INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Briger Community Development District

November 16, 2026

Agenda Package

ZOOM MEETING INFORMATION

Join:
https://us06web.zoom.us/j/83035927823?pwd=LCDzLdV0NsrlKSttlbhL91npIjUGAv.1

MEETING ID: 830 3592 7823 PASSCODE: 726460

11555 HERON BAY SUITE 201
CORAL SPRINGS, FLORIDA 33076

CLEAR PARTNERSHIPS

C COLLABORATION
L LEADERSHIP
E EXCELLENCE
A ACCOUNTABILITY
R RESPECT

Briger Community Development District

Board of Supervisors
Calvin Lovelace, Chairman
William Comfort, Vice Chairperson
Dena Comfort, Assistant Secretary
Chilondra Sheppard, Assistant Secretary
Robert Sheppard, Assistant Secretary

District Staff
Lynne Ladner, District Manager
Scott Cochran, District Counsel
Michael Schorah, District Engineer
Sergio Inguanzo, District Accountant
Melinda Gallo, District Admin

Regular Meeting Agenda

Monday, November 16, 2026, at 8:30 a.m.

The Regular Meeting of the **Briger Community Development District** will be held on Monday, November 16, 2026, at 8:30 a.m. at PGA national Office Center, 300 Avenue of the Champions, Suite 270, Palm Beach Gardens, Florida 33418. Please let us know at least 24 hours in advance if you are planning to call into the meeting. Following is the Agenda for the Meeting:

Join:
https://us06web.zoom.us/j/83035927823?pwd=LCDzLdV0NsrlKSttlbhL91npIjUGAv.1

Meeting ID: 830 3592 7823 **Passcode:** 726460

THE REGULAR MEETING OF THE BOARD OF SUPERVISORS

1. **CALL TO ORDER/ROLL CALL**
2. **APPROVAL OF AGENDA**
3. **PUBLIC COMMENTS**

   (Each individual has the opportunity to comment and is limited to three (3) minutes for such comment)
4. **CONSENT AGENDA**

   A. Review of June 2026 Financials..... Page 4

   B. Review of July 2026 Financials ..... Page 16

   C. Review of August 2026 Financials ..... Page 28

   D. Review of September 2026 Financials..... Page 40

   E. Review of October 2026 Financials ..... Page 52

   F. Consideration of Minutes from the Meeting held on June 22, 2026 ..... Page 63

   G. Consideration of Minutes from the Meeting held on July 27, 2026..... Page 65
5. **STAFF REPORTS**

   A. District Accountant

   B. District Engineer

   C. District Counsel

   D. District Manager

      i. Consideration of Resolution 2027-01, Amending the General Fund Budget for Fiscal Year 2026..... Page 68

ii. Consideration of Motion to Assign Fiscal Year 2025 Fund Balance to Operating Reserves ..... Page 71

iii. Consideration of FY 2026 Audit Engagement Letter from Berger, Toombs, Elam, Gaines & Frank CPAs PL ..... Page 72

6. BOARD OF SUPERVISORS REQUESTS AND COMMENTS

7. ADJOURNMENT

MEMORANDUM

TO: **Board of Supervisors**

FROM: **Sergio Inguanzo, District Accountant**

CC: **Elizabeth Ladner, District Manager**

DATE: **July 27, 2026**

SUBJECT: **June 2026 Financial Report**

Please find enclosed the June 2026 financials for Briger CDD. Currently, the General Fund shows revenues over expenditure of approximately $20,230. 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

- Targeted expenditure was 75% of budget. Actual expenditure was approximately 72% of budget
    - ProfServ-Legal Services – Billing, Cochran thru June 2026
    - ProfServ-Trustee Fees – U.S. Bank paid thru 8/31/26
    - Contract-Website Hosting – Innersync Studio paid in full
    - Postage and Freight – PBC Tax Collector postage fees
    - Insurance – General Liability – FMIT paid in full
    - Legal Advertising – Gannett Media public notices
    - Payroll Services – ADP payroll fees to-date

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Briger Community Development District

Financial Report

June 30, 2026

CLEAR PARTNERSHIPS



Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds ..... Page 1

Statement of Revenues, Expenditures and Changes in Fund Balance

General Fund ..... Page 2 - 3

Debt Service Fund ..... Page 4

SUPPORTING SCHEDULES

Special Assessments - Collection Schedule ..... Page 5

Cash and Investment Report ..... Page 6

Bank Reconciliation ..... Page 7

Briger
Community Development District

Financial Statements

(Unaudited)

June 30, 2026

Balance Sheet

June 30, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
ASSETS			
Cash - Checking Account	$ 109,240	$ -	$ 109,240
Due From Other Funds	-	2,230	2,230
Investments:			
Money Market Account	110,282	-	110,282
Reserve Fund	-	22,130	22,130
Revenue Fund	-	132,208	132,208
TOTAL ASSETS	**$ 219,522**	**$ 156,568**	**$ 376,090**
LIABILITIES			
Accounts Payable	$ 19	$ -	$ 19
Due To Other Funds	2,230	-	2,230
TOTAL LIABILITIES	**2,249**	**-**	**2,249**
FUND BALANCES			
Restricted for:			
Debt Service	-	156,568	156,568
Assigned to:			
Operating Reserves	15,383	-	15,383
Unassigned:	201,890	-	201,890
TOTAL FUND BALANCES	**$ 217,273**	**$ 156,568**	**$ 373,841**
TOTAL LIABILITIES & FUND BALANCES	**$ 219,522**	**$ 156,568**	**$ 376,090**

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-26 ACTUAL
REVENUES				
Interest - Investments	$ 2,801	$ 5,994	214.00%	$ 617
Interest - Tax Collector	-	126	0.00%	-
Special Assmnts- Tax Collector	62,250	61,281	98.44%	513
Special Assmnts- Discounts	(2,490)	(2,261)	90.80%	15
TOTAL REVENUES	**62,561**	**65,140**	**104.12%**	**1,145**
EXPENDITURES				
Administration				
P/R-Board of Supervisors	6,000	5,000	83.33%	1,000
FICA Taxes	459	77	16.78%	-
ProfServ-Arbitrage Rebate	600	-	0.00%	-
ProfServ-Engineering	1,700	-	0.00%	-
ProfServ-Legal Services	8,601	6,055	70.40%	400
ProfServ-Mgmt Consulting	21,630	16,223	75.00%	1,803
ProfServ-Property Appraiser	150	150	100.00%	-
ProfServ-Special Assessment	1,371	1,371	100.00%	-
ProfServ-Trustee Fees	4,771	4,373	91.66%	-
Auditing Services	4,200	-	0.00%	-
Contract-Website Hosting	1,555	1,599	102.83%	-
Website Compliance	1,520	386	25.39%	-
Postage and Freight	50	57	114.00%	23
Insurance - General Liability	7,081	7,727	109.12%	-
Printing and Binding	100	-	0.00%	-
Legal Advertising	976	963	98.67%	-
Misc-Assessment Collection Cost	622	590	94.86%	5
Payroll Services	175	164	93.71%	-
Office Supplies	25	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	61,761	44,910	72.72%	3,231
Field				
R&M-Grounds	800	-	0.00%	-
Total Field	800	-	0.00%	-
TOTAL EXPENDITURES	**62,561**	**44,910**	**71.79%**	**3,231**

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-26 ACTUAL
Excess (deficiency) of revenues Over (under) expenditures	-	20,230	0.00%	(2,086)
Net change in fund balance	$ -	$ 20,230	0.00%	$ (2,086)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**197,043**	**197,043**		
FUND BALANCE, ENDING	**$ 197,043**	**$ 217,273**		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending June 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUN-26 ACTUAL
REVENUES				
Interest - Investments	$ 2,000	$ 6,545	327.25%	$ 438
Special Assmnts- Tax Collector	234,576	230,636	98.32%	2,187
Special Assmnts- Prepayment	-	488	0.00%	488
Special Assmnts- Discounts	(9,383)	(8,388)	89.40%	66
TOTAL REVENUES	**227,193**	**229,281**	**100.92%**	**3,179**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	2,346	2,222	94.71%	23
Total Administration	2,346	2,222	94.71%	23
Debt Service				
Principal Debt Retirement	195,000	195,000	100.00%	-
Interest Expense	28,278	28,278	100.00%	-
Total Debt Service	223,278	223,278	100.00%	-
TOTAL EXPENDITURES	**225,624**	**225,500**	**99.95%**	**23**
Excess (deficiency) of revenues Over (under) expenditures	1,569	3,781	n/a	3,156
Net change in fund balance	$ 1,569	$ 3,781	n/a	$ 3,156
FUND BALANCE, BEGINNING (OCT 1, 2025)	**152,787**	**152,787**		
FUND BALANCE, ENDING	**$ 154,356**	**$ 156,568**		

Briger
Community Development District

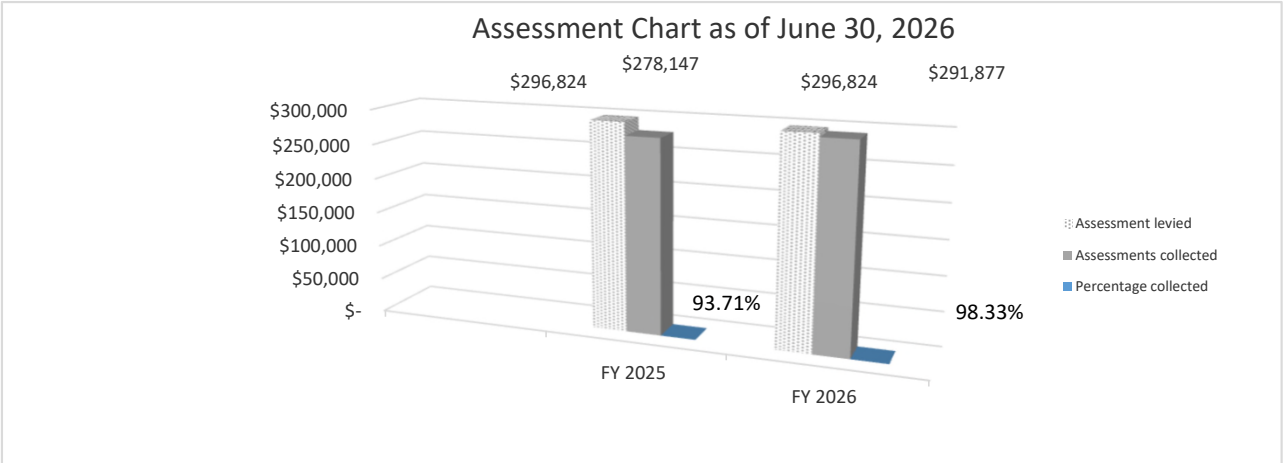
Supporting Schedules

June 30, 2026

Non-Ad Valorem Special Assessments
(Palm Beach County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2026

Date Received	Net Amount Received	Discount / (Penalties) Amount	Property Appraiser (1)	Collection Costs	Gross Amount Received	ALLOCATION BY FUND: General Fund	ALLOCATION BY FUND: Series 2008 Debt Service Fund
Assessments Levied					$ 296,824	$ 62,248	$ 234,576
Allocation %					100%	20.97%	79.03%
11/14/25	$ 5,410	$ 291	$ -	$ 55	$ 5,756	$ 1,030	$ 4,726
11/19/25	16,645	701	-	168	17,514	3,440	14,073
12/03/25	26,114	1,090	-	264	27,468	5,216	22,252
12/05/25	175,012	7,369	-	1,768	184,149	40,209	143,940
12/10/25	19,018	777	-	192	19,987	4,382	15,605
12/17/25	2,725	96	-	66	2,888	513	2,336
01/07/26	8,170	252	-	83	8,505	1,602	6,903
02/11/26	5,393	125	-	54	5,573	1,210	4,362
03/11/26	6,011	76	-	61	6,147	1,075	5,072
03/23/26	-	-	(150)	-	-	-	-
04/08/26	7,708	13	-	-	7,721	1,444	6,355
05/06/26	3,496	(60)	-	35	3,471	647	2,824
06/10/26	2,753	(81)	-	28	2,700	513	2,187
TOTAL	**$ 278,455**	**$ 10,649**	**$ (150)**	**$ 2,774**	**$ 291,877**	**$ 61,281**	**$ 230,636**
% COLLECTED					98.33%	98.45%	98.32%
TOTAL OUTSTANDING					**$ 4,947**	**$ 968**	**$ 3,940**

(1) Dorothy Jacks, CFA AAS, Property Appraiser, annual administrative service fee



BRIGER
Community Development District

Cash & Investment Report
June 30, 2026

ACCOUNT NAME	BANK NAME	YIELD		BALANCE	
OPERATING FUND					
Government Checking	Valley National Bank	3.56%	$	109,240	
Public Funds Money Market Account	BankUnited	3.32%		110,282	
DEBT SERVICE AND CAPITAL PROJECT FUNDS					
Series 2008 Reserve Account	U.S. Bank	3.50%		22,130	
Series 2008 Revenue Account	U.S. Bank	3.50%		132,208	
		Subtotal		154,338	(1)
		Total	**$**	**373,860**	

NOTE 1 - U.S. Bank interest bearing Commercial Paper

Bank Account Statement

Briger CDD

Bank Account No.	0400		
Statement No.	06-26	**Statement Date**	06/30/2026

G/L Account No. 101002 Balance	109,239.50	**Statement Balance**	109,239.50
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	109,239.50
Subtotal	109,239.50	**Outstanding Checks**	0.00
Negative Adjustments	0.00	**Ending Balance**	109,239.50
Ending G/L Balance	109,239.50		

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

MEMORANDUM

TO: **Board of Supervisors**

FROM: **Sergio Inguanzo, District Accountant**

CC: **Elizabeth Ladner, District Manager**

DATE: **No Aug 2026 Meeting**

SUBJECT: **July 2026 Financial Report**

Please find enclosed the July 2026 financials for Briger CDD. Currently, the General Fund shows revenues over expenditure of approximately $16,317. 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

- Targeted expenditure was 83.33% of budget. Actual expenditure was approximately 81% of budget
    - ProfServ-Legal Services – Billing, Cochran thru July 2026
    - ProfServ-Trustee Fees – U.S. Bank paid thru 8/31/26
    - Contract-Website Hosting – Innersync Studio paid in full
    - Postage and Freight – PBC Tax Collector postage fees
    - Insurance – General Liability – FMIT paid in full
    - Legal Advertising – Gannett Media public notices
    - Payroll Services – ADP payroll fees to-date

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Briger Community Development District

Financial Report

July 31, 2026

CLEAR PARTNERSHIPS



Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds ..... Page 1

Statement of Revenues, Expenditures and Changes in Fund Balance

General Fund ..... Page 2 - 3

Debt Service Fund ..... Page 4

SUPPORTING SCHEDULES

Special Assessments - Collection Schedule ..... Page 5

Cash and Investment Report ..... Page 6

Bank Reconciliation ..... Page 7

Briger
Community Development District

Financial Statements

(Unaudited)

July 31, 2026

Balance Sheet
July 31, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
ASSETS			
Cash - Checking Account	$ 103,950	$ -	$ 103,950
Investments:			
Money Market Account	110,593	-	110,593
Redemption Fund	-	488	488
Reserve Fund	-	22,130	22,130
Revenue Fund	-	138,453	138,453
TOTAL ASSETS	**$ 214,543**	**$ 161,071**	**$ 375,614**
LIABILITIES			
Accounts Payable	$ -	$ -	$ -
Accrued Expenses	1,183	-	1,183
TOTAL LIABILITIES	**1,183**	**-**	**1,183**
FUND BALANCES			
Restricted for:			
Debt Service	-	161,071	161,071
Assigned to:			
Operating Reserves	15,383	-	15,383
Unassigned:	197,977	-	197,977
TOTAL FUND BALANCES	**$ 213,360**	**$ 161,071**	**$ 374,431**
TOTAL LIABILITIES & FUND BALANCES	**$ 214,543**	**$ 161,071**	**$ 375,614**

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending July 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-26 ACTUAL
REVENUES				
Interest - Investments	$ 2,801	$ 6,623	236.45%	$ 630
Interest - Tax Collector	-	126	0.00%	-
Special Assmnts- Tax Collector	62,250	62,248	100.00%	968
Special Assmnts- Discounts	(2,490)	(2,232)	89.64%	29
TOTAL REVENUES	**62,561**	**66,765**	**106.72%**	**1,627**
EXPENDITURES				
Administration				
P/R-Board of Supervisors	6,000	6,000	100.00%	1,000
FICA Taxes	459	77	16.78%	-
ProfServ-Arbitrage Rebate	600	-	0.00%	-
ProfServ-Engineering	1,700	-	0.00%	-
ProfServ-Legal Services	8,601	8,758	101.83%	2,703
ProfServ-Mgmt Consulting	21,630	18,025	83.33%	1,803
ProfServ-Property Appraiser	150	150	100.00%	-
ProfServ-Special Assessment	1,371	1,371	100.00%	-
ProfServ-Trustee Fees	4,771	4,373	91.66%	-
Auditing Services	4,200	-	0.00%	-
Contract-Website Hosting	1,555	1,599	102.83%	-
Website Compliance	1,520	386	25.39%	-
Postage and Freight	50	57	114.00%	-
Insurance - General Liability	7,081	7,727	109.12%	-
Printing and Binding	100	-	0.00%	-
Legal Advertising	976	963	98.67%	-
Misc-Assessment Collection Cost	622	590	94.86%	-
Payroll Services	175	197	112.57%	34
Office Supplies	25	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	61,761	50,448	81.68%	5,540
Field				
R&M-Grounds	800	-	0.00%	-
Total Field	800	-	0.00%	-
TOTAL EXPENDITURES	**62,561**	**50,448**	**80.64%**	**5,540**

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending July 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-26 ACTUAL
Excess (deficiency) of revenues Over (under) expenditures	-	16,317	0.00%	(3,913)
Net change in fund balance	$ -	$ 16,317	0.00%	$ (3,913)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**197,043**	**197,043**		
FUND BALANCE, ENDING	**$ 197,043**	**$ 213,360**		

Statement of Revenues, Expenditures and Changes in Fund Balances
For the Period Ending July 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	JUL-26 ACTUAL
REVENUES				
Interest - Investments	$ 2,000	$ 6,990	349.50%	$ 443
Special Assmnts- Tax Collector	234,576	234,576	100.00%	3,940
Special Assmnts- Prepayment	-	488	0.00%	-
Special Assmnts- Discounts	(9,383)	(8,270)	88.14%	118
TOTAL REVENUES	**227,193**	**233,784**	**102.90%**	**4,501**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	2,346	2,222	94.71%	-
Total Administration	2,346	2,222	94.71%	-
Debt Service				
Principal Debt Retirement	195,000	195,000	100.00%	-
Interest Expense	28,278	28,278	100.00%	-
Total Debt Service	223,278	223,278	100.00%	-
TOTAL EXPENDITURES	**225,624**	**225,500**	**99.95%**	**-**
Excess (deficiency) of revenues Over (under) expenditures	1,569	8,284	n/a	4,501
Net change in fund balance	$ 1,569	$ 8,284	n/a	$ 4,501
FUND BALANCE, BEGINNING (OCT 1, 2025)	**152,787**	**152,787**		
FUND BALANCE, ENDING	**$ 154,356**	**$ 161,071**		

Briger
Community Development District

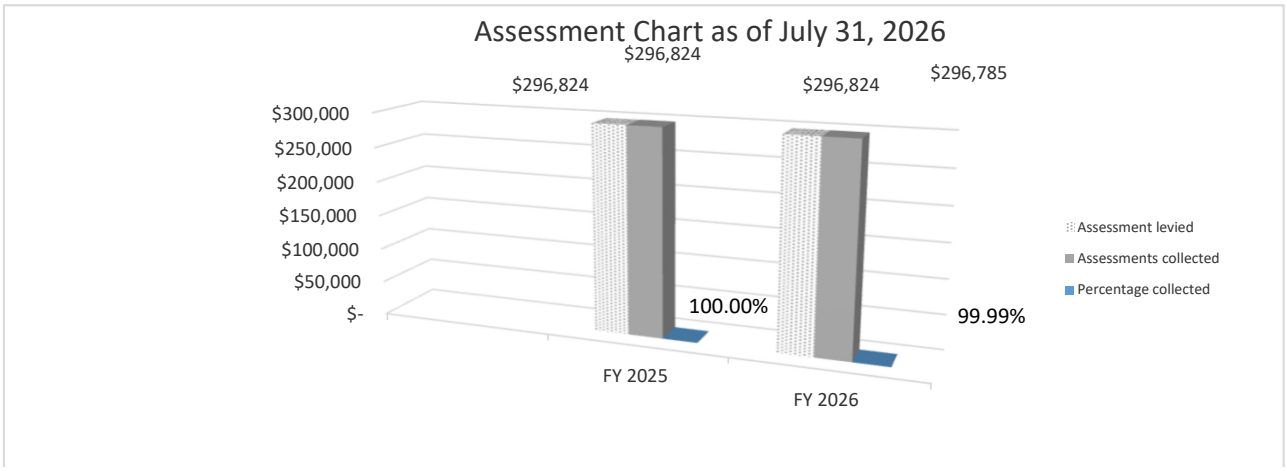
Supporting Schedules

July 31, 2026

Non-Ad Valorem Special Assessments
(Palm Beach County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2026

Date Received	Net Amount Received	Discount / (Penalties) Amount	Property Appraiser (1)	Collection Costs	Gross Amount Received	ALLOCATION BY FUND General Fund	ALLOCATION BY FUND Series 2008 Debt Service Fund
Assessments Levied					$ 296,824	$ 62,248	$ 234,576
Allocation %					100%	20.97%	79.03%
11/14/25	$ 5,410	$ 291	$ -	$ 55	$ 5,756	$ 1,030	$ 4,726
11/19/25	16,645	701	-	168	17,514	3,440	14,073
12/03/25	26,114	1,090	-	264	27,468	5,216	22,252
12/05/25	175,012	7,369	-	1,768	184,149	40,209	143,940
12/10/25	19,018	777	-	192	19,987	4,382	15,605
12/17/25	2,725	96	-	66	2,888	513	2,336
01/07/26	8,170	252	-	83	8,505	1,602	6,903
02/11/26	5,393	125	-	54	5,573	1,210	4,362
03/11/26	6,011	76	-	61	6,147	1,075	5,072
03/23/26	-	-	(150)	-	-	-	-
04/08/26	7,708	13	-	-	7,721	1,444	6,355
05/06/26	3,496	(60)	-	35	3,471	647	2,824
06/10/26	2,753	(81)	-	28	2,700	513	2,187
07/01/26	5,055	(147)	-	-	4,908	968	3,940
TOTAL	**$ 283,510**	**$ 10,502**	**$ (150)**	**$ 2,774**	**$ 296,785**	**$ 62,248**	**$ 234,576**
% COLLECTED					99.99%	100.00%	100.00%

(1) Dorothy Jacks, CFA AAS, Property Appraiser, annual administrative service fee



BRIGER
Community Development District

Cash & Investment Report
July 31, 2026

ACCOUNT NAME	BANK NAME	YIELD		BALANCE	
OPERATING FUND					
Government Checking	Valley National Bank	3.56%	$	103,950	
Public Funds Money Market Account	BankUnited	3.37%		110,593	
DEBT SERVICE AND CAPITAL PROJECT FUNDS					
Series 2008 Redemption Fund	U.S. Bank	3.50%		488	
Series 2008 Reserve Fund	U.S. Bank	3.50%		22,130	
Series 2008 Revenue Fund	U.S. Bank	3.50%		138,453	
		Subtotal		161,070	(1)
		Total	**$**	**375,613**	

NOTE 1 - U.S. Bank interest bearing Commercial Paper

Bank Account Statement

Briger CDD

Bank Account No. 0400
Statement No. 07-26

Statement Date 07/31/2026

G/L Account No. 101002 Balance	103,949.98	**Statement Balance**	103,949.98
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	103,949.98
Subtotal	103,949.98	**Outstanding Checks**	0.00
Negative Adjustments	0.00	**Ending Balance**	103,949.98
Ending G/L Balance	103,949.98		

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

MEMORANDUM

TO: **Board of Supervisors**

FROM: **Sergio Inguanzo, District Accountant**

CC: **Elizabeth Ladner, District Manager**

DATE: **September 28, 2026 Meeting**

SUBJECT: **August 2026 Financial Report**

Please find enclosed the August 2026 financials for Briger CDD. Currently, the General Fund shows revenues over expenditure of approximately $7,954. 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

- Targeted expenditure was 91.67% of budget. Actual expenditure was approximately 95% of budget
    - ProfServ-Engineering – Michael B. Schorah FY 2026 Annual Engineer Report
    - ProfServ-Legal Services – Billing, Cochran thru July 2026
    - ProfServ-Trustee Fees – U.S. Bank paid thru 8/31/26
    - Contract-Website Hosting – Innersync Studio paid in full
    - Postage and Freight – PBC Tax Collector postage fees
    - Insurance – General Liability – FMIT paid in full
    - Legal Advertising – Gannett Media public notices
    - Payroll Services – ADP payroll fees to-date

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Briger Community Development District

Financial Report

August 31, 2026

CLEAR PARTNERSHIPS



Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds ..... Page 1

Statement of Revenues, Expenditures and Changes in Fund Balance

General Fund ..... Page 2 - 3

Debt Service Fund ..... Page 4

SUPPORTING SCHEDULES

Special Assessments - Collection Schedule ..... Page 5

Cash and Investment Report ..... Page 6

Bank Reconciliation ..... Page 7

Briger
Community Development District

Financial Statements

(Unaudited)

August 31, 2026

Balance Sheet

August 31, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
ASSETS			
Cash - Checking Account	$ 96,292	$ -	$ 96,292
Investments:			
Money Market Account	110,905	-	110,905
Redemption Fund	-	489	489
Reserve Fund	-	22,130	22,130
Revenue Fund	-	138,927	138,927
TOTAL ASSETS	**$ 207,197**	**$ 161,546**	**$ 368,743**
LIABILITIES			
Accounts Payable	$ 2,200	$ -	$ 2,200
TOTAL LIABILITIES	**2,200**	**-**	**2,200**
FUND BALANCES			
Restricted for:			
Debt Service	-	161,546	161,546
Assigned to:			
Operating Reserves	15,383	-	15,383
Unassigned:	189,614	-	189,614
TOTAL FUND BALANCES	**$ 204,997**	**$ 161,546**	**$ 366,543**
TOTAL LIABILITIES & FUND BALANCES	**$ 207,197**	**$ 161,546**	**$ 368,743**

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-26 ACTUAL
REVENUES				
Interest - Investments	$ 2,801	$ 7,236	258.34%	$ 611
Interest - Tax Collector	-	146	0.00%	19
Special Assmnts- Tax Collector	62,250	62,248	100.00%	-
Special Assmnts- Discounts	(2,490)	(2,232)	89.64%	-
TOTAL REVENUES	**62,561**	**67,398**	**107.73%**	**630**
EXPENDITURES				
Administration				
P/R-Board of Supervisors	6,000	6,000	100.00%	-
FICA Taxes	459	77	16.78%	-
ProfServ-Arbitrage Rebate	600	-	0.00%	-
ProfServ-Engineering	1,700	3,120	183.53%	3,120
ProfServ-Legal Services	8,601	8,758	101.83%	-
ProfServ-Mgmt Consulting	21,630	19,828	91.67%	1,803
ProfServ-Property Appraiser	150	150	100.00%	-
ProfServ-Special Assessment	1,371	1,371	100.00%	-
ProfServ-Trustee Fees	4,771	4,373	91.66%	-
Auditing Services	4,200	4,000	95.24%	4,000
Contract-Website Hosting	1,555	1,599	102.83%	-
Website Compliance	1,520	386	25.39%	-
Postage and Freight	50	62	124.00%	5
Insurance - General Liability	7,081	7,727	109.12%	-
Printing and Binding	100	-	0.00%	-
Legal Advertising	976	964	98.77%	-
Misc-Assessment Collection Cost	622	590	94.86%	-
Payroll Services	175	264	150.86%	67
Office Supplies	25	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	61,761	59,444	96.25%	8,995
Field				
R&M-Grounds	800	-	0.00%	-
Total Field	800	-	0.00%	-
TOTAL EXPENDITURES	**62,561**	**59,444**	**95.02%**	**8,995**

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-26 ACTUAL
Excess (deficiency) of revenues Over (under) expenditures	-	7,954	0.00%	(8,365)
Net change in fund balance	$ -	$ 7,954	0.00%	$ (8,365)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**197,043**	**197,043**		
FUND BALANCE, ENDING	**$ 197,043**	**$ 204,997**		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending August 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	AUG-26 ACTUAL
REVENUES				
Interest - Investments	$ 2,000	$ 7,465	373.25%	$ 475
Special Assmnts- Tax Collector	234,576	234,576	100.00%	-
Special Assmnts- Prepayment	-	488	0.00%	-
Special Assmnts- Discounts	(9,383)	(8,270)	88.14%	-
TOTAL REVENUES	**227,193**	**234,259**	**103.11%**	**475**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	2,346	2,222	94.71%	-
Total Administration	2,346	2,222	94.71%	-
Debt Service				
Principal Debt Retirement	195,000	195,000	100.00%	-
Interest Expense	28,278	28,278	100.00%	-
Total Debt Service	223,278	223,278	100.00%	-
TOTAL EXPENDITURES	**225,624**	**225,500**	**99.95%**	**-**
Excess (deficiency) of revenues Over (under) expenditures	1,569	8,759	n/a	475
Net change in fund balance	$ 1,569	$ 8,759	n/a	$ 475
FUND BALANCE, BEGINNING (OCT 1, 2025)	**152,787**	**152,787**		
FUND BALANCE, ENDING	**$ 154,356**	**$ 161,546**		

Briger
Community Development District

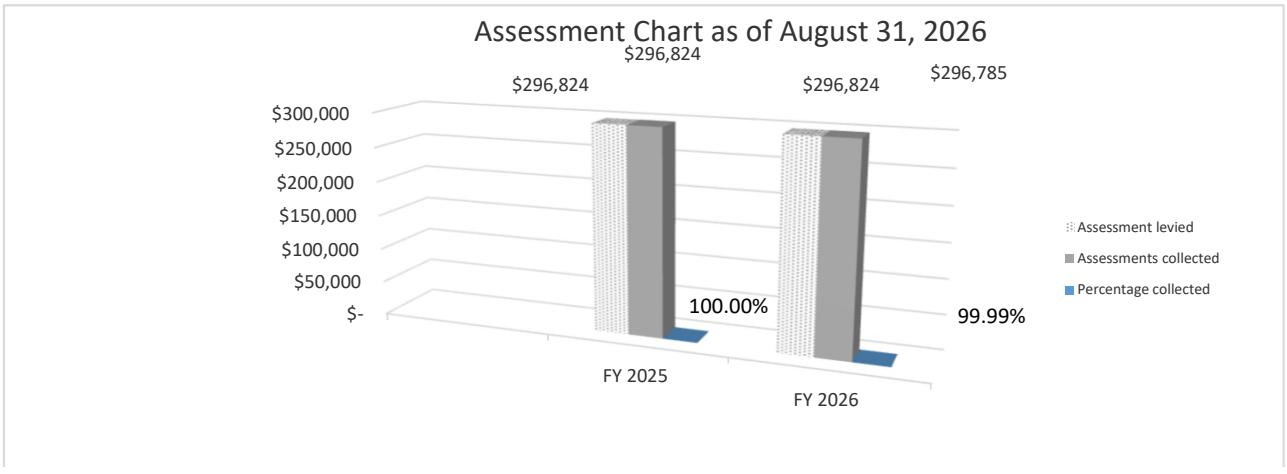
Supporting Schedules

August 31, 2026

Non-Ad Valorem Special Assessments
(Palm Beach County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2026

Date Received	Net Amount Received	Discount / (Penalties) Amount	Property Appraiser (1)	Collection Costs	Gross Amount Received	ALLOCATION BY FUND General Fund	ALLOCATION BY FUND Series 2008 Debt Service Fund
Assessments Levied					$ 296,824	$ 62,248	$ 234,576
Allocation %					100%	20.97%	79.03%
11/14/25	$ 5,410	$ 291	$ -	$ 55	$ 5,756	$ 1,030	$ 4,726
11/19/25	16,645	701	-	168	17,514	3,440	14,073
12/03/25	26,114	1,090	-	264	27,468	5,216	22,252
12/05/25	175,012	7,369	-	1,768	184,149	40,209	143,940
12/10/25	19,018	777	-	192	19,987	4,382	15,605
12/17/25	2,725	96	-	66	2,888	513	2,336
01/07/26	8,170	252	-	83	8,505	1,602	6,903
02/11/26	5,393	125	-	54	5,573	1,210	4,362
03/11/26	6,011	76	-	61	6,147	1,075	5,072
03/23/26	-	-	(150)	-	-	-	-
04/08/26	7,708	13	-	-	7,721	1,444	6,355
05/06/26	3,496	(60)	-	35	3,471	647	2,824
06/10/26	2,753	(81)	-	28	2,700	513	2,187
07/01/26	5,055	(147)	-	-	4,908	968	3,940
TOTAL	**$ 283,510**	**$ 10,502**	**$ (150)**	**$ 2,774**	**$ 296,785**	**$ 62,248**	**$ 234,576**
% COLLECTED					99.99%	100.00%	100.00%

(1) Dorothy Jacks, CFA AAS, Property Appraiser, annual administrative service fee



BRIGER
Community Development District

Cash & Investment Report
August 31, 2026

ACCOUNT NAME	BANK NAME	YIELD		BALANCE	
OPERATING FUND					
Government Checking	Valley National Bank	3.56%	$	96,292	
Public Funds Money Market Account	BankUnited	3.37%		110,905	
DEBT SERVICE AND CAPITAL PROJECT FUNDS					
Series 2008 Redemption Fund	U.S. Bank	3.50%		489	
Series 2008 Reserve Fund	U.S. Bank	3.50%		22,130	
Series 2008 Revenue Fund	U.S. Bank	3.50%		138,927	
		Subtotal		161,546	(1)
		Total	**$**	**368,742**	

NOTE 1 - U.S. Bank interest bearing Commercial Paper

Bank Account Statement

Briger CDD

Bank Account No.	0400		
Statement No.	08-26	**Statement Date**	08/31/2026

G/L Account No. 101002 Balance	96,291.51	**Statement Balance**	97,211.51
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	97,211.51
Subtotal	96,291.51	**Outstanding Checks**	-920.00
Negative Adjustments	0.00	**Ending Balance**	96,291.51
Ending G/L Balance	96,291.51		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
08/17/2026	Payment	100044	MICHAEL B. SCHORAH & ASSOCIATE	Inv: 29539			-920.00
Total Outstanding Checks							-920.00

MEMORANDUM

TO: **Board of Supervisors**

FROM: **Sergio Inguanzo, District Accountant**

CC: **Elizabeth Ladner, District Manager**

DATE: **October 2026 No Meeting**

SUBJECT: **September 2026 Financial Report**

Please find enclosed the September 2026 financials for Briger CDD. Currently, the General Fund shows revenues over expenditure of approximately $4,861. 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 singuanzo2@azuria.com.

Finance Report

General Fund

- Targeted expenditure was 100% of budget. Actual expenditure was approximately 102% of budget
    - ProfServ-Engineering – Michael B. Schorah FY 2026 Annual Engineer Report
    - ProfServ-Legal Services – Billing, Cochran thru Sept 2026
    - Contract-Website Hosting – Innersync Studio paid in full
    - Postage and Freight – PBC Tax Collector postage fees
    - Insurance – General Liability – FMIT paid in full
    - Payroll Services – ADP payroll fees to-date

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Briger Community Development District

Financial Report

September 30, 2026

CLEAR PARTNERSHIPS



Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds ..... Page 1

Statement of Revenues, Expenditures and Changes in Fund Balance

General Fund ..... Page 2 - 3

Debt Service Fund ..... Page 4

SUPPORTING SCHEDULES

Special Assessments - Collection Schedule ..... Page 5

Cash and Investment Report ..... Page 6

Bank Reconciliation ..... Page 7

Briger
Community Development District

Financial Statements

(Unaudited)

September 30, 2026

Balance Sheet
September 30, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
ASSETS			
Cash - Checking Account	$ 92,161	$ -	$ 92,161
Investments:			
Money Market Account	111,214	-	111,214
Redemption Fund	-	490	490
Reserve Fund	-	22,130	22,130
Revenue Fund	-	139,405	139,405
TOTAL ASSETS	**$ 203,375**	**$ 162,025**	**$ 365,400**
LIABILITIES			
Accounts Payable	$ 1,073	$ -	$ 1,073
Accrued Expenses	398	-	398
TOTAL LIABILITIES	**1,471**	**-**	**1,471**
FUND BALANCES			
Restricted for:			
Debt Service	-	162,025	162,025
Assigned to:			
Operating Reserves	15,631	-	15,631
Unassigned:	186,273	-	186,273
TOTAL FUND BALANCES	**$ 201,904**	**$ 162,025**	**$ 363,929**
TOTAL LIABILITIES & FUND BALANCES	**$ 203,375**	**$ 162,025**	**$ 365,400**

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-26 ACTUAL
REVENUES				
Interest - Investments	$ 2,801	$ 7,815	279.01%	$ 582
Interest - Tax Collector	-	146	0.00%	-
Special Assmnts- Tax Collector	62,250	62,248	100.00%	-
Special Assmnts- Discounts	(2,490)	(2,232)	89.64%	-
TOTAL REVENUES	**62,561**	**67,977**	**108.66%**	**582**
EXPENDITURES				
Administration				
P/R-Board of Supervisors	6,000	6,000	100.00%	-
FICA Taxes	459	77	16.78%	-
ProfServ-Arbitrage Rebate	600	-	0.00%	-
ProfServ-Engineering	1,700	3,120	183.53%	-
ProfServ-Legal Services	8,601	10,230	118.94%	1,473
ProfServ-Mgmt Consulting	21,630	21,630	100.00%	1,803
ProfServ-Property Appraiser	150	150	100.00%	-
ProfServ-Special Assessment	1,371	1,371	100.00%	-
ProfServ-Trustee Fees	4,771	4,771	100.00%	398
Auditing Services	4,200	4,000	95.24%	-
Contract-Website Hosting	1,555	1,599	102.83%	-
Website Compliance	1,520	386	25.39%	-
Postage and Freight	50	62	124.00%	-
Insurance - General Liability	7,081	7,727	109.12%	-
Printing and Binding	100	-	0.00%	-
Legal Advertising	976	964	98.77%	-
Misc-Assessment Collection Cost	622	590	94.86%	-
Payroll Services	175	264	150.86%	-
Office Supplies	25	-	0.00%	-
Annual District Filing Fee	175	175	100.00%	-
Total Administration	61,761	63,116	102.19%	3,674
Field				
R&M-Grounds	800	-	0.00%	-
Total Field	800	-	0.00%	-
TOTAL EXPENDITURES	**62,561**	**63,116**	**100.89%**	**3,674**

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-26 ACTUAL
Excess (deficiency) of revenues Over (under) expenditures	-	4,861	0.00%	(3,092)
Net change in fund balance	$ -	$ 4,861	0.00%	$ (3,092)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**197,043**	**197,043**		
FUND BALANCE, ENDING	**$ 197,043**	**$ 201,904**		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending September 30, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	SEP-26 ACTUAL
REVENUES				
Interest - Investments	$ 2,000	$ 7,944	397.20%	$ 480
Special Assmnts- Tax Collector	234,576	234,576	100.00%	-
Special Assmnts- Prepayment	-	488	0.00%	-
Special Assmnts- Discounts	(9,383)	(8,270)	88.14%	-
TOTAL REVENUES	**227,193**	**234,738**	**103.32%**	**480**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	2,346	2,222	94.71%	-
Total Administration	2,346	2,222	94.71%	-
Debt Service				
Principal Debt Retirement	195,000	195,000	100.00%	-
Interest Expense	28,278	28,278	100.00%	-
Total Debt Service	223,278	223,278	100.00%	-
TOTAL EXPENDITURES	**225,624**	**225,500**	**99.95%**	**-**
Excess (deficiency) of revenues Over (under) expenditures	1,569	9,238	n/a	480
Net change in fund balance	$ 1,569	$ 9,238	n/a	$ 480
FUND BALANCE, BEGINNING (OCT 1, 2025)	**152,787**	**152,787**		
FUND BALANCE, ENDING	**$ 154,356**	**$ 162,025**		

Briger
Community Development District

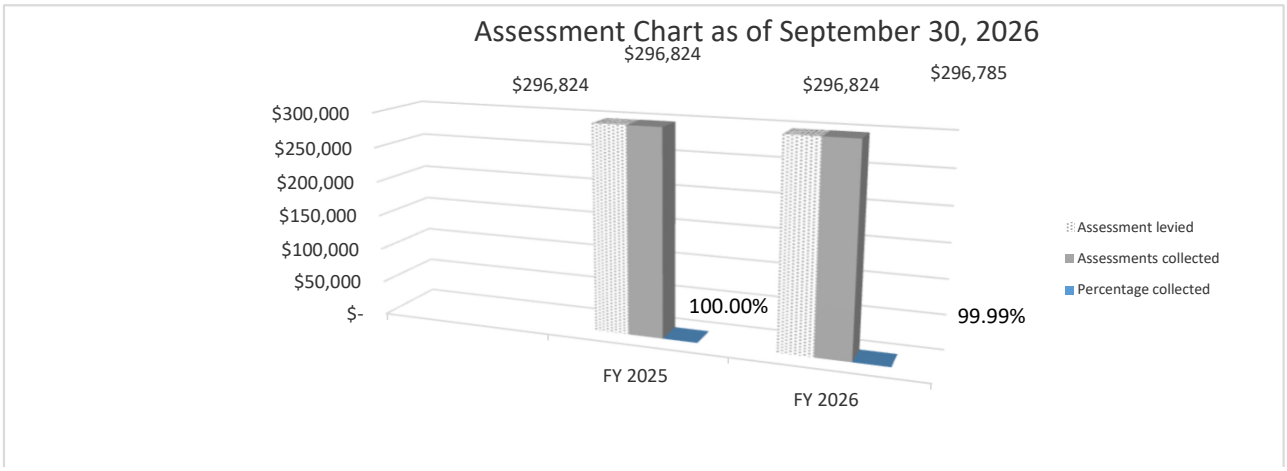
Supporting Schedules

September 30, 2026

Non-Ad Valorem Special Assessments
(Palm Beach County Tax Collector - Monthly Collection Distributions)
For the Fiscal Year Ending September 30, 2026

						ALLOCATION BY FUND	
Date Received	Net Amount Received	Discount / (Penalties) Amount	Property Appraiser (1)	Collection Costs	Gross Amount Received	General Fund	Series 2008 Debt Service Fund
Assessments Levied					$ 296,824	$ 62,248	$ 234,576
Allocation %					100%	20.97%	79.03%
11/14/25	$ 5,410	$ 291	$ -	$ 55	$ 5,756	$ 1,030	$ 4,726
11/19/25	16,645	701	-	168	17,514	3,440	14,073
12/03/25	26,114	1,090	-	264	27,468	5,216	22,252
12/05/25	175,012	7,369	-	1,768	184,149	40,209	143,940
12/10/25	19,018	777	-	192	19,987	4,382	15,605
12/17/25	2,725	96	-	66	2,888	513	2,336
01/07/26	8,170	252	-	83	8,505	1,602	6,903
02/11/26	5,393	125	-	54	5,573	1,210	4,362
03/11/26	6,011	76	-	61	6,147	1,075	5,072
03/23/26	-	-	(150)	-	-	-	-
04/08/26	7,708	13	-	-	7,721	1,444	6,355
05/06/26	3,496	(60)	-	35	3,471	647	2,824
06/10/26	2,753	(81)	-	28	2,700	513	2,187
07/01/26	5,055	(147)	-	-	4,908	968	3,940
TOTAL	**$ 283,510**	**$ 10,502**	**$ (150)**	**$ 2,774**	**$ 296,785**	**$ 62,248**	**$ 234,576**
% COLLECTED					99.99%	100.00%	100.00%

(1) Dorothy Jacks, CFA AAS, Property Appraiser, annual administrative service fee



BRIGER
Community Development District

Cash & Investment Report
September 30, 2026

ACCOUNT NAME	BANK NAME	YIELD		BALANCE	
OPERATING FUND					
Government Checking	Valley National Bank	3.56%	$	92,161	
Public Funds Money Market Account	BankUnited	3.45%		111,214	
DEBT SERVICE AND CAPITAL PROJECT FUNDS					
Series 2008 Redemption Fund	U.S. Bank	3.50%		490	
Series 2008 Reserve Fund	U.S. Bank	3.50%		22,130	
Series 2008 Revenue Fund	U.S. Bank	3.50%		139,405	
		Subtotal		162,025	(1)
		Total	**$**	**365,401**	

NOTE 1 - U.S. Bank interest bearing Commercial Paper

Bank Account Statement

Briger CDD

Bank Account No.	0400		
Statement No.	09-26	**Statement Date**	09/30/2026

G/L Account No. 101002 Balance	92,161.39	**Statement Balance**	92,561.39
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	92,561.39
Subtotal	92,161.39	**Outstanding Checks**	-400.00
Negative Adjustments	0.00	**Ending Balance**	92,161.39
Ending G/L Balance	92,161.39		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
09/25/2026	Payment	100048	BILLING COCHRAN, P.A.	Inv: 200430			-400.00
Total Outstanding Checks							-400.00

MEMORANDUM

TO: **Board of Supervisors**

FROM: **Sergio Inguanzo, District Accountant**

CC: **Elizabeth Ladner, District Manager**

DATE: **November 16, 2026**

SUBJECT: **October 2026 Financial Report**

Please find enclosed the October 2026 financials for Briger CDD. Currently, the General Fund shows revenues under expenditure of approximately ($13,507). 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 singuanzo2@azuria.com.

Finance Report

General Fund

- Targeted expenditure was 8.33% of budget. Actual expenditure was approximately 22% of budget
    - ProfServ-Trustee Fees – U.S. Bank paid in full
    - Insurance – General Liability – FMIT paid in full
    - Legal Advertising – Gannett Media legal ad

INFRAMARK
INFRASTRUCTURE MANAGEMENT SERVICES

Briger Community Development District

Financial Report

October 31, 2026

CLEAR PARTNERSHIPS



Table of Contents

FINANCIAL STATEMENTS

Balance Sheet - All Funds ..... Page 1

Statement of Revenues, Expenditures and Changes in Fund Balance

General Fund ..... Page 2 - 3

Debt Service Fund ..... Page 4

SUPPORTING SCHEDULES

Cash and Investment Report ..... Page 5

Bank Reconciliation ..... Page 6

Briger
Community Development District

Financial Statements

(Unaudited)

October 31, 2026

Balance Sheet
October 31, 2026

ACCOUNT DESCRIPTION	GENERAL FUND	SERIES 2008 DEBT SERVICE FUND	TOTAL
ASSETS			
Cash - Checking Account	$ 78,593	$ -	$ 78,593
Due From Other Funds	-	1,379	1,379
Investments:			
Money Market Account	111,551	-	111,551
Redemption Fund	-	492	492
Reserve Fund	-	22,130	22,130
Revenue Fund	-	139,869	139,869
TOTAL ASSETS	**$ 190,144**	**$ 163,870**	**$ 354,014**
LIABILITIES			
Accounts Payable	$ -	$ -	$ -
Due To Other Funds	1,379	-	1,379
TOTAL LIABILITIES	**1,379**	**-**	**1,379**
FUND BALANCES			
Restricted for:			
Debt Service	-	163,870	163,870
Assigned to:			
Operating Reserves	15,631	-	15,631
Unassigned:	173,134	-	173,134
TOTAL FUND BALANCES	**$ 188,765**	**$ 163,870**	**$ 352,635**
TOTAL LIABILITIES & FUND BALANCES	**$ 190,144**	**$ 163,870**	**$ 354,014**

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-26 ACTUAL
REVENUES				
Interest - Investments	$ 5,000	$ 624	12.48%	$ 624
Special Assmnts- Tax Collector	61,767	-	0.00%	-
Special Assmnts- Discounts	(2,471)	-	0.00%	-
TOTAL REVENUES	**64,296**	**624**	**0.97%**	**624**
EXPENDITURES				
Administration				
P/R-Board of Supervisors	6,000	-	0.00%	-
ProfServ-Arbitrage Rebate	600	-	0.00%	-
ProfServ-Engineering	1,700	-	0.00%	-
ProfServ-Legal Services	9,500	-	0.00%	-
ProfServ-Mgmt Consulting	22,279	1,857	8.34%	1,857
ProfServ-Property Appraiser	150	-	0.00%	-
ProfServ-Special Assessment	1,412	-	0.00%	-
ProfServ-Trustee Fees	4,373	4,373	100.00%	4,373
Auditing Services	4,200	-	0.00%	-
Contract-Website Hosting	1,520	-	0.00%	-
Website Compliance	1,520	-	0.00%	-
Postage and Freight	50	-	0.00%	-
Insurance - General Liability	8,036	7,726	96.14%	7,726
Printing and Binding	100	-	0.00%	-
Legal Advertising	976	175	17.93%	175
Misc-Assessment Collection Cost	618	-	0.00%	-
Payroll Services	175	-	0.00%	-
Office Supplies	33	-	0.00%	-
Annual District Filing Fee	175	-	0.00%	-
Total Administration	63,417	14,131	22.28%	14,131
Field				
R&M-Grounds	879	-	0.00%	-
Total Field	879	-	0.00%	-
TOTAL EXPENDITURES	**64,296**	**14,131**	**21.98%**	**14,131**

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-26 ACTUAL
Excess (deficiency) of revenues Over (under) expenditures	-	(13,507)	0.00%	(13,507)
Net change in fund balance	$ -	$ (13,507)	0.00%	$ (13,507)
FUND BALANCE, BEGINNING (OCT 1, 2026)	**202,272**	**202,272**		
FUND BALANCE, ENDING	**$ 202,272**	**$ 188,765**		

Statement of Revenues, Expenditures and Changes in Fund Balances

For the Period Ending October 31, 2026

ACCOUNT DESCRIPTION	ANNUAL ADOPTED BUDGET	YEAR TO DATE ACTUAL	YTD ACTUAL AS A % OF ADOPTED BUD	OCT-26 ACTUAL
REVENUES				
Interest - Investments	$ 4,000	$ 466	11.65%	$ 466
Special Assmnts- Tax Collector	234,576	-	0.00%	-
Special Assmnts- Discounts	(9,383)	-	0.00%	-
TOTAL REVENUES	**229,193**	**466**	**0.20%**	**466**
EXPENDITURES				
Administration				
Misc-Assessment Collection Cost	2,346	-	0.00%	-
Total Administration	2,346	-	0.00%	-
Debt Service				
Principal Debt Retirement	200,000	-	0.00%	-
Interest Expense	19,164	-	0.00%	-
Total Debt Service	219,164	-	0.00%	-
TOTAL EXPENDITURES	**221,510**	**-**	**0.00%**	**-**
Excess (deficiency) of revenues Over (under) expenditures	7,683	466	6.07%	466
Net change in fund balance	$ 7,683	$ 466	6.07%	$ 466
FUND BALANCE, BEGINNING (OCT 1, 2026)	**163,404**	**163,404**		
FUND BALANCE, ENDING	**$ 171,087**	**$ 163,870**		

Briger
Community Development District

Supporting Schedules

October 31, 2026

BRIGER
Community Development District

Cash & Investment Report
October 31, 2026

ACCOUNT NAME	BANK NAME	YIELD		BALANCE	
OPERATING FUND					
Government Checking	Valley National Bank	3.82%	$	78,593	
Public Funds Money Market Account	BankUnited	3.62%		111,551	
DEBT SERVICE AND CAPITAL PROJECT FUNDS					
Series 2008 Redemption Fund	U.S. Bank	3.75%		492	
Series 2008 Reserve Fund	U.S. Bank	3.75%		22,130	
Series 2008 Revenue Fund	U.S. Bank	3.75%		139,869	
		Subtotal		162,491	(1)
		Total	**$**	**352,634**	

NOTE 1 - U.S. Bank interest bearing Commercial Paper

Bank Account Statement

Briger CDD

Bank Account No.	0400		
Statement No.	10-26	**Statement Date**	10/31/2026

G/L Account No. 101002 Balance	78,593.08	**Statement Balance**	86,319.08
		Outstanding Deposits	0.00
Positive Adjustments	0.00	**Subtotal**	86,319.08
Subtotal	78,593.08	**Outstanding Checks**	-7,726.00
Negative Adjustments	0.00	**Ending Balance**	78,593.08
Ending G/L Balance	78,593.08		

Posting Date	Document Type	Document No.	Vendor	Description	Amount	Cleared Amount	Difference
Outstanding Checks							
10/06/2026	Payment	1022	FLORIDA MUNICIPAL INSURANCE TR	Payment of Invoice 001479			-7,726.00
Total Outstanding Checks							-7,726.00

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 22, 2026, and was called to order at 8:30 a.m. at the PGA National Office Center, 300 Avenue of the Champions, Suite 270, Palm Beach Gardens, Florida 33418.

Present and constituting a quorum were:

Calvin Lovelace	Chairperson
William Comfort	Vice Chairperson
Dena Comfort	Assistant Secretary
Robert Sheppard	Assistant Secretary
Chilondra Sheppard	Assistant Secretary

Also present, either in person or via communications media technology, were:

Lynne Ladner	District Manager
Scott Cochran	District Counsel

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

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

Ms. Ladner called the meeting to order and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS **Approval of Agenda**

There being no amendments,

> On MOTION by Mr. Sheppard, seconded by Ms. Comfort, with all in favor, the agenda was approved as presented. (5-0)

THIRD ORDER OF BUSINESS **Public Comments**

There being no members of the public present, the next order of business followed.

FOURTH ORDER OF BUSINESS **Consent Agenda**

A. Review of May 2026 Financials

B. Consideration of Minutes from the Meeting held on May 18, 2026

> On MOTION by Mr. Sheppard, seconded by Ms. Comfort, with all in favor, the Consent Agenda was approved. (5-0)

FIFTH ORDER OF BUSINESS **Staff Reports**

A. District Accountant

There being no report, the next item followed.

B. District Engineer

There being no report, the next item followed.

C. District Counsel

i. 2026 Legislative Update

Mr. Cochran reviewed the final Legislative Update regarding bills that will impact the District, including potential changes to sovereign immunity caps, updated cybersecurity programs and related procurement programs, and new regulations establishing a detailed process for recalling elected Board members.

Mr. Cochran reminded the Board that Form 1 is due by July 1 and that four hours of ethics training must be completed by the end of the calendar year. Mr. Lovelace requested that the ethics training link be sent to the Board members.

D. District Manager

Ms. Ladner reported that one candidate qualified for each Board seat: Mr. Sheppard for Seat 1, Ms. Sheppard for Seat 2, and Ms. Comfort for Seat 4. She noted that the next meeting is scheduled for July 27, 2026, and will include the public hearing for the Fiscal Year 2027 Budget.

SIXTH ORDER OF BUSINESS **Business Items**

There were no business items.

SEVENTH ORDER OF BUSINESS **Board of Supervisor Requests and Comments**

There were no requests or comments.

EIGHTH ORDER OF BUSINESS **Adjournment**

There being no further business,

On MOTION by Mr. Sheppard, seconded by Mr. Comfort, with all in favor, the meeting was adjourned at 8:43 a.m. (5-0)

_____
Calvin Lovelace
Chairperson

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 27, 2026, and was called to order at 8:30 a.m. at the PGA National Office Center, 300 Avenue of the Champions, Suite 270, Palm Beach Gardens, Florida 33418.

Present and constituting a quorum were:

Calvin Lovelace	Chairperson
William Comfort	Vice Chairperson
Dena Comfort	Assistant Secretary
Robert Sheppard	Assistant Secretary
Chilondra Sheppard	Assistant Secretary

Also present, either in person or via communications media technology, were:

Lynne Ladner	District Manager
Scott Cochran	District Counsel

This is not a certified or verbatim transcript but rather represents the context and summary of the meeting. The full meeting is available in audio format upon request. Contact the District Office for any related costs for an audio copy.

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

Ms. Ladner called the meeting to order and called the roll. A quorum was established.

SECOND ORDER OF BUSINESS **Approval of Agenda**

There being no amendments,

> On MOTION by Mr. Comfort, seconded by Mr. Sheppard, with all in favor, the agenda was approved as presented. (5-0)

THIRD ORDER OF BUSINESS **Public Comments**

There being no members of the public present, the next order of business followed.

FOURTH ORDER OF BUSINESS **Public Hearing to Adopt the Fiscal Year 2027 Budget**

i. Open the Public Hearing for Public Comments

The public hearing was opened at 8:33 a.m. There were no public comments.

ii. Close the Public Hearing for Public Comments

The public hearing was closed at 8:34 a.m.

iii. Consideration of Resolution 2026-05, Adopting the Fiscal Year 2027 Budget

> On MOTION by Mr. Sheppard, seconded by Mr. Lovelace, with all in favor, Resolution 2026-05, adopting the Fiscal Year 2027 Budget, was adopted. (5-0)

iv. Consideration of Resolution 2026-06, Levying Non-Ad Valorem Assessments

On MOTION by Mr. Sheppard, seconded by Mr. Comfort, with all in favor, Resolution 2026-06, levying non-ad valorem assessments, was adopted. (5-0)

FIFTH ORDER OF BSUINESS **Consent Agenda**

A. Review of May 2026 Financials

B. Consideration of Resolution 2026-07, Goals and Objectives

C. Consideration of Acceptance of 2026 Annual Engineering Report

On MOTION by Mr. Sheppard, seconded by Mr. Comfort, with all in favor, the Consent Agenda was approved. (5-0)

SIXTH ORDER OF BUSINESS **Staff Reports**

A. District Accountant

There being no report, the next item followed.

B. District Engineer

There being no report, the next item followed.

C. District Counsel

Mr. Cochran provided an update on the legislative session and reported that the Governor vetoed the increase in sovereign immunity caps. He reminded the Board members to complete their annual ethics training.

D. District Manager

Ms. Ladner stated that she would send the ethics training link to the Board members.

i. Consideration of the Fiscal Year 2026-2027 Meeting Schedule

The Board will decide in May whether to hold the June meeting based on the status of the proposed budget approval.

On MOTION by Mr. Sheppard, seconded by Mr. Comfort, with all in favor, the Fiscal Year 2026-2027 Meeting Schedule was approved as drafted. (5-0)

SEVENTH ORDER OF BUSINESS **Business Items**

There were no business items.

EIGHTH ORDER OF BUSINESS **Board of Supervisor Requests and Comments**

Mr. Comfort asked about the change in Supervisor pay, noting that taxes were no longer being withheld. This change was implemented by Inframark at the beginning of 2026. The Board

may request that tax withholding resume depending on whether Board members experience any negative impacts at the end of the year.

NINTH ORDER OF BUSINESS **Adjournment**

There being no further business,

On MOTION by Ms. Comfort, seconded by Ms. Sheppard, with all in favor, the meeting was adjourned at 8:45 a.m. (5-0)

_____

Calvin Lovelace
Chairperson

RESOLUTION 2027-01

A RESOLUTION AMENDING THE BRIGER COMMUNITY DEVELOPMENT DISTRICT GENERAL FUND BUDGET FOR FISCAL YEAR 2026

WHEREAS, the Board of Supervisors, hereinafter referred to as the "Board", of Briger Community Development District, hereinafter referred to as "District", adopted a General Fund Budget for Fiscal Year 2026, and

WHEREAS, the Board desires to reallocate funds budgeted to re-appropriate Revenues and Expenses approved during the Fiscal Year.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE BRIGER COMMMUNITY DEVELOPMENT DISTRICT THE FOLLOWING:

1. The General Fund Budget is hereby amended in accordance with Exhibit "A" attached.

2. This resolution shall become effective this 16th day of November 2026 and be reflected in the monthly and Fiscal Year End 9/30/2026 Financial Statements and Audit Report of the District.

Briger Community
Development District

by: _____
Chairman/ Vice Chairman

Attest:

by: _____
Secretary

Proposed Budget Amendment
For the Period Ending September 30, 2026

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)
REVENUES					
Interest - Investments	$ 2,801	$ -	$ 2,801	$ 7,814	$ 5,013
Interest - Tax Collector	-	-	-	146	146
Special Assmnts- Tax Collector	62,250	-	62,250	62,248	(2)
Special Assmnts- Discounts	(2,490)	-	(2,490)	(2,232)	258
TOTAL REVENUES	**62,561**	**-**	**62,561**	**67,976**	**5,415**
EXPENDITURES					
Administration					
P/R-Board of Supervisors	6,000	-	6,000	6,000	-
FICA Taxes	459	-	459	77	382
ProfServ-Arbitrage Rebate	600	-	600	-	600
ProfServ-Engineering	1,700	1,000	2,700	3,120	(420)
ProfServ-Legal Services	8,601	1,000	9,601	10,230	(629)
ProfServ-Mgmt Consulting	21,630	-	21,630	21,630	-
ProfServ-Property Appraiser	150	-	150	150	-
ProfServ-Special Assessment	1,371	-	1,371	1,371	-
ProfServ-Trustee Fees	4,771	-	4,771	4,771	-
Auditing Services	4,200	-	4,200	4,000	200
Contract-Website Hosting	1,555	-	1,555	1,599	(44)
Website Compliance	1,520	-	1,520	386	1,134
Postage and Freight	50	-	50	62	(12)
Insurance - General Liability	7,081	-	7,081	7,727	(646)
Printing and Binding	100	-	100	-	100
Legal Advertising	976	-	976	964	12
Misc-Assessment Collection Cost	622	-	622	590	32
Payroll Services	175	-	175	264	(89)
Office Supplies	25	-	25	-	25
Annual District Filing Fee	175	-	175	175	-
Total Administration	61,761	2,000	63,761	63,116	645
Field					
R&M-Grounds	800	-	800	-	800
Total Field	800	-	800	-	800
TOTAL EXPENDITURES	**62,561**	**2,000**	**64,561**	**63,116**	**1,445**
Excess (deficiency) of revenues Over (under) expenditures	-	(2,000)	(2,000)	4,860	6,860
Net change in fund balance	-	(2,000)	(2,000)	4,860	6,860

Proposed Budget Amendment

For the Period Ending September 30, 2026

ACCOUNT DESCRIPTION	CURRENT BUDGET	PROPOSED AMENDMENT	FINAL BUDGET	YEAR TO DATE ACTUAL	VARIANCE ($) FAV(UNFAV)
FUND BALANCE, BEGINNING (OCT 1, 2025)	**197,043**	**-**	**197,043**	**197,043**	**-**
FUND BALANCE, ENDING	**$ 197,043**	**$ (2,000)**	**$ 195,043**	**$ 201,903**	**$ 6,860**

BRIGER
COMMUNITY DEVELOPMENT DISTRICT

Motion: Assigning Fund Balance as of 9/30/25

The Board hereby assigns the FY 2025 Reserves as follows:

Operating Reserves	$ 15,383

Berger, Toombs, Elam,
Gaines & Frank

Certified Public Accountants PL

600 Citrus Avenue
Suite 200
Fort Pierce, Florida 34950

772/461-6120 // 461-1155
FAX: 772/468-9278

October 6, 2026

Briger Community Development District
Inframark LLC
11555 Heron Bay Blvd, Suite 201
Coral Springs, FL 33076

The Objective and Scope of the Audit of the Financial Statements

You have requested that Berger, Toombs, Elam, Gaines & Frank CPAs PL ("we") audit the governmental activities and each major fund of Briger Community Development District (the "District") as of and for the year ended September 30, 2026, which collectively comprise the District's basic financial statements. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter for the year ended September 30, 2026, and thereafter if mutually agreed upon by Briger Community Development District and Berger, Toombs, Elam, Gaines & Frank.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America ("GAAS") and *Government Auditing Standards* issued by the Comptroller General of the United States ("GAS") will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of controls.

The Responsibilities of the Auditor

We will conduct our audit in accordance with GAAS, GAS, and Chapter 10.550, Rules of the Auditor General. Those standards require that we comply with applicable ethical requirements. As part of an audit in accordance with GAAS and GAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, based on an understanding of the entity and its environment, the applicable financial reporting framework, and the entity's system of internal control, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion;

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

2. Consider the entity's system of internal control 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 District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit;

3. Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation; and

4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of controls, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and GAS. Because the determination of waste or abuse is subjective, GAS does not require auditors to perform specific procedures to detect waste or abuse in financial statement audits.

We will also communicate to the Board (a) any fraud involving senior management and fraud (whether caused by senior management or other employees) that causes a material misstatement of the financial statements that becomes known to us during the audit, and (b) any instances of noncompliance with laws and regulations that we become aware of during the audit (unless they are clearly inconsequential).

We will maintain our independence in accordance with the standards of the American Institute of Certified Public Accountants ("AICPA") and GAS.

The Responsibilities of Management and Identification of the Applicable Financial Reporting Framework

Management is responsible for:

1. Identifying and ensuring that the District complies with the laws and regulations applicable to its activities, and informing us about all known violations of such laws or regulations, other than those that are clearly inconsequential;

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

2. 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 District involving management, employees who have significant roles in internal control, and others where fraud could have a material effect on the financial statements;

3. Informing us of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators, short sellers, vendors, customers or others;

4. Establishing and maintaining a process for tracking the status of audit findings and recommendations; and

5. Identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of this engagement, including any corrective actions taken to address significant findings and recommendations resulting from those audits, engagements, or studies, and providing management's views on our current findings, conclusions, and recommendations, as well as planned corrective actions, for inclusion in our report.

Management is responsible for the required supplementary information ("RSI") which accounting principles generally accepted in the United States of America ("U.S. GAAP") require to be presented to supplement the basic financial statements.

As part of our engagement, we will apply certain limited procedures to the District's RSI, which will consist of Management's Discussion and Analysis and the budgetary comparison schedule, in accordance with GAAS. These limited procedures will consist of management inquiries 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 RSI because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management is responsible for preparing and providing the information required by Section 218.39(3)(c), Florida Statutes, for inclusion in the management letter required by Chapter 10.550, Rules of the Auditor General. We will provide no assurance on this information.

The Board is responsible for informing us of its views about the risks of fraud, waste or abuse within the District, and its knowledge of any fraud, waste or abuse or suspected fraud, waste or abuse affecting the District.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

Our audit will be conducted on the basis that management acknowledges and understands that it has responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with U.S. GAAP;

2. To evaluate subsequent events through the date the financial statements are issued. Management also agrees that it will not conclude on subsequent events earlier than the date of the management representation letter referred to below;

3. For 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;

4. For report distribution; and

5. To provide us with:

    a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including information relevant to disclosures;

    b. Information relevant to the preparation and fair presentation of the financial statements, when needed, to allow for the completion of the audit in accordance with the proposed timeline;

    c. Additional information that we may request from management for the purpose of the audit; and

    d. Unrestricted access to persons within the District from whom we determine it is necessary to obtain audit evidence.

As part of our audit process, we will request from management written confirmation concerning representations made to us in connection with the audit, including among other items:

1. That management has fulfilled its responsibilities as set out in the terms of this Engagement Letter; and

2. That it believes 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.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Supervisors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion or add an emphasis-of-matter paragraph or other-matter paragraph to our auditor's report.

If circumstances arise relating to the condition of the District's records, the availability of appropriate audit evidence or indications of a significant risk of material misstatement of the financial statements because of error, fraudulent financial reporting or misappropriation of assets which, in our professional judgement, prevent us from completing the audit or forming an opinion, we retain the unilateral right to take any course of action permitted by professional standards, including, but not limited to, declining to express an opinion or issue a report, or withdrawing from the engagement.

In addition to our report on the District's financial statements, we will also issue the following reports:

1. Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with GAS;

2. Auditor General Management Letter; and

3. Report on Compliance with Section 218.415, Florida Statutes

Communications with Those Charged with Governance

We are responsible for ensuring that those charged with governance are informed about certain matters related to the conduct of the audit, including (i) our responsibilities under GAAS and GAS, (ii) an overview of the planned scope and timing of the audit, (iii) significant findings from the audit, including our views about the qualitative aspects of the District's accounting practices, difficulties encountered in performing the audit, and any uncorrected or corrected misstatements, and (iv) other significant matters, including any disagreements with management.

Records and Assistance

During the course of our engagement, we may accumulate records containing data that should be reflected in the District's books and records. The District will determine that all such data, if necessary, will be so reflected. Accordingly, the District will not expect us to maintain copies of such records in our possession. The assistance to be supplied by District personnel, including the preparation of schedules and analyses of accounts, will be discussed and coordinated with a designated individual, serving on behalf of management. The timely and accurate completion of this work is an essential condition for our completion of the audit and issuance of our audit report.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

Non-audit Services

In connection with our audit, you have requested us to perform the following non-audit services:

1. Assistance in drafting the District's financial statements in accordance with U.S. GAAP, based on information provided by the District. While we will assist in drafting the financial statements, management retains responsibility for the financial statements, including their fair presentation, the selection and application of accounting principles, the accuracy and completeness of the underlying financial information, and for reviewing, approving, and accepting the financial statements prior to their issuance. Management is also responsible for establishing and maintaining effective internal controls relevant to the financial reporting process.

GAS independence standards require that the auditor maintain independence so that opinions, findings, conclusions, judgments, and recommendations will be impartial and viewed as impartial by reasonable and informed third parties. Before we agree to provide a non-audit service to the District, we determine whether providing such a service would create a significant threat to our independence for GAS audit purposes, either by itself or in aggregate with other non-audit services provided. A critical component of our determination is consideration of management's ability to effectively oversee the non-audit services to be performed. The District has agreed to designate an individual, serving on behalf of management, who possesses suitable skill, knowledge, and experience, and who understands the non-audit services to be performed and described above sufficiently to oversee them. Accordingly, the management of the District agrees to the following:

1. The District will designate a qualified individual, serving in a management capacity, who possesses suitable skill, knowledge, and experience to oversee the services;

2. The designated individual will assume all management responsibilities for the subject matter and scope of the non-audit service described above;

3. The District will evaluate the adequacy and results of the services performed; and

4. The District accepts responsibility for the results and ultimate use of the services.

GAS further requires that we establish an understanding with the District's management or those charged with governance of the objectives of the non-audit services, the services to be performed, the District's acceptance of its responsibilities, the auditor's responsibilities, and any limitations of the non-audit services. We believe this Engagement Letter documents that understanding.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

Fees and Costs

Our fees for the services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. Billings are due upon submission. Our fee for the services described in this letter for the year ended September 30, 2026 will not exceed $4,100 unless the scope of the engagement is changed, the assistance which the District has agreed to furnish is not provided, or unexpected conditions are encountered, in which case we will discuss the situation with you before proceeding. Our fee and the timely completion of our work are based on anticipated cooperation from District personnel, timely responses to our inquiries, timely completion and delivery of client assistance requests, timely communication of all significant accounting and financial reporting matters, and the assumption that no unexpected circumstances will be encountered during the engagement. All other provisions of this letter will survive any fee adjustment.

Use and Ownership; Access to Audit Documentation

The Audit Documentation for this engagement is the property of Berger, Toombs, Elam, Gaines, & Frank. For the purposes of this Engagement Letter, the term “Audit Documentation” shall mean the confidential and proprietary records of Berger, Toombs, Elam, Gaines, & Frank’s audit procedures performed, relevant audit evidence obtained, other audit-related workpapers, and conclusions reached. Audit Documentation shall not include custom-developed documents, data, reports, analyses, recommendations, and deliverables authored or prepared by Berger, Toombs, Elam, Gaines, & Frank for the District under this Engagement Letter, or any documents belonging to the District or furnished to Berger, Toombs, Elam, Gaines, & Frank by the District.

Review of Audit Documentation by a successor auditor or as part of due diligence is subject to applicable Berger, Toombs, Elam, Gaines, & Frank policies, and will be agreed to, accounted for and billed separately. Any such access to our Audit Documentation is subject to a successor auditor signing an Access and Release Letter substantially in Berger, Toombs, Elam, Gaines, & Frank’s form. Berger, Toombs, Elam, Gaines, & Frank reserves the right to decline a successor auditor’s request to review our Audit Documentation.

In the event we are required by government regulation, subpoena or other legal process to produce our documents or our personnel as witnesses with respect to our engagement for the District, the District will, so long as we are not a party to the proceeding in which the information is sought, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, incurred in responding to such requests.

Other Relevant Information

In accordance with GAS, a copy of our most recent peer review report has been provided to you, for your information.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

Limitation of Liability and Claim Resolution

To the fullest extent permitted by Florida law, our firm shall not be liable for any loss of profits, business interruption, or other consequential, incidental, or punitive damages. In all circumstances, the total liability for any claim arising from this engagement will not exceed the total amount of the fees paid by the District to Berger, Toombs, Elam, Gaines & Frank under this Engagement Letter. Notwithstanding the foregoing, nothing in this limitation of liability provision shall, or shall be interpreted or construed to, relieve the District of its payment obligations to Berger, Toombs, Elam, Gaines & Frank under this Engagement Letter.

Confidentiality

Berger, Toombs, Elam, Gaines & Frank is committed to the safe and confidential treatment of the District's proprietary information. Berger, Toombs, Elam, Gaines & Frank is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The District agrees that it will not provide Berger, Toombs, Elam, Gaines & Frank with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the District's information, including the use of secure collaboration sites to ensure the safe transfer of data between the parties. Notwithstanding the foregoing, the parties' obligations under this section are subject to applicable public records laws.

Retention of Records

We will return to you all original records you provide to us in connection with this engagement. Further, in addition to providing you with those deliverables set forth in this Engagement Letter, upon request, we will provide you with a copy of any records we prepare or accumulate in connection with such deliverables which are not otherwise reflected in your books and records without which your books and records would be incomplete. You have the sole responsibility for retaining and maintaining in your possession or custody all of your financial and non-financial records related to this engagement. We will not host, and will not accept responsibility to host, any of your records. We, however, may maintain a copy of any records of yours necessary for us to comply with applicable law and/or professional standards or to exercise our rights under this Engagement Letter. Any such records retained by us will be destroyed in accordance with our record retention policies and applicable public records laws and retention requirements.

File Inspections

In accordance with professional regulations, and by our firm's policy, our client files may periodically be reviewed by practice inspectors and by other engagement file reviewers to ensure that we are adhering to our professional and firm's standards. File reviewers are required to maintain the confidentiality of client information.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

Termination

Either party hereto may terminate this Engagement Letter for any reason upon fifteen (15) days' prior written notice to the other party. In the event the District terminates this engagement, the District will pay us for all services rendered, expenses incurred, and noncancelable commitments made by us on the District's behalf through the effective date of termination.

Either party may terminate this Engagement Letter upon written notice if: (i) circumstances arise that in its judgment cause its continued performance to result in a violation of law, a regulatory requirement, applicable professional or ethical standards, or in the case of Berger, Toombs, Elam, Gaines, & Frank, our client acceptance or retention standards; or (ii) if the other party is placed on a Sanctioned List, or if any director or executive of, or other person closely associated with such other party or its affiliate, is placed on a Sanctioned List.

Neither Berger, Toombs, Elam, Gaines & Frank nor the District shall be responsible for any delay or failure in its performance resulting from acts beyond our reasonable control or unforeseen or unexpected circumstances, such as, but not limited to, acts of God, government or war, riots or strikes, disasters, fires, floods, epidemics, pandemics, or outbreaks of communicable disease, cyberattacks, and internet or other system or network outages. At the District's option, the District may terminate this Engagement Letter where our services are delayed more than 120 days; however, the District is not excused from paying us for all amounts owed for services rendered and deliverables provided prior to the termination of this Engagement Letter.

The parties agree that those provisions of this Engagement Letter which, by their context, are intended to survive, including, but not limited to, payment, limitations on liability, claim resolution, use and ownership, and confidentiality obligations, shall survive the termination of this Engagement Letter.

Miscellaneous

We may mention your name and provide a general description of the engagement in our client lists and marketing materials.

Each party hereto affirms it has not been placed on a Sanctioned List (as defined below) and will promptly notify the other party upon becoming aware that it has been placed on a Sanctioned List at any time throughout the duration of this Engagement Letter. The District shall not, and shall not permit third parties to, access or use any of the deliverables provided for hereunder, or Third-Party Products provided hereunder, in violation of any applicable sanctions laws or regulations, including, but not limited to, accessing or using the deliverables provided for hereunder or any Third-Party Products from any territory under embargo by the United States. The District shall not knowingly cause Berger, Toombs, Elam, Gaines & Frank to violate any sanctions applicable to Berger, Toombs, Elam, Gaines & Frank. As used herein "Sanctioned List" means any sanctioned person or entity lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury and the U.S. State Department.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

Any term of this Engagement Letter that would be prohibited by or impair our independence under applicable law or regulation shall not apply, to the extent necessary only to avoid such prohibition or impairment.

Governing Law

This Engagement Letter, including, without limitation, its validity, interpretation, construction, and enforceability, and any dispute, litigation, suit, action, claim, or other legal proceeding arising out of, from, or relating in any way to this Engagement Letter, any provisions herein, a report issued or the services provided hereunder, will be governed and construed in accordance with the laws of the State of Florida, without regard to its conflict of law principles, and applicable U.S. federal law.

Dispute Resolution

The District agrees that any dispute that may arise regarding the meaning, performance, or enforcement of this Engagement Letter will, prior to resorting to litigation, be submitted to mediation, and that it will engage in the mediation process in good faith once a written request to mediate has been given by either party. The results of any such mediation will be binding only upon the agreement of each party to be bound. The costs of any mediation proceeding will be shared equally by the participating parties. This provision does not waive or limit the dispute-resolution, liability, or other provisions set forth elsewhere in this Engagement Letter.

Entire Agreement

This Engagement Letter constitutes the entire agreement between Berger, Toombs, Elam, Gaines & Frank and the District, and supersedes all prior agreements, understandings, and proposals, whether oral or written, relating to the subject matter of this Engagement Letter including any separate nondisclosure agreement executed between the parties. If any term or provision of this Engagement Letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

This Engagement Letter may be amended or modified only by a written instrument executed by both parties.

E-Verify Requirements

We shall register with and use the E-Verify system to verify the work authorization status of all new employees. We shall require each subcontractor performing work under this Engagement Letter to register with and use the E-Verify system. If we enter into a contract with a subcontractor, the subcontractor shall provide us with an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien, and we shall maintain a copy of the affidavit for the duration of this Engagement Letter. The parties shall comply with the termination requirements of Section 448.095(5)(c), Florida Statutes.

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

Public Records

We shall, pursuant to and in accordance with Section 119.0701, Florida Statutes, comply with the public records laws of the State of Florida, and specifically shall:

1. Keep and maintain public records required by the District to perform the services or work set forth in this Engagement Letter;

2. Upon request of the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes, or as otherwise provided by law;

3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of this Engagement Letter if we do not transfer the records to the District; and

4. Upon completion of this Engagement Letter, transfer, at no cost to the District, all public records in our possession, or keep and maintain public records required by the District to perform the service or work provided for in this Engagement Letter. If we transfer all public records to the District upon completion of this Engagement Letter, we shall destroy any duplicate public records that are exempt or confidential and exempt from public disclosure requirements. If we keep and maintain public records upon completion of this Engagement Letter, we shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the District, upon request from the District's custodian of public records, in a format compatible with the District's information technology systems.

We acknowledge that requests to inspect or copy public records relating to this Engagement Letter must be made directly to the District pursuant to Section 119.0701(3), Florida Statutes. If the District notifies us of a public records request for records not in the District's possession but in our possession, we shall provide the records to the District or allow the records to be inspected or copied within a reasonable time. If we fail to provide the public records to the District within a reasonable time, we may be subject to penalties under Section 119.10, Florida Statutes.

IF THE AUDITOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE AUDITOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS C/O INFRAMARK LLC, 11555 HERON BAY BLVD, SUITE 201, CORAL SPRINGS, FL 33076; TELEPHONE: (954)603-0033; EMAIL: publicrecords@azuria.com

Berger, Toombs, Elam, Gaines & Frank
Certified Public Accountants PL

Electronic Signatures and Counterparts

This Engagement Letter may be executed in one or more counterparts, each of which will be deemed to be an original, but all of which taken together will constitute one and the same instrument. Each party agrees that any electronic signature of a party to this Engagement Letter or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid and have the same force and effect as a manual signature.

Acknowledgement and Acceptance

Each party acknowledges that it has read and agrees to all of the terms contained herein. Each party and its signatory below represent that said signatory is a duly authorized representative of such party and has the requisite power and authority to bind such party to the undertakings and obligations contained herein.

Please sign and return this letter to indicate your acknowledgment of, and agreement with, the terms of this Engagement Letter.

Sincerely,

Berger Toombs Elam Gaines + Frank

BERGER, TOOMBS, ELAM, GAINES & FRANK
CERTIFIED PUBLIC ACCOUNTANTS PL

Confirmed on behalf of the addressee:

Sign: _____

Title: _____

Date: _____

6930 Gall Boulevard
Suite 200
Zephyrhills, FL 33542

813.788.2155
DGPerry.com

Report on the Firm's System of Quality Control

December 4, 2025

To the Partners of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL
and the Peer Review Committee of the Florida Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL, in effect for the year ended May 31, 2025. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards). A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Berger, Toombs, Elam, Gaines & Frank, CPAs, PL , in effect for the year ended May 31, 2025 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Berger, Toombs, Elam, Gaines & Frank, CPAs, PL has received a peer review rating of pass.



DG Perry

DGPerry
CPAs + Advisors