

**BRIGER
COMMUNITY DEVELOPMENT
DISTRICT**

NOVEMBER 18, 2019

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

November 11, 2019

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, November 18, 2019 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 June 24, 2019 Meeting**
- 4. Manager's Report**
 - A. Acceptance of Engagement Letter to Perform Audit FY 2019**
 - B. Motion to Assign Fund Balance**
 - C. Engineer's Annual Report FY 2019**
- 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
District 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, June 24, 2019 at 8:37 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 (by telephone)	Assistant Secretary
Shaina Zacharia	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 June 24, 2019 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 March 25, 2019 Meeting

Mr. Cassel stated each Board member received a copy of the minutes of the March 25, 2019 meeting and requested any corrections, additions or deletions.

On MOTION by Mr. Lovelace seconded by Ms. Zacharia with all in favor the minutes of the March 25, 2019 meeting were approved.

FOURTH ORDER OF BUSINESS

Public Hearing to Adopt the Fiscal Year 2020 Budget

- Mr. Cassel asked to open the public hearing for public comment on the Fiscal Year 2020 budget.

- Seeing there is no public comment, Mr. Cassel asked for a motion to close the public hearing

On MOTION by Mr. Buxton seconded by Ms. Comfort with all in favor the public hearing was closed.

A. Resolution 2019-03 Adopting the Fiscal Year 2020 Budget

- Mr. Cassel noted the budget is the same as it was when it was presented to the Board at the preliminary meeting over a month ago. There are no changes. The overall assessments are not changing this year.

On MOTION by Ms. Comfort seconded by Mr. Buxton with all in favor Resolution 2019-03, a resolution of the Briger Community Development District relating to the annual appropriations of the District and adopting the budget for the Fiscal Year beginning October 1, 2019; and ending September 30, 2020, and referencing the maintenance and benefit special assessments to be levied by the District for said fiscal year, was adopted.

B. Resolution 2019-04 Levying Non Ad Valorem Assessments FY 2020

- Mr. Cassel noted this resolution stated you have adopted your budget for Fiscal Year 2020 and now you are adopting a resolution to levy and impose those non ad valorem assessments.

On MOTION by Mr. Lovelace seconded by Ms. Comfort with all in favor, Resolution 2019-04, a resolution levying and imposing a non-ad valorem maintenance special assessment for the Briger Community Development District for Fiscal Year 2020, was adopted.

FIFTH ORDER OF BUSINESS

Manager's Report

A. Report on the Number of Registered Voters – 1,142

- Mr. Cassel noted the Palm Beach County Supervisor of Elections reported that as of April 14, 2019 there are 1,142 registered voters in the District.

B. Proposed Meeting Schedule for Fiscal Year 2020

- Mr. Cassel read off the proposed meeting dates for Fiscal Year 2020.

On MOTION by Ms. Zacharia seconded by Mr. Buxton with all in favor the proposed meeting schedule for Fiscal Year 2020 was approved.

SIXTH ORDER OF BUSINESS

Attorney's Report

- Mr. Cochran noted the Supervisors should have already received the Form 1 which must be submitted by July 1, 2019. You can send the form via email. Keep a copy of the form, your email that you sent it and the date you submitted it.

SEVENTH ORDER OF BUSINESS

Supervisors' Reports, Requests and Comments

- There not being any, the next item followed.

EIGHTH ORDER OF BUSINESS

Approval of Financial Statements

- Mr. Cassel reviewed the financials for the period ending May 31, 2019.

On MOTION by Mr. Buxton seconded by Mr. Lovelace with all in favor the financial statements for the period ending May 31, 2019 were accepted.

NINTH ORDER OF BUSINESS

Adjournment

There being no further business, the meeting was adjourned.

Kenneth Cassel
Secretary

Hyman J. Zacharia
Chairman

Fourth Order of Business

4A.



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

September 13, 2019

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

We are pleased to confirm our understanding of the services we are to provide Briger Community Development District, Palm Beach County, Florida ("the District") for the fiscal year ended September 30, 2019. We will audit the financial statements of the governmental activities and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Briger Community Development District as of and for the fiscal year ended September 30, 2019. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes. This letter serves to renew our agreement and establish the terms and fee for the 2019 audit.

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

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

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

Audit Objectives

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

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

Examination Objective

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

Other Services

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

Management Responsibilities

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

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

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

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

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

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

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

Audit Procedures—General

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

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

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

Audit Procedures—Internal Control

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

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

Audit Procedures—Compliance

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

Engagement Administration, Fees, and Other

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

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

Our fee for these services will not exceed \$4,000 for the September 30, 2019 audit. The fee for each annual renewal will be agreed upon separately.

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

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

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

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

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

We will provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2016 peer review report accompanies this letter.

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

Very truly yours,

Grau & Associates



(Antonio J. Grau)

RESPONSE:

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

By: _____

Title: _____

Date: _____



PEER REVIEW PROGRAM

is proud to present this
Certificate of Recognition
to

Grau & Associates

For having a system of quality control for its accounting and auditing practice in effect for the year ended June 30, 2016 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

A handwritten signature in black ink, reading "Anita Ford", written over a horizontal line.

Anita Ford, Chair
AICPA Peer Review Board
2016

4B.

**BRIGER
COMMUNITY DEVELOPMENT DISTRICT**

Motion: Assigning Fund Balance as of 9/30/19

The Board hereby assigns the FY 2019 Reserves as follows:

Operating Reserve	\$ 14,965
-------------------	-----------

4C.

2019 Engineer's Annual Report

Prepared For:

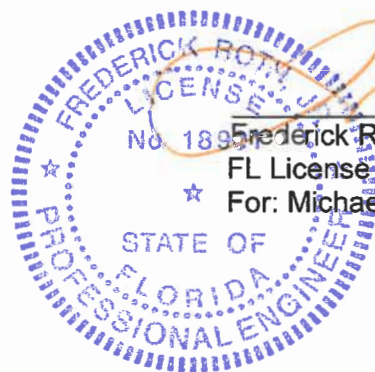
Briger Community Development District

November 2019

Prepared By:



**Michael B. Schorah and Associates, Inc.
1850 Forest Hill Blvd., Suite 206
West Palm Beach, Florida 33406**



Frederick Roth, Jr., P.E., President

FL License #18991

For: Michael B. Schorah and Associates, Inc.

11-5-19

Engineer's Annual Report
November 2019
Page 2

I. INTRODUCTION

The Briger Community Development District (BCDD) was established as a local unit of Special-Purpose Government by the City of West Palm Beach City Commissioners effective on November 26, 2002. The BCDD includes approximately 141.11 acres of land which contains a planned residential development, roads, open space, recreation areas and water management tracks (a.k.a. lake areas). Exhibit "A" attached herewith is an aerial view of the BCDD and the surrounding area. The District issued bonds to fund portions of a master infrastructure system which serves the development contained within the district's boundary. Included in those funds was the construction of drainage facilities, stormwater management system, potable water distribution facilities, sanitary sewer collection and transmission facilities, landscaping (public right-of-way, parks and open space) and lake excavation.

The purpose of this report is to provide a summary of the current year status of those facilities funded by the District. The scope of the infrastructure is generally outlined in the Engineer's Report (dated November 21, 2001, revised May 6, 2002) prepared by Michael B. Schorah and Associates, Inc., for the BCDD. On September 17th and 19th, 2019 field reviews were done to assess the condition of the District's improvements.

II. DRAINAGE / STORMWATER MANAGEMENT SYSTEM

The facilities included in this item are the elements that form the surface water management system (lakes and detention areas) and the drainage conveyance system, including such items as inlets, pipes, storm manholes, control structures and other drainage appurtenances. These items connect to the water management tracts (detention lake areas with maintenance berms) and to a storm water discharge point (outfall) to the Northern Palm Beach County Improvement District Canal EPB-11N. The lake tracts and outfall are further discussed in section VI and in the field report. All of the site construction of

(Continued)

Engineer's Annual Report
March 2019
Page 3

these facilities was permitted (as required), constructed in substantial accordance with the approved plans and permits, and are currently in operation. The maintenance of these facilities is being provided by the Property Owners Association and their management company.

III. POTABLE WATER DISTRIBUTION SYSTEM

This item includes distribution mains, fire hydrants, services to units and the associated fittings, testing and appurtenances required to complete this system. All of the required permits necessary for the construction of these facilities were obtained. The construction of this system has been completed in substantial accordance with the plans and permits. The construction was reviewed by the regulatory authorities (City of West Palm Beach Utilities Department and Palm County Health Department) and the system was certified by the Engineer of Record and put into operation.

This system is fully operational and individual units within the District are connected to the system. These facilities have been turned over to The City of West Palm Beach Utilities Department for their operation and maintenance.

IV. SANITARY SEWER COLLECTION AND TRANSMISSION SYSTEM

Facilities included in this item include the sewage collection system (services, manholes and gravity sewer lines) and the transmission system (sewage pump stations, force mains and appurtenances). All of the required permits necessary for the construction of these facilities were obtained. The construction of this system has been completed in substantial accordance with the plans and permits. The construction was reviewed by the regulatory authorities (City of West Palm Beach Utilities Department and Palm Beach County Health Department) and the system was certified and put into operation.

(Continued)

Engineer's Annual Report
March 2019
Page 4

The system is fully operational and individual units with the District are connected to the system. These facilities have been turned over to the City of West Palm Beach Utilities Department for operation and maintenance.

V. EARTHWORK / LAKE AREAS

This item included lake excavation and grading of the lake maintenance berm areas. Permits required for this work were obtained and all work was completed. Certification by the Engineer of Record, of the lake construction, as part of the water management system was completed. Littoral Shelf areas were observed and appear to be functioning as expected. The Homeowner's Association is providing maintenance for these areas.

VI. FIELD REVIEW

A site review was conducted on September 17th and 19th, 2019. Attached herewith is a copy of the field observation report and several photographs of the site showing a portion of the District improvements. Those improvements, as outlined in the Engineers Report and as noted herein, appear to be in proper working condition. At this time maintenance of the land scape, drainage and lake improvements are being performed by the Homeowner's Association.

The lake water level was observed to be lower than the established control elevation. A visual observation of the lake bank identified some shelving of the bank at the edge of water. This condition has been identified in the previous Annual Report and it was noted that this is a common occurrence for storm water detention areas. The lake bank condition as observed at the subject site does not affect the storm water system ability to provide the required storage. It was also noted that the benching, to date, does not appear to have impacted the lake maintenance berm. This lake bank condition does have an aesthetic

(Continued)

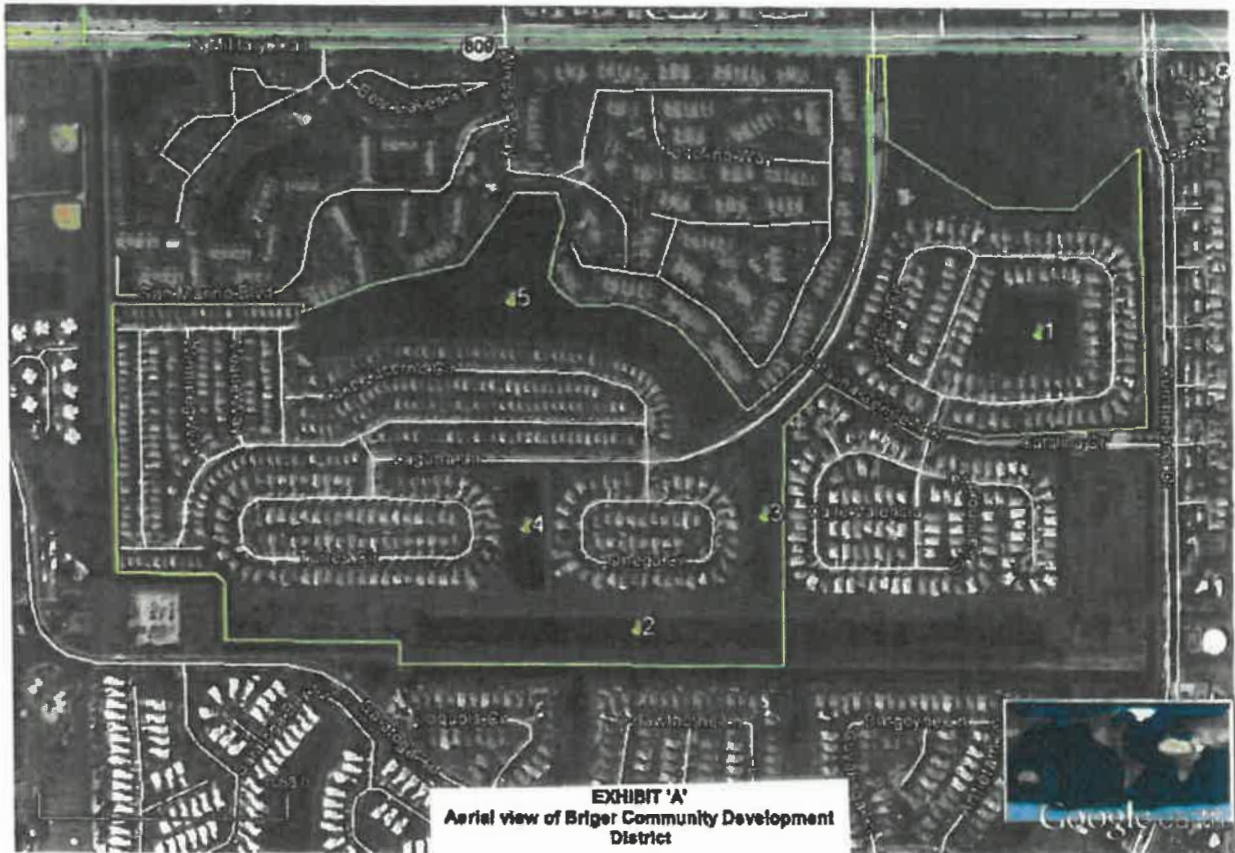
Engineer's Annual Report
March 2019
Page 5

impact, particularly during low water levels. It also creates a potential hazard if the drop off becomes significant. Further monitoring of this condition will be required to evaluate any additional damage to the lake banks and it may become necessary to repair this condition. In future years as the systems age, it may be necessary for funds to be set aside for repair and/or replacements of system facilities.

Ownership, operation, and maintenance of the water and sewer systems, along with any future repair or replacement is the responsibility of City of West Palm Beach Utilities Department.

Engineer's Annual Report
March 2019
Page 6

Exhibit 'A'



Michael B. Schorah and Associates, Inc.
1850 Forest Hill Blvd., Suite 206
West Palm Beach, Florida 33406
(561) 968-0080
EB#2438

INSPECTOR'S DAILY REPORT

JOB NAME: Briger CDD	JOB NO.: 1133
CLIENT:	DATE: 9/17/19 & 9/19/19
INSPECTOR: Ken Bates	TIME: A.M.
CONTRACTOR:	WEATHER: 88° F Dry

I attached photos of the lake banks and control structure. The Control Structure appears to be in good condition and working properly. It is however heavily overgrown. The roads in the development are well maintained and the inlets are clear of debris.

The water levels in the lakes appear to be somewhat lower than design. As a result more of the Lake Bank was exposed. It was noted that erosion of the bank area has continued to progress from previous observed levels.

Attachments: Photos

Yes ☒ No ☐

Inspector's Signature: Ken Bates

9-17-2019

BRIGER CDD # 1133



OVERGROWN CONTROL STRUCTURE AT S.E. CORNER OF LAKE #2



VIEW NORTHWARD ALONG WEST BANK OF LAKE #2

BRIGER CDD # 1133

9-17-2019



OUTFALL FROM CONTROL STRUCTURE



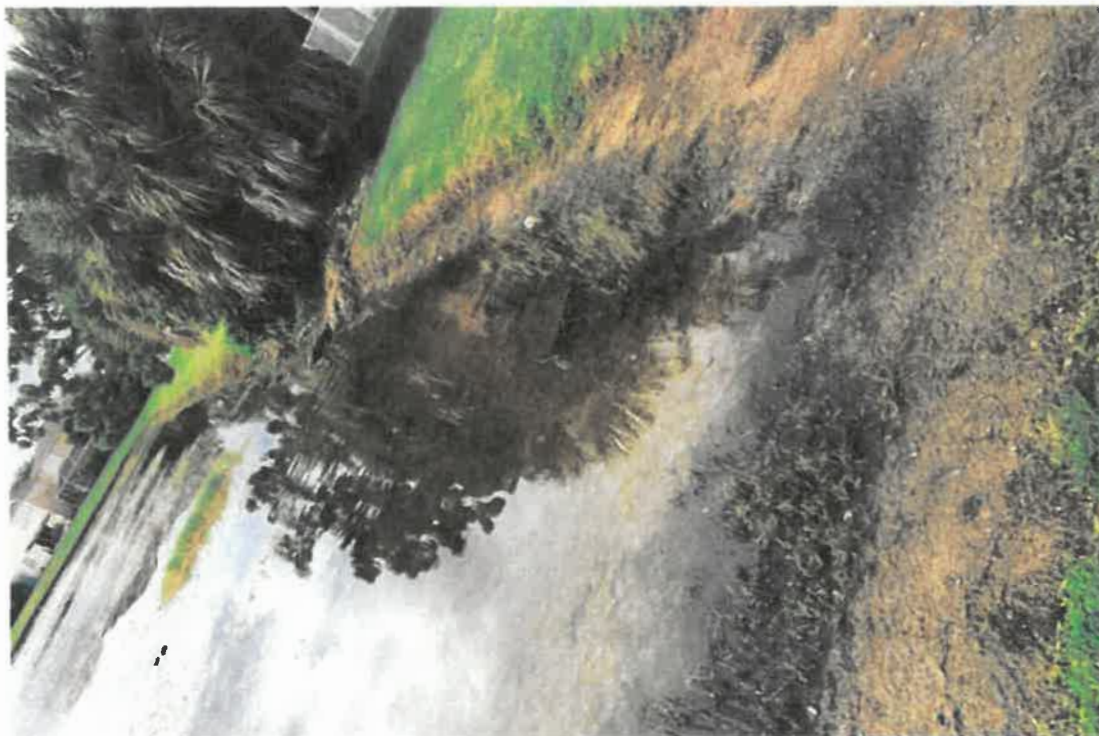
CONTROL STRUCTURE IS OVERGROWN.

BRIGER C.D. #113

9-19-2019



EASTWARD VIEW OF NORTH BANK
OF LAKE #1



SOUTHWARD VIEW OF WEST BANK
OF LAKE #1

9-19-2019

BRIGER CDD. #1133



VIRW SOUTH EASTWARD ALONG WEST END OF LAKE #3



SOUTH WESTERN VIEW OF NORTH CORNER OF LAKE #5

9-19-2019

BRIGER CDD # 11'33



EASTWARD VIEW OF NORTH BANK OF LAKE #4



SOUTHWARD VIEW OF WESTERN END OF LAKE #4

Seventh Order of Business

MEMORANDUM

TO: Board of Supervisors
FROM: Sergio Inguanzo, District Accountant
CC: Ken Cassel, District Manager
DATE: November 18, 2019
SUBJECT: September Financial Report

Please find enclosed the September 2019 financials for Briger CDD. Currently, the General Fund has excess revenues over expenditures of approximately \$16,362. 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 September were approximately 103% collected.
- Total expenditures through September were approximately 76% of the annual budget with the following notes for the fiscal year:
 - ProfServ-Engineering – annual engineer report
 - Printing & Binding – Inframark fees to-date
 - Legal Advertising – Board meeting notices
 - Misc-Web Hosting – GoDaddy.com \$689 not in budget; ADA Compliance \$199

Debt Service Fund

- Total revenues through September were approximately 101% collected.
- Total expenditures through September were approximately 100% of the annual budget.

Briger
Community Development District

Financial Report
September 30, 2019



Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds	Page 1
Statement of Revenues, Expenditures and Changes in Fund Balance	
General Fund	Page 2
Debt Service Fund	Page 3

SUPPORTING SCHEDULES

Special Assessments - Collection Schedule	Page 4
Cash and Investment Report	Page 5
Bank Reconciliation	Page 6
Payment Register by Fund	Pages 7 - 8

Briger
Community Development District

Financial Statements

(Unaudited)

September 30, 2019

Balance Sheet
September 30, 2019

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
<u>ASSETS</u>			
Cash - Checking Account	\$ 35,405	\$ -	\$ 35,405
Investments:			
Money Market Account	103,303	-	103,303
Reserve Fund	-	22,130	22,130
Revenue Fund	-	96,447	96,447
Prepaid Items	5,228	-	5,228
TOTAL ASSETS	\$ 143,936	\$ 118,577	\$ 262,513
<u>LIABILITIES</u>			
Accounts Payable	\$ 2,156	\$ -	\$ 2,156
Accrued Expenses	400	398	798
TOTAL LIABILITIES	2,556	398	2,954
<u>FUND BALANCES</u>			
Nonspendable:			
Prepaid Items	5,228	-	5,228
Restricted for:			
Debt Service	-	118,179	118,179
Assigned to:			
Operating Reserves	14,965	-	14,965
Unassigned:	121,187	-	121,187
TOTAL FUND BALANCES	\$ 141,380	\$ 118,179	\$ 259,559
TOTAL LIABILITIES & FUND BALANCES	\$ 143,936	\$ 118,577	\$ 262,513

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2019

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	\$ 100	\$ 1,858	\$ 1,758	1858.00%
Interest - Tax Collector	-	-	13	13	0.00%
Special Assmnts- Tax Collector	62,250	62,250	62,248	(2)	100.00%
Special Assmnts- Discounts	(2,490)	(2,490)	(2,262)	228	90.84%
TOTAL REVENUES	59,860	59,860	61,857	1,997	103.34%
EXPENDITURES					
Administration					
P/R-Board of Supervisors	6,000	6,000	4,600	1,400	76.67%
FICA Taxes	459	459	352	107	76.69%
ProfServ-Engineering	1,400	1,400	1,463	(63)	104.50%
ProfServ-Legal Services	7,350	7,350	6,876	474	93.55%
ProfServ-Mgmt Consulting Serv	17,672	17,672	17,672	-	100.00%
ProfServ-Property Appraiser	150	150	150	-	100.00%
ProfServ-Special Assessment	1,120	1,120	1,120	-	100.00%
Auditing Services	4,750	4,750	4,000	750	84.21%
Postage and Freight	220	220	214	6	97.27%
Insurance - General Liability	5,236	5,236	4,966	270	94.84%
Printing and Binding	225	225	323	(98)	143.56%
Legal Advertising	400	400	1,094	(694)	273.50%
Misc-Assessmnt Collection Cost	623	623	593	30	95.18%
Misc-Web Hosting	1,000	1,000	1,891	(891)	189.10%
Office Supplies	50	50	6	44	12.00%
Annual District Filing Fee	175	175	175	-	100.00%
Total Administration	46,830	46,830	45,495	1,335	97.15%
Field					
R&M-Grounds	13,030	13,030	-	13,030	0.00%
Total Field	13,030	13,030	-	13,030	0.00%
TOTAL EXPENDITURES	59,860	59,860	45,495	14,365	76.00%
Excess (deficiency) of revenues					
Over (under) expenditures	-	-	16,362	16,362	0.00%
Net change in fund balance	\$ -	\$ -	\$ 16,362	\$ 16,362	0.00%
FUND BALANCE, BEGINNING (OCT 1, 2018)	125,018	125,018	125,018		
FUND BALANCE, ENDING	\$ 125,018	\$ 125,018	\$ 141,380		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending September 30, 2019

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	\$ 50	\$ 398	\$ 348	796.00%
Interest - Tax Collector	-	-	47	47	0.00%
Special Assmnts- Tax Collector	234,856	234,856	234,856	-	100.00%
Special Assmnts- Discounts	(9,394)	(9,394)	(8,567)	827	91.20%
TOTAL REVENUES	225,512	225,512	226,734	1,222	100.54%
EXPENDITURES					
Administration					
ProfServ-Arbitrage Rebate	600	600	-	600	0.00%
ProfServ-Trustee Fees	4,771	4,771	4,373	398	91.66%
Misc-Assessmnt Collection Cost	2,349	2,349	2,240	109	95.36%
Total Administration	7,720	7,720	6,613	1,107	85.66%
Debt Service					
Principal Debt Retirement	140,000	140,000	140,000	-	100.00%
Interest Expense	81,328	81,328	81,328	-	100.00%
Total Debt Service	221,328	221,328	221,328	-	100.00%
TOTAL EXPENDITURES	229,048	229,048	227,941	1,107	99.52%
Excess (deficiency) of revenues Over (under) expenditures	(3,536)	(3,536)	(1,207)	2,329	34.13%
OTHER FINANCING SOURCES (USES)					
Contribution to (Use of) Fund Balance	(3,536)	-	-	-	0.00%
TOTAL FINANCING SOURCES (USES)	(3,536)	-	-	-	0.00%
Net change in fund balance	\$ (3,536)	\$ (3,536)	\$ (1,207)	\$ 2,329	34.13%
FUND BALANCE, BEGINNING (OCT 1, 2018)	119,386	119,386	119,386		
FUND BALANCE, ENDING	\$ 115,850	\$ 115,850	\$ 118,179		

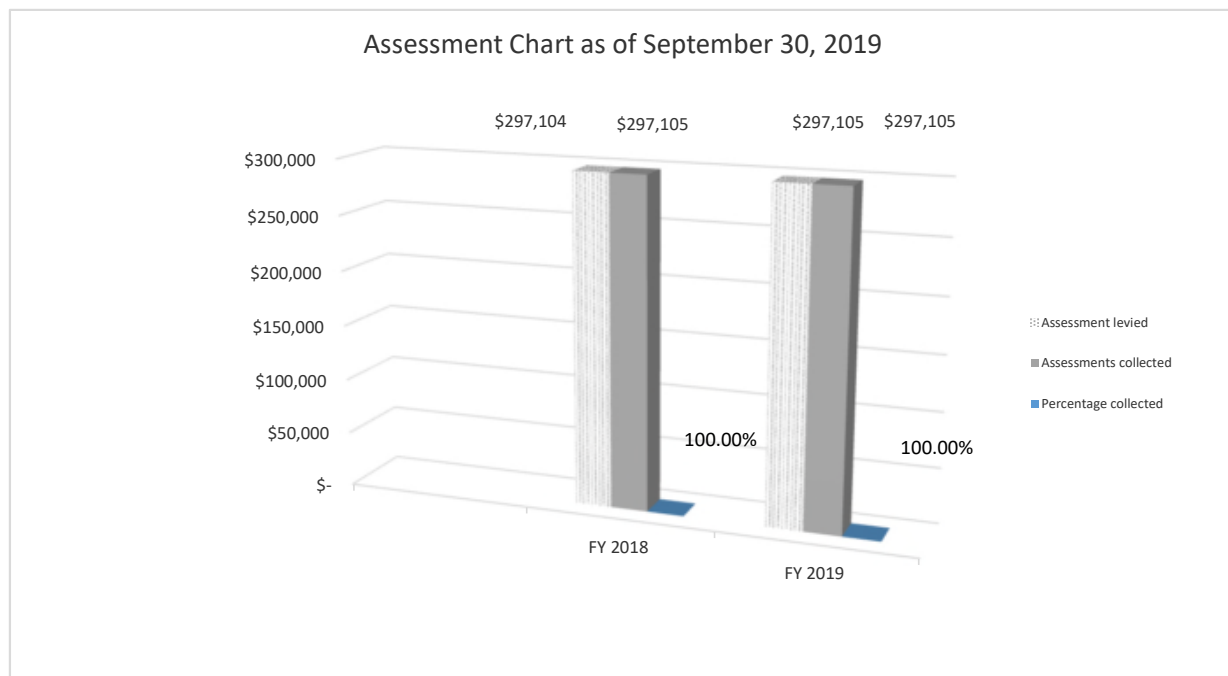
Briger
Community Development District

Supporting Schedules

September 30, 2019

Non-Ad Valorem Special Assessments
(Palm Beach County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2019

						ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Property Appraiser (1)	Collection Costs	Gross Amount Received	General Fund	Series 2008 Debt Service Fund
Assessments Levied					\$ 297,105	\$ 62,248	\$ 234,856
Allocation %					100%	20.95%	79.05%
11/07/18	\$ 4,839	\$ 263	\$ -	\$ 49	\$ 5,152	\$ 869	\$ 4,282
11/21/18	41,660	1,753	-	421	43,833	9,166	34,667
12/05/18	140,800	5,927	-	1,422	148,149	30,855	117,294
12/12/18	47,460	1,996	-	479	49,936	10,994	38,941
12/26/18	8,016	326	-	81	8,422	1,587	6,835
01/09/19	14,492	539	-	146	15,178	3,203	11,975
02/13/19	6,840	185	-	69	7,094	1,318	5,776
03/13/19	2,555	29	-	26	2,609	645.06	1,964.41
04/10/19	6,865	-	-	69	6,935	1,485.44	5,449.07
04/15/19	-	-	150	-	-	-	-
05/15/19	4,033	(17)	-	41	4,057	888.38	3,168.59
06/12/19	2,903	(85)	-	29	2,847	592.12	2,254.55
07/10/19	2,980	(87)	-	-	2,893	645.06	2,248.34
TOTAL	\$ 283,442	\$ 10,830	\$ 150	\$ 2,833	\$ 297,105	\$ 62,248	\$ 234,856
% COLLECTED					100.00%	100.00%	100.00%



Cash & Investment Report
September 30, 2019

<u>ACCOUNT NAME</u>	<u>BANK NAME</u>	<u>YIELD</u>	<u>BALANCE</u>
OPERATING FUND			
Super Checking Non-Profit	CenterState Bank	0.00%	\$ 35,405
Public Funds Money Market Account	BankUnited	1.50%	103,303
		Subtotal	<u>138,708</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%	96,447
		Subtotal	<u>118,577</u> (1)
		Total	<u><u>\$ 257,285</u></u>

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

Briger CDD

Bank Reconciliation

Page Number 40

Bank Account No. 8806 CenterState Bank - GF
Statement No. 09-19
Statement Date 9/30/2019

G/L Balance (LCY)	35,404.97	Statement Balance	35,404.97
G/L Balance	35,404.97	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	35,404.97
Subtotal	35,404.97	Outstanding Checks	0.00
Negative Adjustments	0.00	Differences	0.00
Ending G/L Balance	35,404.97	Ending Balance	35,404.97
Difference	0.00		

Posting Date	Document Type	Document No.	Description	Amount	Cleared Amount	Difference
--------------	---------------	--------------	-------------	--------	----------------	------------

BRIGER Community Development District

Payment Register by Bank Account

For the Period from 6/01/2019 to 9/30/2019

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
<u>BANKUNITED - MMA - (ACCT# XXXXX2982)</u>									
Check	4003	08/02/19	Vendor	BRIGER CDD	072519	REPLENISH CASH	Due From Other Funds	131000	\$20,000.00
Account Total									\$20,000.00

CENTERSTATE BANK - GF - (ACCT# XXXXX8806)

Check	00671	06/19/19	Vendor	PALM BEACH NEWSPAPER, INC.	I00480106	2019/2020 MTG SCHEDULES	48027	001-548002-51301	\$681.12
Check	00671	06/19/19	Vendor	PALM BEACH NEWSPAPER, INC.	CM0000144307	Credit for Duplicate Payment	Legal Advertising	001-548002-51301	(\$223.60)
Check	00672	06/25/19	Employee	JOHN C. BUXTON	PAYROLL	June 25, 2019 Payroll Posting			\$164.70
Check	00673	06/25/19	Employee	CALVIN L. LOVELACE	PAYROLL	June 25, 2019 Payroll Posting			\$183.87
Check	00674	06/25/19	Employee	HYMAN J. ZACHARIA	PAYROLL	June 25, 2019 Payroll Posting			\$133.87
Check	00675	06/25/19	Employee	DENA M COMFORT	PAYROLL	June 25, 2019 Payroll Posting			\$184.70
Check	00676	06/25/19	Employee	SHAINA L. ZACHARIA	PAYROLL	June 25, 2019 Payroll Posting			\$183.87
Check	00677	06/27/19	Vendor	BILLING, COCHRAN, LYLES,	156424	JUNE GEN COUNSEL	ProfServ-Legal Services	001-531023-51401	\$400.00
Check	00678	06/27/19	Vendor	FEDEX	6-591-13207	JUNE FEDEX	Postage and Freight	001-541006-51301	\$18.37
Check	00679	06/27/19	Vendor	INFRAMARK, LLC	41877	MANAGEMENT FEES- JUNE 2019	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$1,472.67
Check	00679	06/27/19	Vendor	INFRAMARK, LLC	41877	MANAGEMENT FEES- JUNE 2019	Postage and Freight	001-541006-51301	\$1.00
Check	00679	06/27/19	Vendor	INFRAMARK, LLC	41877	MANAGEMENT FEES- JUNE 2019	Printing and Binding	001-547001-51301	\$34.05
Check	00679	06/27/19	Vendor	INFRAMARK, LLC	41877	MANAGEMENT FEES- JUNE 2019	Misc-Web Hosting	001-549915-51301	\$83.33
Check	00679	06/27/19	Vendor	INFRAMARK, LLC	41877	MANAGEMENT FEES- JUNE 2019	Misc-Web Hosting	001-549915-51301	\$3.54
Check	00680	07/30/19	Vendor	BILLING, COCHRAN, LYLES,	157011	JUNE GEN COUNSEL	ProfServ-Legal Services	001-531023-51401	\$712.50
Check	00681	07/30/19	Vendor	BRIGER CDD C/O U.S BANK	RIGER-072419	XFER TAX ASSESSMENTS 2008 BND	Due From Other Funds	131000	\$20,697.62
Check	00682	07/30/19	Vendor	INFRAMARK, LLC	42858	JULY MGMT SERVICES	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$1,472.67
Check	00682	07/30/19	Vendor	INFRAMARK, LLC	42858	JULY MGMT SERVICES	Postage and Freight	001-541006-51301	\$3.50
Check	00682	07/30/19	Vendor	INFRAMARK, LLC	42858	JULY MGMT SERVICES	Printing and Binding	001-547001-51301	\$45.75
Check	00682	07/30/19	Vendor	INFRAMARK, LLC	42858	JULY MGMT SERVICES	Misc-Web Hosting	001-549915-51301	\$83.33
Check	00683	08/09/19	Vendor	FEDEX	6-631-75318	JULY FEDEX	Postage and Freight	001-541006-51301	\$16.74
Check	00684	08/21/19	Vendor	INFRAMARK, LLC	43647	AUG MGMT FEES	ProfServ-Mgmt Consulting Serv	001-531027-51201	\$1,472.67
Check	00684	08/21/19	Vendor	INFRAMARK, LLC	43647	AUG MGMT FEES	Postage and Freight	001-541006-51301	\$0.50
Check	00684	08/21/19	Vendor	INFRAMARK, LLC	43647	AUG MGMT FEES	Printing and Binding	001-547001-51301	\$7.70
Check	00684	08/21/19	Vendor	INFRAMARK, LLC	43647	AUG MGMT FEES	Misc-Web Hosting	001-549915-51301	\$83.33
Check	00685	08/29/19	Vendor	ADA SITE COMPLIANCE INC	826	WEB COMPLIANCE	Misc-Web Hosting	001-549915-51301	\$199.00

BRIGER Community Development District

Payment Register by Bank Account

For the Period from 6/01/2019 to 9/30/2019

(Sorted by Check / ACH No.)

Pymt Type	Check / ACH No.	Date	Payee Type	Payee	Invoice No.	Payment Description	Invoice / GL Description	G/L Account #	Amount Paid
Check	00686	08/29/19	Vendor	BILLING, COCHRAN, LYLES,	155602	MARCH 2019 FEES	ProfServ-Legal Services	001-531023-51401	\$989.50
Check	00686	08/29/19	Vendor	BILLING, COCHRAN, LYLES,	157436	JULY 2019 FEES	ProfServ-Legal Services	001-531023-51401	\$400.00
Check	00687	08/29/19	Vendor	FLORIDA MUNICIPAL INSURANCE TR	081519-0998	2019/2020 GEN LIAB COVERAGE	OCT 2019	155000	\$5,228.00
Account Total									\$34,734.30

Total Amount Paid	\$54,734.30
--------------------------	--------------------

Total Amount Paid - Breakdown by Fund	
Fund	Amount
General Fund - 001	34,036.68
Series 2008 Debt Service Fund - 202	20,697.62
Total	54,734.30