MainStreet at Coconut Creek
Community Development District

March 19, 2026

MainStreet at Coconut Creek

Community Development District

Agenda

Seat 1: Landon Massell – (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
March 19, 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 December 19, 2025 Meeting **– Page 3**
3. Consideration of **Resolution #2026-04** Approving the Proposed Fiscal Year 2027 Budget and Setting the Public Hearing **– Page 12**
4. Consideration of Engagement Letter with Grau & Associates to perform the Audit for Fiscal Year Ending September 30, 2025 **– Page 18**
5. Staff Reports
   A. Attorney
   B. Engineer
   C. Manager – Ratification of Fiscal Year 2026 Meeting Schedule **– Page 23**
6. Financial Reports
   A. Acceptance of Funding Requests **#7 & #8 – Page 24**
   B. Acceptance of Unaudited Financials **– Page 26**
7. Supervisors Requests and Audience Comments
8. 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 Friday, December 19, 2025 at 1:00 p.m. at 699 N Federal Hwy, Fort Lauderdale, Florida.

Present and constituting a quorum were:

Rick Stephano	Vice Chairman
Lindsay Foster	Assistant Secretary
Lilibeth Hauck	Assistant Secretary
Marc Szasz	Assistant Secretary

Also present were:

Andrew Gill	District Manager
Ginger Wald	District Counsel
Jay Huebner *by phone*	District Engineer
Pedro Hernandez *by phone*	Bond Counsel
Julie Johnston	13th Floor

FIRST ORDER OF BUSINESS — Roll Call

Mr. Gill called the meeting to order at 1:08 p.m. and called the roll.

Mr. Gill: Before we get into the minutes, we can do some housekeeping matters. I have with me the resignation of Supervisor Mogul residing from the Board. That means that you would have a vacancy in seat three. With that vacancy, the Board can appoint someone to fill that seat in the unexpired term. Is there a motion to accept the resignation?

> On MOTION by Ms. Hauck, seconded by Mr. Stephano, with all in favor, Accepting the Resignation from Stephanie Mogul in Seat #3, was approved.

Mr. Gill: Now that the resignation is accepted, you can fill that seat. Is there someone you would like to appoint to seat #3?

> On MOTION by Ms. Hauck, seconded by Ms. Foster, with all in favor, Appointing Marc Szasz to Fill the Vacancy in Seat #3, was approved.

Mr. Gill: Mr. Szasz is here today, so I will administer the oath of office to him at this time.

> On MOTION by Ms. Hauck, seconded by Ms. Foster, with all in favor, Designating Officers With Landon Massell as Chairman, Richard Stephano as Vice Chairman, and Marc Szasz, Lindsay Foster, and Lilibeth Hauck as Assistant Secretaries, was approved.

SECOND ORDER OF BUSINESS Approval of Minutes of the November 7, 2025 Meeting

Mr. Gill: The next item is the minutes from the November 7, 2025 meeting. I received a couple edits from Supervisor Stephano, one of which was in the minutes it listed Ginger Wald as the attorney attending, when it was actually Liza Smoker. We made that change. Are there any other comments, corrections, or changes?

> On MOTION by Ms. Hauck, seconded by Mr. Stephano, with all in favor, the Minutes of the November 7, 2025 Meeting, were approved.

THIRD ORDER OF BUSINESS Consideration of:

A. Supplemental Engineer's Report, dated December 19, 2025

Mr. Huebner: The supplemental was for Phase 1 for blocks 2, 3, and 4, and the related construction costs associated with those particular blocks. I can answer any questions if you have any. Something that may want to be taken or noted, as part of the PMDD requirements there are certain requirements that have to be constructed for each phase in order for it to get its certificate occupancy on its first building. Those items have to be completed as part of that which is part of this report. It includes not all the items, but the items that are related to the CDD infrastructure to be constructed for those blocks.

Mr. Gill: If there are no questions for the engineer. I'm just looking for a motion to accept the Supplemental Engineer's Report dated December 19, 2025.

> On MOTION by Ms. Hauck, seconded by Mr. Stephano, with all in favor, the Supplemental Engineer's Report dated December 19, 2025, was approved.

B. Preliminary First Supplemental Assessment Methodology, dated December 19, 2025

Mr. Gill: The next item is the Preliminary First Supplemental Assessment Methodology dated December 19, 2025. This was completed by Rich Hans in my office. We had to make a slight update to this from what was in the agenda packet. The number of units went from 402 to 404. We made that adjustment. Additionally, the par amount has increased slightly, I believe by $75,000 to account for those two additional apartments. If there are no questions, I'll just ask for a motion to accept this First Supplemental Assessment Methodology dated December 19, 2025.

> On MOTION by Mr. Stephano, seconded by Ms. Hauck, with all in favor, the Preliminary First Supplemental Assessment Methodology dated December 19, 2025, was approved.

C. Master Trust Indenture

Mr. Hernandez: The MTI is being presented, but that document was already approved at a prior meeting. That is just being presented for informational purposes. The Master Trust Indenture is a principal security document and contract essentially with bondholders that contains the terms related to the CDD and bonds.

D. Resolution #2026-03 Bond Delegation Resolution

1) **Exhibit A – Form of Bond Purchase Contract**
2) **Exhibit B – Form of Preliminary Limited Offering Memorandum**
3) **Exhibit C – Form of Continuing Disclosure Agreement**
4) **Exhibit D – Form of First Supplemental Trust Indenture**

Mr. Hernandez: Resolution #2026-03 is what's called the delegation resolution. It authorizes the issuance of not to exceed $22,000,000 of bonds for the purpose of financing the public infrastructure associated with Assessment Area 1. Assessment Area 1 is Phase 1, which are blocks 2, 3 and 4. The resolution authorizes bonds for that purpose and also approves the forms of certain principal legal documents that are necessary in connection with the issuance of the bonds; a Bond Purchase Contract, which is the agreement between FMS bonds, the underwriter, and the District, pursuant to which the District sells the bonds and the underwriter purchases the bonds. There's a Preliminary Limited Offering Memorandum, which is the document that is used to market the bonds to investors. It summarizes the terms of various principal documents, it summarizes the development plan, the assessment methodology, and the engineer's report. There's also a form of Continuing Disclosure Agreement among the District. The dissemination agent, which is GMS, and the obligated parties, which are the developer entities that own land within this Assessment Area 1, under that agreement there are certain required ongoing continuing disclosure that investors require and that securities laws require on an annual basis, plus some quarterly reports that would be, that are required to be filed by the developer relating to the development on a quarterly basis. The other document is a form of First Supplemental Trust Indenture. That format has also been previously provided to the Board and approved, but we're presenting it again now because the terms of the bond have been more refined since that date. It contains more material terms related to the specific bond issuance. So this delegation resolution authorizes the issuance of bonds to fund the project, to fund the debt service reserve, fund capitalized interest if necessary, and pay cost of issuance of the bonds. It authorizes the bonds to be issued within certain parameters, the main one being cannot exceed $22,000,000. We're looking at a 30-year amortization or 30 years of principal installments. The interest rate cannot exceed the maximum rate under Florida law and then they will be subject to redemption. The purchase price by the underwriter cannot be less than 98% the par amount of the bonds. It also authorizes the execution and delivery of the Master Trust Indenture as I previously mentioned, which has already been presented and approved by the Board. It's just reauthorizing that execution. It authorizes the appointment of FMS bonds as the underwriter, which has also already been done at a prior meeting. It authorizes any modifications to the Assessment Methodology that has been approved by the Board that are necessary in connection with the issuance of the bonds and also to the Engineer's Report if there's any appropriate changes that are required, which I don't think we anticipate any at this point. That's what the resolution accomplishes. Happy to answer any questions.

Mr. Gill: Okay. One of the Supervisors had a question before the meeting, the additional documents that are attached, some of them have brackets and some of the information is a little bit older. The Board of Supervisors listed is not the current Board of Supervisors. Are these documents updated perfectly before the before the bonds are issued?

Mr. Hernandez: Yes, what is presented to the Board are not the final documents. The forms are substantially final forms. There's still a fair amount of updating to do on the documents. So yes, we will be updating the terms obviously of the new Board members given the change in Board members today. That that will be reflected in the PLOM before posting. There are also some additional diligence items that we're doing with the developer to update the development section.

Mr. Stephano: Once they make the changes, do we then have like another opportunity to review it?

Ms. Wald: Yes, it gets distributed to anybody who is on the distribution list.

Mr. Stephano: Okay, great.

Mr. Hernandez: Everybody will be reviewing updated versions of those documents that will be distributed.

> On MOTION by Ms. Hauck, seconded by Mr. Stephano, with all in favor, Resolution #2026-03 Bond Delegation Resolution, was approved.

FOURTH ORDER OF BUSINESS Audit Selection Committee Meeting:

A. Opening the Audit Selection Committee Meeting

Mr. Gill: We now are in the Audit Selection Committee portion of the of the meeting. I'm looking for a motion to open the Audit Selection Committee meeting.

> On MOTION by Ms. Foster, seconded by Ms. Hauck, with all in favor, Opening the Audit Selection Committee Meeting, was approved.

B. Roll Call

Mr. Gill: Present for the Audit Selection Committee meeting is Richard Stephano, Marc Szasz, Lindsay Foster, and Lilibeth Hauck.

C. Ranking of Respondents to RFP

Mr. Gill: We issued an RFP looking for auditors and we received responses from two auditors; Berger Toombs and Grau & Associates. On page 352 of your packet you'll see the fees listed and also a breakdown of the criteria that the Board approved which was ability of personnel, proposer's experience, scope of work, ability to furnish required services, and the price. All of those are 20 points and total to 100 points. District management and District counsel has worked with both of these companies and we have no issues with either of them and their performance.

Mr. Szasz: I would like to recommend for Berger Toombs that we give them 20 points for ability, 20 points for proposer's experience, 20 points for understanding of scope, 20 points for ability to furnish, and 19 for price for a total of 99 points. I suggest we give Grau & Associates 20 points for all five categories for a total of 100 points.

> On MOTION by Ms. Foster, seconded by Ms. Hauck, with all in favor, Ranking of Respondents to RFP with Grau & Associates Ranked #1 with 100 points, was approved.

D. Adjournment

Mr. Gill: If there is no other discussion, is there a motion to adjourn the audit selection committee meeting?

> On MOTION by Ms. Foster, seconded by Mr. Stephano, with all in favor, the Audit Selection Committee Meeting, was adjourned.

E. Selection of Audit Firms

Mr. Gill: During the Audit Selection Committee meeting portion Grau & Associates was ranked as #1 for your auditor. I'm looking now for a motion from the Board to select Grau & Associates as your auditor and authorize staff to enter into an agreement with them.

> On MOTION by Ms. Foster, seconded by Mr. Stephano, with all in favor, Accepting the Recommendation of the Audit Selection Committee to Select Grau & Associates as the Audit Firm and Authorizing District Management and District Counsel to Proceed with an Agreement with Grau & Associates, was approved.

FIFTH ORDER OF BUSINESS — Ratification of Interlocal Agreement for Uniform Collection of Non-Ad Valorem Special Assessments

This item was not discussed during the meeting.

SIXTH ORDER OF BUSINESS — Staff Reports

A. Attorney

Ms. Wald: You only have a few days left to complete your ethics training. I am pleased to announce that we have our final judgment of the bond validation. It came in last night. Our 30-day period started yesterday, December 18, 2025. After the 30-day period, you will be able to proceed forward and issue bonds.

B. Engineer

Mr. Huebner: Nothing from me today.

C. Manager

Mr. Gill: We still have to finalize the potential change to the meeting schedule. I know we have an outstanding email now that we have two members from Miami. I'll recirculate that and we can try to figure out if we need to change the meetings.

Ms. Foster: There was an exchange of emails back in November. Everyone agreed to meet on the third Thursday at 10:00 a.m. I don't know if that has changed since then.

Ms. Wald: We're only going to need a meeting when we're going to start moving forward with budget.

Mr. Stephano: If we can do budget in March, that would be great.

Ms. Wald: You can always just give the authority to the District manager to reschedule accordingly.

Mr. Gill: I'm going to ask for a motion to authorize changing the meeting schedule to the third Thursday of each month at 10:00 a.m. Currently we're meeting twice a month, this is going to be one meeting per month. The meetings will be in the same location that we're currently having for meetings. Just for clarity, we're going to advertise every month, even though it's likely we're not going to need to meet.

On MOTION by Ms. Foster, seconded by Ms. Hauck, with all in favor, Changing the Meeting Date to the Third Thursday of the Month at 10:00 a.m., was approved.

SEVENTH ORDER OF BUSINESS Financial Reports

A. Acceptance of Funding Request #6

Ms. Wald: You have the funding request #6 on page 400 of the agenda package for your review.

On MOTION by Ms. Hauck, seconded by Mr. Szasz, with all in favor, Accepting Funding Request #6, was approved.

B. Acceptance of Unaudited Financials

Mr. Gill: You have the unaudited financials on page 401 of your agenda package. We are looking for a motion to accept those.

On MOTION by Mr. Szasz, seconded by Ms. Foster, with all in favor, Accepting the Unaudited Financials, was approved.

EIGHTH 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.

NINTH 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

RESOLUTION 2026-04

A RESOLUTION OF THE MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT APPROVING THE DISTRICT'S PROPOSED BUDGET FOR FISCAL YEAR 2027 AND SETTING A PUBLIC HEARING THEREON PURSUANT TO FLORIDA LAW

WHEREAS, the District Manager has prepared the proposed budget for the **Fiscal Year 2027;** and

WHEREAS, the Board of Supervisors approves the proposed budget for purpose of submitting said budget to the local governing authorities not less than 60 days prior to the public hearing date in accordance with Chapter 190.008(b), Florida Statutes: and

WHEREAS, the Board of Supervisors desires to set the public hearing date;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE MAINSTREET AT COCONUT CREEK COMMUNITY DEVELOPMENT DISTRICT:

1. The proposed budget for **Fiscal Year 2027** is hereby approved for the purpose of conducting a public hearing to adopt said budget.

2. A public hearing on said approved budget is hereby declared and set for the following date, hour and place:

Date: ________________________

Hour: ________________________

Place: ________________________

____

Notice of public hearing shall be published in accordance with Florida Law.

Adopted this _____ day of ___________

____

Chairman/Vice Chairman

____

Secretary/Assistant Secretary

Mainstreet at Coconut Creek

Community Development District

Proposed Budget

FY 2027

Table of Contents

Mainstreet at Coconut Creek

Community Development District

Proposed Budget

General Fund

Description	Adopted Budget FY2026	Actuals Thru 2/28/26	Projected Next 7 Months	Projected Thru 9/30/26	Proposed Budget FY 2027
Developer Contributions/Maintenance Assessments	$ 91,925	$ 47,008	$ 48,136	$ 95,144	$ 102,265
TOTAL REVENUES	**$ 91,925**	**$ 47,008**	**$ 48,136**	**$ 95,144**	**$ 102,265**
EXPENDITURES:					
Administrative					
Engineering	$ 10,000	$ 5,280	$ 18,480	$ 23,760	$ 15,000
Attorney	12,000	5,043	7,060	12,102	15,000
Annual Audit	5,000	1,000	4,000	5,000	5,000
Assessment Administration	2,500	-	-	-	2,500
Arbitrage Rebate	550	-	-	-	550
Dissemination Agent	2,500	-	-	-	2,500
Trustee Fees	5,000	-	-	-	5,000
Management Fees	36,000	15,000	21,000	36,000	38,160
Website Maintenance	3,000	1,250	1,750	3,000	3,180
Telephone	200	-	200	200	200
Postage & Delivery	750	139	195	334	750
Insurance General Liability	6,500	5,000	-	5,000	6,500
Printing & Binding	1,000	144	202	347	1,000
Legal Advertising	5,000	3,410	1,000	4,410	5,000
Other Current Charges	750	278	389	666	750
Contingency	1,000	4,000	150	4,150	1,000
Dues, Licenses & Subscriptions	175	175	-	175	175
TOTAL EXPENDITURES	**$ 91,925**	**$ 40,719**	**$ 54,425**	**$ 95,144**	**$ 102,265**
Other Sources/(Uses)					
Interlocal Transfer In/(Out)	$ -	$ -	$ -	$ -	$ -
TOTAL OTHER SOURCES/(USES)	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
EXCESS REVENUES (EXPENDITURES)	**$ -**	**$ 6,289**	**$ (6,289)**	**$ -**	**$ -**

Mainstreet at Coconut Creek

Community Development District

Budget Narrative

FY 2027

REVENUES

Developer Contributions/Maintenance Assessments

The District will levy a Non-Ad Valorem assessment on all the platted lots within the District to pay all of the operating expenses for the Fiscal Year in accordance with the adopted budget.

Expenditures - Administrative

Engineering

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

Attorney

The District's Attorney, will be providing general legal services to the District, i.e., attendance and preparation for monthly Board meetings, review of contracts, review of agreements and resolutions, and other research assigned as directed by the Board of Supervisors and the District Manager.

Annual Audit

The District is required to conduct an annual audit of its financial records by an Independent Certified Public Accounting Firm. The budgeted amount for the fiscal year is based on contracted fees from the previous year engagement plus anticipated increase.

Assessment Roll Administration

GMS SF, LLC provides assessment services for closing lot sales, assessment roll services with the local Tax Collector and financial advisory services.

Arbitrage Rebate

The District has contracted with its independent auditors to annually calculate the arbitrage rebate liability on its bonds.

Dissemination Agent

The District is required by the Security and Exchange Commission to comply with Rule 15(c)(2)-12(b)(5), which relates to additional reporting requirements for un-rated bond issues.

Trustee Fees

The District bonds will be held and administered by a Trustee. This represents the trustee annual fee.

Management Fees

The District receives Management, Accounting and Administrative services as part of a Management Agreement with Governmental Management Services-South Florida, LLC. The budgeted amount for the fiscal year is based on the contracted fees outlined in Exhibit "A" of the Management Agreement.

Website Maintenance

Per Chapter 2014-22, Laws of Florida, all Districts must have a website to provide detailed information on the CDD as well as links to useful websites regarding Compliance issues. This website will be maintained by GMS-SF, LLC and updated monthly.

Telephone

Conference calls for the CDD.

Postage and Delivery

Actual postage and/or freight used for District mailings including agenda packages, vendor checks and other correspondence.

Insurance General Liability

The District's General Liability & Public Officials Liability Insurance policy is with a qualified entity that specializes in providing insurance coverage to governmental agencies. The amount is based upon similar Community Development Districts.

Printing and Binding

Copies used in the preparation of agenda packages, required mailings, and other special projects.

Mainstreet at Coconut Creek

Community Development District

Budget Narrative

FY 2027

Expenditures - Administrative (continued)

Legal Advertising
The District is required to advertise various notices for monthly Board meetings and other public hearings in a newspaper of general circulation.

Other Current Charges
This includes monthly bank charges and any other miscellaneous expenses that incur during the year.

Office Supplies
Supplies used in the preparation and binding of agenda packages, required mailings, and other special projects.

Due, Licenses & Subscriptions
The District is required to pay an annual fee to Florida Commerce for $175.

Contingencies
A contingency for any unanticipated and unscheduled cost to the District.

Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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January 5, 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, 2025, with an option for four (4) additional annual renewals. 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, 2025, with an option for four (4) additional annual renewals. In addition, we will examine the District's compliance with the requirements of Section 218.415 Florida Statutes.

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.

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@GMSSFL.COM

This agreement provides for a contract period of one (1) year with the option of four (4) additional one-year renewals upon the written consent of both parties. Our fee for these services will not exceed $3,200 for the September 30, 2025 audit, unless there is a change in activity by the District which results in additional audit work or if Bonds are issued. The fees for the fiscal years 2026, 2027, 2028 and 2029 will not exceed $3,300, $3,400, $3,500 and $3,600, respectively, unless there is a change in activity by the District which results in additional audit work or if 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.

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

Tony Grau

____
Antonio J. Grau

RESPONSE:

This letter correctly sets forth the understanding of MainStreet at Coconut Creek Community Development District.

By: ______________________________

Title: ______________________________

Date: ______________________________

FICPA
Florida Institute of Certified Public Accountants

AICPA 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

NOTICE OF REVISED MEETINGS
MAINSTREET AT COCONUT CREEK
COMMUNITY DEVELOPMENT DISTRICT

The Board of Supervisors of the MainStreet at Coconut Creek Community Development District will hold their regularly scheduled public meeting for Fiscal Year 2026 at 10:00 a.m. at the offices of Governmental Management Services, South Florida at 5385 N. Nob Hill Road, Sunrise, FL 33351, on the third Thursday of each month as follows:

February 19, 2026
March 19, 2026
April 16, 2026
May 21, 2026
June 18, 2026
July 16, 2026
August 20, 2026
September 17, 2026

The meeting will be open to the public and will be conducted in accordance with the provision of Florida Law for Community Development Districts. The meeting may be continued to a date, time, and place to be specified on the record at the meeting.

There may be occasions when one or more Supervisors will participate by telephone. At the above location there will be present a speaker telephone so that any interested person can attend the meeting at the above location and be fully informed of the discussions taking place either in person or by telephone communication.

Any person requiring special accommodations at this meeting because of a disability of physical impairment should contact the District Office at (954) 721-8681 at least five calendar days prior to the meeting.

> Each person who decides to appeal any decision made by the Board with respect to any matter considered at the meeting is advised that person will need a record of the proceedings and that accordingly, the person may need to ensure that a verbatim record of the proceedings is made, including the testimony and evidence upon which such appeal is to be based.

Andrew Gill
Manager

Mainstreet at Coconut Creek

Community Development District

BILL TO: **13th Floor Homes**
330 Himmarshee Street, Suite 110
Fort Lauderdale, FL 33301

February 10, 2026
Funding Request #7

Lennar Homes
5505 Waterford District, 5th Floor
Miami, FL 33126

	PAYEE	TOTAL	13th Floor (40%)	Lennar (60%)
1	**Aucamp, Dellenback & Whitney**			
	Appraisal	$ 7,900.00	$ 3,160.00	$ 4,740.00
2	**Billing, Cochran, Lyles, Mauro & Ramsey, PA**			
	Inv# 196683 - Attorney Fees (Dec 25)	$ 1,320.00	$ 528.00	$ 792.00
	Inv# 197104 - Attorney Fees (Jan 26)	$ 500.00	$ 200.00	$ 300.00
3	**GMS-SF, LLC**			
	Inv# 10 - Management Fees & Expenses (Jan 26)	$ 3,398.12	$ 1,359.25	$ 2,038.87
	Inv# 11 - Management Fees & Expenses (Feb 26)	$ 3,400.47	$ 1,360.19	$ 2,040.28
4	**Grau and Associates**			
	Inv# 28625 - FY2025 Audit	$ 1,000.00	$ 400.00	$ 600.00
5	**HSQ Group**			
	Inv# 250639-4 - Engineering Service (Nov 25)	$ 330.00	$ 132.00	$ 198.00
	Inv# 250639-5 - Engineering Service (Dec 25)	$ 4,950.00	$ 1,980.00	$ 2,970.00
	TOTAL	**$ 22,798.59**	**$ 9,119.44**	**$ 13,679.15**

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

March 19, 2026
Funding Request #8

Lennar Homes
5505 Waterford District, 5th Floor
Miami, FL 33126

	PAYEE	TOTAL	GSR RE Parnters (40%)	Lennar (60%)
1	**Billing, Cochran, Lyles, Mauro & Ramsey, PA**			
	Inv# 197505 - Attorney Fees (Feb 26)	$ 500.00	$ 200.00	$ 300.00
2	**GMS-SF, LLC**			
	Inv# 12 - Management Fees & Expenses (Mar 26)	$ 3,403.33	$ 1,361.33	$ 2,042.00
	TOTAL	**$ 3,903.33**	**$ 1,561.33**	**$ 2,342.00**

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
February 28, 2026

Table of Contents

MainStreet at Coconut Creek

Community Development District

Combined Balance Sheet

February 28, 2026

		General Fund
Assets:		
Cash:		
Operating Account	$	21,504
Accounts Receivable		-
Due from Developer		15,334
Total Assets	**$**	**36,838**
Liabilities:		
Accounts Payable	$	23,534
Due to Developer		-
Total Liabilites	**$**	**23,534**
Fund Balance:		
Unassigned		13,305
Total Fund Balances	**$**	**13,305**
Total Liabilities & Fund Balance	$	36,838

MainStreet at Coconut Creek

Community Development District

General Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance

For The Period Ending February 28, 2026

	Amended Budget	Prorated Budget Thru 02/28/26	Actual Thru 02/28/26	Variance
Revenues:				
Developer Contributions - GSR RE Partners	$ 36,770	$ 20,307	$ 20,307	$ -
Developer Contributions - Lennar	55,155	26,701	$ 26,701	-
Other Income	-	-	-	-
Total Revenues	**$ 91,925**	**$ 47,008**	**$ 47,008**	**$ -**
Expenditures:				
General & Administrative:				
Engineering	$ 10,000	$ 4,167	$ 5,280	$ (1,113)
Attorney	12,000	5,000	5,043	(43)
Annual Audit	5,000	1,000	1,000	-
Assessment Administration	2,500	-	-	-
Arbitrage Rebate	550	-	-	-
Dissemination Agent	2,500	-	-	-
Trustee Fees	5,000	-	-	-
Management Fees	36,000	15,000	15,000	-
Information Technology/Website Admin	3,000	1,250	1,250	-
Telephone	200	83	-	83
Postage & Delivery	750	313	139	173
Insurance General Liability	6,500	6,500	5,000	1,500
Printing & Binding	1,000	417	144	272
Legal Advertising	5,000	2,083	3,410	(1,327)
Other Current Charges	750	313	278	35
Contingency	1,000	417	4,000	(3,583)
Dues, Licenses & Subscriptions	175	175	175	-
Total Expenditures	**$ 91,925**	**$ 36,717**	**$ 40,719**	**$ (4,002)**
Excess (Deficiency) of Revenues over Expenditures	$ -	$ 10,291	$ 6,289	$ (4,002)
Net Change in Fund Balance	**$ -**	**$ 10,291**	**$ 6,289**	**$ (4,002)**
Fund Balance - Beginning	$ -		$ 7,016	
Fund Balance - Ending	$ -		$ 13,305	

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	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,307
Developer Contributions - Lennar	-	-	6,722	6,300	13,679	-	-	-	-	-	-	-	26,701
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	**$ -**	**$ 11,890**	**$ 15,139**	**$ 6,300**	**$ 13,679**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 47,008**
Expenditures:													
General & Administrative:													
Engineering	-	330	4,950	-	-	-	-	-	-	-	-	-	5,280
Attorney	1,530	1,193	1,320	500	500	-	-	-	-	-	-	-	5,043
Annual Audit	-	-	-	-	1,000	-	-	-	-	-	-	-	1,000
Assessment Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Arbitrage Rebate	-	-	-	-	-	-	-	-	-	-	-	-	-
Dissemination Agent	-	-	-	-	-	-	-	-	-	-	-	-	-
Trustee Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
Management Fees	3,000	3,000	3,000	3,000	3,000	-	-	-	-	-	-	-	15,000
Information Technology/Website Admin	250	250	250	250	250	-	-	-	-	-	-	-	1,250
Postage & Delivery	9	125	2	3	-	-	-	-	-	-	-	-	139
Insurance General Liability	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Printing & Binding	102	42	-	-	-	-	-	-	-	-	-	-	144
Legal Advertising	2,842	-	273	296	-	-	-	-	-	-	-	-	3,410
Other Current Charges	56	55	60	57	50	-	-	-	-	-	-	-	278
Contingency	-	-	-	-	4,000	-	-	-	-	-	-	-	4,000
Dues, Licenses & Subscriptions	175	-	-	-	-	-	-	-	-	-	-	-	175
Total Expenditures	**$ 12,963**	**$ 4,995**	**$ 9,856**	**$ 4,105**	**$ 8,800**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40,719**
Excess (Deficiency) of Revenues over Expenditures	$ (12,963)	$ 6,895	$ 5,283	$ 2,195	$ 4,879	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,289
Other Financing Sources/Uses:													
Transfer In/(Out)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Other Financing Sources/Uses	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Net Change in Fund Balance	**$ (12,963)**	**$ 6,895**	**$ 5,283**	**$ 2,195**	**$ 4,879**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,289**