

***MainStreet at Coconut Creek
Community Development District***

September 17, 2026

MainStreet at Coconut Creek

Community Development District

Agenda

Seat 1: Landon Massel – (C.)	
Seat 2: Richard Stephano – (V.C.)	
Seat 3: Marc Szasz – (A.S.)	
Seat 4: Lindsay Foster – (A.S.)	
Seat 5: Lilibeth Hauck – (A.S.)	

Thursday
September 17, 2026
10:00 a.m.

Governmental Management Services, South Florida
5385 N. Nob Hill Road, Sunrise, FL 33351

[Join the meeting now](#)

Meeting ID: 263 002 469 618 1 and Passcode: VP6MK3B5
1 872-240-4685 and Phone Conference ID: 158 405 316#

1. Roll Call
2. Approval of Minutes of the May 21, 2026 Meeting – **Page 3**
3. Acceptance of Audit for Fiscal Year Ending in September 30, 2025 – **Page 10**
4. Discussion of New Board Member(s)
5. Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2026 – **Page 42**
6. Consideration of Change Order with Southeast Land – **Page 47**
7. Staff Reports
 - A. Attorney – Memorandum – 2026 Legislative Update – **Page 68**
 - B. Engineer
 - C. Manager
 - 1) Form 1 Financial Disclosure Due July 1, 2026 – **everyone has filed – Page 74**
 - 2) Reminder to Complete Annual Ethics Training by December 31, 2026
 - 3) Final Approval of the FY2025 – FY2026 Report Performance Measures and Standards as Required by Florida Statute 189.069 – **Page 55 76**
 - 4) Consideration of FY2026 – FY2027 Performance Measures and Standards as Required by Florida Statute 189.069 – **Page 80**
8. Financial Reports
 - A. Acceptance of Funding Requests **#11, #12, #13 & #14 – Page 85**
 - B. Acceptance of Unaudited Financials – **Page 89**
9. Supervisors Requests and Audience Comments
10. Adjournment

Meetings are open to the public and may be continued to a time, date and place certain. For more information regarding this CDD please visit the website: <http://www.mainstreetatcoconutcreekcdd.com>

**MINUTES OF MEETING
MAINSTREET AT COCONUT CREEK
COMMUNITY DEVELOPMENT DISTRICT**

The regular meeting of the Board of Supervisors of the Mainstreet at Coconut Creek Community Development District was held on Thursday, May 21, 2026 at 10:01 a.m. at 5385 N. Nob Hill Road, Sunrise, Florida.

Present and constituting a quorum were:

Rick Stephano
Lindsay Foster
Lilibeth Hauck
Marc Szasz *by phone*

Vice Chairman
Assistant Secretary
Assistant Secretary
Assistant Secretary

Also present were:

Andrew Gill
Juliana Duque
Michael Pawelczyk
Jay Huebner *by phone*

District Manager, GMS
GMS
District Counsel
District Engineer

FIRST ORDER OF BUSINESS

Roll Call

Mr. Gill called the meeting to order at 10:01 a.m. and called the roll.

SECOND ORDER OF BUSINESS

Approval of Minutes of the April 16, 2026 Meeting

Mr. Gill: The next item is the minutes from the April 16, 2026 meeting. Those are included in the agenda packet for your review. Are there any other comments, corrections, or changes?

On MOTION by Ms. Foster, seconded by Mr. Stephano, with all in favor, the Minutes of the April 16, 2026 Meeting, were approved.

THIRD ORDER OF BUSINESS

Public Hearing to Adopt the Fiscal Year 2027 Budget

A. Motion to Open the Public Hearing

Mr. Gill: This is your public hearing to adopt the Fiscal Year 2027 budget. First, I'll need a motion from the Board to open that public hearing.

On MOTION by Ms. Hauck, seconded by Ms. Foster, with all in favor, Opening the Public Hearing, was approved.

B. Public Comment and Discussion

Mr. Gill: Next up is public comment and discussion. I do not see that we have any members of the public present on Teams or in person.

C. Consideration of Resolution #2026-05 Adopting the Final Budget

Mr. Gill: Resolution 2026-05 adopts the final budget for the District. This is the same budget that is developer funded and was presented to the Board previously. The budget is included in your packet. Are there any questions on that budget?

Mr. Stephano: Yes, I have a few questions. The first one is a note. It's getting back to what we were talking about before. It's under Revenues, it says developer contributions/maintenance assessment. The District will levy a non ad valorem assessment on all platted lots. My question to that is, it seems like it would be more accurate if you read in there that it would be per block based upon meets and bounds.

Mr. Gill: Under revenues we'll add it to the notes section of the budget narrative under revenues, to change that to assessable parcels as opposed to all the platted lots.

Mr. Stephano: As part of the general fund, where do all the costs for construction fall in?

Mr. Pawelczyk: They don't fall into the budget at all because they're funded through developer funding or the bonds. Not a part of the operation and maintenance budget.

Mr. Stephano: So will it never include any of the costs for construction?

Mr. Pawelczyk No, the budget will be like an addendum to this budget, which just shows we issued \$40 million. We're making payments, and there's 10 years left on the payment. Your construction budget is different. The CDD is protected through the

completion agreement and then we'll have a funding agreement with our supplemental funding agreement to fund their 60%, and they'll get paid once they get issued their bonds, essentially. That funding agreement, I assume, has been sent to their counsel. I don't know where it is on that. Hopefully that's coming soon.

Mr. Stephano: Then as part of Resolution 2026-05 under developer funding agreement, page one, it lists in here the two entities as Lennar Homes LLC and 13th Floor Homes LLC.

Mr. Pawelczyk Yes. I think that's incorrect. We will update those. The funding agreement was prepared by the manager's office using a form we have. You can approve it subject to making that change to the GSRE entity. That is the Assessment Area 1 developer.

Mr. Stephano: On page two is the same thing. It shows the 60/40, but it lists out 13th Floor. I'm guessing that'll carry through to page eight, same thing. I'll help you craft the motion that I think you want to make and you can say moved or amended as you wish.

Mr. Gill: Let me jump back to Resolution 2026-05. This is the resolution which adopts the final budget for Fiscal Year 2027. Again, this is developer funded. If there are no further changes or questions about the budget, I'm just looking for a motion to adopt Resolution 2026-05.

On MOTION by Ms. Hauck, seconded by Mr. Stephano, with all in favor, Resolution #2026-05 Adopting the Final Budget, was approved as amended.
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D. Consideration of Funding Agreement

Mr. Gill: Now for the funding agreement, this is on page 16. As Vice Chair Stephano mentioned, there are a number of changes to be made for the development entities that are listed here. 13th Floor needs to be changed to the full name GSRE Partners. That will be a global change throughout this entire document. We'll make sure to include that on all of the pages, page one, page two, along with the signature pages.

Mr. Pawelczyk: It would be a motion to approve the developer funding agreement for Fiscal Year 2027 subject to changing the name of the 13th Floor entity to the proper GSRE entity and attaching a corrected budget that was just approved.

On MOTION by Ms. Foster, seconded by Mr. Stephano, with all in favor, the Developer Funding Agreement amended to include changes from 13th Floor to GSRE, was approved.

E. Motion to Close the Public Hearing

Mr. Gill: That concludes the public hearing to adopt the Fiscal Year 2027 budget. Is there a motion to close that public hearing?

On MOTION by Ms. Hauck, seconded by Ms. Foster, with all in favor, Closing the Public Hearing, was approved.

FOURTH ORDER OF BUSINESS

Staff Reports

A. Attorney

Mr. Pawelczyk: I don't really have anything specific to report. We're working on the ancillary documents, the funding agreement with Lennar. I think we do anticipate closing in June. We're moving in that direction. Rick, just so you know, I received a bunch of comments from your counsel. After I get through the bond documents portion, the PLOM, then I'll tackle those this week and I'll get back to him. I think he needs to understand, it's not just me. All these changes are going to have to be looked at by everybody. We'll probably set up this call to do that.

Ms. Foster: They did have a call earlier this week. So at least they've discussed some of it. But I think you're sending a call with everybody.

Mr. Pawelczyk: I'll follow up with Jeff tomorrow at the latest to chat with them and see where we're at and what we need to do together with this forward. Right now the most important thing is to finalize the PLOM and then we'll have two and a half weeks to get the other documents filed. We'll follow up with counsel on the funding agreement as well, which is probably not on their radar until you guys say we are ready to issue funds.

B. Engineer

Mr. I was given an update on, I've been monitoring the permits required for the CDD infrastructure improvements. The clearing and earthwork permit was issued a while ago and they're already out there doing that type of work for Phase 1. The city just recently approved the master drainage permit for the overall site and the contractor is working towards starting the Phase 1 drainage improvements. The other infrastructure related to the CDD are in the permitting process through the city of Coconut Creek and are pending approval hopefully in the near future.

C. Manager

1) Consideration of Proposed Fiscal Year 2027 Meeting Schedule

Mr. Gill: We need to determine our meeting schedule for this upcoming fiscal year, which runs from October 1st of 2026 to September 30th of 2027. We've included the proposed advertisement for that, listing the dates. We listed this as the third Thursday of each month in our offices, which is the same meeting schedule that we currently have, if the Board is okay with that. Each of those dates listed although we list each date of the month, you know the Board does not need to meet on one of those dates we would cancel the meeting it's just easier to advertise all of them.

On MOTION by Ms. Hauck, seconded by Mr. Stephano, with all in favor, the Proposed Fiscal Year 2027 Meeting Schedule, was approved.

2) Form 1 Financial Disclosure Due July 1, 2026

Mr. Gill: The next is just a reminder to file your Form 1 Financial disclosures. As a Board member, you're required to file that form you should receive an e-mail from the state with a link from the supervisor. It comes as ethics in my e-mail, that's usually what I look for, and it'll send you a link to log in and you'll update that. You should have your login already. If you have any problems with it, just give me a call and I'll assist you.

Mr. Stephano: What are the dates for compliance?

Mr. Pawelczyk: July 1st, but they typically do not start fining until September 1st.

Mr. Gill: Usually every meeting until we'll have this, we'll have this listed and it'll show who's filed.

3) Reminder to Complete Annual Ethics Training by December 31, 2026

Mr. Gill: Another as reminder, ethics training is required by the end of the fiscal year, December 31st, 2026. I can send out those YouTube links. I usually send them out closer to the end of the year just to ensure that everybody watches. It's not required that you submit anything for that or file anything. I think there's a check mark.

Mr. Pawelczyk: Correct, you just certify that you did.

4) Number of Registered Voters in the District – 0

Mr. Gill: We are required by law to state the number of registered voters within the District, that number is zero as of April 15, 2026.

FIFTH ORDER OF BUSINESS

Financial Reports

A. Acceptance of Funding Request #10

Mr. Gill: This is your financial report. We have funding request number 10 included and that is on page 29. It has the 60/40 breakdown. If there are no questions on that, I would ask for a motion to accept that funding request.

Mr. Stephano: One question, on this form, there's an address on there for GSRE Partners that's an old 13th floor address.

Mr. Gill: Can I get the correct address?

Mr. Stephano: Yeah, I'll provide that to you.

Mr. Gill: We'll update that. I can confirm that. I'll make sure that we have that going forward. I'll make these changes today.

On MOTION by Ms. Hauck, seconded by Ms. Foster, with all in favor, Accepting Funding Request #10, was approved.

B. Acceptance of Unaudited Financials

Mr. Gill: Next are the financial reports through April 30, 2026. Again, just looking for a motion to accept those. It's pretty straightforward since this District is purely administrative.

On MOTION by Ms. Hauck, seconded by Ms. Foster, with all in favor, Acceptance of Unaudited Financials, was approved.

SIXTH ORDER OF BUSINESS

Supervisors Requests and Audience Comments

Mr. Gill: Supervisor requests and audience comments, I don't believe we have any members of the public in person. Hearing no comments, we will move on to the next item.

SEVENTH ORDER OF BUSINESS

Adjournment

Mr. Gill: I'll ask for motion to adjourn.

On MOTION by Ms. Hauck, seconded by Ms. Foster, with all in favor, the meeting was adjourned.

Secretary / Assistant Secretary

Chairman / Vice Chairman



Grau & Associates

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June 12, 2026

To the Board of Supervisors
Mainstreet at Coconut Creek Community Development District
City of Coconut Creek, Florida

We have audited the financial statements of Mainstreet at Coconut Creek Community Development District ("District") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 12, 2026. Professional standards require that we advise you of the following matters relating to our audit.

We have also examined the District's compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the fiscal year ended September 30, 2025 which was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Our Responsibility in Relation to the Financial Statement Audit

Our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process.

However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Any findings regarding significant deficiencies or material weaknesses in internal control over financial reporting, material noncompliance, or other matters noted during our audit, **if any**, are communicated in separate reports included in the District's financial report—titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards and Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

With respect to financial statement preparation, the following safeguards are in place:

- Management made all decisions and performed all management functions;
- A competent individual was assigned to oversee the services;
- Management evaluated the adequacy of the services performed;
- Management evaluated and accepted responsibility for the result of the service performed; and
- Management established and maintained internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management is responsible for selecting and applying appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 2 to the financial statements. There were no new accounting policies adopted and no changes in existing significant accounting policies or their application during the fiscal year, other than those described in Note 2, if any. No matters came to our attention that, under professional standards, we are required to inform you about concerning (1) the methods used to account for significant unusual transactions or (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments normally reflect management's knowledge and experience about past and current events and assumptions about future events.

Certain accounting estimates, if present, may be particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them could differ markedly from management's current judgments.

In connection with our audit, we considered the reasonableness of the accounting estimates used by management. The most sensitive accounting estimate(s) affecting the financial statements **included, as applicable:**

- Management's estimate of the useful lives of capital assets.
- Management's estimate of the liability for employee compensated absences.
- Management's estimate of the Net Other Post-Employment Benefits (OPEB) liability.
- Management's estimate of the Net Pension Liability.

If none of the above estimates or other sensitive estimates were applicable in the current year, this section should be read to indicate that no such significant accounting estimates were identified.

We evaluated the key factors and assumptions used by management to develop the estimate(s) and determined that they were reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements **included, as applicable**:

- Long-term liabilities related to bonds payable and debt service requirements.
- Litigation, claims, and assessments related to pending legal matters; and
- Pension and Other Post-Employment Benefit (OPEB) plan disclosures.

If no such disclosures were identified for the current year, this section should be read to indicate that we did not note any financial statement disclosures involving significant judgment or sensitivity.

Circumstances Affecting the Auditor's Report

Professional standards require us to communicate any circumstances that affect the form or content of our auditor's report. **If applicable**, such circumstances—such as a modification of opinion, an emphasis-of-matter or other-matter paragraph, or a reference to substantial doubt about the District's ability to continue as a going concern—are described in our auditor's report included in the District's financial report. If no such circumstances existed, this section should be read to indicate that our report was unmodified.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Corrected Misstatements

Professional standards require us to communicate all material misstatements identified and corrected during the audit. Management has corrected all misstatements that were identified as a result of our audit procedures. Any such audit adjustments, **if applicable**, are summarized in the accompanying schedule of journal entries. If none were identified, this section should be read to indicate that we did not note any misstatements that were material, individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

Professional standards require that we obtain certain written representations from management as part of our audit. We have received such representations in a letter. A copy of this letter is available for your review upon request.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

As noted previously in this letter, any current-year findings identified during our audit are communicated in our separate reports titled *Independent Auditor's Report on Internal Control Over Financial Reporting and Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and *Management Letter Pursuant to the Rules of the Auditor General of the State of Florida*. If no findings were identified, this section should be read to indicate that we did not note any additional significant matters or findings requiring communication to those charged with governance.

This report is intended solely for the information and use of the Board of Supervisors and management of the District and is not intended to be and should not be used by anyone other than these specified parties.



Grau & Associates

**MAINSTREET AT COCONUT CREEK
COMMUNITY DEVELOPMENT DISTRICT
CITY OF COCONUT CREEK, FLORIDA
FINANCIAL REPORT
FOR THE PERIOD FROM INCEPTION MARCH 13, 2025 TO
SEPTEMBER 30, 2025**

**MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT
CITY OF COCONUT CREEK, FLORIDA**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Supervisors
Mainstreet at Coconut Creek Community Development District
City of Coconut Creek, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of Mainstreet at Coconut Creek Community Development District, City of Coconut Creek, Florida ("District") as of and for the period from inception March 13, 2025 to September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of September 30, 2025, and the respective changes in financial position thereof for the period from inception March 13, 2025 to September 30, 2025 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and 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.

In preparing the financial statements, management is required to evaluate 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives 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 opinions. 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 GAAS will always detect a material misstatement when it exists. 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 internal control. Misstatements 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.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, 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.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

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

Other Information Included in the Financial Report

Management is responsible for the other information included in the financial report. The other information comprises the information for compliance with FL Statute 218.39 (3) (c) but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 12, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

June 12, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of Mainstreet at Coconut Creek Community Development District, City of Coconut Creek, Florida ("District") provides a narrative overview of the District's financial activities for the period from inception March 13, 2025 to September 30, 2025. Please read it in conjunction with the District's Independent Auditor's Report, basic financial statements, accompanying notes and supplementary information to the basic financial statements.

This information is being presented to provide additional information regarding the activities of the District and to meet the disclosure requirements of Governmental Accounting Standards Board Statement ("GASB") No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* issued June 1999. Comparative information between the current year and the prior year is required to be presented in the Management's Discussion and Analysis ("MD&A"). However, because this is the first year of operations of the District, comparative information is excluded in this report. Subsequent reports will include the comparative information.

FINANCIAL HIGHLIGHTS

- The assets of the District exceeded its liabilities for the period from inception March 13, 2025 to September 30, 2025 resulting in a net position balance of \$7,016.
- The change in the District's total net position was \$7,016, an increase. The key components of the District's net position and change in net position are reflected in the table in the government-wide financial analysis section.
- At September 30, 2025, the District's governmental funds reported combined ending fund balance of \$7,016. The total fund balance is unassigned fund balance.

OVERVIEW OF FINANCIAL STATEMENTS

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

Government-Wide Financial Statements

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

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

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

The government-wide financial statements include all governmental activities that are principally supported by Developer contributions. The District does not have any business-type activities. The governmental activities of the District include the general government (management) function.

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Fund Financial Statements

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

Governmental Funds

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

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

The District maintains one governmental fund for external reporting. Information is presented separately in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund which is considered a major fund.

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

Notes to the Financial Statements

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

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of an entity's financial position. In the case of the District, assets exceeded liabilities at the close of the period from inception March 13, 2025 to September 30, 2025.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

NET POSITION SEPTEMBER 30,	
	2025
Current and other assets	<u>\$ 42,526</u>
Total assets	<u>42,526</u>
Current liabilities	<u>35,510</u>
Total liabilities	<u>35,510</u>
Net position	
Unrestricted	<u>7,016</u>
Total net position	<u><u>\$ 7,016</u></u>

The District's net position increased during the most recent fiscal year. The majority of the increase represents the extent to which ongoing program revenues exceeded the cost of operations.

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

CHANGES IN NET POSITION FOR THE PERIOD FROM INCEPTION MARCH 13, 2025 TO SEPTEMBER 30, 2025	
Revenues:	
Program revenues	
Operating grants and contributions	<u>\$ 60,457</u>
Total revenues	<u>60,457</u>
Expenses:	
General government	<u>53,441</u>
Total expenses	<u>53,441</u>
Change in net position	<u>7,016</u>
Net position - beginning	<u>-</u>
Net position - ending	<u><u>\$ 7,016</u></u>

As noted above and in the statement of activities, the cost of all governmental activities during the period from inception March 13, 2025 to September 30, 2025 was \$53,441. The costs of the District's activities were funded by program revenues which were comprised of Developer contributions.

GENERAL BUDGETING HIGHLIGHTS

An operating budget was adopted and maintained by the governing board for the District pursuant to the requirements of Florida Statutes. The budget is adopted using the same basis of accounting that is used in preparation of the fund financial statements. The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the period from inception March 13, 2025 to September 30, 2025.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND OTHER EVENTS

The District is in discussion to issue Bonds in order to finance the construction and acquisition of infrastructure improvements for the benefit of the District.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

If you have questions about this report or need additional financial information, contact Mainstreet at Coconut Creek Community Development District's Finance Department at 5385 N. Nob Hill Road, Sunrise, Florida, 33351.

**MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT
CITY OF COCONUT CREEK, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

	Governmental Activities
ASSETS	
Cash	\$ 6,968
Due from Developer	35,558
Total assets	<u>42,526</u>
LIABILITIES	
Accounts payable	35,510
Total liabilities	<u>35,510</u>
NET POSITION	
Unrestricted	7,016
Total net position	<u>\$ 7,016</u>

See notes to the financial statements

**MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT
CITY OF COCONUT CREEK, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE PERIOD FROM INCEPTION MARCH 13, 2025 TO SEPTEMBER 30, 2025**

Functions/Programs	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position
			Governmental Activities
Primary government:			
Governmental activities:			
General government	\$ 53,441	\$ 60,457	\$ 7,016
Total governmental activities	53,441	60,457	7,016
			Change in net position 7,016
			Net position - beginning -
			Net position - ending \$ 7,016

See notes to the financial statements

**MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT
CITY OF COCONUT CREEK, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

	<u>Major Fund</u>	<u>Total</u>
	General	Governmental Funds
ASSETS		
Cash	\$ 6,968	\$ 6,968
Due from Developer	35,558	35,558
Total assets	<u>\$ 42,526</u>	<u>\$ 42,526</u>
 LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 35,510	\$ 35,510
Total liabilities	<u>35,510</u>	<u>35,510</u>
 Fund balances:		
Unassigned	<u>7,016</u>	<u>7,016</u>
Total fund balances	<u>7,016</u>	<u>7,016</u>
 Total liabilities and fund balances	<u>\$ 42,526</u>	<u>\$ 42,526</u>

See notes to the financial statements

**MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT
CITY OF COCONUT CREEK, FLORIDA
RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2025**

Fund balance - governmental funds	<u>\$ 7,016</u>
Net position of governmental activities	<u><u>\$ 7,016</u></u>

See notes to the financial statements

**MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT
CITY OF COCONUT CREEK, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE PERIOD FROM INCEPTION MARCH 13, 2025 TO SEPTEMBER 30, 2025**

	<u>Major Fund</u>	<u>Total</u>
	General	Governmental Funds
REVENUES		
Developer contributions	\$ 60,457	\$ 60,457
Total revenues	<u>60,457</u>	<u>60,457</u>
EXPENDITURES		
Current:		
General government	53,441	53,441
Total expenditures	<u>53,441</u>	<u>53,441</u>
Excess (deficiency) of revenues over (under) expenditures	7,016	7,016
Fund balances - beginning	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ 7,016</u>	<u>\$ 7,016</u>

See notes to the financial statements

**MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT
CITY OF COCONUT CREEK, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE PERIOD FROM INCEPTION MARCH 13, 2025 TO SEPTEMBER 30, 2025**

Net change in fund balances - total governmental funds	<u>\$ 7,016</u>
Change in net position of governmental activities	<u>\$ 7,016</u>

See notes to the financial statements

**MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT
CITY OF COCONUT CREEK, FLORIDA
NOTES TO FINANCIAL STATEMENTS**

NOTE 1 - NATURE OF ORGANIZATION AND REPORTING ENTITY

Mainstreet at Coconut Creek Community Development District (the "District") was established by the City Commission of the City of Coconut Creek's approval of Ordinance No. 2025-008 effective on March 13, 2025 pursuant to the Uniform Community Development District Act of 1980, otherwise known as Chapter 190, Florida Statutes. The Act provides among other things, the power to manage basic services for community development, power to borrow money and issue bonds, and to levy and assess non-ad valorem assessments for the financing and delivery of capital infrastructure.

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

The District is governed by the Board of Supervisors ("Board"), which is composed of five members. The Supervisors are elected on an at large basis by the owners of the property within the District. The Board exercises all powers granted to the District pursuant to Chapter 190, Florida Statutes. As of September 30, 2025, all of the Board members are affiliated with Lennar Homes and 13th Floor Homes ("Developers").

The Board has the responsibility for:

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Assessments

Assessments are non-ad valorem assessments on benefited property within the District. Operating and maintenance assessments are based upon the adopted budget and levied annually at a public hearing of the District. Debt service assessments are levied when Bonds are issued and assessed and collected on an annual basis. The District may collect assessments directly or utilize the uniform method of collection under Florida Statutes. Direct collected assessments are due as determined by annual assessment resolution adopted by the Board of Supervisors. Assessments collected under the uniform method are mailed by the County Tax Collector on November 1 and due on or before March 31 of each year. Property owners may prepay a portion or all of the debt service assessments on their property subject to various provisions in the Bond documents.

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

The District reports the following major governmental fund:

General Fund

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity

Restricted Assets

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

Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand and demand deposits (interest and non-interest bearing).

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

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

Securities listed in paragraph c and d shall be invested to provide sufficient liquidity to pay obligations as they come due.

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

Prepaid Items

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

Capital Assets

Capital assets which include property, plant and equipment, and infrastructure assets (e.g., roads, sidewalks and similar items) are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

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

No depreciation has been taken in the current fiscal year as the District's infrastructure and other capital assets are under construction.

Unearned Revenue

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

Long-Term Obligations

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Equity (Continued)

Long-Term Obligations (Continued)

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

Deferred Outflows/Inflows of Resources

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

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

Fund Equity/Net Position

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

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

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

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

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

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

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Other Disclosures

Use of Estimates

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

NOTE 3 - BUDGETARY INFORMATION

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

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

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

NOTE 4 – CASH DEPOSITS

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

NOTE 5 – DEVELOPER TRANSACTION

The Developer has agreed to fund the general operations of the District. In connection with that agreement, Developer contributions to the general fund were \$60,457 for the period ended September 30, 2025, which includes a receivable of \$35,558 as of September 30, 2025.

NOTE 6 - CONCENTRATION

The District's activity is dependent upon the continued involvement of the Developer and major landowners, the loss of which could have a material adverse effect on the District's operations.

NOTE 7 - MANAGEMENT COMPANY

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

NOTE 8 - RISK MANAGEMENT

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

**MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT
CITY OF COCONUT CREEK, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL – GENERAL FUND
FOR THE PERIOD FROM INCEPTION MARCH 13, 2025 TO SEPTEMBER 30, 2025**

	Budgeted Amounts <u>Original & Final</u>	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES			
Developer Contributions	\$ 91,925	\$ 60,457	\$ (31,468)
Total revenues	<u>91,925</u>	<u>60,457</u>	<u>(31,468)</u>
EXPENDITURES			
Current:			
General government	91,925	53,441	38,484
Total expenditures	<u>91,925</u>	<u>53,441</u>	<u>38,484</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	7,016	<u>\$ 7,016</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ 7,016</u>	

See notes to required supplementary information

**MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT
CITY OF COCONUT CREEK, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

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

The legal level of budgetary control, the level at which expenditures may not exceed budget, is in the aggregate. Any budget amendments that increase the aggregate budgeted appropriations must be approved by the Board of Supervisors. Actual general fund expenditures did not exceed appropriations for the period from inception March 13, 2025 to September 30, 2025.

**MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT
CITY OF COCONUT CREEK, FLORIDA
OTHER INFORMATION – DATA ELEMENTS
REQUIRED BY FL STATUTE 218.39(3)(C)
FOR THE PERIOD FROM INCEPTION MARCH 13, 2025 TO SEPTEMBER 30, 2025
UNAUDITED**

<u>Element</u>	<u>Comments</u>
Number of District employees compensated in the last pay period of the District's fiscal year being reported.	0
Number of independent contractors compensated to whom nonemployee compensation was paid in the last month of the District's fiscal year being reported.	0
Employee compensation	\$0
Independent contractor compensation	\$0
Construction projects to begin on or after October 1; (>\$65K)	N/A
Budget variance report	See the Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund
Ad Valorem taxes;	Not applicable
Non ad valorem special assessments;	
Special assessment rate	Operations and maintenance - \$0 Debt Service - \$0
Special assessments collected	N/A
Outstanding Bonds:	N/A



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

To the Board of Supervisors
Mainstreet at Coconut Creek Community Development District
City of Coconut Creek, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Mainstreet at Coconut Creek Community Development District, City of Coconut Creek, Florida ("District") as of and for the period from inception March 13, 2025 to September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our opinion thereon dated June 12, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

June 12, 2026



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

To the Board of Supervisors
Mainstreet at Coconut Creek Community Development District
City of Coconut Creek, Florida

We have examined Mainstreet at Coconut Creek Community Development District, City of Coconut Creek, Florida's ("District") compliance with the requirements of Section 218.415, Florida Statutes, in accordance with Rule 10.556(10) of the Auditor General of the State of Florida during the period from inception March 13, 2025 to September 30, 2025. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

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

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the period from inception March 13, 2025 to September 30, 2025.

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

June 12, 2026



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

To the Board of Supervisors
Mainstreet at Coconut Creek Community Development District
City of Coconut Creek, Florida

Report on the Financial Statements

We have audited the accompanying basic financial statements of Mainstreet at Coconut Creek Community Development District, City of Coconut Creek, Florida ("District") as of and for the period from inception March 13, 2025 to September 30, 2025, and have issued our report thereon dated June 12, 2026.

Auditor's Responsibility

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

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; and Independent Auditor's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated June 12, 2026, should be considered in conjunction with this management letter.

Purpose of this Letter

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

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

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

We wish to thank Mainstreet at Coconut Creek Community Development District, City of Coconut Creek, Florida and the personnel associated with it, for the opportunity to be of service to them in this endeavor as well as future engagements, and the courtesies extended to us.

June 12, 2026

REPORT TO MANAGEMENT

I. CURRENT YEAR FINDINGS AND RECOMMENDATIONS

None

II. PRIOR YEAR FINDINGS AND RECOMMENDATIONS

Not applicable. First year audit.

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

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

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

Not applicable. First year audit.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported for the period from inception March 13, 2025 to September 30, 2025.

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

There were no such matters discovered by, or that came to the attention of, the auditor, to be reported, for the period from inception March 13, 2025 to September 30, 2025.

4. The name or official title and legal authority of the District are disclosed in the notes to the financial statements.
5. The District has not met one or more of the financial emergency conditions described in Section 218.503(1), Florida Statutes.
6. We applied financial condition assessment procedures and no deteriorating financial conditions were noted. It is management's responsibility to monitor financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.
7. Management has provided the specific information required by Section 218.39(3)(c) in the Other Information section of the financial statements on page 21.



Grau & Associates

CERTIFIED PUBLIC ACCOUNTANTS

1001 Yamato Road • Suite 301
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

July 31, 2026

Board of Supervisors
MainStreet at Coconut Creek Community Development District
5385 N. Nob Hill Road
Sunrise, FL 33351

We are pleased to confirm our understanding of the services we are to provide MainStreet at Coconut Creek Community Development District, City of Coconut Creek, Florida ("the District") for the fiscal year ended September 30, 2026. 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 MainStreet at Coconut Creek Community Development District as of and for the fiscal year ended September 30, 2026. 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 2026 audit.

Accounting principles 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

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that information:

- 1) Compliance with FL Statute 218.39 (3) (c)

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. We will also issue a management letter as required by Chapter 10.550, Rules of the Auditor General of the State of Florida. As part of our audit, we will apply financial condition assessment procedures pursuant to Section 218.39(5), Florida Statutes, and Rule 10.556(8), Rules of the Auditor General, and will report, as applicable, whether the District met any of the conditions described in Section 218.503(1), Florida Statutes.

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 cash or other 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.

Furthermore, Grau & Associates agrees to comply with all applicable provisions of Florida law in handling such records, including but not limited to Section 119.0701, Florida Statutes. Auditor acknowledges that the designated public records custodian for the District is the District Manager ("Public Records Custodian"). Among other requirements and to the extent applicable by law, Grau & Associates shall 1) keep and maintain public records required by the District to perform the service; 2) upon request by the Public Records Custodian, provide the District with the requested public records or allow the records to be inspected or copied within a reasonable time period at a cost that does not exceed the cost provided in Chapter 119, Florida Statutes; 3) ensure that public records which 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 the contract term if Auditor does not transfer the records to the Public Records Custodian of the District; and 4) upon completion of the contract, transfer to the District, at no cost, all public records in Grau & Associate's possession or, alternatively, keep, maintain and meet all applicable requirements for retaining public records pursuant to Florida laws. When such public records are transferred by Grau & Associates, Grau & Associates shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. All records stored electronically must be provided to the District in a format that is compatible with Microsoft Word or Adobe PDF formats.

IF GRAU & ASSOCIATES HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO ITS DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS AGREEMENT, CONTACT THE PUBLIC RECORDS CUSTODIAN AT: GMS-SF LLC - 5385 N Nob Hill Road Sunrise, FL 33351 - TELEPHONE: 954-721-8681 - RECORDREQUEST@GMSFL.COM

Our fee for these services will not exceed \$5,300 for the September 30, 2026 audit, unless there is a change in activity by the District, which results in additional audit work or if additional Bonds are issued.

We will complete the audit within prescribed statutory deadlines, which requires the District to submit its annual audit to the Auditor General no later than nine (9) months after the end of the audited fiscal year, 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 may be 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 2025 peer review report accompanies this letter.

We appreciate the opportunity to be of service to MainStreet at Coconut Creek Community Development District and believe this letter accurately summarizes the terms of our engagement and, with any addendum, if applicable, is the complete and exclusive statement of the agreement between Grau & Associates and the District with respect to the terms of the engagement between the parties. 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 MainStreet at Coconut Creek Community Development District.

By: _____

Title: _____

Date: _____



Peer Review
Program

Administered in Florida
by the Florida Institute of CPAs

November 18, 2025

Antonio Grau
Grau & Associates
1001 W. Yamato Road, Suite 301
Boca Raton, FL 33431-4403

Dear Antonio Grau:

It is my pleasure to notify you that on November 18, 2025, the Florida Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is December 31, 2028. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

FICPA Peer Review Committee

Peer Review Team
FICPA Peer Review Committee
paul@ficpa.org
850.224.2727, x5957

cc: Daniel Hevia, David Caplivski

Firm Number: 900004390114

Review Number: 616829

Lennar Homes, LLC

WORK AGREEMENT No. 54522154

TO (OWNER-CONTRACTOR)

LAND BASE MASTER TRADE PARTNER AGREEMENT

No. DAHSEFL-2341 / V# 17111946

OWNER'S STATE LICENSE No.: N/A

CONTRACTOR'S STATE LICENSE No: N/A

LENNAR OPERATIONS CENTER: East Region

DIVISION OFFICE: SEF-DAH

WORK DESCRIPTION: LAPC Mitigation Area Management

CONSTRUCTION LENDER: N/A

PROJECT NAME: Mainstreet

WORK AGREEMENT AMOUNT: \$ 1,378,750.00

This Work Agreement (the "Work Agreement") is entered into 12/17/2025 by and between Lennar Homes, LLC ("Owner"), whose address is 5505 Waterford District Dr Ste 500, Miami, FL 33009, and Southeast Land and Water Management ("Contractor"), whose address is 1636 NE 1st Street, Fort Lauderdale, FL 33301.

RECITALS

- A. Owner and Contractor (or their respective affiliates, as applicable) entered into that certain Land Base Master Trade Partner Agreement (Owner-Contractor) on or about 9/6/2023, Agreement No. DAHSEFL-2341 / V# 17111946 (the "Agreement"), to which this Work Agreement is subject. As used herein, and except as hereby expressly provided, all capitalized words and phrases shall have the same meanings as defined in the Agreement.
- B. Owner desires to have Contractor perform certain work within the Project referenced above (the "Project") and Contractor desires to perform such work.
- C. Owner and Contractor are entering into this Work Agreement to document the terms pursuant to which Contractor shall perform the work, including all terms of the Agreement (except as expressly modified herein), and such other terms as may be set forth hereinbelow.

CONTRACTOR INITIAL CH 1 Agreement No. DAHSEFL-2341 / V# 17111946

TERMS AND CONDITIONS

NOW, THEREFORE, in consideration of the foregoing recitals, and the covenants and conditions contained herein, and for other good and valuable consideration, the receipt of which is hereby acknowledged, Owner and Contractor hereby agree as follows:

1. The work approved for construction (the "Work") is set forth in Contractor's bid package for the Project and may be further described or supplemented by a written Scope of Work or award letter provided electronically or manually by Owner to Contractor, receipt of which Contractor hereby acknowledges (collectively, the "Scope of Work"). The Work includes all labor and materials inferable from the Agreement, Contractor's bid package, the Scope of Work, and the Plans and Specifications (including all regulatory requirements set forth or implied therein or inferable therefrom). Contractor agrees to perform the Work pursuant to the terms of the Agreement (except as expressly modified herein) and any terms set forth herein. By executing a Work Agreement and commencing the Work, Contractor represents that it has inspected the noted no deficiencies or problems with the applicable Project/Job Site, the plans and specifications, the manufacturer's specifications, or any other conditions which would impact its ability to perform the Work in accordance with the requirements of such Work Agreement.
2. The price for the Work is established in the pricing schedule attached hereto or otherwise provided by Owner in writing to, and agreed to by, Contractor (the "Pricing Schedule") and includes all labor, materials, equipment, tools, machinery, transportation, fuel, power, light, heat, telephone, water, sanitary facilities, permits, certificates, bonds, supplies, facilities, incidentals and other materials and services as required for the prompt and efficient execution of the Work. Contractor represents that it has verified that the labor and materials set forth in the Pricing Schedule are adequate for the performance of the Work, and that all measurements or conditions relevant to Contractor's Work have been field verified and are acceptable.

No Change Order shall be issued, and Contractor waives all rights to extra compensation, arising from Contractor's failure to carefully inspect the Project Site and properly confirm all labor, material, and ancillary requirements in accordance with Section 1.6 of the Agreement. Despite the inclusion, if any, of any units of measurement in the Pricing Schedule or any other document, including without limitation any bid proposal or payment application, this is a fixed price contract unless otherwise expressly specified herein or in the Pricing Schedule. Contractor is not, and shall not be, entitled to any fee, payment, compensation reimbursement or other sum under this Work Agreement, arising out of or relating to the Work other than the original total amount set forth in the Pricing Schedule. The Pricing Schedule shall not be modified for adverse weather, regulatory compliance, coordination delays, or other conditions except as expressly set forth in the Agreement or herein.

3. The Project location is set forth in an attachment hereto or has otherwise been provided in writing to Contractor.
4. The list of Subcontractors is attached hereto if applicable.
5. The plans and specifications for the Work (the "Plans and Specifications") are attached or described in an attachment hereto.
6. The Construction Schedule shall be as set forth in an attachment hereto or otherwise provided and agreed to in writing by the parties.
7. Prior to commencing the Work, Contractor shall comply with all insurance requirements set forth in Schedule "4" to the Agreement which requirements are incorporated herein by this reference as though set forth herein. If such insurance requirements are added to or amended by this Work Agreement, such additions or amendments are set forth in the "Modified Insurance Requirements" attached hereto or otherwise provided to Contractor in writing, with which Contractor agrees to

CONTRACTOR INITIAL 

2 Agreement No. DAHSEFL-2341 / V# 17111946

comply. Unless otherwise specified, any insurance requirements attached hereto are supplemental and shall not replace the insurance requirements set forth in Schedule "4" to the Agreement.

8. Owner may, from time to time, issue one or more written notices to proceed/purchase order requests identifying specific locations on which the Work is to be performed (Each, a "Purchase Order" or "Scheduling Notice"). Owner shall have no obligation to issue any Scheduling Notice(s) during the term of this Work Agreement. **THIS WORK AGREEMENT IS NOT AN AUTHORIZATION TO PROCEED WITH WORK AND SHALL NOT BECOME EFFECTIVE WITH RESPECT TO THE WORK OF CONTRACTOR UNLESS AND UNTIL OWNER ISSUES SCHEDULING NOTICE(S) TO CONTRACTOR AUTHORIZING THE SPECIFIC WORK OF CONTRACTOR TO BE PERFORMED. CONTRACTOR SHALL PERFORM NO WORK WITHOUT RECEIVING OWNER'S WRITTEN SCHEDULING NOTICE(S) FOR SUCH WORK. CONTRACTOR AGREES TO COMMENCE SUCH WORK AS MAY BE AUTHORIZED BY OWNER BY MEANS OF EACH SCHEDULING NOTICE(S), AND SUCH SCHEDULING NOTICE(S) SHALL BE EFFECTIVE IMMEDIATELY UPON ISSUANCE BY OWNER WITHOUT NEED FOR FURTHER ACCEPTANCE THEREOF BY CONTRACTOR.** If the Work authorized by a Scheduling Notice is not commenced on the date specified in the Scheduling Notice, Owner may, in its sole discretion, declare such Scheduling Notice null and void. Owner may, but shall not be obligated to, furnish Contractor with a progress schedule for all or any portion of the Work which, if furnished, may be amended from time to time by Owner and shall be considered a part of this Work Agreement. Contractor acknowledges that neither this Work Agreement nor the issuance by Owner of a progress schedule constitute any representation by Owner that a minimum or specified number of Scheduling Notices will be issued. As to that portion of the Work covered by a Scheduling Notice, such schedule shall control over any other provision of this Work Agreement or progress schedule regarding time for performance.

Except to the extent the Agreement is supplemented by this Work Agreement or such other Work Agreements that may have been entered into by the parties hereto pursuant to the Agreement, the terms and conditions of the Agreement shall remain unmodified and in full force and effect. In the event of conflict between the terms and conditions of the Agreement and the terms and conditions of this Work Agreement, the terms and conditions of this Work Agreement shall prevail, but only with respect to the Work covered hereby.

[Continued on following pages]

CONTRACTOR INITIAL  3 Agreement No. DAHSEFL-2341 / V# 17111946

IN WITNESS WHEREOF, the parties hereto have executed this Work Agreement as of the day and year first above written.

“Owner”

Lennar Homes, LLC

Owner Signature:  DocuSigned by: 16C7FCE2F7C46F...

Owner Printed Name: Philip Serrate

Owner Signer Title: Vice President

Owner Signature: _____

Owner Printed Name: _____

Owner Signer Title: _____

Owner Signature: _____

Owner Printed Name: _____

Owner Signer Title: _____

Owner Signature: _____

Owner Printed Name: _____

Owner Signer Title: _____

Owner State License No.: N/A

“Contractor”

Southeast Land and Water Management

Contractor Signature:  Signed by: BD05D740A91042F...

Contractor Printed Name: Clarke Harlow

Contractor Signer Title: President

Contractor Signature: _____

Contractor Printed Name: N/A

Contractor Signer Title: _____

Contractor Fed. I.D. No.: 81-4371812

Please verify. If incorrect, notify sender.

Contractor State License No.: N/A

Please verify. If incorrect, notify sender.

CONTRACTOR INITIAL 

SCOPE OF WORK

By initialing this page, Contractor acknowledges and agrees to the Scope of Work electronically attached to this Work Agreement or otherwise agreed in writing to between Contractor and Owner.



CONTRACTOR INITIAL

Initial

CA

5

Agreement No. DAHSEFL-2341 / V# 17111946

**PRICING SCHEDULE
(BASIS OF CONTRACT AND PROGRESS BILLING SHEET)**

By initialing this page, Contractor acknowledges and agrees to the Pricing Schedule electronically attached to this Work Agreement or otherwise provided to Contractor by Owner.

Unless otherwise set forth herein or in the Pricing Schedule, all pricing is lump sum and Work must comply with all plans, specifications, regulating authority requirements, and standards governing the Work, and shall be inclusive of all work reasonably inferable from the Scope of Work including typical constraints of weather, SWPPP requirements, site control, maintenance, and concurrent construction operations. Any changes to unit pricing or quantities shall not be a basis on which Contractor may seek a change order, regardless of the adequacy of such quantities set forth herein to complete the Work or the prices of such materials to Contractor.

N/A

CONTRACTOR INITIAL  6 Agreement No. DAHSEFL-2341 / V# 17111946

PROJECT LOCATION

Real Property located in Coconut Creek,
County of Broward, State of Florida, and
described below or depicted in an attachment hereto:

NW 54th & West Sample Road

CONTRACTOR INITIAL  7 Agreement No. DAHSEFL-2341 / V# 17111946

LIST OF SUBCONTRACTORS

List of Subcontractors
(Labor, Materials, Equipment, Supplies and/or Supervision)

List below or attach, the name and business address of each Subcontractor approved by Owner who will perform any portion of the Work. Also list the portion of the Work which will be done by such Subcontractor. The listing of more than one Subcontractor for each item of Work to be performed with the words "and/or" is not permitted.

WORK TO BE PERFORMED	% OF TOTAL CONTRACT	SUBCONTRACTOR'S NAME AND ADDRESS
----------------------	---------------------------	-------------------------------------

N/A

CONTRACTOR INITIAL

Initial

CA

8

Agreement No. DAHSEFL-2341 / V# 17111946

PLANS AND SPECIFICATIONS

By initialing this page, Contractor agrees that it has reviewed the Plans and Specifications attached hereto or described below and identified no deficiencies therein.

CONTRACTOR INITIAL  ^{Initial} 9 Agreement No. DAHSEFL-2341 / V# 17111946

CONSTRUCTION SCHEDULE

By initialing this page, Contractor acknowledges and agrees to the Construction Schedule electronically attached to this Work Agreement or otherwise provided to Contractor by Owner.

N/A

CONTRACTOR INITIAL  10 Agreement No. DAHSEFL-2341 / V# 17111946

**MODIFIED INSURANCE REQUIREMENTS / OCIP EXHIBIT
(if applicable)**

**By initialing this page, Contractor acknowledges and agrees to
comply with the insurance requirements electronically attached to
this Work Agreement or otherwise provided to Contractor by Owner.**

CONTRACTOR INITIAL  11 Agreement No. DAHSEFL-2341 / V# 17111946

CONTRACTOR RATES AND RENTAL RATES

In the event that additional work is undertaken which is not covered by the Work Agreement and Owner elects to have Contactor proceed with such additional work on a "time and material" or cost plus basis, the rates provided below shall prevail. No markups to the rates set forth below shall be added, and all equipment shall include fuel, lubrication, operation and all maintenance. No overtime premium will be paid. Contractor's performance of any such work on a "time and material" or cost plus basis shall be subject to the agreement of Owner and all provisions of Section 11 of the Agreement.

N/A

CONTRACTOR INITIAL  12 Agreement No. DAHSEFL-2341 / V# 17111946



2580 NW 4th Court
FORT LAUDERDALE, FL 33311
P- 954.240.7500

Lennar Homes

5505 Waterford District Drive
Miami, Florida 33126

May 19, 2025

Proposal #2089

Mainstreet LAPC Mitigation Area Management PROPOSAL/CONTRACT

This agreement between **GSR RE Partners LLC** hereinafter referred to as THE CLIENT, and Southeast Land & Water Management Company LLC, incorporated under the State of Florida, hereinafter referred to as THE COMPANY, for the purpose of maintaining and servicing property, enter into this agreement as further described below.

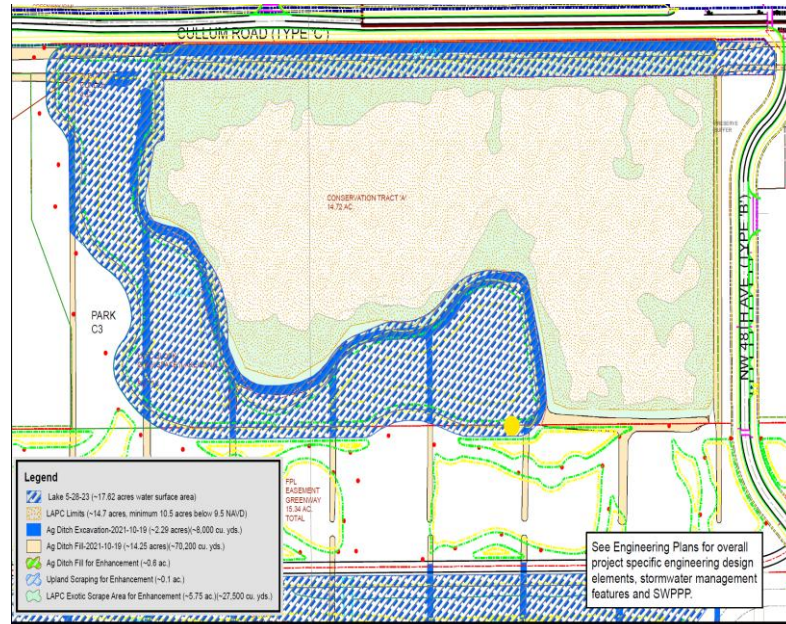
The purpose of this agreement is to specify the terms, conditions and requirements pertaining to inspection, treatment and maintaining the areas listed. THE CLIENT and THE COMPANY both agree that the essence of their relationship is "good will".

Terms and Cancellation of Agreement:

This contract is for [1] one year commencing _____. This agreement will continue until either THE COMPANY or THE CLIENT cancel the agreement by notifying the other party in writing giving [60] sixty days notice of termination. THE CLIENT is responsible for all payments and services performed through the date of termination.

Areas to be Serviced / Management Plan :

Approx 14 +/- Acres of Wetland Preservation Area See attached map for exact areas.



Services to be Performed by the Company:

Monthly maintenance will consist of inspection and treatment including algae, border grass, and invasive exotic plant control. SELWM will visit the site monthly with treatments as necessary to control undesired growth and reduce the existing invasive and exotic vegetation to manageable levels per the resource management plan.

All Florida Exotic Pest Plant Council (FLEPPC) listed invasive exotic species will be treated in place with EPA-certified herbicides. No vegetation or algae will be removed from the property, unless quoted separately.

Native vegetation will be left for the benefit of fish and wildlife, unless otherwise requested.

Casual debris defined as cups, plastic or other man-made materials, will be removed during scheduled visits. Large or dumped items, coconuts, palm fronds and other landscape debris are not included.

All herbicides shall be applied by or under the supervision of a Florida Department of Agriculture licensed applicator and shall be certified for aquatic pest control and natural areas weed manager.

A report will be prepared monthly for years 1-2. Quarterly reporting for years 3-4 and year 5 bi-annually.

A time zero report will be submitted 30 days after initial management plan commences.

THE COMPANY to furnish service for:

Monthly Maintenance of Selective Spraying and Report \$4700.00 per month / \$56,400 Annually

Remove Invasive Plants from the berm and perimeter of the site

Planting per the LAPC/Wetland Area Planting Plan

**Ditch Excavation – Approx 2.25 acres for agricultural ditch and approx. 5.75 for exotic vegetation
scrapping \$1,378,750.00**

Additional Terms:

This proposal is valid for 30 days. Prices are based on availability at the time of work to commence

Company Responsibilities:

THE COMPANY will be responsible for completing all work in this contract. Any alteration or deviation from the above specifications involving extra cost will be executed only upon written orders, and will become an extra charge.

THE COMPANY shall furnish all labor, supervision, material, equipment and transportation required to maintain the areas specified throughout the contract period.

THE COMPANY will not be responsible for damage caused by natural events such as hurricanes, storms, diseases or insects.

THE COMPANY and THE CLIENT agree to this contract on _____, 2025.

Southeast Land & Water Management LLC

THE CLIENT

Certificate Of Completion

Envelope Id: 20B1F4F9-CDC1-478C-9E0F-C057A1AB2E22
Subject: Please DocuSign: Lennar LAND - Southeast Land & Water Mgmt - Mainstreet WA
Source Envelope:
Document Pages: 15
Certificate Pages: 6
AutoNav: Enabled
Envelopeld Stamping: Enabled
Time Zone: (UTC-08:00) Pacific Time (US & Canada)

Status: Completed

Envelope Originator:
Damon Straker
5505 Blue Lagoon Drive, Suite 502
Miami, 33126
damon.straker@lennar.com
IP Address: 50.223.15.20

Record Tracking

Status: Original
12/15/2025 9:39:43 AM
Holder: Damon Straker
damon.straker@lennar.com
Location: DocuSign

Signer Events

Damon Straker
damon.straker@lennar.com
Construction Manager
Lennar
Security Level: Email, Account Authentication (Optional)

Signature
Completed

Using IP Address: 204.109.20.254

Timestamp
Sent: 12/15/2025 9:40:01 AM
Viewed: 12/15/2025 9:42:49 AM
Signed: 12/15/2025 9:44:38 AM

Electronic Record and Signature Disclosure:
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ID: e91178f9-2166-45bb-be4d-d0369976d232

Clarke Harlow
clarke@harlowam.com
President
Security Level: Email, Account Authentication (Optional), Access Code

Signed by:

BD05D740A91042F...

Signature Adoption: Pre-selected Style
Using IP Address: 96.71.25.193

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Signed: 12/15/2025 11:36:13 AM

Electronic Record and Signature Disclosure:
Accepted: 12/15/2025 11:18:47 AM
ID: 43e6431b-7164-4699-995c-781f4e15c825

Philip Serrate
Phil.Serrate@Lennar.com
Vice President
Lennar
Security Level: Email, Account Authentication (Optional)

DocuSigned by:

16C7FCE2F7CC46F...

Signature Adoption: Drawn on Device
Using IP Address: 108.83.180.237
Signed using mobile

Sent: 12/15/2025 11:36:15 AM
Viewed: 12/17/2025 4:56:08 PM
Signed: 12/17/2025 4:58:10 PM

Electronic Record and Signature Disclosure:
Accepted: 5/22/2024 3:11:06 PM
ID: 81333ee0-9d9b-48c5-bd21-6947b7ab2375

In Person Signer Events	Signature	Timestamp
Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp

Carbon Copy Events	Status	Timestamp
Vendor Agreements Legal VendorAgreements.Legal@Lennar.com Security Level: Email, Account Authentication (Optional) Electronic Record and Signature Disclosure: Not Offered via DocuSign	COPIED	Sent: 12/17/2025 4:58:12 PM
Marc Szasz Marc.Szasz@Lennar.com Land Purchasing Manager Security Level: Email, Account Authentication (Optional) Electronic Record and Signature Disclosure: Accepted: 8/27/2025 12:57:59 PM ID: e8002c5e-d493-4987-9a10-42e5f6635a35	COPIED	Sent: 12/17/2025 4:58:13 PM
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	12/15/2025 9:40:02 AM
Envelope Updated	Security Checked	12/15/2025 9:42:23 AM
Certified Delivered	Security Checked	12/17/2025 4:56:08 PM
Signing Complete	Security Checked	12/17/2025 4:58:10 PM
Completed	Security Checked	12/17/2025 4:58:13 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, Lennar Corporation, and all applicable affiliated and subsidiary companies, including but not limited to: CalAtlantic Group, LLC, Lennar Commercial Services, Inc., Lennar Commercial Services, LLC, Lennar Homes, LLC, the Lennar Family of Builders, Lennar Homes of California, LLC, Lennar Homes USA, Lennar Sales Corp., Quatterra Living, Inc., Quatterra Living, LLC, Quatterra Multifamily Communities, LLC, Rialto Capital Management, and WCI Communities, LLC, hereinafter individually and/or collectively referred to as "we", "us" or the "Company") may provide to you certain written documents, notices or disclosures authorizations, acknowledgements, and other documents that are necessary or required to be provided during the course of our relationship with you ("Documents"). Described below are the terms and conditions for providing to you the Documents through the DocuSign, Inc. ("DocuSign") electronic signing system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to these terms and conditions, please confirm your agreement by clicking the "I agree" button at the bottom of this document.

Electronic Access: To access these electronic Documents, you must have (a) a personal computer or mobile device and an operating system capable of receiving, accessing, displaying, and either printing or storing information, (b) an Internet connection, (c) Internet Browser Software such as Google Chrome®, Safari®, or Firefox®, and (d) a valid email address. Your Internet Browser Software must support AES-256-bit encryption and Secure Sockets Layer (SSL) protocol. If you are able to see this Electronic Record and Signature Disclosure, your hardware and software should allow you to access these electronic Documents.

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thereafter that you want to receive required Documents only in paper format. To inform us that you no longer want to receive future Documents in electronic format you may either, (i) decline to sign a Document during your DocuSign session, and on the subsequent page, select the checkbox indicating you wish to withdraw your consent, or (ii) send us an e-mail to docusign@lennar.com and in the body of such request you must state your e-mail, full name, US Postal Address and telephone number. At our option, we may treat an invalid email address or the subsequent malfunction of a previously valid email address as a withdrawal of your consent to receive Documents electronically.

We do not need any other information from you to withdraw consent. The consequences of your withdrawing consent for online Documents will be that transactions may take a longer time to process.

Consequences of changing your mind: If you elect to receive required Documents only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need to first send to you the required Documents in paper format, and then wait until we receive back from you, as the case may be, (i) your executed Documents or (ii) your acknowledgment of your receipt of such paper Documents.

All notices and disclosures will be sent to you electronically. Unless you tell us otherwise, in accordance with the procedures described herein, we will provide to you electronically through the DocuSign system, all required transaction Documents. To reduce the chance of you inadvertently not receiving any Document, we prefer to provide all of the required Documents to you by the same method and to the same address that you have given us. Thus, you can receive all the Documents electronically through the DocuSign system or in paper format through the paper mail delivery system. If you do not agree with receiving Documents electronically through the DocuSign system, please let us know as described above. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the Documents electronically from us.

In consenting to receiving delivery of Documents via DocuSign, you agree that your consent to your electronic signature and electronic delivery is being provided in accordance with applicable state and federal law, including without limitation the federal Electronic Signatures in Global and National Commerce Act; you agree that you will not forward the Documents to another party for signature nor allow any other party to sign the Documents sent via DocuSign on your behalf unless that party is properly named as a delegated signer in accordance with DocuSign policy.

How to contact the Company: You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive Documents electronically by sending us email messages at: docusign@lennar.com.

To advise Lennar of your new e-mail address: To let us know of a change in your e-mail address for the purposes of us electronically sending to you Documents you must send an email message to us at docusign@lennar.com and in the body of such request you must state: your previous e-mail address, your new e-mail address.

We do not require any other information from you to change your email address.

In addition, you must notify DocuSign, Inc to arrange for your new email address to be reflected in your DocuSign account by following the process for changing e-mail addresses in the DocuSign system.

Required hardware and software for access and retention**

Browsers:	The latest stable release of Windows Edge; Mozilla® Firefox (Windows or Mac); Safari (Mac only); or Google Chrome®.
Mobile Signing:	The latest version of Apple iOS version or Android version.
PDF Reader:	Acrobat® Reader or similar software may be required to view and print Portable Document Format (“PDF”) files. The minimum required PDF version that your PDF reader must be able to open is PDF 15.
Screen Resolution:	1024 x 768 recommended
Enabled Security Settings:	A user must allow per session cookies. A user accessing the Internet behind a proxy server must enable HTTP 1.1 settings through a proxy connection. Firewall settings must allow access to the appropriate DocuSign server, including without limitation https://docucdn_a.akamaihd.net .

Assistive technology is available through DocuSign, including screen readers, keyboard-only use, and enabling high-contrast mode.

To retain any electronic Documents, you may either print or download them. To print Documents on your computer, you will need a printer connected to your computer with adequate paper. To download Documents on your computer, you will need an available storage medium, like a hard drive on your computer or a removable thumb drive. To print Documents on your mobile device, you will need a printer linked with your device (e.g., via Wi-Fi, Bluetooth®, etc.) and/or an application (app) that allows for printing. To store Documents on your mobile device you will need (1) sufficient storage space on your mobile device and (2) an app or function that allows for the capture of electronic data (e.g., a screenshot). Please follow the instructions for your particular computer operating system and/or software to print and/or to download Documents. Each individual screen may need to be printed and/or downloaded separately. If you have trouble printing and/or downloading, please contact the manufacturer of your personal computer or mobile device, computer operating system, web browser, app, or other relevant software or another information source of your choosing.

**These minimum requirements are subject to change, from time to time. If these requirements change, we will provide you with an email message advising of such changes, at the email address we have on file for you at that time. Upon your receipt of such notice you will have the right to withdraw your consent, in accordance with the procedures set forth herein. Pre-release (e.g., beta) versions of operating systems and browsers are not supported.

Termination/Changes: We reserve the right, in our sole discretion, to discontinue the provision of our electronic delivery, or to terminate or change the terms and conditions under which we will provide electronic delivery. We will provide you with notice of any such termination or change as required by applicable law.

Acknowledging your access and consent to receive materials electronically: To confirm to us that you can access this information electronically, which will be similar to other electronic Documents that we will provide to you, please verify that you were able to (i) read this electronic disclosure, (ii) print on paper or electronically save this page for your future reference, and (iii) access or e-mail this disclosure and consent to an address where you will be able to print on paper or save it for your future reference. Further, if you consent to receiving Documents exclusively in electronic format on the terms and conditions described above, please let us know by checking the "I agree to use electronic records and signatures." box.

By checking the "I agree to use electronic records and signatures." box, I confirm that:

- I can access and read this Electronic CONSENT TO ELECTRONIC RECEIPT OF ELECTRONIC RECORD AND SIGNATURE DISCLOSURE document; and
- I can print on paper the disclosure or save or send the disclosure to a place where I can print it, for future reference and access; and
- Until or unless I notify the Company as described above, I consent to receive from exclusively through electronic means all Documents that are required to be provided or made available to me by the Company during the course of my relationship with you.
- I agree that I will not forward Documents sent via DocuSign to another party for signature, nor will I allow another party to sign the Documents sent via DocuSign on my behalf unless that party is named as a delegated signer in accordance with DocuSign policy.
- I understand how to cancel the disclosure and consent, should I ever want to do so.

MEMORANDUM

TO: District Manager

FROM: Billing Cochran, P.A.
District Counsel

DATE: June 11, 2026

RE: 2026 Legislative Update

As District Counsel, throughout the year we continuously monitor pending legislation that may be applicable to the governance and operation of our Community Development District and other Special District clients. It is at this time of year that we summarize those legislative acts that have become law during the most recent legislative session, as follows:

1. Chapter [TBD], Laws of Florida (HB 0145). This legislation amends the sovereign-immunity statute to raise liability caps and change tort-claim procedures for government entities. The bill revises Section 768.28, Florida Statutes, increasing the statutory limits on damages recoverable against the state and its agencies/subdivisions (including special districts). For causes of action accruing on or after October 1, 2026, the liability caps increase from \$200,000 to \$350,000 per person and from \$300,000 to \$500,000 per incident. The bill also authorizes state agencies and subdivisions to settle claims or judgments in excess of those caps, up to available insurance limits, without requiring a legislative claims bill.

The bill authorizes a state subdivision (e.g. counties, municipalities, special districts including CDDs) to settle a claim or judgment in excess of the statutory cap without requiring a separate legislative claim bill, so long as settlement is within insurance coverage limits. The bill prohibits any insurance policy issued on or after October 1, 2026, from conditioning liability coverage or payment on the later enactment of a legislative claim bill.

In addition, the bill shortens the pre-suit notice period by requiring claimants to present a claim to the appropriate agency within 18 months after accrual of the claim, rather than the current three-year period. It also revises the statute of limitations by requiring most negligence actions against governmental entities to be filed within two (2) years, while maintaining existing limitations periods for medical malpractice, wrongful death, and contribution claims. The bill also reduces the time for an agency or the Department of Financial Services to make a final disposition of a claim before it is deemed denied, from six (6) months to four (4) months.

This law applies directly to CDDs because CDDs are among the “subdivisions” of state government covered by section 768.28, Florida Statutes. As such CDDs may now be subject to higher damage awards for tort claims.

2. Chapter [TBD], Laws of Florida (HB 273). This legislation revises Florida law governing state financial assistance and rural economic development programs to include certain

special districts and improve payment processing for eligible rural entities. The bill amends Section 215.971, Florida Statutes to allow state agencies, under certain conditions, to directly facilitate or expedite payment of invoices for counties, municipalities, and qualifying special districts, particularly those located in rural areas or designated rural areas of opportunity. It authorizes agencies to structure agreements so that eligible rural governments and certain special districts, especially those providing water and wastewater services, receive faster payment processing for verified, completed work. The intent is to reduce financial strain and cash flow challenges that rural entities often face when administering state-funded projects, while preserving existing legal and regulatory requirements. The legislation also amends Section 288.0656, Florida Statutes to expand the definition of “rural community” to explicitly include independent special districts that provide water and wastewater services within rural areas of opportunity. This expansion makes those districts eligible for rural economic development support programs and related state assistance. The act takes effect July 1, 2026.

This legislation applies CDDs in a limited and conditional way, depending on the type of CDD and the services it provides. CDDs that are involved in state-funded infrastructure projects, such as water, wastewater, drainage, or utility improvements, may benefit from the amendment to Section 215.971, Florida Statutes. If a CDD is acting as a recipient or sub recipient of state financial assistance, the law allows state agencies to structure agreements so that invoices can be processed and paid more quickly for verified work. This can improve cash flow for CDDs building infrastructure, particularly smaller or rural CDDs that rely on this type of reimbursement funding. Second, the bill’s expansion of the definition of “rural community” under Section 288.0656, Florida Statutes generally does not directly include most CDDs, because eligibility is tied primarily to counties, municipalities, and independent special districts providing water and wastewater services in rural areas of opportunity. A typical CDD would only benefit if it meets those narrow conditions, meaning it operates in a qualifying rural area and functions in a way that aligns with the statutory definition (or is structured similarly to an independent utility-focused district).

3. Chapter [TBD], Laws of Florida (HB 0655). This legislation creates a new exemption under Florida law (Section 70.90, Florida Statutes) that allows agencies to hold closed attorney-client meetings during the 90-day notice period for claims brought under the Bert J. Harris, Jr., Private Property Rights Protection Act. These closed meetings are limited to discussions between the agency and its attorney for purposes of settlement strategy or negotiation of private property rights claims. While the meetings are exempt from Florida’s Sunshine Law, they must still be recorded by a certified court reporter, fully transcribed, and later released as a public record once the claim is resolved or the statute of limitations expires if no settlement or litigation occurs.

The law also creates a temporary public records exemption for the transcripts, recordings, minutes, and related materials generated during these closed sessions, ensuring confidentiality during active negotiations. However, this exemption is not permanent; it is subject to future legislative review and sunsets in 2031 unless reenacted. The act takes effect July 1, 2026.

The law allows a CDD Board of Supervisors to hold closed attorney-client sessions when the CDD is facing a pre-suit claim under the Bert J. Harris, Jr., Private Property Rights Protection Act regarding topics such as land use impacts, infrastructure construction, easement disputes, and development-related claims that can trigger property rights assertions under the Bert Harris Act.

During these closed sessions, the CDD can privately discuss settlement strategy with its attorney without public disclosure of sensitive legal positions. However, the exemption is narrow and procedural. The CDD must still provide public notice of the meeting, the session must begin and end in an open meeting, and a certified court reporter must record everything discussed. Although the discussion is confidential at the time, the transcript becomes a public record once the claim is resolved or the statutory timeframe expires if no settlement or lawsuit is filed.

4. Chapter 2026-115, Laws of Florida (HB 1085). This legislation creates the Local Government Cybersecurity Protection Program within the Florida Digital Service to assist local governments in strengthening cybersecurity defenses, particularly against threats such as ransomware. It establishes a statewide grant and procurement program that allows eligible local governments to access cybersecurity-related information technology commodities and services through contracts managed by the Florida Digital Service, with a preference for fiscally constrained counties. The program also requires data-sharing agreements between the state and participating local governments to support threat detection, prevention, and incident response.

Local governments may either apply for grants or independently purchase cybersecurity services through state-negotiated contracts, though the local government remains responsible for any associated costs. The law further requires annual reporting to the Governor and Legislature on program participation, funding, and outcomes, ensuring oversight and transparency. The program is set to operate through 2031 unless reenacted. The act takes effect July 1, 2026.

This law applies to CDDs because CDDs are local governments for many operational purposes, including infrastructure, procurement, and administrative functions, and therefore fall within the category of eligible participants under the Local Government Cybersecurity Protection Program. CDDs would be able to access state-negotiated cybersecurity contracts and services through the Florida Digital Service to improve protection of district systems. Even if a CDD does not apply for a cybersecurity grant, it may still purchase cybersecurity commodities and services through the state contracts, which could help reduce costs and improve security standards. However, participation is optional rather than mandatory, and CDDs remain responsible for all costs associated with any purchases or services obtained under the program.

5. Chapter [TBD], Laws of Florida (SB 1180). This legislation makes several targeted but significant changes to the law governing CDDs under Chapter 190, Florida Statutes, with the most important impact being the creation of a formal recall process for elected board members. The bill's primary feature is the creation of a new statutory section establishing a detailed procedure that allows qualified electors within a CDD to remove elected members of the board of supervisors through a recall process. The law limits recall to specific grounds such as malfeasance, misfeasance, neglect of duty, incompetence, drunkenness, permanent inability to perform duties, or conviction of certain felonies. It sets out a structured, multi-step process that begins with a petition signed by at least 10 percent of eligible voters, followed by verification of signatures, the preparation of a formal record of recall proceedings, and then a second petition requiring 15 percent of electors to trigger a recall referendum. If the referendum proceeds, a majority vote determines whether the board member is removed from office, and any resulting vacancy is filled according to existing statutory procedures. The legislation also imposes campaign finance requirements on recall efforts, establishes timelines, governs petition form and verification, allows limited

withdrawal of signatures, and creates penalties for fraud or misconduct in the petition process. In addition to the recall framework, the bill clarifies that CDD board members elected by residents are subject to recall, aligning CDD governance more closely with other forms of local government accountability. It also provides that individuals removed by recall, or who resign after a recall petition is filed, are ineligible for reappointment to the board for two years.

The legislation further revises the definition of “compact, urban, mixed-use district” under Section 190.003, Florida Statutes. The revised definition applies to districts consisting of a maximum of 75 acres located within a municipality and within either a qualified opportunity zone or a community redevelopment area. The amendment clarifies qualifying development thresholds by providing that such districts must include either at least 400,000 square feet of retail development and 500 residential units, or at least 250,000 square feet of commercial development and 500 affordable residential rental units for very-low-income, low-income, or moderate-income persons. This revision is significant for developers because it affects eligibility and structuring considerations for the creation of certain community development districts.

The legislation clarifies that restrictions on local regulation of synthetic turf do not prevent a CDD from enforcing private deed restrictions, preserving a CDD’s ability to uphold community standards through covenants. The act takes effect July 1, 2026.

This law applies directly to CDDs because it creates, for the first time, a formal statutory process that allows residents to recall elected members of a CDD board of supervisors. It introduces clear procedures, thresholds, and legal standards for removal, thereby increasing accountability of board members to district electors. The law also clarifies that CDDs may continue enforcing deed restrictions despite broader limits on local regulation of synthetic turf and updates certain statutory definitions affecting district formation and development. Overall, the most significant impact is the shift toward greater resident oversight and governance accountability within CDDs.

5. Chapter 2026-3, Laws of Florida (SB 290). This legislation revises multiple areas of state law, with a primary focus on agriculture, public safety, contractor regulation, and consumer protection. A significant component of the legislation strengthens contractor and vendor accountability by requiring contractors to pay subcontractors and suppliers within 45 days of receiving payment, or in accordance with contractual terms, and authorizing disciplinary action for noncompliance. Additionally, vendors that default on contracts, fail to pay subcontractors, or demonstrate repeated poor performance may be suspended or barred from public contracting for up to five years.

The bill further clarifies and reinforces how public entities may lawfully spend funds and administer contracts for public purposes. The legislation affirms that public funds may be used for core governmental infrastructure and improvements, such as public buildings, emergency shelters, affordable housing, and energy efficiency projects, thereby helping to define the scope of permissible capital projects and expenditures. At the same time, it places limitations on the use of public funds for certain privately owned facilities, reinforcing the principle that expenditures must primarily serve a valid public purpose rather than confer a disproportionate private benefit. The act takes effect July 1, 2026.

This law applies directly to CDDs because CDDs function as local units of special-purpose government that procure services, manage infrastructure, and enter into public contracts. Since a CDD regularly contracts for construction, maintenance, and infrastructure improvements, the new requirement that contractors timely pay subcontractors and suppliers directly affects how a CDD administers its contracts. In addition, the provisions allowing suspension or disqualification of nonperforming vendors from public contracting are relevant to CDD procurement practices, especially where the district adopts or mirrors state purchasing standards. CDDs routinely finance and construct infrastructure such as roadways, utilities, stormwater systems, and public facilities. Clarifications regarding allowable public expenditures, such as for government buildings, emergency shelters, and infrastructure, help define the scope of permissible CDD projects and may influence how CDDs' structure future capital plans and bond-funded improvements.

Portions of the bill related to consumer protection and fraud prevention, including prohibitions on misrepresentation (such as impersonating officials), have indirect relevance. CDDs and District Management interact with residents, property owners, and contractors, so these provisions reinforce broader legal standards around transparency, proper representation, and avoidance of deceptive practices in district operations.

6. Chapter 2026-7, Laws of Florida (HB 399). This legislation is a comprehensive land use and development reform measure that primarily limits local government discretion in permitting, zoning, and development regulation while promoting consistency, affordability, and predictability in the development process. A central component of the legislation requires that application fees for development permits and orders imposed by counties and municipalities must be directly tied to the actual costs of reviewing and processing applications, must be publicly listed, and may not be based on construction value or project cost, thereby preventing fee structures that scale with development size rather than administrative expense. The act takes effect upon becoming law.

Even though CDDs do not exercise zoning or land use regulatory authority, the law applies to CDDs as infrastructure and service providers within the framework established by counties and municipalities. As a result, the bill's restrictions on local governments, particularly those related to development permitting, zoning, and land development regulations, will shape the regulatory environment in which CDDs plan, finance, and construct infrastructure.

The provisions limiting development application fees to actual administrative costs may reduce overall project costs for developments within CDD boundaries, which can influence the scope and timing of infrastructure financed by the CDD, including roads, utilities, and stormwater systems. Similarly, the requirement for more objective and clearly defined compatibility standards, along with limits on discretionary denials, may create a more predictable entitlement process, allowing CDDs to better coordinate infrastructure planning with approved development timelines and reduce delays that can affect bond issuances or capital improvement programs.

Although Chapter 2026-7 does not directly regulate CDD powers or governance, it significantly affects the local government land use framework that CDDs rely on, thereby affecting development timing, infrastructure planning, financing, and overall project feasibility within district boundaries.

7. Chapter [TBD], Laws of Florida (HB 967). This legislation establishes a clear legislative intent that local governments must accept electronic forms of payment, including credit cards, debit cards, charge cards, and electronic funds transfers, and specifically requires units of local government to offer online payment options. This applies broadly to counties, municipalities, special districts, and other local government entities, as well as constitutional officers such as clerks of court and tax collectors, unless another form of payment is required by law.

The legislation also preserves existing authority allowing local governments to pass along processing fees to users who choose electronic payment methods and confirms that governments are not liable for verifying card validity or available funds when processing such transactions. Importantly, it mandates that if a local government accepts electronic payments, it must also maintain an online system for doing so, reinforcing a statewide push toward digital accessibility and standardized payment options.

This legislation requires CDDs that collect any type of payment, such as fees, user charges, amenity payments, permit-related charges, or other CDD revenues, to offer electronic payment options, including credit cards, debit cards, and electronic funds transfers. It also specifically requires that if a CDD accepts electronic payments at all, it must maintain a system for accepting those payments online, which may require updates to CDD websites, billing platforms, or third-party payment processors. The legislation also allows CDDs to continue passing through processing fees associated with electronic payments (such as credit card convenience fees), and it preserves their ability to require verification of payment validity and sufficient funds. However, it removes discretion in practice by making online payment capability a mandatory feature for any CDD that accepts electronic payments in any form.

For convenience, we have included copies of the legislation referenced in this memorandum. We request that you include this memorandum as part of the agenda packages for upcoming meetings of the governing boards of those special districts in which you serve as the District Manager and this firm serves as District Counsel. For purposes of the agenda package, it is not necessary to include the attached legislation, as we can provide copies to anyone requesting the same. Copies of the referenced legislation are also accessible by visiting this link: <http://laws.flrules.org/>.

Public Search Results

In the search results grid, organization names are linked to coordinator contact information. The ⓘ links display the relevant contact information. The coordinator is the person who is responsible for adding/removing individuals from the filer list.

When a form is logged, the status will contain the date received and the message "Form Available Soon". When the Form becomes available online, the Filing Requirement Fulfilled status will have a link to "View Form" for electronic forms and (not available online) for any paper forms.

Section 112.31445, Florida Statutes, requires that all forms filed in the Electronic Financial Disclosure Management System (EFDMS) be posted online. Before being posted online, any information required by law to be maintained as confidential must be redacted. This process is not automated and may take up to five business days.

Export to Excel

COMPLETED

SuborganizationBoard of Supervisors

Sort by:PIDForm YearFiler NameFiling Requirement

PID	FORM YEAR	NAME	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
259913	2025	Lindsay Foster	- MainStreet at Coconut Creek Community Development District - Board of Supervisors ⓘ - Sabal Palm Community Development District - Board of Supervisors ⓘ - Woodlands Section 9 Community Development District - Board of Supervisors ⓘ	Form 1 with COE ⓘ	✔ Form 1 - 5/26/2026	View Filings
299529	2025	Lilibeth Hauck	- Biscayne Drive Estates Community Development District - Board of Supervisors ⓘ - East Palm Drive Community Development District - Board of Supervisors ⓘ - MainStreet at Coconut Creek Community Development District - Board of Supervisors ⓘ - Palm Gate Community Development District - Board of Supervisors ⓘ - Quail Roost Community Development District - Board of Supervisors ⓘ	Form 1 with COE ⓘ	✔ Form 1 - 6/1/2026	View Filings
311692	2025	Landon Massel	- MainStreet at Coconut Creek Community Development District - Board of Supervisors ⓘ - Woodlands Section 9 Community Development District - Board of Supervisors ⓘ	Form 1 with COE ⓘ	✔ Form 1 - 5/22/2026	View Filings
316756	2025	Richard Stephano	MainStreet at Coconut Creek Community Development District - Board of Supervisors ⓘ	Form 1 with COE ⓘ	✔ Form 1 - 6/15/2026 Form 1X - 6/15/2026	View Filings
299519	2025	Marc Szasz	- Acacia Grove Community Development District - Board of Supervisors ⓘ - Bauer Drive Community Development District - Board of Supervisors ⓘ - Biscayne Drive Estates Community Development District - Board of Supervisors ⓘ - Black Creek Community Development District - Board of Supervisors ⓘ - Century Park Square Community Development District - Board of Supervisors ⓘ - East Palm Drive Community Development District - Board of Supervisors ⓘ - Epmore Community Development District - Board of Supervisors ⓘ - Eureka Grove Community Development District - Board of Supervisors ⓘ - Kingman Gate Community Development District - Board of Supervisors ⓘ - Los Cayos Community Development District - Board of Supervisors ⓘ - MainStreet at Coconut Creek Community Development District - Board of Supervisors ⓘ - Newton Road Community Development District - Board of Supervisors ⓘ - Palm Gate Community Development District - Board of Supervisors ⓘ - Pine Isle Community Development District - Board of Supervisors ⓘ	Form 1 with COE ⓘ	✔ Form 1 - 6/8/2026	View Filings

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Rows per page: 25

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PID	FORM YEAR	NAME ^	ORGANIZATION(S)	FILING REQUIREMENT	FILING REQUIREMENT FULFILLED	FILINGS
			• Princeton Commons Community Development District - Board of Supervisors ⓘ • Rancho Grande Community Development District - Board of Supervisors ⓘ • San Simeon Community Development District - Board of Supervisors ⓘ • Sedona Point Community Development District - Board of Supervisors ⓘ • Siena North Community Development District - Board of Supervisors ⓘ			
1-5 of 5			Rows per page:		<< < 1 > >>	

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Memorandum

To: Board of Supervisors

From: District Management

Date: October 1st, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

This final report is submitted in compliance with recent legislative requirements established by the Florida Legislature during its 2024 session to enhance accountability and transparency for all special districts.

District Management had identified the following focus areas with statutorily compliant goals for the Fiscal Year 2026:

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

In addition, a standardized annual reporting form was created to serve both the goal-setting and yearly reporting statutory requirements.

The goals, objectives, performance measures, and standards discussed herein represent the adopted framework by the Board of Supervisors to maintain compliance with House Bill 7013 and demonstrate the District's ongoing commitment to transparency and public accountability.

This report details the accomplishments for the Fiscal Year 2026, confirming that all goals and objectives were met, outlines the performance measures and standards employed and the District Engineer's yearly infrastructure condition assessment.

District Management recommends this report be accepted as the official and final Annual Report required under Florida Statutes Section 189.0694 and related provisions.

Andrew J. Gill
District Manager
GMS-SF

MAINSTREET AT COCONUT CREEK COMMUNITY
DEVELOPMENT DISTRICT
2025-2026 REPORT – PERFORMANCE MEASURES
AND STANDARDS

Exhibit A:
Goals, Objectives, and Annual Reporting Form



Andrew J. Gill
District Manager
GMS-SF

Mainstreet at Coconut Creek Community Development District

Performance Measures & Standards – Annual Report

Reporting Period: October 1, 2025 – September 30, 2026

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

The District satisfied statutory requirements by holding regular Board meetings as scheduled, despite some cancellations, with more than three meetings conducted during the Fiscal Year.

Meeting Dates:

October 17, 2025 - Held

November 7, 2025- Held

December 19, 2025- Held

March 19, 2026- Held

April 16, 2026 - Held

May 21, 2025 -Held

September 17, 2026 - Held

Result: Standard achieved.

Goal 1.2: Notice of Meetings Compliance

All meetings were properly noticed on the District's website and via local newspaper, in compliance with Florida Statutes.

Result: Standard achieved.

Goal 1.3: Access to Records Compliance

Monthly website reviews were performed, and minutes and public records remain current and available.

Result: Standard achieved.

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field/District Management Site Inspections

Management conducted site inspections per the District Management Services Agreement.

Result: Standard achieved.

Goal 2.2: District Engineer Inspections

The District Engineer completed an annual infrastructure inspection (where applicable) and submitted a report.

Result: Standard achieved.

Andrew J. Gill
District Manager
GMS-SF

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

The proposed FY2026 budget was approved before June 15, and the final adopted before September 30, with both posted online.

Result: Standard achieved.

Goal 3.2: Financial Reports

The District website includes the latest annual audit, current budget, and financials as required.

Result: Standard achieved.

Goal 3.3: Annual Financial Audit

The annual independent audit done by Grau and Associates was completed, approved, published online, and sent to the State of Florida.

Result: Standard achieved.

Overall Determination

The Mainstreet at Coconut Creek Community Development District met all Performance Measures and Standards for Fiscal Year 2025-2026. Required meetings, transparency efforts, infrastructure maintenance, and financial protocols were fulfilled.

Chair/Vice Chair: _____

Date: _____

Print Name: _____

Mainstreet at Coconut Creek Community Development District

District Manager: _____

Date: _____

Print Name: _____

Mainstreet at Coconut Creek Community Development District

Andrew J. Gill
District Manager
GMS-SF



Memorandum

To: MainStreet at Coconut Creek Board of Supervisors

From: District Management

Date: September 17, 2026

RE: HB7013 – Special Districts Performance Measures and Standards

To enhance accountability and transparency, new regulations were established for all special districts, by the Florida Legislature, during their 2024 legislative session. Starting on October 1, 2024, or by the end of the first full fiscal year after its creation (whichever comes later), each special district must establish goals and objectives for each program and activity, as well as develop performance measures and standards to assess the achievement of these goals and objectives. Additionally, by December 1 each year (initial report due on December 1, 2027), each special district is required to publish an annual report on its website, detailing the goals and objectives achieved, the performance measures and standards used, and any goals or objectives that were not achieved.

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

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

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

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

Exhibit A:
Goals, Objectives and Annual Reporting Form

MainStreet at Coconut Creek Community Development District Performance Measures/Standards & Annual Reporting Form

October 1, 2026 – September 30, 2027

1. Community Communication and Engagement

Goal 1.1: Public Meetings Compliance

Objective: Hold at least three regular Board of Supervisor meetings per year to conduct CDD related business and discuss community needs.

Measurement: Number of public board meetings held annually as evidenced by meeting minutes and legal advertisements.

Standard: A minimum of three board meetings were held during the Fiscal Year.

Achieved: Yes ☐ No ☐

Goal 1.2: Notice of Meetings Compliance

Objective: Provide public notice of meetings in accordance with Florida Statutes, using at least two communication methods.

Measurement: Timeliness and method of meeting notices as evidenced by posting to CDD website, publishing in local newspaper and via electronic communication.

Standard: 100% of meetings were advertised per Florida statute on at least two mediums (i.e., newspaper, CDD website, electronic communications).

Achieved: Yes ☐ No ☐

Goal 1.3: Access to Records Compliance

Objective: Ensure that meeting minutes and other public records are readily available and easily accessible to the public by completing monthly CDD website checks.

Measurement: Monthly website reviews will be completed to ensure meeting minutes and other public records are up to date as evidenced by District Management's records.

Standard: 100% of monthly website checks were completed by District Management.

Achieved: Yes ☐ No ☐

2. Infrastructure and Facilities Maintenance

Goal 2.1: Field Management and/or District Management Site Inspections

Objective: Field manager and/or district manager will conduct inspections per District Management services agreement to ensure safety and proper functioning of the District's infrastructure.

Measurement: Field manager and/or district manager visits were successfully completed per management agreement as evidenced by field manager and/or district manager's reports, notes or other record keeping method.

Standard: 100% of site visits were successfully completed as described within district management services agreement

Achieved: Yes ☐ No ☐

Goal 2.2: District Infrastructure and Facilities Inspections

Objective: District Engineer will conduct an annual inspection of the District's infrastructure and related systems.

Measurement: A minimum of one inspection completed per year as evidenced by district engineer's report related to district's infrastructure and related systems.

Standard: Minimum of one inspection was completed in the Fiscal Year by the district's engineer.

Achieved: Yes ☐ No ☐

3. Financial Transparency and Accountability

Goal 3.1: Annual Budget Preparation

Objective: Prepare and approve the annual proposed budget by June 15 and final budget was adopted by September 30 each year.

Measurement: Proposed budget was approved by the Board before June 15 and final budget was adopted by September 30 as evidenced by meeting minutes and budget documents listed on CDD website and/or within district records.

Standard: 100% of budget approval & adoption were completed by the statutory deadlines and posted to the CDD website.

Achieved: Yes ☐ No ☐

Goal 3.2: Financial Reports

Objective: Publish to the CDD website the most recent versions of the following documents: Annual audit, current fiscal year budget with any amendments, and most recent financials within the latest agenda package.

Measurement: Annual audit, previous years' budgets, and financials are accessible to the public as evidenced by corresponding documents on the CDD's website.

Standard: CDD website contains 100% of the following information: Most recent annual audit, most recent adopted/amended fiscal year budget, and most recent agenda package with updated financials.

Achieved: Yes ☐ No ☐

Goal 3.3: Annual Financial Audit

Objective: Conduct an annual independent financial audit per statutory requirements and publish the results to the CDD website for public inspection, and transmit to the State of Florida.

Measurement: Timeliness of audit completion and publication as evidenced by meeting minutes showing board approval and annual audit is available on the CDD's website and transmitted to the State of Florida.

Standard: Audit was completed by an independent auditing firm per statutory requirements and results were posted to the CDD website and transmitted to the State of Florida.

Achieved: Yes ☐ No ☐

Chair/Vice Chair: _____

Date: _____

Print Name: _____

MainStreet at Coconut Creek Community Development District

District Manager: _____

Date: _____

Print Name: _____

MainStreet at Coconut Creek Community Development District

Mainstreet at Coconut Creek

Community Development District

BILL TO: GSR RE Partners

330 Himmarshee Street, Suite 110
Fort Lauderdale, FL 33301

June 18, 2026

Funding Request #11

Lennar Homes

5505 Waterford District, 5th Floor
Miami, FL 33126

PAYEE		TOTAL	GSR RE Partners (40%)	Lennar (60%)
1	Billing, Cochran, Lyles, Mauro & Ramsey, PA Inv# 198976 - Attorney Fees (May 26)	\$ 1,410.00	\$ 564.00	\$ 846.00
2	GMS-SF, LLC Inv# 15 - Management Fees & Expenses (Jun 26)	\$ 3,587.54	\$ 1,435.02	\$ 2,152.52
TOTAL		\$ 4,997.54	\$ 1,999.02	\$ 2,998.52

Please make check payable to:

Mainstreet at Coconut Creek Community Development District

5385 N Nob Hill Road
Sunrise, FL 33351

Mainstreet at Coconut Creek

Community Development District

BILL TO: GSR RE Partners

330 Himmarshee Street, Suite 110
Fort Lauderdale, FL 33301

July 16, 2026

Funding Request #12

Lennar Homes

5505 Waterford District, 5th Floor
Miami, FL 33126

PAYEE		TOTAL	GSR RE Partners (40%)	Lennar (60%)
1	GMS-SF, LLC			
	Inv# 16 - Management Fees & Expenses (Jul 26)	\$ 3,258.15	\$ 1,303.26	\$ 1,954.89
2	HSQ Group			
	Inv# 25HSQ0639-6 - Engineering Service (May 26)	\$ 360.00	\$ 144.00	\$ 216.00
TOTAL		\$ 3,618.15	\$ 1,447.26	\$ 2,170.89

Please make check payable to:

Mainstreet at Coconut Creek Community Development District

5385 N Nob Hill Road
Sunrise, FL 33351

Mainstreet at Coconut Creek

Community Development District

BILL TO: GSR RE Partners

330 Himmarshee Street, Suite 110
Fort Lauderdale, FL 33301

August 20, 2026

Funding Request #13

Lennar Homes

5505 Waterford District, 5th Floor
Miami, FL 33126

PAYEE		TOTAL	GSR RE Partners (40%)	Lennar (60%)
1	Billing, Cochran, Lyles, Mauro & Ramsey, PA			
	Inv# 199432 - Attorney Fees (Jun 26)	\$ 1,170.00	\$ 468.00	\$ 702.00
	Inv# 199936 - Attorney Fees (Jul 26)	\$ 2,081.00	\$ 832.40	\$ 1,248.60
2	GMS-SF, LLC			
	Inv# 19 - Management Fees & Expenses (Aug 26)	\$ 3,250.75	\$ 1,300.30	\$ 1,950.45
TOTAL		\$ 6,501.75	\$ 2,600.70	\$ 3,901.05

Please make check payable to:

Mainstreet at Coconut Creek Community Development District

5385 N Nob Hill Road
Sunrise, FL 33351

MainStreet at Coconut Creek

Community Development District

BILL TO: GSR RE Partners

330 Himmarshee Street, Suite 110
Fort Lauderdale, FL 33301

September 17, 2026

Funding Request #14

Lennar Homes

5505 Waterford District, 5th Floor
Miami, FL 33126

PAYEE		TOTAL	GSR RE Partners (40%)	Lennar (60%)
1	GMS-SF, LLC Inv# 20 - Management Fees & Expenses (Sep 26)	\$ 3,250.00	\$ 1,300.00	\$ 1,950.00
TOTAL		\$ 3,250.00	\$ 1,300.00	\$ 1,950.00

Please make check payable to:

MainStreet at Coconut Creek Community Development District

5385 N Nob Hill Road
Sunrise, FL 33351

MainStreet at Coconut Creek
Community Development District

Unaudited Financial Reporting
August 31, 2026



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2	<u>General Fund</u>
3	<u>Debt Service Fund Series 2026</u>
4	<u>Capital Project Fund Series 2026</u>
5	<u>Month to Month</u>
6	<u>Long Term Debt Report</u>

MainStreet at Coconut Creek

Community Development District

Combined Balance Sheet

August 31, 2026

	General Fund	Debt Service Fund	Capital Project Fund	Totals Governmental Funds
Assets:				
Cash:				
Operating Account	\$ 7,262	\$ -	\$ -	\$ 7,262
Investments:				
Series 2026				
Reserve	\$ -	\$ 575,000	\$ -	575,000
Interest	-	-	-	-
Revenue	-	2,425	-	2,425
Prepayment	-	213,327	-	213,327
Sinking	-	-	-	-
Construction	-	-	7,543,479	7,543,479
Cost of Issuance	-	-	872	872
Total Assets	\$ 22,596	\$ 790,752	\$ 7,544,351	\$ 8,357,699
Liabilities:				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Total Liabilities	\$ -	\$ -	\$ -	\$ -
Fund Balance:				
Restricted for:				
Debt Service	\$ -	\$ 790,752	\$ -	\$ 790,752
Capital Project	-	-	7,544,351	7,544,351
Unassigned	22,596	-	-	22,596
Total Fund Balances	\$ 22,596	\$ 790,752	\$ 7,544,351	\$ 8,357,699
Total Liabilities & Fund Balance	\$ 22,596	\$ 790,752	\$ 7,544,351	\$ 8,357,699

MainStreet at Coconut Creek

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
<u>Revenues:</u>				
Developer Contributions - GSR RE Partners	\$ 36,770	\$ 43,552	\$ 43,552	\$ -
Developer Contributions - Lennar	55,155	47,890	47,890	-
Other Income	-	-	-	-
Total Revenues	\$ 91,925	\$ 91,442	\$ 91,442	\$ -
<u>Expenditures:</u>				
<u>General & Administrative:</u>				
Engineering	\$ 10,000	\$ 9,167	\$ 5,640	\$ 3,527
Attorney	12,000	11,000	13,394	(2,394)
Annual Audit	5,000	3,200	3,200	-
Assessment Administration	2,500	-	-	-
Arbitrage Rebate	550	-	-	-
Dissemination Agent	2,500	-	-	-
Trustee Fees	5,000	-	-	-
Management Fees	36,000	33,000	33,000	-
Information Technology/Website Admin	3,000	2,750	2,750	-
Telephone	200	183	-	183
Postage & Delivery	750	688	151	537
Insurance General Liability	6,500	6,500	5,000	1,500
Printing & Binding	1,000	917	145	772
Legal Advertising	5,000	4,583	3,901	682
Other Current Charges	750	688	606	82
Contingency	1,000	917	7,900	(6,983)
Dues, Licenses & Subscriptions	175	175	175	-
Total Expenditures	\$ 91,925	\$ 73,767	\$ 75,861	\$ (2,095)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ 17,675	\$ 15,581	\$ (2,095)
Net Change in Fund Balance	\$ -	\$ 17,675	\$ 15,581	\$ (2,095)
Fund Balance - Beginning	\$ -		\$ 7,016	
Fund Balance - Ending	\$ -		\$ 22,596	

MainStreet at Coconut Creek

Community Development District

Debt Service Fund Series 2026

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted	Prorated Budget	Actual	
	Budget	Thru 08/31/26	Thru 08/31/26	Variance
Revenues:				
Interest	\$ -	\$ -	\$ 3,321	\$ 3,321
Total Revenues	\$ -	\$ -	\$ 3,321	\$ 3,321
Expenditures:				
Interest - 5/1	\$ -	\$ -	\$ -	\$ -
Principal - 5/1	-	-	-	-
Interest - 11/1	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ 3,321	\$ 3,321
Other Financing Sources/(Uses):				
Bond Proceeds	\$ -	\$ -	\$ 787,431	\$ 787,431
Transfer In/(Out)	-	-	-	-
Total Other Financing Sources/(Uses)	\$ -	\$ -	\$ 787,431	\$ 787,431
Net Change in Fund Balance	\$ -	\$ -	\$ 790,752	\$ 790,752
Fund Balance - Beginning	\$ -	\$ -	\$ -	\$ -
Fund Balance - Ending	\$ -	\$ -	\$ 790,752	\$ 790,752

MainStreet at Coconut Creek

Community Development District

Capital Project Fund Series 2026

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending August 31, 2026

	Adopted Budget	Prorated Budget Thru 08/31/26	Actual Thru 08/31/26	Variance
Revenues				
Interest	\$ -	\$ -	\$ 42,871	\$ 42,871
Total Revenues	\$ -	\$ -	\$ 42,871	\$ 42,871
Expenditures:				
Capital Outlay	\$ -	\$ -	\$ 2,661,354	\$ (2,661,354)
Cost of Issuance	-	-	549,736	(549,736)
Total Expenditures	\$ -	\$ -	\$ 3,211,090	\$ (2,661,354)
Excess (Deficiency) of Revenues over Expenditures	\$ -	\$ -	\$ (3,168,219)	\$ (2,618,483)
Other Financing Sources/(Uses)				
Transfer In/(Out)	\$ -	\$ -	\$ -	\$ -
Bond Proceeds	-	-	10,712,569	10,712,569
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ 10,712,569	\$ 10,712,569
Net Change in Fund Balance	\$ -	\$ -	\$ 7,544,351	\$ 8,094,087
Fund Balance - Beginning	\$ -	\$ -	\$ -	
Fund Balance - Ending	\$ -	\$ -	\$ 7,544,351	

MainStreet at Coconut Creek

Community Development District

Month to Month

	Oct		Nov		Dec		Jan		Feb		March		April		May		June		July		Aug		Sept		Total	
Revenues:																										
Developer Contributions - GSR RE Partners	\$	-	\$	11,890	\$	8,417	\$	-	\$	-	\$	9,119	\$	-	\$	-	\$	8,079	\$	-	\$	6,047	\$	-	\$	43,552
Developer Contributions - Lennar		-		-		6,722		6,300		13,679		-		-		-		12,118		-		9,070		-		47,890
Total Revenues	\$	-	\$	11,890	\$	15,139	\$	6,300	\$	13,679	\$	9,119	\$	-	\$	-	\$	20,197	\$	-	\$	15,117	\$	-	\$	91,442
Expenditures:																										
Engineering	\$	-	\$	330	\$	4,950	\$	-	\$	-	\$	-	\$	360	\$	-	\$	-	\$	-	\$	-	\$	-	\$	5,640
Attorney		1,530		1,193		1,320		500		500		1,710		1,980		1,410		1,170		2,081		-		-		13,394
Assessment Administration		-		-		-		-		-		-		-		-		-		-		-		-		-
Arbitrage Rebate		-		-		-		-		-		-		-		-		-		-		-		-		-
Dissemination Agent		-		-		-		-		-		-		-		-		-		-		-		-		-
Annual Audit		-		-		-		-		1,000		-		-		2,200		-		-		-		-		3,200
Trustee Fees		-		-		-		-		-		-		-		-		-		-		-		-		-
Management Fees		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		-		33,000
Information Technology/Website Admin		250		250		250		250		250		250		250		250		250		250		250		-		2,750
Telephone		-		-		-		-		-		-		-		-		-		-		-		-		-
Postage & Delivery		9		125		2		3		-		-		2		1		-		8		-		-		151
Insurance General Liability		5,000		-		-		-		-		-		-		-		-		-		-		-		5,000
Printing & Binding		102		42		-		-		-		-		-		-		-		-		1		-		145
Legal Advertising		2,842		-		273		296		-		153		-		-		338		-		-		-		3,901
Other Current Charges		56		55		60		57		50		51		45		55		55		62		61		-		606
Dues, Licenses		175		-		-		-		-		-		-		-		-		-		-		-		175
Contingency		-		-		-		4,000		-		3,900		-		-		-		-		-		-		7,900
Total General & Administrative	\$	12,963	\$	4,995	\$	9,856	\$	8,105	\$	4,800	\$	9,064	\$	5,277	\$	7,276	\$	4,812	\$	5,401	\$	3,311	\$	-	\$	75,861
Operations & Maintenance																										
Other Financing Sources/(Uses):																										
Transfer In/(Out)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Operations & Maintenance	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Total Expenditures	\$	12,963	\$	4,995	\$	9,856	\$	8,105	\$	4,800	\$	9,064	\$	5,277	\$	7,276	\$	4,812	\$	5,401	\$	3,311	\$	-	\$	75,861
Excess (Deficiency) of Revenues over Expenditures	\$	(12,963)	\$	6,895	\$	5,283	\$	(1,805)	\$	8,879	\$	55	\$	(5,277)	\$	(7,276)	\$	15,385	\$	(5,401)	\$	11,806	\$	-	\$	15,581
Net Change in Fund Balance	\$	(12,963)	\$	6,895	\$	5,283	\$	(1,805)	\$	8,879	\$	55	\$	(5,277)	\$	(7,276)	\$	15,385	\$	(5,401)	\$	11,806	\$	-	\$	15,581

MainStreet at Coconut Creek

Community Development District

Long Term Debt Report

Series 2026, Special Assessment Bonds (Assessment Area One)		
Interest Rate:	5.000%	
Maturity Date:	5/1/2031	
Par Value	\$11,500,000	
Reserve Fund Definition	Max Annual Interest	
Reserve Fund Requirement	\$575,000	
Bonds Issuance 6/3/26:		\$11,500,000
Current Bonds Outstanding		\$11,500,000