

**BRIGER
COMMUNITY DEVELOPMENT
DISTRICT**

SEPTEMBER 24, 2018

AGENDA PACKAGE

Briger Community Development District

Inframark, Infrastructure Management Services
210 N. University Drive, #702, Coral Springs, FL 33071
Phone: 954-603-0033; Fax: 954-345-1292

September 17, 2018

Board of Supervisors
Briger Community
Development District

Dear Board Members:

A meeting of the Board of Supervisors of the Briger Community Development District will be held **Monday, September 24, 2018 at 8:30 a.m.** at the offices of Billing, Cochran, Lyles, Mauro & Ramsey, located at The Centurion Tower, 1601 Forum Place, Suite 400, West Palm Beach, Florida 33401. Following is the advance agenda for this meeting:

- 1. Call to Order and Roll Call**
- 2. Public Comment**
- 3. Approval of the Minutes of the July 23, 2018 Meeting**
- 4. Manager's Report**
- 5. Attorney's Report**
- 6. Supervisors' Reports, Requests and Comments**
- 7. Approval of Financial Statements**
- 8. Adjournment**

All supporting documentation is enclosed or will be distributed at the meeting.

The balance of the agenda is routine in nature, if you have any questions please contact me.

Sincerely,

Kenneth G. Cassel

Kenneth Cassel/jb
Manager

Third Order of Business

**MINUTES OF MEETING
BRIGER COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Briger Community Development District was held on Monday, July 23, 2018 at 8:35 A.M. in the offices of Billing, Cochran et al, the Centurion Tower, 1601 Forum Place, Suite 400, West Palm Beach, Florida.

Present and constituting a quorum:

Hyman J. Zacharia	Chairman
Calvin Lovelace	Vice Chairman
John Buxton	Assistant Secretary
Dena Comfort	Assistant Secretary

Also present:

Kenneth Cassel	District Manager
Scott Cochran	District Counsel

The following is a summary of the minutes and actions taken at the July 23, 2018 Briger Community Development District Board of Supervisors meeting.

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

Mr. Cassel called the meeting to order and called the roll; a quorum was established.

SECOND ORDER OF BUSINESS

Public Comment

There being none, the next item followed.

THIRD ORDER OF BUSINESS

Approval of the Minutes of the June 4, 2018 Meeting

Mr. Cassel stated each Board member received a copy of the minutes of the June 4, 2018 meeting and requested any corrections, additions or deletions.

On MOTION by Mr. Lovelace seconded by Ms. Comfort with all in favor the minutes of the June 4, 2018 meeting were approved.

FOURTH ORDER OF BUSINESS

Manager’s Report

A. Consideration of Resolution 2018-06 Approving Adoption and Execution of the Statewide Mutual Aid Agreement

- Mr. Cassel reviewed the Statewide Mutual Aid Agreement.

- Mr. Cochran noted this agreement has been around for a long time. It was amended recently to confirm with the original intent, which was that it would renew automatically. However, the way it was written, it did not provide for that.
- All it does is allow us in the event there is an emergency, like a hurricane, where we are in need of resources to get access to property or do repairs, by entering into this agreement. It allows government bodies, such as this District, to borrow equipment or resources from other government agencies that have them available to loan and you essentially pay FEMA rates for that.
- If an emergency occurs, you are not scrambling around and you have this agreement in place.
- Mr. Cochran noted it does not commit us to anything; it just allows us if need be, to take advantage of this Agreement.
- Mr. Cassel noted it really is a coordination thing. It allows us, if we pick up the phone, we can call the county, the adjacent city and say we need help. It would be easier to get supplies, materials and help.

On MOTION by Mr. Buxton seconded by Ms. Comfort with all in favor Resolution 2018-06 approving adoption and execution of the Statewide Mutual Aid Agreement, was adopted.

B. Proposed Meeting Schedule for FY 2019

- The Board reviewed the proposed meeting schedule for Fiscal Year 2019.

On MOTION by Ms. Comfort seconded by Mr. Lovelace with all in favor the meeting schedule for Fiscal Year 2019 was approved.

C. Discussion on Website Compliance

- Mr. Cassel noted the trolls are hitting websites now for ADA compliance. All of us put together websites in accordance with the State Statutes. But someone found a loophole in a Federal Statute for ADA compliance. Before they were hitting cities and counties and now they are hitting districts.
- The initial redo of the website is costing us about \$200 for an annual electronic audit.
- We are now pulling minutes that are not required to be on the website.
- Minutes are required to be on the website for one year, but over that timeframe are not required to be there.

- We are reviewing all documents.
- Mr. Cochran noted it is for people with visual impairments. There is technology that allows items on the screen to be audibly read to the visually impaired.
- Mr. Cassel noted we are also working on in-house training so that the documents we create in PDF can be read. We are working on all aspects of it so that when we put a PDF document on it and it is on the site and somebody reads it, it will be read correctly. There is a special way you have to save it. We are working on training for that for all of the recording secretaries as well.

FIFTH ORDER OF BUSINESS

Attorney’s Report

- Mr. Cochran reminded the Supervisors to turn in their Financial Disclosure forms.

SIXTH ORDER OF BUSINESS

Supervisors Reports, Requests and Comments

- There not being any, the next item followed.

SEVENTH ORDER OF BUSINESS

Approval of Financial Statements

- Mr. Cassel reviewed the June 2018 financials.

On MOTION by Mr. Buxton seconded by Ms. Comfort with all in favor the financial statements were accepted.

EIGHTH ORDER OF BUSINESS

Adjournment

There being no further business,

On MOTION by Mr. Zacharia seconded by Mr. Buxton with all in favor the meeting was adjourned.

Kenneth Cassel
Secretary

Hyman J. Zacharia
Chairman

Seventh Order of Business

MEMORANDUM

TO: Board of Supervisors
FROM: Sergio Inguanzo, District Accountant
CC: Ken Cassel, District Manager
DATE: September 24, 2018
SUBJECT: August Financial Report

Please find enclosed the August 2018 financials for Briger CDD. Currently, the General Fund has excess revenues over expenditures of approximately \$21,531. In addition, below is some information on the District's current financial position. Should you have any other questions or require additional information, please do not hesitate to contact me at Sergio.Inguanzo@inframark.com.

Finance Report

General Fund

- Total revenues through August were approximately 101% collected.
- Total expenditures through August were approximately 65% of the annual budget with the following notes for the fiscal year:
 - ProfServ-Engineering – annual engineer report.
 - Auditing Services – FY 2017 audit.
 - Postage & Freight – FedEx and Inframark fees to-date.
 - Legal Advertising – Notice on 4/11/18 \$654.

Debt Service Fund

- Total revenues through August were approximately 101% collected.
- Total expenditures through August were approximately 99% of the annual budget with the following note for the fiscal year:
 - Principal Debt Retirement – principal payment made on 5/1/18, per amortization schedule.
 - Interest Expense – interest payment made on 11/1/2017 and 5/1/18, per amortization schedule.

Briger
Community Development District

Financial Report

August 31, 2018



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**Briger
Community Development District**

Financial Statements

(Unaudited)

August 31, 2018

Balance Sheet
August 31, 2018

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 29,663	\$ -	\$ 29,663
Due From Other Funds	-	2,960	2,960
Investments:			
Money Market Account	96,350	-	96,350
Reserve Fund	-	22,130	22,130
Revenue Fund	-	93,280	93,280
Prepaid Items	4,966	-	4,966
TOTAL ASSETS	\$ 130,979	\$ 118,370	\$ 249,349
<u>LIABILITIES</u>			
Accounts Payable	\$ -	\$ -	\$ -
Accrued Expenses	-	600	600
Due To Other Funds	2,960	-	2,960
TOTAL LIABILITIES	2,960	600	3,560
<u>FUND BALANCES</u>			
Nonspendable:			
Prepaid Items	4,966	-	4,966
Restricted for:			
Debt Service	-	117,770	117,770
Assigned to:			
Operating Reserves	14,939	-	14,939
Unassigned:	108,114	-	108,114
TOTAL FUND BALANCES	\$ 128,019	\$ 117,770	\$ 245,789
TOTAL LIABILITIES & FUND BALANCES	\$ 130,979	\$ 118,370	\$ 249,349

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2018

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	\$ 100	\$ 92	\$ 694	\$ 602	694.00%
Interest - Tax Collector	-	-	5	5	0.00%
Special Assmnts- Tax Collector	62,247	62,247	62,248	1	100.00%
Special Assmnts- Discounts	(2,490)	(2,490)	(2,225)	265	89.36%
TOTAL REVENUES	59,857	59,849	60,722	873	101.45%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	6,000	5,000	3,600	1,400	60.00%
FICA Taxes	459	383	275	108	59.91%
ProfServ-Engineering	998	998	1,373	(375)	137.58%
ProfServ-Legal Services	7,350	6,125	4,799	1,326	65.29%
ProfServ-Mgmt Consulting Serv	17,241	15,804	15,804	-	91.67%
ProfServ-Property Appraiser	150	150	150	-	100.00%
ProfServ-Special Assessment	1,093	1,093	1,093	-	100.00%
Auditing Services	5,000	5,000	4,750	250	95.00%
Postage and Freight	120	110	124	(14)	103.33%
Insurance - General Liability	5,105	5,105	4,940	165	96.77%
Printing and Binding	600	550	243	307	40.50%
Legal Advertising	400	400	808	(408)	202.00%
Misc-Assessmnt Collection Cost	622	622	593	29	95.34%
Misc-Web Hosting	500	458	458	-	91.60%
Office Supplies	85	78	6	72	7.06%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	45,898	42,051	39,191	2,860	85.39%
Field					
Contracts-Landscape	13,959	-	-	-	0.00%
Total Field	13,959	-	-	-	0.00%
TOTAL EXPENDITURES	59,857	42,051	39,191	2,860	65.47%
Excess (deficiency) of revenues Over (under) expenditures	-	17,798	21,531	3,733	0.00%
Net change in fund balance	\$ -	\$ 17,798	\$ 21,531	\$ 3,733	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2017)	106,488	106,488	106,488		
FUND BALANCE, ENDING	\$ 106,488	\$ 124,286	\$ 128,019		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending August 31, 2018

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	\$ 50	\$ 46	\$ 295	\$ 249	590.00%
Interest - Tax Collector	-	-	18	18	0.00%
Special Assmnts- Tax Collector	234,856	234,856	234,856	-	100.00%
Special Assmnts- Discounts	(9,394)	(9,394)	(8,409)	985	89.51%
TOTAL REVENUES	225,512	225,508	226,760	1,252	100.55%
EXPENDITURES					
Administration					
ProfServ-Arbitrage Rebate	600	-	-	-	0.00%
ProfServ-Dissemination Agent	1,000	-	-	-	0.00%
ProfServ-Trustee Fees	4,500	4,500	4,337	163	96.38%
Misc-Assessmnt Collection Cost	2,349	2,349	2,238	111	95.27%
Total Administration	8,449	6,849	6,575	274	77.82%
Debt Service					
Principal Debt Retirement	135,000	135,000	135,000	-	100.00%
Interest Expense	87,638	87,638	87,638	-	100.00%
Total Debt Service	222,638	222,638	222,638	-	100.00%
TOTAL EXPENDITURES	231,087	229,487	229,213	274	99.19%
Excess (deficiency) of revenues Over (under) expenditures	(5,575)	(3,979)	(2,453)	1,526	44.00%
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(5,575)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(5,575)	-	-	-	0.00%
Net change in fund balance	\$ (5,575)	\$ (3,979)	\$ (2,453)	\$ 1,526	44.00%
FUND BALANCE, BEGINNING (OCT 1, 2017)	120,223	120,223	120,223		
FUND BALANCE, ENDING	\$ 114,648	\$ 116,244	\$ 117,770		

**Briger
Community Development District**

Supporting Schedules

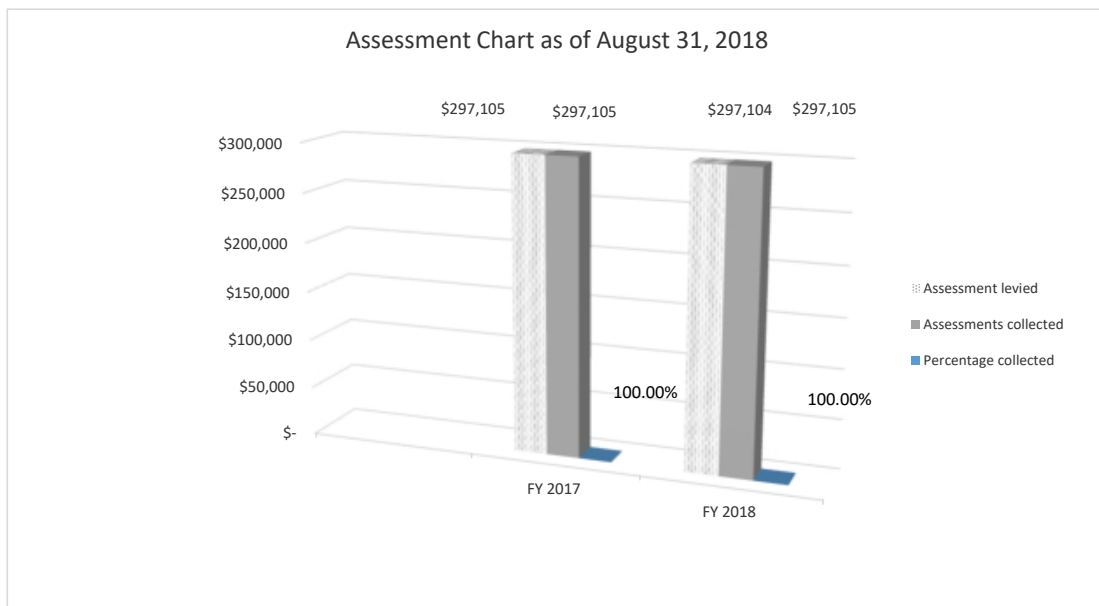
August 31, 2018

Non-Ad Valorem Special Assessments
(Palm Beach County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2018

Date Received	Net Amount Received	Discount / (Penalties) Amount	Property Appraiser (1)	Collection Costs	Gross Amount Received	ALLOCATION BY FUND	
						General Fund	Series 2008 Debt Service Fund
Assessments Levied					\$ 297,104	\$ 62,247	\$ 234,856
Allocation %					100%	20.95%	79.05%
11/08/17	\$ 5,041	\$ 271	\$ -	\$ 51	\$ 5,363	\$ 949	\$ 4,414
11/22/17	21,382	900	-	216	22,498	4,193	18,305
12/06/17	214,210	9,022	-	2,164	225,396	47,949	177,447
12/13/17	7,652	308	-	77	8,037	1,560	6,478
12/27/17	12,415	493	-	125	13,033	2,825	10,207
01/10/18	4,726	143	-	48	4,916	889	4,027
02/14/18	3,231	83	-	33	3,347	672	2,675
03/14/18	1,136	16	-	11	1,163	323	840
03/28/18	(428)	74	-	-	(354)	(74)	(280)
04/11/18	4,724	-	-	48	4,771	1,060	3,712
05/08/18	-	-	150	-	-	-	-
05/09/18	2,520	(37)	-	25	2,509	538	1,971
06/13/18	3,240	(95)	-	33	3,177	645	2,532
07/06/18	2,980	(87)	-	-	2,893	645	2,248
08/29/18	811	(457)	-	-	354	74	280
TOTAL	\$ 283,640	\$ 10,634	\$ 150	\$ 2,831	\$ 297,105	62,248	234,856

% COLLECTED 100.00% 100.00% 100.00%

(1) Gary R. Nikolits, Property Appraiser, annual administrative service fee.



Cash & Investment Report
August 31, 2018

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
OPERATING FUND			
Super Checking Non-Profit	CenterState Bank	0.00%	\$ 29,663
Public Funds Money Market Account	BankUnited	1.00%	96,350
		Subtotal	<u>126,014</u>
DEBT SERVICE AND CAPITAL PROJECT FUNDS			
Series 2008 Reserve Account	US Bank	0.15%	22,130
Series 2008 Revenue Account	US Bank	0.15%	93,280
		Subtotal	<u>115,409 (1)</u>
		Total	<u><u>\$ 241,423</u></u>

NOTE 1 - U.S. Bank open ended monthly commercial paper manual sweep.

Briger CDD

Bank Reconciliation

Bank Account No. 8806 CenterState Bank - GF
Statement No. 08-18
Statement Date 8/31/2018

G/L Balance (LCY)	29,663.41	Statement Balance	31,217.57
G/L Balance	29,663.41	Outstanding Deposits	0.00
Positive Adjustments	0.00		
	<hr/>	Subtotal	31,217.57
Subtotal	29,663.41	Outstanding Checks	1,554.16
Negative Adjustments	0.00	Differences	0.00
	<hr/>		
Ending G/L Balance	29,663.41	Ending Balance	29,663.41
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
Outstanding Checks						
8/30/2018	Payment	00613	INFRAMARK, LLC	1,554.16	0.00	1,554.16
Total Outstanding Checks.....				1,554.16		1,554.16

**BRIGER
Community Development District**

Payment Register by Bank Account
For the Period from 7/01/2018 to 8/31/2018
(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	GL Account #	Amount Paid
Check	00601	07/10/18	Vendor	BILLING, COCHRAN, LYLES,	149801	LEGAL SERVICES MAY 2018	ProfServ-Legal Services	001-531023-51401	\$400.00
Check	00601	07/10/18	Vendor	BILLING, COCHRAN, LYLES,	147958	LEGAL SERVICES	ProfServ-Legal Services	001-531023-51401	\$400.00
Check	00601	07/10/18	Vendor	BILLING, COCHRAN, LYLES,	148601	LEGAL SERVICES	ProfServ-Legal Services	001-531023-51401	\$742.50
Check	00602	07/10/18	Vendor	INFRAMARK, LLC	31513	MANAGEMENT FEES JUNE 2018	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$1,436.75
Check	00602	07/10/18	Vendor	INFRAMARK, LLC	31513	MANAGEMENT FEES JUNE 2018	Postage and Freight	001-541006-51301	\$3.29
Check	00602	07/10/18	Vendor	INFRAMARK, LLC	31513	MANAGEMENT FEES JUNE 2018	Printing and Binding	001-547001-51301	\$19.30
Check	00602	07/10/18	Vendor	INFRAMARK, LLC	31513	MANAGEMENT FEES JUNE 2018	Misc-Web Hosting	001-549915-51301	\$41.67
Check	00603	07/16/18	Vendor	FEDEX	6-236-30029	POSTAGE/FREIGHT	Postage and Freight	001-541006-51301	\$13.73
Check	00604	07/23/18	Employee	JOHN C. BUXTON	PAYROLL	July 23, 2018 Payroll Posting			\$164.70
Check	00605	07/23/18	Employee	CALVIN L. LOVELACE	PAYROLL	July 23, 2018 Payroll Posting			\$183.87
Check	00606	07/23/18	Employee	HYMAN J. ZACHARIA	PAYROLL	July 23, 2018 Payroll Posting			\$133.87
Check	00607	07/23/18	Employee	DEVA M COMFORT	PAYROLL	July 23, 2018 Payroll Posting			\$184.70
Check	00608	07/24/18	Vendor	BRIGER CDD C/O U.S BANK	071318	SERIES 2008-TRSF TAX ASSESM		131000	\$4,238.69
Check	00609	08/02/18	Vendor	BILLING, COCHRAN, LYLES,	150674	LEGAL SERVICES- JUNE	Due From Other Funds		\$648.50
Check	00610	08/02/18	Vendor	FEDEX	6-250-93975	POSTAGE/FREIGHT - AGENDA	ProfServ-Legal Services	001-531023-51401	\$17.40
Check	00611	08/10/18	Vendor	INFRAMARK, LLC	32355	MANAGEMENT FEES JULY 2018	Postage and Freight	001-541006-51301	\$1,436.75
Check	00611	08/10/18	Vendor	INFRAMARK, LLC	32355	MANAGEMENT FEES JULY 2018	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$4.23
Check	00611	08/10/18	Vendor	INFRAMARK, LLC	32355	MANAGEMENT FEES JULY 2018	Postage and Freight	001-541006-51301	\$16.75
Check	00611	08/10/18	Vendor	INFRAMARK, LLC	32355	MANAGEMENT FEES JULY 2018	Printing and Binding	001-547001-51301	\$41.67
Check	00612	08/27/18	Vendor	FLORIDA MUNICIPAL INSURANCE TR	0998-081518	GEN LIAB INS FY 2018-2019	Misc-Web Hosting	001-549915-51301	\$4,966.00
Check	00613	08/30/18	Vendor	INFRAMARK, LLC	33320	MANAGEMENT FEES AUGUST 2018	Prepaid Items	155000	\$1,436.75
Check	00613	08/30/18	Vendor	INFRAMARK, LLC	33320	MANAGEMENT FEES AUGUST 2018	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$3.29
Check	00613	08/30/18	Vendor	INFRAMARK, LLC	33320	MANAGEMENT FEES AUGUST 2018	Postage and Freight	001-541006-51301	\$66.95
Check	00613	08/30/18	Vendor	INFRAMARK, LLC	33320	MANAGEMENT FEES AUGUST 2018	Printing and Binding	001-547001-51301	\$5.50
Check	00613	08/30/18	Vendor	INFRAMARK, LLC	33320	MANAGEMENT FEES AUGUST 2018	Office Supplies	001-551002-51301	\$41.67
Check	00613	08/30/18	Vendor	INFRAMARK, LLC	33320	MANAGEMENT FEES AUGUST 2018	Misc-Web Hosting	001-549915-51301	\$41.67
Account Total									\$16,648.53

Total Amount Paid \$16,648.53

Total Amount Paid - Breakdown by Fund	
Fund	Amount
General Fund - 001	12,409.84
Series 2008 Debt Service Fund - 202	4,238.69
Total	16,648.53