanticipated expenditures that are incurred during the year that may not have been provided for in the other budget categories.

BRIGHTON LAKES

Community Development District

*General Fund***Budget Narrative**
Fiscal Year 2021**EXPENDITURES- Gatehouse****Contracts - Security System**

Annual contract with Envera Security System.

Miscellaneous Services

This category is for any items related to maintenance of the gatehouse that are not covered in other budget line items.

Capital Expenditures & Projects

Expenses related to new projects within the district.

EXPENDITURES- Road and Street Facilities**R&M - Roads & Alleyways**

Road repairs and Emergency Exit Gate Project.

R&M - Sidewalks

Scheduled maintenance consists of cleaning, repair and replacement. Significant replacements in excess of \$20,000 are funded through the maintenance reserves.

R&M - Signage

Scheduled maintenance consists of cleaning, repair and replacement. Significant replacements in excess of \$500 are funded through the maintenance reserves.

EXPENDITURES- Community Center**Contracts - Security Services**

MagneSec Corp. contract \$16 per hour / 56 hrs. per week.

R&M - Clubhouse

Contract with Exercise Systems to maintain fitness equipment, Contract with Bright House Networks for Cable Service and a Contract with Terminix for Termite and Pest Control.

R&M - Pools

Pool vendor Bi-Monthly Maintenance, Pool repairs & Pool furniture.

R&M - Miscellaneous Services

This category is for any items related to maintenance of the park and recreation area that are not covered in other budget line items.

Community Development District

Exhibit "A"
Allocation of Fund Balances

AVAILABLE FUNDS

	<u>Amount</u>
Anticipated Beginning Fund Balance - Fiscal Year 2021	\$ 1,178,075
Net Change in Fund Balance - Fiscal Year 2021	-
Reserves - Fiscal Year 2021	250,000
Total Funds Available (Estimated) - 09/30/2021	1,428,075

ALLOCATION OF AVAILABLE FUNDS***Assigned Fund Balance***

Operating Reserve - First Quarter Operating Capital	226,560 ⁽¹⁾
Clubhouse	31,865
Field	91,995
Landscape	190,967
Recreation Facilities	101,817
Roadways	350,094
Capital Reserve: Reserve Study - FY20	148,300
Capital Reserve FY21 Proposed	250,000
Less: FY 2020 Expenditures & Projections:	
Inframark Fees for Field Service	(34,544)
Athletic Court Resurfacing	(11,970) ⁽²⁾
Brick Paver Installation	(10,254) ⁽²⁾
Sidewalk repairs	(11,108) ⁽²⁾
	<u>(67,876)</u>
Subtotal	<u>1,323,722</u>
Total Allocation of Available Funds	1,323,722

Total Unassigned (undesignated) Cash	<u>\$ 104,353</u>
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Notes

(1) Represents approximately 3 months of operating expenditures.

(2) Projected FY20 Expenditures \$33,332

Brighton Lakes

Community Development District

Debt Service Budgets

Fiscal Year 2021

Summary of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2020	ACTUAL THRU MAR-2020	PROJECTED APR- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
REVENUES							
Interest - Investments	\$ 2,145	\$ 4,130	\$ 3,000	\$ 1,325	\$ 1,325	\$ 2,650	\$ 2,500
Special Assmnts- Tax Collector	210,660	210,541	210,541	197,064	13,477	210,541	210,541
Special Assmnts- Discounts	(7,585)	(7,698)	(8,422)	(7,701)	(721)	(8,422)	(8,422)
TOTAL REVENUES	205,220	206,973	205,119	190,688	14,081	204,769	204,619
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	2,534	2,694	4,211	3,787	424	4,211	4,211
Total Administrative	2,534	2,694	4,211	3,787	424	4,211	4,211
<i>Debt Service</i>							
Principal Debt Retirement	95,000	100,000	105,000	-	105,000	105,000	110,000
Interest Expense	101,592	97,739	93,940	47,227	46,713	93,940	89,425
Total Debt Service	196,592	197,739	198,940	47,227	151,713	198,940	199,425
TOTAL EXPENDITURES	199,126	200,433	203,151	51,014	152,137	203,151	203,636
Excess (deficiency) of revenues Over (under) expenditures	6,094	6,540	1,968	139,674	(138,056)	1,618	983
OTHER FINANCING SOURCES (USES)							
Contribution to (Use of) Fund Balance	-	-	1,968	-	-	-	983
TOTAL OTHER SOURCES (USES)	-	-	1,968	-	-	-	983
Net change in fund balance	6,094	6,540	1,968	139,674	(138,056)	1,618	983
FUND BALANCE, BEGINNING	186,457	192,551	199,091	199,091	-	199,091	200,709
FUND BALANCE, ENDING	\$ 192,551	\$ 199,091	\$ 201,059	\$ 338,765	\$ (138,056)	\$ 200,709	\$ 201,692

AMORTIZATION SCHEDULE

SPECIAL ASSESSMENT BONDS

Period Ending	Balance	Principal	Coupon	Interest	Debt Service	Annual Debt Service
11/1/2020	2,205,000			45,080	45,080	196,793
5/1/2021	2,205,000	110,000	4.000%	44,345	154,345	
11/1/2021	2,095,000			42,831	42,831	197,176
5/1/2022	2,095,000	115,000	4.000%	42,133	157,133	
11/1/2022	1,980,000			40,480	40,480	197,613
5/1/2023	1,980,000	120,000	4.000%	39,820	159,820	
11/1/2023	1,860,000			38,027	38,027	197,847
5/1/2024	1,860,000	120,000	4.000%	37,613	157,613	
11/1/2024	1,740,000			35,573	35,573	193,187
5/1/2025	1,740,000	130,000	4.000%	34,993	164,993	
11/1/2025	1,610,000			32,916	32,916	197,909
5/1/2026	1,610,000	135,000	4.000%	32,379	167,379	
11/1/2026	1,475,000			30,156	30,156	197,534
5/1/2027	1,475,000	140,000	4.000%	29,664	169,664	
11/1/2027	1,335,000			27,293	27,293	196,957
5/1/2028	1,335,000	145,000	4.000%	26,997	171,997	
11/1/2028	1,190,000			24,329	24,329	196,326
5/1/2029	1,190,000	150,000	4.000%	23,932	173,932	
11/1/2029	1,040,000			21,262	21,262	195,194
5/1/2030	1,040,000	155,000	4.000%	20,916	175,916	
11/1/2030	885,000			18,093	18,093	194,009
5/1/2031	885,000	165,000	4.000%	17,798	182,798	
11/1/2031	720,000			14,720	14,720	197,518
5/1/2032	720,000	170,000	4.000%	14,560	184,560	
11/1/2032	550,000			11,244	11,244	195,804
5/1/2033	550,000	175,000	4.000%	11,061	186,061	
11/1/2033	375,000			7,667	7,667	193,728
5/1/2034	375,000	185,000	4.000%	7,542	192,542	
11/1/2034	190,000			3,884	3,884	196,426
5/1/2035	190,000	190,000	4.000%	3,821	193,821	193,821
Totals		2,205,000		781,129	2,986,129	3,137,843

Summary of Revenues, Expenditures and Changes in Fund Balances
Fiscal Year 2021 Approved Tentative Budget

ACCOUNT DESCRIPTION	ACTUAL FY 2018	ACTUAL FY 2019	ADOPTED BUDGET FY 2019	ACTUAL THRU MAR-2020	PROJECTED APR- SEP-2020	TOTAL PROJECTED FY 2020	ANNUAL BUDGET FY 2021
REVENUES							
Interest - Investments	\$ 224	\$ 366	\$ 200	\$ 425	\$ 425	\$ 850	\$ 500
Special Assmnts- Tax Collector	254,990	220,651	220,651	206,526	14,125	220,651	220,651
Special Assmnts- Discounts	(9,182)	(8,069)	(8,826)	(8,071)	(755)	(8,826)	(8,826)
TOTAL REVENUES	246,032	212,948	212,025	198,880	13,795	212,675	212,325
EXPENDITURES							
<i>Administrative</i>							
Misc-Assessmnt Collection Cost	3,655	2,822	4,413	3,969	444	4,413	4,413
Debt Retirement Other	-	-	-	7,928	-	7,928	-
Total Administrative	3,655	2,822	4,413	11,897	444	12,341	4,413
<i>Debt Service</i>							
Principal Debt Retirement	133,000	138,000	142,000	-	142,000	142,000	147,000
Debt Retirement Series A	-	32,878					
Interest Expense	48,107	71,305	66,820	33,410	33,410	66,820	62,205
Total Debt Service	181,107	242,183	208,820	33,410	175,410	208,820	209,205
TOTAL EXPENDITURES	184,762	245,005	213,233	45,307	175,854	221,161	213,618
Excess (deficiency) of revenues			-				
Over (under) expenditures	61,270	(32,057)	(1,208)	153,573	(162,059)	(8,486)	(1,293)
OTHER FINANCING SOURCES (USES)							
Interfund Transfer - In			-	-	-	-	-
TOTAL OTHER SOURCES (USES)	-	-	(1,208)	-	-	-	(1,293)
Net change in fund balance	61,270	(32,057)	(1,208)	153,573	(162,059)	(8,486)	(1,293)
FUND BALANCE, BEGINNING	34,321	95,591	63,534	63,534	-	63,534	55,048
FUND BALANCE, ENDING	\$ 95,591	\$ 63,534	\$ 62,326	\$ 217,107	\$ (162,059)	\$ 55,048	\$ 53,755

AMORTIZATION SCHEDULE

SPECIAL ASSESSMENT BONDS

Period Ending	Coupon	Principal Balance	Interest	Debt Service	Annual Debt Service
11/1/2020			31,103	31,103	
5/1/2021	3.250%	147,000	31,103	178,103	209,205
11/1/2021			28,714	28,714	
5/1/2022	3.250%	152,000	28,714	180,714	209,428
11/1/2022			26,244	26,244	
5/1/2023	3.250%	157,000	26,244	183,244	209,488
11/1/2023			23,693	23,693	
5/1/2024	3.250%	162,000	23,693	185,693	209,385
11/1/2024			21,060	21,060	
5/1/2025	3.250%	167,000	21,060	188,060	209,120
11/1/2025			18,346	18,346	
5/1/2026	3.250%	173,000	18,346	191,346	209,693
11/1/2026			15,535	15,535	
5/1/2027	3.250%	179,000	15,535	194,535	210,070
11/1/2027			12,626	12,626	
5/1/2028	3.250%	185,000	12,626	197,626	210,253
11/1/2028			9,620	9,620	
5/1/2029	3.250%	191,000	9,620	200,620	210,240
11/1/2029			6,516	6,516	
5/1/2030	3.250%	197,000	6,516	203,516	210,033
11/1/2030			3,315	3,315	
5/1/2031	3.250%	204,000	3,315	207,315	210,630
Totals		1,914,000	393,543	2,307,543	2,307,543

Budget Narrative
Fiscal Year 2021**REVENUES****Interest - Investments**

The District earns interest income on their accounts trust accounts with US Bank.

Special Assessment - Tax Collector

The District will levy a Non-Ad Valorem assessment on all the assessable property within the District in order to pay for the debt service expenditures. The District will assess the maximum annual debt service amount.

Special Assessment - Discounts

Per Section 197.162, Florida Statutes, discounts are allowed for early payments. The budgeted amount for the fiscal year is calculated at 4% of the anticipated Non-Ad Valorem assessments.

EXPENDITURES - Administrative**Misc. - Assessment Collection Costs**

The District reimburses the Tax Collector for her or his 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 budget for collection costs is based on a maximum of 2% of the anticipated assessment collections.

Expenditures- 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.

Brighton Lakes

Community Development District

Supporting Budget Schedules

Fiscal Year 2021

**Comparison of Non-Ad Valorem Assessment Rates
Fiscal Year 2021 vs. Fiscal Year 2020**

Product	General Fund 001			2015A DS Per Unit			2017A DS Per Unit			Total Assessments per Unit			Units	Bond Units 2015	Bond Units 2017
	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change	FY 2021	FY 2020	Percent Change			
1/3 Acre Lot	\$1,580.07	\$1,281.75	23.3%	\$0.00	\$0.00	n/a	\$976.76	\$976.76	0%	\$2,556.82	\$2,258.51	13%	7	0	6
1/2 Acre Lot	\$1,580.07	\$1,281.75	23.3%	\$0.00	\$0.00	n/a	\$976.76	\$976.76	0%	\$2,556.82	\$2,258.51	13%	4	0	4
65' lot	\$1,580.07	\$1,281.75	23.3%	\$0.00	\$0.00	n/a	\$488.38	\$488.38	0%	\$2,068.44	\$1,770.13	17%	244	0	241
85' lot	\$1,580.07	\$1,281.75	23.3%	\$0.00	\$0.00	n/a	\$586.06	\$586.06	0%	\$2,166.12	\$1,867.81	16%	162	0	159
H - 65' lot	\$1,580.07	\$1,281.75	23.3%	\$ 632.26	\$632.26	0%	\$0.00	\$0.00	n/a	\$2,212.32	\$1,914.01	16%	100	100	0
I - 65' lot	\$1,580.07	\$1,281.75	23.3%	\$ 632.26	\$632.26	0%	\$0.00	\$0.00	n/a	\$2,212.32	\$1,914.01	16%	84	84	0
J - 65' lot	\$1,580.07	\$1,281.75	23.3%	\$ 632.26	\$632.26	0%	\$0.00	\$0.00	n/a	\$2,212.32	\$1,914.01	16%	150	149	0
													751	333	410

Eighth Order of Business

8A

Brighton Lakes CDD Field Management Report

April 2020

Ariel Medina | Field Services Supervisor



313 Campus Street, Celebration, FL 34747
(O) 407-566-4122 | (M) 281-831-0139 |
www.inframarkims.com

FREDDY BLANCO | Assistant
Maintenance Manager



313 Campus Street | Celebration, FL 34747
Office: 1.407.566.1935 | **Mobile:**
1.407.947.2489 | www.inframarkims.com






Content

- General Updates
- Landscape Review
- Work Order Report
- Magnosec Report
- Bladerunners Report
- Sitex Report

General Updates

- Meet with contractors monthly and performed a drive through
- Meet with Gerry Frawley to performed Community Review
- Followed up with vendors on pending items
- Reviewed and processed invoices on a weekly basis
- Returned phone calls
- Solved resident inquires made by phone and email
- Respond to emails and communications as needed
- Performed community light review

Landscaping Review

Issue	Location	Date of Drive-thru	Status	Field Manager Comments	Photos	Blade Runner Plan of Action
Mulch Installation.	Throughout the community	4/21/2020	Completed	The mulch installation will be finished by the second week of March.		The mulch installation will be finished by the second week of March. Completed
Weed and Disease Control	At Patrician Cir.	4/21/2020	Pending	Weed control service on long bed behind Patrician Cir. And Lowe's fence.		Weed control service on long bed behind Patrician Cir. And Lowe's fence. This area was sprayed 4/23 we will keep an eye on this area
Irrigation Leak	At Brighton lakes Blvd. near to the Kariba entrance	4/21/2020	Pending	Irrigation leak probably on main line. Provide schedule for repair.		Irrigation leak probably on main line. Provide schedule for repair. This repair will be made on 4/28
Viburnum trimming service	At Brighton lakes Blvd.	4/21/2020	Completed	The trimming service on the Viburnum across the security guard house is completed.		The trimming service on the Viburnum across the security guard house is completed. Completed
New plants installation	At Recreation center	4/21/2020	Pending	Provide proposal for new plants installation at small island on from the recreation center. still don't sent the proposal to us.		Provide proposal for new plants installation at small island on from the recreation center. still don't sent the proposal to us. We will send this on 4/28

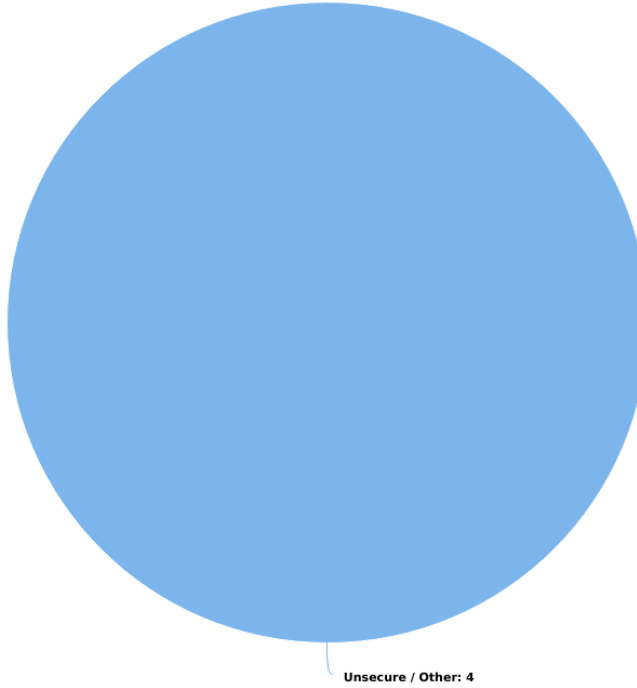
New Viburnum irrigation	At Brighton lakes Blvd.	4/21/2020	Pending	<div><div>new Viburnum are dying. Some are back but others don't look good.</div><div></div></div>	<div><div>new Viburnum are dying. Some are back but others don't look good. We added another day of irrigation and will check back on this next week</div></div>
Sods installation.	At Brighton lakes Blvd.	4/21/2020	pending	<div><div>Install sod at the different spot where the dead trees were removed. Only and section is pending. Provide schedule for this job.</div></div>	<div><div>Install sod at the different spot where the dead trees were removed. Only and section is pending. Provide schedule for this job. This is completed</div></div>

Work Orders Report

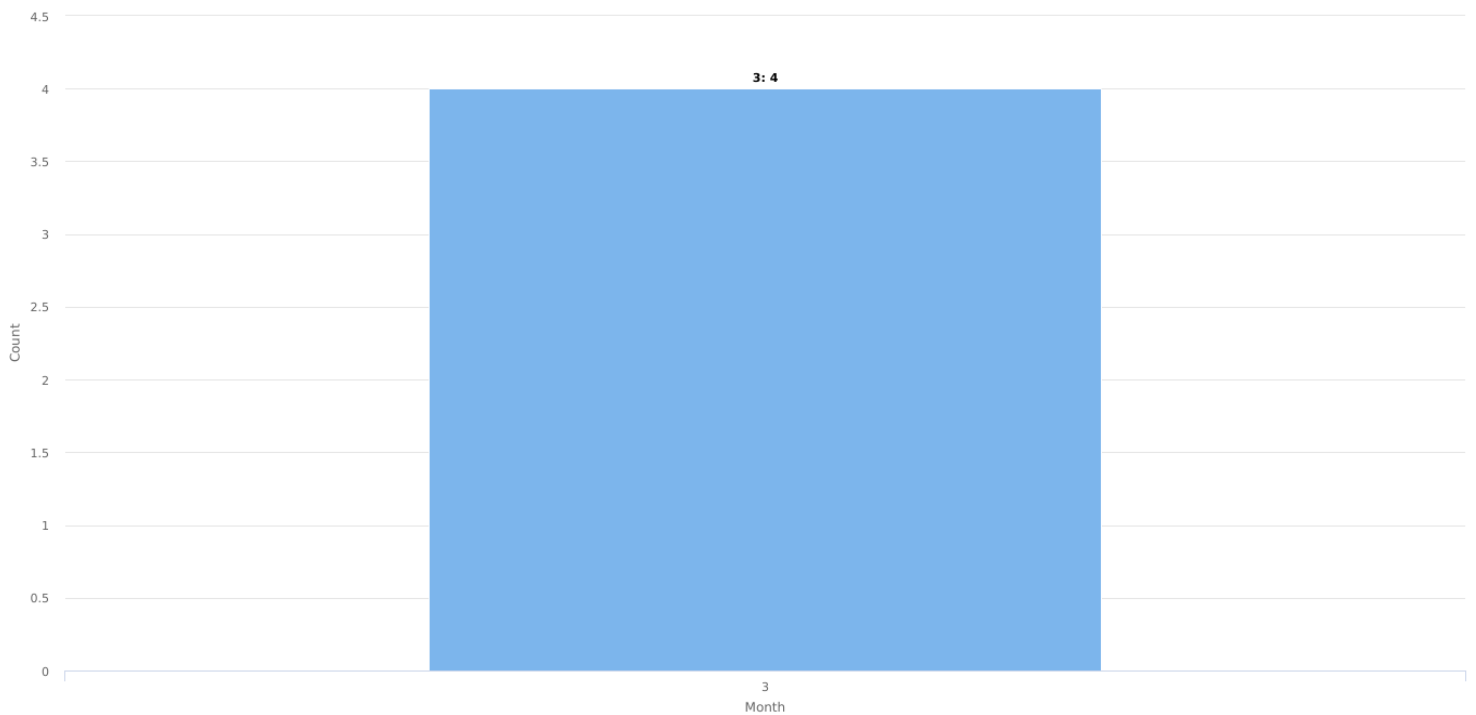
Pick up trash	Pick up trash on boulevard and lakes	Ongoing
Clean clubhouse surroundings	Clean parking lot, playground, courts, check on equipment	Ongoing
LED bulbs	Install the new overhead LED bulbs in the bathrooms and the meeting room and the gym and in the hallway of the community center that were approved at the last meeting.	completed
Overhead covers	Replace all the fluorescent covers on the overhead lights that are damaged and need to be replaced.	Ongoing
AC Filters	Replace the A/C filters to the new units we bought 1-2 years ago. I believe they have not been replaced at all since new after looking at them at the last community review a month ago with Freddy.	completed
Sanitize	Clean and sanitize and organize all the kitchen cabinets.	completed
Sanitize	Clean and sanitize the refrigerator.	completed
Sanitize	Clean and sanitize all the gym equipment and weights and surfaces.	completed
Sanitize	Clean and sanitize the gates and the bathrooms and the door handles. Also sanitize all pool furniture	completed
Sanitize	Clean and sanitize and organize the old gate house area and the bathroom.	completed
Chains and locks	Install the chains and locks on the basketball court and the tennis courts that Freddy is to obtain those items for.	completed
Horseshoe pits	Move all the sand back into the horseshoe pits that is knocked out during play.	completed
Mulch	Rake the mulch under the swings in all the parks that gets pushed out by users of the swings and slides and climbing items.	completed
Playground	Clean and sanitize all the children's playground items.	completed
Cans and Bins	Clean and Sanitize the garbage cans and recycling bins.	completed

Magnosec Report

Incident Category



Month



Incident Category vs Month

03/01/2020 - 04/21/2020



Agenda Page 113

Incident Category	Mar	Total
Unsecure / Other	4	4
Total	4	4

Blade Runners Report

Landscape Maintenance Report
Brighton lakes Community Development District

Landscape Maintenance (Boulevard)

February
2/10/2020
2/11/2020
2/05/2020 Trash / spray
2/24/2020
2/25/2020
2/19/2020 Trash / spray

Landscape Maintenance (Retention Ponds)

January
2/12/2020
2/26/2020

- Fertilization Report:**
Sprayed for ants. 2-04-20
Irrigation Reports (see attached)
Extra Services
- Ride Blvd. did detail work.
 - Mulched main entrance

Landscape Maintenance Report

Brighton lakes Community Development District

Agenda Page 116

Landscape Maintenance (Boulevard)

February
3/09/2020
3/10/2020
3/04/2020 Trash / spray
3/23/2020
3/24/2020
3/18/2020 Trash / spray

Landscape Maintenance (Retention Ponds)

January
3/11/2020
3/25/2020

Fertilization Report:

Sprayed for weeds 03-18-20 / 03-19-20

Irrigation Reports (see attached)

Extra Services

- Ride Blvd. did detail work.
- Trimmed vo hedge by Gard house
- Sprayed for weed on patrica cir
- Sodded over tree rings

Sitex Report

BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT

OPERATIONS & MAINTENANCE HIGHLIGHT

SITEX AQUATICS MANAGEMENT REPORT

March 2020



All ponds were treated for shoreline vegetation as needed with a custom grass mix targeted for specific species present.

POND1-Algae and hydrilla treated

POND2-Algae and hydrilla treated

POND3- Algae treated

POND4-Algae treated

POND5-Algae & grasses spot treated

POND6- Grasses spot treated

POND7- Hydrilla & Algae treated

POND8- Shoreline Vegetation treated (we have started cutting and removing vegetation)

POND9- Algae treated

ADDITIONAL NOTES:

All ponds have been treated for any algae present. My team and I have begun removal on pond 8, as well as removed large white PVC pole from pond 8 as requested. Please don't hesitate to reach myself or my staff should you need anything.

Regards

BRIAN FACKLER

Field Operations Manager

Sitex Aquatics llc.

BRIGHTON LAKES COMMUNITY DEVELOPMENT DISTRICT

OPERATIONS & MAINTENANCE HIGHLIGHT

SITEX AQUATICS MANAGEMENT REPORT

April 2020



All ponds were treated for shoreline vegetation as needed with a custom grass mix targeted for specific species present.

POND1-Algae and hydrilla treated

POND2-Algae and hydrilla treated

POND3- Hydrilla treated

POND4-Algae and grasses treated

POND5-Hydrilla treated

POND6- Grasses spot treated

POND7- Hydrilla treated

POND8- Shoreline Vegetation treated (we are continuing to cut away)

POND9- Hydrilla treated

ADDITIONAL NOTES:

The water levels are extremely low this month. This has exposed a lot of the hydrilla on the property and we have been treating them in sections. We do our treatments in stages rather than all at once as to not stress the fish with the drop in the dissolved oxygen levels. Please don't hesitate to reach myself or my staff should you need anything.

Regards

BRIAN FACKLER

Field Operations Manager

8Ai

Follow UP - Project Updates

Resurfacing of Basketball Court and Tennis Courts

- AAA Courts completed resurfacing of tennis courts and basketball courts.

Sidewalk Replacement

- Driveway Maintenance completed sidewalk replacement.

Pavers Replacement at Guardhouse

- O&M Services is scheduled to replace pavers at guardhouse for the week of 5/4/2020. There has been a delay on delivery of pavers from pavers vendor. O&M is hesitant to start work before receiving pavers. Envera is waiting on confirmation date to collaborate in this project since they have to remove equipment underneath the pavers.

Correction of Electrical Issues at Pool Pump Area

- Electrical upgrade and work will be completed during the week of 4/27/2020

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April 27, 2020

Brighton Lakes CDD	
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Prepared by Inframark, Ariel Medina, Field Services Supervisor

313 Campus Street, Celebration, FL 407-566-1935 | ariel.medina@inframark.com



O&M General Services LLC

Raise Up Timers And Electrical System

Estimate #000006

March 24, 2020

Bill To

Brighton Lakes CDD

Brightin Pool Area Pump Electrical Upgrade

ariel.medina@inframark.com

KISSIMMEE, FL 34758

We look forward to working with you. All work requires 50% deposit for materials, living expense and others

Timers Relocation	\$672.00
(\$112.00 ea.) x 6	
<i>Raise up timers, add new Wirring and Junction Boxes for each one water proof</i>	
Re arrange and build Unitrust channels with new Stainless Steel	\$650.00
(\$325.00 ea.) x 2	
<i>These will be 2 each for timers and x formers</i>	
Re arrange all 4 transformers and wirring plus Junction Box water proof	\$600.00
(\$150.00 ea.) x 4	
<i>Re arrange all, raise up at new Stainless steel unitrust configuration and re wire old existing cable</i>	
Unitrust material stainless steel with bolts and c clamps	\$450.00
Nema 3R JB 16x12x8	\$250.00
<i>Place two pumps in Nema 3 R type enclosure secure from weather and exposure</i>	
Box nema 3 r for all pumps and covers	\$350.00
<i>Cover all open pumps, secure JB nema 3 r to protect fro water and rain proof type box</i>	
Material	\$250.00
Subtotal	\$3,222.00

Marcel Rodriguez Jr 4/6/2020

8Bi



April 24, 2020

Mr. Kristen Suit
District Manager
Brighton Lakes Community Development District
313 Campus Street
Celebration, FL 34747

**Re: Consulting Engineer's Report, Section 9.21 of the Master Trust Indenture
Brighton Lakes Community Development District
HWA# 3758-43**

Dear Ms. Suit:

Hanson, Walter & Associates, Inc., in accordance with Section 9.21 of the Master Trust Indenture, has completed our annual review of the portions of the project within the Brighton Lakes Community Development District. We have performed an overall site inspection of District owned facilities and are relying on District sources we believe as credible and what has been represented to us is accurate to the best of our knowledge. We find these portions have been maintained in sufficiently good repair with the following exceptions as listed below and as located on the attached map.

1. At curb inlet Structure J-2 located to the left of 2805 Sweetspire Circle the adjoining curb has settled where it ties to the curb inlet and is lower than the inlet and pavement on both sides. The adjacent fire service manhole FS-22 has a depression next to it and the manhole top is tilted indicating a leak in this structure.
The estimated cost to replace the curbing, inspect and seal leaks in the curb inlet and fire service manhole is \$5,000.
2. Outfall mitered end Structure J-111 on Pond J appears to be partly obstructed due to vegetation along the banks at the NW corner of this pond. Outfall mitered end Structures J-23 and J-122 in the same vicinity are deeper below the water level however vegetation is near these structures as well and should be removed.
This can be completed by the landscape staff.
3. The curb inlets and curbs at these locations have damaged concrete:
 - a. Between 4305 Holly Park Ct and 4304 Holly Park Ct.
 - b. 2887 Sweetspire Circle (on Holly Park Ct side)
 - c. 2575 Chapala Drive (previous repair starting to come apart)
 - d. 2528 Chapala Drive
 - e. 2528 Baykal Drive
 - f. 2508 Chapala Drive
 - g. Right of 3632 Kariba Ct.

These repairs can be completed by management staff.

4. Curb inlet (Structure H-23) and the associated curb located On Patrician Cir adjacent to 2764 Patrician Circle has cracked concrete and exposed rebar on different areas. The adjacent curb has settled lower than the pavement and inlet and there is a depression behind the curb. The estimated cost to repair the structure to seal a potential leak and replace or lift the curb is \$3,000.
5. There are depressions forming behind the following curb inlets along Patrician Circle at the following locations indicating a slow leak through a crack or joint in the inlet:
 - a. 2722 Patrician Circle
 - b. 2700 Patrician Circle
 - c. 2650 Patrician Circle

The estimated cost for inspect, seal any cracks or open joints, replace or lift settled curb, backfill and sod for these three location is \$9,000.
6. The double mitered end pipe section (structure I-5) inflow into Wetland B adjacent to Brighton Lakes Blvd. continues to be inaccessible for inspection due to excess overgrown vegetation and should be cleared.
This can be completed by the landscape staff.
7. Three locations on Maracaibo Dr. and Maggiore Circle have an upheaved pavement straight across the road at the following locations:
 - a. 2407 Maracaibo Dr.
 - b. 2411 Maracaibo Dr.
 - c. 2600 Maggiore Circle

The estimated cost to mill and repave a rectangular patch across the width of the road for all three locations is \$6,000. These repairs could be made as part of the larger mill and resurface repaving project currently being evaluated by the Board.
8. The pavement along Maracaibo Dr. and Maggiore Circle (Parcel G) shows more frequent fatigue cracking and longitudinal pattern cracking when compared to other neighborhoods. Spot repairs and or milling and resurfacing is being evaluated by the Board. The estimate cost to mill and resurface this neighborhood pod is \$165,000.
9. The mitered end pipe (structure J-101) inflow into Pond G and surrounding concrete fabiform is damaged including cracks and loose or missing concrete. There is growing vegetation on the outlet of structure blocking the outflow drainage.
The mitered end and fabriform should be repaired and vegetation removed from the outlet. These repairs can be completed by management staff.
10. Vegetation behind the 2425 Huron Circle has been cleared but the bubble-up outflow structure (structure C-24) into Wetland could not be located due to excess accumulation of debris and landscape waste around the edge of the wetland.
The debris and vegetation removal can be completed by landscape staff.
11. The bubble-up structure and spreader swale behind 2538 Baykal Drive is not accessible due to overgrown vegetation.
The vegetation removal and clearing can be completed by the landscape staff.



HANSON. WALTER & ASSOCIATES. INC.

PROFESSIONAL ENGINEERING. SURVEYING & PLANNING

8 Broadway, Suite 104 – Kissimmee, Florida 34741-5708 – Phone: 407-847-9433

Engineering Fax: 321-442-1045 – Surveying Fax: 407-847-2499 – Email: hwa@hansonwalter.com

Website: www.hansonwalter.com

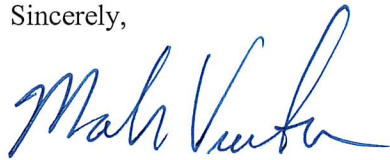
12. The pavement of Brighton Blvd, Phase 1 is cracking and shoving in several places. Spot repairs and or milling and resurfacing is being evaluated as part of the Board's annual budget discussions.
The estimated cost to mill and resurface Brighton Lakes Blvd. Phase 1 is \$785,000.
13. The curb inlet Structure J-34 next to 2883 Sweetspire Circle on Holly Park Ct. has curb that has settled below the inlet and pavement, and there is a depression behind the curb indicating a leak.
The estimated cost to repair the curb and inlet is \$3,000

It is our opinion that the Operating Budget for the fiscal year 2020 is sufficient for proper maintenance of the Brighton Lakes Community Development District.

In addition, the current limits of insurance coverage for Hanson, Walter & Associates, Inc., are adequate in accordance with Section 9.14 of the Master Trust Indenture and the District carries insurance that is similar to other Districts we are familiar with and the coverage is typical of other Districts for the infrastructure that is managed by the District. However, insurance requirements in general are not an area of expertise of Hanson, Walter & Associates, Inc.

If you should have any questions or require additional information, please contact our office.

Sincerely,



Mark Vincutonis, P.E.



HANSON. WALTER & ASSOCIATES. INC.

PROFESSIONAL ENGINEERING. SURVEYING & PLANNING

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Website: www.hansonwalter.com

Brighton Lakes Community Development District

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