COCO PALMS COMMUNITY DEVELOPMENT DISTRICT

MIAMI-DADE COUNTY

REGULAR BOARD MEETING

OCTOBER 26, 2026

6:30 P.M.

Special District Services, Inc.
8785 SW 165th Avenue, Suite 200
Miami, FL 33193

786.313.3661 Telephone
877.SDS.4922 Toll Free
561.630.4923 Facsimile

AGENDA
COCO PALMS COMMUNITY DEVELOPMENT DISTRICT
Artesa Clubhouse
11690 SW 248th Street
Homestead, FL 33032
REGULAR BOARD MEETING
October 26, 2026
6:30 p.m.

A. Call to Order
B. Proof of Publication.....Page 1
C. Establish Quorum
D. Additions or Deletions to Agenda
E. Comments from the Public for Items Not on the Agenda
F. Approval of Minutes
    1. April 27, 2026 Regular Board Meeting & Public Hearing……...Page 2
G. Old Business
H. New Business
    1. Discussion Regarding Artesa Lake Fountain
    2. Discussion Regarding Artesa Entrance Monument
    3. Consider Appointment of Audit Committee & Approval of Evaluation Criteria ……Page 5
    4. Consider Resolution No. 2026-04 – Goals and Objectives Annual Report……..Page 9
    5. Consider Resolution No. 2026-05 – Adopting a Fiscal Year 2026/2027 Amended Budget…...Page 12
    6. Consider Resolution No. 2026-06 – Providing the District Manager with Discretionary Spending Authority……...Page 18
I. Administrative & Operational Matters
J. Board Member & Staff Closing Comments
K. Adjourn

Publication Date
2026-10-16

Subcategory
Miscellaneous Notices

COCO PALMS COMMUNITY DEVELOPMENT DISTRICT
FISCAL YEAR 2026/2027
REGULAR MEETING SCHEDULE
NOTICE IS HEREBY GIVEN that the Board of Supervisors (the "Board") of the Coco Palms Community Development District (the "District") will hold Regular Meetings at Artesa Clubhouse located at 11690 SW 248th Street, Homestead, Florida 33032 at 6:30 p.m. on the following dates:
October 26, 2026
November 23, 2026
February 22, 2027
March 22, 2027
April 26, 2027
May 24, 2027
June 28, 2027
July 26, 2027
August 23, 2027
The purpose of the meetings is for the Board to consider any District business which may lawfully and properly come before the Board. Meetings are open to the public and will be conducted in accordance with the provisions of Florida law for community development districts. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at 786-313-3661 and/or toll free at 1-877-737-4922, prior to the date of the particular meeting.
From time to time one or two Board members may participate by telephone; therefore, a speaker telephone will be present at the meeting location so that Board members may be fully informed of the discussions taking place. Said meeting(s) may be continued as found necessary to a time and place specified on the record.
If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.
In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at 786-313-3661 and/or toll free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.
Meetings may be cancelled from time to time with no advertised notice.
COCO PALMS COMMUNITY
DEVELOPMENT DISTRICT
www.cocopalmscdd.org
PUBLISH: MIAMI HERALD 10/16/26
IPL0381520
Oct 16 2026

COCO PALMS COMMUNITY DEVELOPMENT DISTRICT
REGULAR BOARD MEETING & PUBLIC HEARING
APRIL 27, 2026

A. CALL TO ORDER

Associate District Manager Pablo Jerez called the April 27, 2026, Regular Board Meeting of the Coco Palms Community Development District (the "District") to order at 6:35 p.m. in the Artesa Clubhouse located at 11690 SW 248th Street, Homestead, Florida 33032.

B. PROOF OF PUBLICATION

Pablo Jerez presented proof of publication that notice of the Regular Board Meeting had been published in the *Miami Herald* on October 17, 2025, as legally required.

C. ESTABLISH A QUORUM

Armando Silva determined that the attendance of the following Board Members constituted a quorum and it was in order to proceed with the meeting: Chairperson Corissa Nguyen, Supervisors Charles Handal, Monica Encinas and Nilka Gomez.

Staff in attendance included: District Manager Armando Silva and Associate District Manager Pablo Jerez of Special District Services, Inc.; District Counsel Liza Smoker of Billing, Cochran, Lyles, Mauro & Ramsey, P.A..

D. ADDITIONS OR DELETIONS TO AGENDA

There were no additions or deletions to the agenda.

E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA

There were no comments from the public for items not on the agenda.

F. APPROVAL OF MINUTES

1. February 23, 2026, Regular Board Meeting

Mr. Jerez presented the February 23, 2026, Regular Board Meeting minutes and asked if there were any comments and/or changes. There being no comments or changes, a **motion** was made by Ms. Nguyen, seconded by Mr. Handal and unanimously passed approving the February 23, 2026, Regular Board Meeting minutes, *as presented*.

NOTE: At approximately 6:37 p.m., Mr. Silva recessed the Regular Meeting and simultaneously opened the Public Hearing.

G. PUBLIC HEARING

1. Proof of Publication

Mr. Silva presented proof of publication that notice of the Public Hearing had been published in the *Miami Herald* on April 7, 2026, & April 14, 2026, as legally required.

2. Receive Public Comments on Fiscal Year 2026/2027 Final Budget

Mr. Silva opened the public comment portion of the Public Hearing to receive comments on the 2026/2027 fiscal year final budget and non-ad valorem special assessments. There being no comments, Mr. Silva closed the public comment portion of the Public Hearing.

3. Consider Resolution No. 2026-02 – Adopting a Fiscal Year 2026/2027 Final Budget

Mr. Silva presented Resolution No. 2026-02, entitled:

RESOLUTION NO. 2026-02

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COCO PALMS COMMUNITY DEVELOPMENT DISTRICT APPROVING AND ADOPTING A FISCAL YEAR 2026/2027 FINAL BUDGET INCLUDING NON-AD VALOREM SPECIAL ASSESSMENTS PURSUANT TO CHAPTER 190, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

Mr. Silva read the title into the record and stated that the document provides for approving and adopting the fiscal year 2026/2027 final budget and the non-ad valorem special assessment tax roll. A discussion ensued after which:

A **motion** was made by Ms. Nguyen, seconded by Mr. Patterson and unanimously passed to approve and adopt Resolution No. 2026-02, *as presented*; thereby setting the 2026/2027 final budget and non-ad valorem special assessment tax roll.

NOTE: At approximately 6:40 p.m., Mr. Silva closed the Public Hearing and simultaneously reconvened the Regular Meeting.

H. OLD BUSINESS

1. Staff Report, as Required

There was no staff report at this time.

I. NEW BUSINESS

1. Consider Resolution No. 2026-03 – Adopting a Fiscal Year 2026/2027 Meeting Schedule

Mr. Jerez presented Resolution No. 2026-03, entitled:

RESOLUTION NO. 2026-03

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COCO PALMS COMMUNITY DEVELOPMENT DISTRICT, ESTABLISHING A REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2026/2027 AND SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS; AND PROVIDING AN EFFECTIVE DATE.

Mr. Jerez provided an explanation for the document. A discussion ensued after which:

A **motion** was made by Ms. Gomez, seconded by Mr. Patterson and unanimously passed to approve and adopt Resolution No. 2026-03, *as presented*, thereby setting the Coco Palms Community

Development District fiscal year 2026/2027 regular meeting schedule and authorizing the publication of said schedule, as required by law.

J. ADMINISTRATIVE & OPERATIONAL MATTERS

1. Statement of Financial Interests – Form 1

The Board was reminded of the importance of completing and mailing to the Supervisor of Elections' office of the County in which they reside their individual 2025 Form 1 – Statement of Financial Interests prior to the July 1st deadline.

2. Announcing the Qualifying Period – Noon, Monday, June 8, 2026 – Noon, Friday, June 12, 2026

Mr. Silva advised the Board that the three (3) seats whose terms were expiring in November 2026 were Seat #3 (Corissa Nguyen), Seat #4 (Seth Patterson), and Seat #5 (Nilka Gomez). Mr. Silva further explained that the qualifying period to run for the District election on the general election ballot would be from noon on June 8, 2026, through noon on June 12, 2026.

M. BOARD MEMBER & STAFF CLOSING COMMENTS

There were no further Board Member or staff closing comments.

N. ADJOURNMENT

There being no further business to come before the Board, a **motion** was made by Ms. Nguyen, seconded by Mr. Handal and passed unanimously to adjourn the Regular Board Meeting at approximately 6:48 p.m.

_____ _____

Secretary/Assistant Secretary Chairperson/Vice-Chairperson

COCO PALMS COMMUNITY DEVELOPMENT DISTRICT
REQUEST FOR PROPOSALS

District Auditing Services for Fiscal Years 2025/2026, 2026/2027 and 2027/2028
With Two Year Option (2028/2029 and 2029/2030)
Miami-Dade County, Florida

COCO PALMS COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION INSTRUCTIONS TO PROPOSERS

SECTION 1. DUE DATE. Sealed proposals must be received no later than December 8, 2026 at 4:00 p.m., at the offices of District Manager, located at 2501A Burns Road, Palm Beach Gardens, Florida 33410.

SECTION 2. FAMILIARITY WITH THE LAW. By submitting a proposal, the Proposer is affirming its familiarity and understanding with all federal, state, and local laws, ordinances, rules and regulations that in any manner affect the work. Ignorance on the part of the Proposer will in no way relieve it from responsibility to perform the work covered by the proposal in compliance with all such laws, ordinances and regulations.

SECTION 3. QUALIFICATIONS OF PROPOSER. The contract, if awarded, will only be awarded to a responsible Proposer who is qualified by experience and licensing to do the work specified herein. The Proposer shall submit with its proposal satisfactory evidence of experience in similar work and show that it is fully prepared to complete the work to the satisfaction of the District.

SECTION 4. REJECTION OF PROPOSAL. Proposers shall be disqualified and their proposals rejected if the District has reason to believe that collusion may exist among the Proposers, the Proposer has defaulted on any previous contract or is in arrears on any previous or existing contract, or for failure to demonstrate proper licensure and business organization.

SECTION 5. SUBMISSION OF PROPOSAL. Submit one (1) copy of the Proposal Documents and one digital copy, and other requested attachments at the time and place indicated herein, which shall be enclosed in an opaque sealed envelope, marked with the title "Auditing Services – Coco Palms Community Development District" on the face of it.

SECTION 6. MODIFICATION AND WITHDRAWAL. Proposals may be modified or withdrawn by an appropriate document duly executed and delivered to the place where proposals are to be submitted at any time prior to the time and date the proposals are due. After proposals are opened by the District, no proposal may be withdrawn for a period of ninety (90) days.

SECTION 7. PROPOSAL DOCUMENTS. The proposal documents shall consist of the notice announcing the request for proposals, these instructions, the Evaluation Criteria Sheet and a proposal with all required documentation pursuant to Section 12 of these instructions (the "Proposal Documents").

SECTION 8. PROPOSAL. In making its proposal, each Proposer represents that it has read and understands the Proposal Documents and that the proposal is made in accordance therewith.

SECTION 9. BASIS OF AWARD/RIGHT TO REJECT. The District reserves the right to reject any and all proposals, make modifications to the work, and waive any informalities or irregularities in proposals as it is deemed in the best interests of the District.

SECTION 10. CONTRACT AWARD. Within fourteen (14) days of receipt of the Notice of Award from the District, the Proposer shall enter into and execute a Contract (engagement letter) with the District.

SECTION 11. LIMITATION OF LIABILITY. Nothing herein shall be construed as or constitute a waiver of District's limited waiver of liability contained in section 768.28, Florida Statutes, or any other statute or law.

SECTION 12. MISCELLANEOUS. All proposals shall include the following information in addition to any other requirements of the proposal documents.

A. List position or title of all personnel to perform work on the District audit. Include resumes or each person listed; list years of experience in present position for each party listed and years of related experience.

B. Describe proposed staffing levels, including resumes with applicable certifications.

C. Three references from projects of similar size and scope. The Proposer should include information relating to the work it conducted for each reference as well as a name, address and phone number of a contact person.

SECTION 13. PROTESTS. Any protest regarding the Proposal Documents, must be filed in writing, at the offices of the District Manager, within seventy-two (72) hours after receipt of the Request for Proposals and Evaluation Criteria or other contract documents. The formal protest setting forth with particularity the facts and law upon which the protest is based shall be filed within seven (7) calendar days after the initial notice of protest was filed. Failure to timely file a notice of protest or failure to timely file a formal written protest shall constitute a waiver of any right to object or protest with respect to the aforesaid Request for Proposals, Evaluation Criteria, or other contract documents.

SECTION 14. EVALUATION OF PROPOSALS. The criteria to be used in the evaluation are presented in the Evaluation Criteria Sheet, contained within the Proposal Documents.

SECTION 15. REJECTION OF ALL PROPOSALS. The District reserves the right to reject any and all bids, with or without cause, and to waive technical errors and informalities, as determined to be in the best interests of the District.

COCO PALMS COMMUNITY DEVELOPMENT DISTRICT
AUDITOR SELECTION
EVALUATION CRITERIA

1. ***Ability of Personnel (10 Points).***

(E.g., geographic locations of the firm's headquarters or permanent office in relation to the project; capabilities and experience of key personnel; evaluation of existing work load; proposed staffing levels, etc.)

2. ***Proposer's Experience (10 Points).***

(E.g. past record and experience of the Proposer in similar projects; volume of work previously performed by the firm; past performance for other Community Development Districts in other contracts; character, integrity, reputation of Proposer, etc.)

3. ***Understanding of Scope of Work (10 Points).***

Extent to which the proposal demonstrates an understanding of the District's needs for the services requested.

4. ***Ability to Furnish the Required Services (10 Points).***

Present ability to manage this project and the extent to which the proposal demonstrates the adequacy of Proposer's financial resources and stability as a business entity necessary to complete the services required (E.g. the existence of any natural disaster plan for business operations).

5. ***Price (10 Points).***

Points will be awarded based upon the price bid for the rendering of the services and reasonableness of the price to the services.

RESOLUTION NO. 2026-04

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COCO PALMS COMMUNITY DEVELOPMENT DISTRICT ADOPTING AN ANNUAL REPORT OF GOALS, OBJECTIVES, AND PERFORMANCE MEASURES AND STANDARDS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Coco Palms Community Development District (the "District") is a local unit of special-purpose government organized and existing under and pursuant to Chapters 189 and 190, Florida Statutes, as amended; and

WHEREAS, effective July 1, 2024, the Florida Legislature adopted House Bill 7013, codified as Chapter 2024-136, Laws of Florida, and creating Section 189.0694, Florida Statutes; and

WHEREAS, the District adopted Resolution 2024-05 on October 28, 2024, establishing goals and objectives for the District and creating performance measures and standards to evaluate the District's achievement of those goals and objectives; and

WHEREAS, pursuant to Section 189.0694, Florida Statutes, the District must adopt and publish on its website an annual report prior to December 1st of each year, describing the goals and objectives achieved by the district, as well as the performance measures and standards used by the district to make this determination, and any goals or objectives the district failed to achieve.

WHEREAS, the District Manager has the annual report of the District's goals, objectives, and performance measures and standards attached hereto and made a part hereof as **Exhibit A** (the "Annual Report") and presented the Annual Report to the Board of the District; and

WHEREAS, the District's Board of Supervisors ("Board") finds that it is in the best interests of the District to adopt by resolution the attached annual report of the goals, objectives and performance measures and standards.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COCO PALMS COMMUNITY DEVELOPMENT DISTRICT, THAT:

SECTION 1. The recitals so stated are true and correct and by this reference are incorporated into and form a material part of this Resolution.

SECTION 2. The District Board of Supervisors hereby adopts the Annual Report regarding the District's success or failure in achieving the adopted goals and objectives and directs the District Manager to take all necessary actions to comply with Section 189.0694, Florida Statutes.

SECTION 3. If any provision of this Resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

SECTION 4. This Resolution shall become effective upon its passage and shall remain in effect unless rescinded or repealed.

PASSED AND ADOPTED this 26th day of October, 2026.

ATTEST:	**COCO PALMS COMMUNITY DEVELOPMENT DISTRICT**
_____	_____
Secretary/Assistant Secretary	Chairman, Board of Supervisors

Exhibit A: Annual Report of Performance Measures/Standards

Exhibit A

Program/Activity: **District Administration**
Goal: Remain compliant with Florida Law for all district meetings
Objectives:

- Notice all District regular, special, and public hearing meetings
- Conduct all post-meeting activities
- District records retained in compliance with Florida Sunshine Laws

Performance Measures:

- All Meetings publicly noticed as required (**YES**)
- Meeting minutes and post-meeting action completed (**YES**)
- District records retained as required by law (**YES**)

Program/Activity: **District Finance**
Goal: Remain Compliant with Florida Law for all district financing activities
Objectives:

- District adopted fiscal year budget
- District amended budget at end of fiscal year
- Process all District finance accounts receivable and payable
- Support District annual financial audit activities

Performance Measures:

- District adopted fiscal year budget (**YES**)
- District amended budget at end of fiscal year (**YES**)
- District accounts receivable/payable processed for the year (**YES**)
- "No findings" for annual financial audit (**NO**)
    - If "yes" explain

Program/Activity: **District Operations**
Goal: Insure, Operate and Maintain District owned Infrastructure & assets
Objectives:

- Annual renewal of District insurance policy(s)
- Contracted Services for District operations in effect
- Compliance with all required permits

Performance Measures:

- District insurance renewed and in force (**YES**)
- Contracted Services in force for all District operations (**YES**)
- Permits in compliance (**YES**)

RESOLUTION NO. 2026-05

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COCO PALMS COMMUNITY DEVELOPMENT DISTRICT AUTHORIZING AND ADOPTING AN AMENDED FINAL FISCAL YEAR 2025/2026 BUDGET ("AMENDED BUDGET"), PURSUANT TO CHAPTER 189, FLORIDA STATUTES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of Supervisors of the Coco Palms Community Development District (the "District") is empowered to provide a funding source and to impose special assessments upon the properties within the District; and,

WHEREAS, the District has prepared for consideration and approval an Amended Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COCO PALMS COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The Amended Budget for Fiscal Year 2025/2026 attached hereto as Exhibit "A" is hereby approved and adopted.

Section 2. The Secretary/Assistant Secretary of the District is authorized to execute any and all necessary transmittals, certifications or other acknowledgements or writings, as necessary, to comply with the intent of this Resolution.

PASSED, ADOPTED and EFFECTIVE this 26th day of October, 2026.

ATTEST:

COCO PALMS COMMUNITY DEVELOPMENT DISTRICT

By:_____
Secretary/Assistant Secretary

By:_____
Chairperson/Vice Chairperson

Coco Palms
Community Development District

Amended Final Budget For
Fiscal Year 2025/2026
October 1, 2025 - September 30, 2026

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AMENDED FINAL BUDGET
COCO PALMS COMMUNITY DEVELOPMENT DISTRICT
OPERATING FUND
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
Administrative Assessments	83,459	**84,810**	84,810
Maintenance Assessments	67,702	**67,818**	67,818
Debt Assessments (2016)	695,856	**696,328**	696,328
Debt Assessments (2019)	398,525	**398,828**	398,828
Other Revenues (Aldi, Orion, Wawa Cost Share)	9,800	**10,329**	10,329
Interest Income	1,080	**9,500**	9,381
TOTAL REVENUES	**$ 1,256,422**	**$ 1,267,613**	**$ 1,267,494**
EXPENDITURES			
Supervisor Fees	4,000	**3,800**	3,800
Payroll Taxes	306	**291**	291
Management	35,976	**35,976**	35,976
Legal	12,000	**9,000**	7,680
Assessment Roll	7,800	**7,800**	7,800
Audit Fees	5,400	**5,400**	5,400
Arbitrage Rebate Fee	1,300	**1,300**	1,300
Insurance	8,200	**8,190**	8,190
Legal Advertisements	2,200	**3,200**	2,167
Miscellaneous	850	**950**	859
Postage	400	**100**	87
Office Supplies	525	**275**	243
Dues & Subscriptions	175	**175**	175
Trustee Fees	7,000	**7,000**	7,000
Continuing Disclosure Fee	1,000	**700**	700
Website Management	2,000	**2,000**	2,000
Administrative Contingency	200	**200**	0
TOTAL ADMINISTRATIVE EXPENDITURES	**$ 89,332**	**$ 86,357**	**$ 83,668**
MAINTENANCE EXPENDITURES			
Annual Engineer's Report/Inspections	2,300	**2,800**	2,800
Field Operations Management	1,200	**1,200**	1,200
Lawn & Landscape Tract Maintenance	26,000	**70,000**	66,265
Irrigation System Maintenance/Upkeep	2,000	**500**	0
Irrigation System - Water	5,000	**500**	0
Roadway/Drainage System Maintenance/Upkeep	7,000	**1,000**	0
Common Driveway Maintenance/Upkeep	10,000	**1,000**	0
Fountain Maintenance/Upkeep	5,000	**12,500**	10,329
FP&L Power/Utility	13,000	**13,137**	13,137
Lake - Aquatic Maintenance	4,200	**4,000**	3,531
Miscellaneous Maintenance	11,100	**11,000**	10,033
Entrance Feature Maintenance (Pressure Cleaning, Etc.)	0	**10,000**	8,260
TOTAL MAINTENANCE EXPENDITURES	**$ 86,800**	**$ 127,637**	**$ 115,555**
TOTAL EXPENDITURES	**$ 176,132**	**$ 213,994**	**$ 199,223**
REVENUES LESS EXPENDITURES	**$ 1,080,290**	**$ 1,053,619**	**$ 1,068,271**
Bond Payments - 2016	(654,105)	**(663,077)**	(663,077)
Bond Payments - 2019	(374,614)	**(379,783)**	(379,783)
BALANCE	**$ 51,571**	**$ 10,759**	**$ 25,411**
County Appraiser & Tax Collector Fee	(24,910)	**(11,989)**	(11,989)
Discounts For Early Payments	(49,821)	**(47,525)**	(47,525)
EXCESS/ (SHORTFALL)	**$ (23,160)**	**$ (48,755)**	**$ (34,103)**
Carryover From Prior Year	**23,160**	**23,160**	0
NET EXCESS/ (SHORTFALL)	**$ -**	**$ (25,595)**	**$ (34,103)**

FUND BALANCE AS OF 9/30/25	$205,284
FY 2025/2026 ACTIVITY	($48,755)
FUND BALANCE AS OF 9/30/26	$156,529

Notes

Carryover from prior year of $23,160 was used to reduce Fiscal Year 2025/2026 Assessments.
$24,360 of Fund Balance to be used to reduce 2026/2027 Assessments.

AMENDED FINAL BUDGET

COCO PALMS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2016
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
Interest Income	1,200	**26,500**	26,396
NAV Tax Collection	654,105	**663,077**	663,077
Total Revenues	**$ 655,305**	**$ 689,577**	**$ 689,473**
EXPENDITURES			
Principal Payments	245,000	**245,000**	245,000
Interest Payments	406,163	**411,425**	411,425
Bond Redemption	4,142	**0**	0
Total Expenditures	**$ 655,305**	**$ 656,425**	**$ 656,425**
Excess/ (Shortfall)	**$ -**	**$ 33,152**	**$ 33,048**

FUND BALANCE AS OF 9/30/25	$757,726
FY 2025/2026 ACTIVITY	$33,152
FUND BALANCE AS OF 9/30/26	$790,878

Notes

Reserve Fund Balance = $381,951*. Revenue Fund Balance = $408,927*

Revenue Fund Balance To Be Used To Make 11/1/2026 Interest Payment Of $200,200.

* Approximate Amounts

Series 2016 Bond Information

Original Par Amount =	$10,355,000	Annual Principal Payments Due:
Interest Rate =	3.75% - 5.00%	May 1st
Issue Date =	March 2016	Annual Interest Payments Due:
Maturity Date =	May 2046	May 1st & November 1st
Par Amount As Of 9/30/26 =	$8,295,000	

AMENDED FINAL BUDGET

COCO PALMS COMMUNITY DEVELOPMENT DISTRICT
DEBT SERVICE FUND - SERIES 2019
FISCAL YEAR 2025/2026
OCTOBER 1, 2025 - SEPTEMBER 30, 2026

REVENUES	FISCAL YEAR 2025/2026 BUDGET 10/1/25 - 9/30/26	AMENDED FINAL BUDGET 10/1/25 - 9/30/26	YEAR TO DATE ACTUAL 10/1/25 - 9/29/26
Interest Income	1,200	**17,300**	17,223
NAV Assessment Collection	374,614	**379,783**	379,783
Prepaid Bond Collection (2019)	0	**17,589**	17,589
Total Revenues	**$ 375,814**	**$ 414,672**	**$ 414,595**
EXPENDITURES			
Principal Payments	125,000	**125,000**	125,000
Interest Payments	249,500	**252,563**	252,563
Bond Redemption	1,314	**15,000**	15,000
Total Expenditures	**$ 375,814**	**$ 392,563**	**$ 392,563**
Excess/ (Shortfall)	**$ -**	**$ 22,109**	**$ 22,032**

FUND BALANCE AS OF 9/30/25	$448,657
FY 2025/2026 ACTIVITY	$22,109
FUND BALANCE AS OF 9/30/26	$470,766

Notes
Reserve Fund Balance = $189,684*. Revenue Fund Balance = $281,082*
Revenue Fund To Be Used To Make 12/15/2026 Interest Payment Of $123,781.
* Approximate Amounts

Series 2019 Bond Information

Original Par Amount =	$5,915,000	Annual Principal Payments Due:
Interest Rate =	3.5% - 5.0%	June 15th
Issue Date =	February 2019	Annual Interest Payments Due:
Maturity Date =	June 2049	June 15th & December 15th
Par Amount As Of 9/30/26 =	$5,105,000	

RESOLUTION 2026-06

A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COCO PALMS COMMUNITY DEVELOPMENT DISTRICT, PROVIDING THE DISTRICT MANAGER WITH LIMITED DISCRETIONARY SPENDING AUTHORITY UNDER CONDITIONS SPECIFIED HEREIN; AUTHORIZING THE DISTRICT MANAGER TO EXECUTE CERTAIN AGREEMENTS AND PROPOSALS ON BEHALF OF THE DISTRICT IN CONNECTION WITH SUCH AUTHORITY; PROVIDING FOR REPORTING TO AND RATIFICATION BY THE BOARD OF SUPERVISORS; AND PROVIDING FOR AN EFFECTIVE DATE AND FOR TERMINATION

WHEREAS, the Coco Palms Community Development District (the "District") is a local unit of special purpose government established pursuant to Chapter 190, Florida Statutes, and having those powers set forth in Chapter 190, Florida Statutes; and

WHEREAS, the Board of Supervisors of the District (the "Board") has determined that it is appropriate to provide the District Manager of the District, as named herein (the "Manager") with certain discretionary authority to make certain expenditures and purchases and enter into certain limited agreements, contracts and proposals (collectively referred to herein as, "Agreements") with contractors, consultants, and vendors (each a "Service Provider") with respect to services benefiting and on behalf of the District, provided that such an expenditure does not exceed established thresholds that the expenditure is contemplated or within the funding designated for such service, as reflected in the applicable fiscal year budget for the District, and the expenditure is for a one-time repair, purchase or maintenance item; and

WHEREAS, the Board has determined that it is in the best interest of the public and the residents of the District to delegate such discretionary spending authority to the District Manager, which will provide for greater efficiency in the delivery of services required by the District, and will therefore benefit those residing within the boundaries of the District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE COCO PALMS COMMUNITY DEVELOPMENT DISTRICT, THAT:

Section 1. The above recitals, true and correct and by this reference are hereby incorporated into and made an integral part of this Resolution.

Section 2. The Manager is hereby authorized to make certain expenditures and purchases, and enter into Agreements with Service Providers with respect to items benefiting the District, provided each of the following conditions are satisfied:

A. The expenditure of District funds is for one-time repair, purchase, maintenance items or other expenditure of a limited duration.

B. The amount to be paid to any Service Provider does not exceed _____ **AND 00/100 ($_____.00) DOLLARS** for any one-time repair, purchase, maintenance item or other expenditure.

C. The expenditure for such service or purchase does not exceed that which is contemplated or designated for such service or purchase in the applicable fiscal year budget for the District. The recognized exception to this condition is if the District Manager determines that an emergency exists, which necessitates that a Service Provider be engaged immediately to prevent further damage or injury to persons or property for which the District would be responsible.

D. The expenditure is within the District's power as reflected in the District Charter and in Chapter 190, Florida Statutes, and is not contrary to any applicable statute, regulation, or District Rule of Procedure.

E. Prior to execution of any Agreement on behalf of the District, the legal form of any Agreement has been reviewed and approved by District Counsel.

Section 3. Any Agreement entered in accordance with this Resolution shall be reported to the Board at the following regularly scheduled meeting or Special Meeting of the Board. A copy of the Agreement along with any other proposals solicited shall be provided with the agenda materials distributed to the Board for purposes of Board ratification. Although not required, Members of the Board shall make every effort, individually, to direct any questions each individual Supervisor may have to the District Manager prior to the meeting of the Board in which the Agreement is reported. The failure to report or ratify an Agreement pursuant to this Resolution shall not have the effect, nor shall it be construed, to invalidate or void such an Agreement.

Section 4. All resolutions or parts of resolutions in conflict herewith are hereby repelled to the extent of such conflict.

Section 5. If any clause, section or other part application of this Resolution is held by a court of competent jurisdiction to be unconstitutional or invalid, in part or as applied it shall not affect the validity of the remaining portions or the applications of the Resolution.

PASSED AND ADOPTED THIS 26th DAY OF OCTOBER, 2026.

COCO PALMS COMMUNITY DEVELOPMENT DISTRICT

ATTEST:

By:_____
Print name: _____
Secretary/Assistant Secretary
Board of Supervisors

By:_____
Print name: _____
Chair/Vice-Chair